

2015

Engaging One Another
with Jesus' Teachings

John 8:31-32



**Report of the
98th Annual Convention
of the
Evangelical Lutheran Synod**

Mankato, Minnesota
June 21–24, 2015



**REPORT OF THE
98TH REGULAR CONVENTION
OF THE
EVANGELICAL LUTHERAN SYNOD**

and the

**59TH ANNUAL MEETING
OF
BETHANY LUTHERAN COLLEGE, INC.**

Convention Theme:

Engaging One Another With Jesus' Teachings

Essayist:

The Rev. Jonathan Madson

Compiled by

The Rev. Craig A. Ferkenstad, Secretary

Held at

BETHANY LUTHERAN COLLEGE

Mankato, Minnesota

June 21–24, 2015

Artwork by Paul Fries

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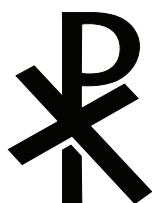
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THE CONVENTION DAY BY DAY

THE CONVENTION DAY BY DAY

SYNOD SUNDAY, JUNE 21, 2015

The 98th Regular Convention of the Evangelical Lutheran Synod and the 59th 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. Jerome Gernander (Princeton, Minnesota) preached the sermon based upon Luke 15:11–32 under the theme “A Parable About the Use of True Doctrine.” The Rev. Robert Harting (Thornton, Iowa) served as the liturgist.

MONDAY, JUNE 22, 2015

The first working day of the 98th Regular Convention of the Evangelical Lutheran Synod and the 59th Annual Meeting of the Bethany Lutheran College Corporation was opened with a devotion conducted at 9:00 a.m. in Trinity Chapel. The chaplain, the Rev. James Kassera (Albert Lea, Minnesota), preached the opening sermon based on Acts 4:11–12 under the theme “Engaging One Another with Jesus’ Teachings as the Cornerstone.” The Service included the Order of Matins and the singing of the hymns “Sing Praise to the God of Israel” and “God’s Word Is our Great Heritage.”

After those in attendance assembled in the convention auditorium, Secretary Ferkenstad announced that the roll had been gathered at the credentials desk. Seventy-five permanent voting members and twenty-seven permanent advisory members responded to the initial gathering of the roll; seventy-eight voting members and thirty-four permanent advisory members were present by the end of the first working day. There also were ninety-three men who had been certified by their congregations as representatives to this convention. By the conclusion of the convention, 121 permanent members and 99 delegates registered their attendance.

At 10:04 a.m. President Moldstad declared the 98th Regular Convention of the Evangelical Lutheran Synod and the 59th 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 then read the President’s Message stating that this 2015 convention continues to spotlight our synod’s overall strategic emphasis to *Engage Others With Jesus*. Our focus this year is on the necessary indoctrination—further study in God’s Word and in our Lutheran Confessions—that we wish to encourage among our membership in order to be better



prepared to give an answer to the people around us who may often ask questions concerning the hope we have within us (1 Peter 3:15). The goal of the convention theme, *Engaging One Another With Jesus' Teachings*, is to whet our interest to do as the Berean Christians, to keep checking our Bibles and catechisms, but also to be even more fully aware of what we uphold as confessional Lutherans and why we teach and maintain what we do. There are no easy answers or fast fixes for touching the lives of people who, in spite of being fully redeemed by the Savior, do not believe the message for one reason or another. Ultimately, every soul we meet and who therefore has a sinful nature like the rest of us must be shown his/her need for the forgiveness and salvation secured by the blood of God's own Son. So, we readily concur with this assessment: "Perhaps we can discover better methods of reaching out to the people of our generation, but finally it will come back to the careful, faithful, and persistent proclamation of the law and the gospel."

Greetings were read from the Rev. Martin Wilde (Evangelical Lutheran Free Church in Germany) and President Mark Zarling (Martin Luther College).

As this convention made use of electronic voting, an explanation which was given of the procedure to be used and several trial votes were taken. The first trial vote, with the results, asked with which of the following do the pastors/delegates more fully identify—Norwegian (26%), German (49%), Other (25%).

A presentation was made on behalf of the Board for Home Outreach. Chairman Michael Smith addressed the convention and introduced the Rev. Larry Wentzlaff, Evangelism-Missions Counselor, who gave an explanation of his work and an update on the home mission congregations within the synod.

After a noon recess, the afternoon session began at 1:00 p.m. with a reading from scripture, prayer, and the singing of the hymn "God Loved the World So that He Gave."

As the convention suspended its rules to allow the election of the 2016 Committee on Nominations, nominations were gathered at this time.

Committee assignments were made and committee meetings took place during the afternoon.

TUESDAY, JUNE 23, 2015

The Tuesday morning devotion was conducted by the Rev. Jeffery Luplow (Frankenmuth, Michigan). The sermon was based upon 2 Timothy 3:14–17 with the theme "Engaging One Another With Jesus' Teachings Throughout Life." God's Word remains the "one thing most needful," the means by which throughout our lives we stay "engaged" with Jesus. St. Paul directs us to "continue in the faith we have learned from infancy"—certainly "from infancy" confesses a powerful testimony to the Holy Spirit's sin-cleansing, faith-creating work: baptism. But as we "continue in the word," we continue to hear God's law which shows us our sins and need for a Savior. The gospel, however, proclaims God's perfect Son. God's gospel is His GPS—about God's Perfect Son who lived, died and rose victoriously to forgive our sins, declare us innocent and assure victory over sin and its death consequence. The devotion also included the singing of the hymns "We All Believe in One True God," "Almighty God, Thy Word is Cast," and "We Have a Sure Prophetic Word."

Following the normal preliminaries, the Synodical Membership Committee reported. One pastor was received into membership and invited to the stage and welcomed by the president.

The convention then heard a presentation on behalf of the "Christ in Media Institute."

The remainder of the morning session was filled with elections.

After a noon recess, the afternoon session began at 1:00 p.m. with a reading from scripture, prayer, and the singing of the hymn "Lord Jesus Christ, with Us Abide."

After the normal preliminaries, President Moldstad introduced the essayist, the Rev. Jonathan Madson (Okauchee, Wisconsin). The essayist began reading the essay, *Engaging One Another With Jesus' Teachings*. Discussion followed.

The remainder of the afternoon session consisted of the report of the Committee for Home Outreach and Higher Education presentations. The seminary was represented by President Gaylin Schmeling who stressed the need for students in the seminary and pastors in the synod; also included was a video presentation. The college was represented by President Dan Bruss. President Moldstad extended the sincere thanks of the synod to President Bruss for 12½ years of keeping the college focused on the word of God and Christ as Savior.

The Memorial Service was conducted in Trinity Chapel at 5:00 p.m. by the Rev. Glenn Obenberger (Tacoma, Washington). The sermon was based upon Mark 10:23–31 with the theme "The Last Possible Advantage Is Ours for Jesus' Sake Alone." After dealing with the rich young ruler who thought he had kept the law since his youth, Jesus told His disciples to their amazement how difficult it is for a rich person to enter the kingdom of heaven. Jesus then pointed out to them that salvation is impossible for man to merit, but with God all things are possible. By God's grace the pastors and wives whose memories are blessed among us, considered themselves to have only one advantage spiritually before God, namely their holy Substitute, Christ Jesus. Through Him their repentant lives of self denial have been richly blessed here in time, even through persecutions and on into eternal life. We now await the day of resurrection, when again by God's grace they, along with us who also believe, will be among the first to rise to Jesus' right hand to receive the eternal inheritance prepared for us since the creation of the world. The Office of Compline was followed with the singing of the hymn "Baptized into Thy Name Most Holy."

WEDNESDAY, JUNE 24, 2015

The Wednesday morning devotion was conducted by the Rev. Jesse DeDeyne (New Hampton, Iowa). The sermon was based upon 2 Corinthians 1:3–4. While, at times, the ELS and WELS can be known as the "strict" church that does not preclude us from being the comforting church also. Our job, as pastors and laypeople, is to bring the comfort of Christ to all people around us. Thus, may we go forward bringing the comfort of Christ's cross to those hurting souls who need the comfort that only God can provide. The Service of Corporate Confession also included the singing of the hymns, "Come, Holy Ghost, God and Lord," "If Thy Beloved Son, O God," and "Peace to Soothe Our Bitter Woes."

After the normal preliminaries, the convention turned its attention to the its business work. The morning session heard reports from committees on Finances, Miscellaneous, Doctrine, Higher Education, and World Outreach. A presentation also was made about world outreach during which Missionary Timothy Erickson and representatives of the church in Chile addressed the convention via Skype.

President Mark Schroeder also addressed the convention. He said that as we live in a world where the Church seems to be under attack, we know how the story ends because Jesus is coming back and He wins! As we join together as synods, and individual Christians, the end of the story helps keep us focused and also bold and courageous as we carry out His mission.



Bethany Lutheran College Honor Choir

As the Lord provides us with opportunities, He also will provide us with the workers. He also addressed the informal discussions with the Lutheran Church–Missouri Synod and, although there is no anticipation of fellowship relations, there are benefits to such discussions. The formal discussions with the Church of the Lutheran Confession have been fruitful but a number of issues yet remain.

The afternoon session began with a reading from scripture, prayer, and a handbell selection by the Bethany Lutheran College Honor Choir. Presentations were made by: the Rev. Dan Basel (ELS Giving Counselor) and Mr. Joel Gaertner (Lutheran Home Association).

The convention again turned to the essay *Engaging One Another With Jesus' Teachings—A Review of Christian Doctrine*. The essayist, the Rev. Jonathan Madson (Okauchee, Wisconsin) continued reading the essay. Discussion followed.

The convention then concluded its business as it received reports from the committees for Pastoral Conference Records, President's Message and Report, Higher Education, Elementary Education, Parish Services, and Excuses. Considerable discussion arose under the topic of "Enrollment and Recruitment for the college and seminary." Concern was expressed about the college and the reduced size of religious faculty, the financial situation and budget cuts, and providing more information to the synod about the needs and difficulties of the college. More transparency and information is desired from the college and Board of Regents, not to explain the reasons for these actions but so that the members and congregations of the synod can be of assistance to our institution of higher education in preserving the core-purpose of the college in imparting the "One Thing Needful."

Pastor and Mrs. Theodore Gullixson also were invited to the stage. On behalf of the synod, President Moldstad presented a plaque in appreciation of Pastor Gullixson's work for many years as editor of the *Lutheran Sentinel*. Pastor Gullixson then addressed the convention and thanked the staff who had served with him through the years. The assembly responded with a rising applause of thanks.

With a large number of clergy and delegates yet in attendance, President Moldstad made his closing remarks as he reminded the convention that the strategic plan of *Engaging Others With Jesus* is only good to the extent that it is going to be carried out by the constituent parts of the synod through prayer and God's power. How great it is to know that, even though we know of our shortcomings in sharing Christ with others, Jesus has covered our sins and shortcomings and sends us out to share His gospel all the more. "May God bless our ELS."

The president then extended thanks to the Organist (John Baumann), Elsa Ferkenstad and Denise Luehmann, college staff, Greg Costello, Essayist (Jonathan Madson), Chaplain (James Kasser), the devotion speakers, Honor Choir (Dennis Marzolf), and finally to the synod secretary (Craig Ferkenstad) who was also thanked with applause.

Prior to adjournment on Wednesday afternoon, the convention spent: 52% of its time in Devotions/Essay, 28% of its time with Business/Elections, 20% of its time listening to Presentations.

At 5:07 p.m. the president declared the 98th Regular Convention of the Evangelical Lutheran Synod and the 59th 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 Aaronic benediction.

Following the adjournment of the convention, the Communion Service was conducted in Trinity Chapel beginning at 7:30 p.m. The Rev. David Thompson (San Antonio, Texas) preached the sermon based upon Matthew 26:26–29 with the theme "Teaching Hidden Treasures of the Sacrament." The body and blood of Jesus are hidden under the bread and the wine of the sacrament. There are other things hidden in this sacrament as well, things that the



*The Rev. Theodore
Gullixson*

senses cannot detect: forgiveness, life, salvation and even the Kingdom of Heaven itself. The believer who properly receives this sacrament receives all these. Yet they remain hidden in him also. He does not taste them, see them, experience them, or even feel them here and now. In fact this life often appears to be quite the opposite. Still the believer has them. And one day they will no longer be hidden. Believers receive the hidden Kingdom in the sacrament now, so someday, very soon, it will no longer be hidden in them. It will be realized—fully, completely, and forever. The Rev. Peter Faugstad (Tacoma, Washington) served as the liturgist for the service.

Soli Deo Gloria

ROLL CALL OF PERMANENT MEMBERS

ACTIVE MEMBERSHIP

1. Pastors serving member congregations:

Members having the right to vote

Present: H.Abrahamson, J.Abrahamson, N.Abrahamson, K.Anderson, M.Bartels, T.Bartels, J.Braun, M.Brooks, E.Bryant, T.Buelow, J.Burkhardt, A.Burmeister, M.Crick, C.Dale, M.Dale, J.Dalke, J.DeDeyne, E.Ekhoff, D.Emmons, D.Faugstad, M.Faugstad, P.Faugstad, C.Ferkenstad, R.Flohr, R.Fyffe, J.Gernander, W.Grimm, S.Gullixson, C.Hahnke, W.Halvorson, A.Hamilton, R.Harting, D.Hartwig, T.Hartwig, T.Heyn, E.Hoeft, M.Hoesch, J.Jacobsen, J.Kassera, S.Kauffeld, C.Keeler, K.Kluge, F.Lams, P.Lange, D.Larson, B.Leonatti, D.Locklair, J.Luplow, J.Madson, K.Mellon, J.E.Merseth, J.S.Merseth, M.Moldstad, M.Muehlenhardt, G.Obenberger, D.Oberer, R.Otto, A.Palmquist, R.Pederson, J.Petersen, A.Pittenger, N.Proksch, T.Rank, A.Ring, M.Rogers, D.Russow, T.Saari, S.Schmeling, G.Schmidt, P.Schneider, G.Smith, S.Sparley, S.Stafford, P.Sullivan, D.Thompson, R.Tragasz, B.Tweit, L.Ulrich, S.P.Van Kampen, D.Webber, P.Webber, B.Wiechmann, L.Willitz, P.Zager, T.Zenda

Excused: T.Fox, G.Haugen, K.Hermanson, P.Heyn, B.Kerkow, M.Luttman, D.McQuality, H.Mosley, J.Skogen, T.Smuda, E.C.F.Stubenvoll, J.Wilson

Absent: F.Fiedler, N.Krause, G.Lilienthal, W.Stehr

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

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

Present: M.DeGarmeaux, A.Harstad, D.Holbird, T.Kuster, P.Lepak, D.Moldstad, G.Schmeling, T.Schmeling, M.Smith, E.Teigen

Excused: B.Klebig, S.Reagles

Absent: 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, L.Wentzlaff

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

Present: E.Geistfeld, R.Holtz, T.Gullixson, H.Huhnerkoch, D.Lillegard, N.Madson, P.Madson, N.Merseth, J.Smith, J.K.Smith, R.Wiechmann, C.Wosje

Excused: H.Bartels, M.Doepel, K.Schmidt, T.Westendorf

Absent: P.Anderson, D.Bakke, K.Brumble, R.Carter, R.Honsey, H.B.Longshore, M.Marozick, J.Moldstad, J.Olsen, G.Orvick, W.Petersen, F.Schmugge, T.Skaaland, E.Stubenvoll, F.Theiste, L.Vinton, R.Waters, T.Zeller

8. Teachers serving in schools of member congregations:

Advisory membership: Not having the right to vote

Present: A.Labitzky, L.Rude, J.Young

Absent: D.Aswege, S.Beilke, J.Gregovich, T.Schubkegel, C.Zibrowski

Inactive Membership

Advisory membership: Not having the right to vote

Present: G.Sahlstrom

Absent: A.Dethlefsen, E.Gernander, D.Jaech, B.Homan, D.Meyer, C.Sielaff, R.VanMehren

Individuals

Present: S.Born, D.Bruss, M.Meyer

2015 REPRESENTATIVES ELIGIBLE TO VOTE

| Congregation | Address | Delegate |
|---------------------|--------------------|-----------------------|
| Abiding Shepherd | Cottage Grove, WI | Matthew Banbury |
| Abiding Word | Bowling Green, OH | Joe Carpenter |
| Ascension | Eau Claire, WI | |
| Ascension | St. Helens, OR | Ray Biggs |
| Bethany | Ames, IA | Keith Lukens |
| | | Robb McMullen |
| Bethany | Luverne, MN | Bruce Wilson |
| | | David Arends |
| Bethany | Port Orchard, WA | Chris Denney |
| | | Gary Nelson |
| Bethany | Princeton, MN | Russ Kampa |
| | | Glen Hansen |
| Bethany | The Dalles, OR | Herbert Klaviter |
| Calvary | Ulen, MN | |
| Center | Scarville, IA | |
| Christ | Klamath Falls, OR | |
| Christ | Port St. Lucie, FL | David Clark |
| | | Keith Duin |
| Christ | Sutherlin, OR | Jacob Young |
| Christ | Windsor, CA | |
| Christ the King | Bell Gardens, CA | |
| Christ the King | Green Bay, WI | Philip Heuser |
| | | David Diestler |
| Concordia | Eau Claire, WI | Duane Steinhauer |
| | | Donald Hahnke |
| Concordia | Hood River, OR | |
| English | Cottonwood, MN | Ray Pederson |
| Faith | Carthage, MO | Charles Krummel |
| | | Dan Barger |
| Faith | Clara City, MN | Wayne Spieker |
| | | Carl Wosje |
| Faith | East Jordan, MI | |
| Faith | Hillman, MI | Marlin Goebel |
| Faith | Irvine, CA | |
| Faith | Medford, OR | |
| Faith | Oregon, WI | |
| Faith | Parkersburg, IA | |
| Faith | San Antonio, TX | Carl Jackson |
| | | Mark Harrington |
| Family of God | Fort Mohave, AZ | |
| First | Suttons Bay, MI | |
| First Shell Rock | Northwood, IA | Dale Songstad |
| First Trinity | Marinette, WI | |
| Forest | Forest City, IA | |
| Gloria Dei | Cold Spring, MN | Roger Knauss |
| | | Steven Egeness |
| | | Roger Dohrmann (alt.) |

| | | |
|-----------------|---------------------|-------------------|
| Gloria Dei | Saginaw, MI | |
| Good Shepherd | Avon, IN | |
| Good Shepherd | Bloomer, WI | William Anderson |
| | | Gary Bergstrom |
| Good Shepherd | Indianola, IA | Arlan Becker |
| Grace | Hobart, IN | Glenn Meentemeyer |
| Grace | Lincoln, IL | |
| Grace | Madison, WI | |
| Grace | Piedmont, MO | |
| Grace | Redmond, OR | |
| Grace | Vero Beach, FL | Norbert Stege |
| Grace | Weston, OH | Daniel Weaver |
| Hartland | Hartland, MN | Donald Jordahl |
| Heritage | Apple Valley, MN | Dave Paulsen |
| | | Philip Holz |
| Holton | Holton, MI | Art Haeussler |
| | | Tom O'Neill |
| Holy Cross | Madison, WI | Kermit Traska |
| Holy Scripture | Midland, MI | |
| Holy Trinity | Okauchee, WI | Robert Brown |
| | | James Young |
| Hope | Farmington, MN | |
| Hope | Leander, TX | |
| Hope | Portage, IN | |
| Hope | West Jordan, UT | |
| Immanuel | Audubon, MN | Jerry Nelson |
| | | Marty Wolbaum |
| Immanuel | Riceville, IA | |
| Jerico | New Hampton, IA | James Costello |
| King of Grace | Golden Valley, MN | Norman Werner |
| | | Jim Minor |
| King of Grace | Waukon, IA | Greg Gilbertson |
| Lake Mills | Lake Mills, IA | Harlan Levorson |
| | | William Humphrey |
| Lakewood | Lakewood, WA | |
| Lime Creek | Lake Mills, IA | |
| Lord of Life | Holland, MI | |
| Manchester | Manchester, MN | Ryan Rasmussen |
| Messiah | Omro, WI | Michael Buchanan |
| Mt. Olive | Mankato, MN | Gerald Hansen |
| | | Paul Tweit |
| Mt. Olive | Trail, MN | |
| Nazareth | Trail, MN | |
| New Life | Sebring, FL | |
| Newport | Wisconsin Dells, WI | |
| Norseland | St. Peter, MN | Owen Swenson |
| | | Karl Struck |
| Norwegian Grove | Gaylord, MN | Rod Tollefson |
| | | Nathan Kranz |
| Oak Park | Oklee, MN | |

| | | |
|-----------------|----------------------|----------------------|
| Our Redeemer | Yelm, WA | John Anderson |
| Our Savior | Bishop, CA | Robert Allen |
| Our Savior | Grants Pass, OR | |
| Our Savior | Lakeland, FL | |
| Our Savior | Naples, FL | |
| Our Savior's | Albert Lea, MN | James Ring |
| Our Savior's | Amherst Jct., WI | |
| Our Savior's | Bagley, MN | Leroy Sundbom |
| Our Savior's | Belview, MN | |
| Our Savior's | Elderon, WI | |
| Our Savior's | Princeton, MN | David Oman |
| | | Robert Soule |
| Our Saviour | Lake Havasu City, AZ | Phillip Lepak |
| Our Saviour's | Madison, WI | |
| Parkland | Tacoma, WA | Todd Knutson |
| | | Mike O'Neill |
| Peace | Jefferson City, MO | Todd Linhardt |
| Peace | Kissimmee, FL | Fred Kueffner |
| | | Kenneth Meyer |
| Peace | Lakeland, FL | |
| Peace | North Mankato, MN | Paul Fries |
| | | J. Kincaid Smith |
| Pilgrim | Waterloo, IA | Tim Strauss |
| Pinehurst | Eau Claire, WI | |
| Pinewood | Burlington, MA | |
| Redeemer | Iola, WI | |
| Redeemer | New Hampton, IA | Derwin Robinson |
| | | Wally Knutson |
| Redeemer | Scottsdale, AZ | Sean Scheele |
| Redeeming Grace | Rogers, MN | Darrell Lawrence |
| | | Dennis Bohnsack |
| Resurrection | North Bend, OR | |
| Resurrection | Winter Haven, FL | |
| Richland | Thornton, IA | Glenn Frederick |
| | | Gary Younge |
| River Heights | East Grand Forks, MN | Dwight Sorenson |
| Rock Dell | Belview, MN | |
| Saude | Lawler, IA | |
| Saved by Grace | Gresham, OR | David Sparley |
| | | Kirk Campbell |
| Scarville | Scarville, IA | Harlan Berg |
| Scriptural | Cape Girardeau, MO | |
| Somber | Northwood, IA | Greg Holt |
| | | Matthew Levorson |
| St. John's | Frankenmuth, MI | Thomas Conzelmann |
| | | Charles Nemec |
| St. Katherine's | Menomonie, WI | |
| St. Luke | Mt. Vernon, WA | |
| St. Martin | Shawano, WI | Glenn Van der Linden |
| | | Howard Waldschmidt |

| | | |
|--------------------|-------------------|---------------------|
| St. Matthew | Myrtle Creek, OR | |
| St. Paul | Lengby, MN | Luverne Lomen |
| St. Paul's | Portage, WI | Leroy Meyer |
| St. Timothy | Lombard, IL | Robert Wentzlaff |
| | | Paul Chamberlin |
| Trinity | Brewster, MA | |
| Trinity | Calmar, IA | |
| Trinity | Rogers City, MI | |
| Trinity | West Bend, WI | Martin Knuth |
| | | Ralph Seidensticker |
| Western Koshkonong | Cottage Grove, WI | Alfred Kroll |
| Zion | Irwin, PA | |
| Zion | Thompson, IA | |
| Zion | Tracy, MN | |

CONVENTION COMMITTEES

1. President's Message and Report

Rev. Joseph Burkhardt
Rev. Rodney Flohr
Rev. Robert Harting
Mr. John Anderson
Mr. Norman Werner
Mr. Gary Younge

2. Committee on Nominations

Rev. Timothy Hartwig
Rev. Thomas Rank
Rev. Steve Sparley
Rev. S. Piet Van Kampen
Mr. Ben Faugstad
Mr. Jeremy Merseth
Mr. David Sparley
Mr. Kermit Traska

3. Credentials

Rev. Andrew Palmquist
Rev. Jesse DeDeyne

4. Program

Rev. Jeffery Merseth
Rev. Paul Lange

5. Minutes

Rev. David Locklair
Rev. Trent Saari
Mr. Glenn Van der Linden

6. Doctrine

Rev. Nathanael Abrahamson
Rev. Matthew Brooks
Rev. Michael Dale
Rev. Erwin Ekhoﬀ
Rev. Ernest Geistfeld
Rev. Theodore Gullixson
Rev. Martin Hoesch
Dr. Doyle Holbird
Rev. Daniel Larson
Rev. Kyle Madson
Rev. Alex Ring
Rev. Gregory Schmidt
Rev. J. Kincaid Smith
Rev. Steven Sparley
Rev. Paul Sullivan
Mr. Paul Chamberlin
Mr. David Clark
Mr. Jerry Hansen

Mr. Carl Jackson
Mr. Russ Kampa
Mr. Nathan Kranz
Mr. Darrell Lawrence
Mr. Todd Linhardt
Mr. Luverne Lomen
Mr. Dave Paulsen
Mr. Ryan Rasmussen
Mr. Glenn Van der Linden
Mr. Bob Wentzlaff

7. Finances

Rev. Mark Bartels
Rev. James Braun
Rev. Edward Bryant
Rev. Peter Faugstad
Rev. Timothy Hartwig
Rev. Kurt Kluge
Rev. Anthony Pittenger
Dr. Michael Smith
Rev. Paul Webber
Rev. Paul Zager
Mr. Keith Duin
Mr. Phil Holz
Mr. Fred Keuffner
Mr. Keith Lukens
Mr. Jim Minor
Mr. Derwin Robinson
Mr. Larry Rude
Mr. Karl Struck
Mr. Bruce Wilson

8. Higher Education

Rev. Joseph Abrahamson
Rev. Andrew Burmeister
Rev. Daniel Faugstad
Rev. Kenneth Mellon
Rev. Glenn Obenberger
Rev. Greg Sahlstrom
Rev. Shawn Stafford
Rev. Bernt Tweit
Rev. Benjamin Wiechmann
Mr. Bill Anderson
Mr. Kirk Campbell
Mr. James Costello
Mr. Art Haeussler
Mr. Roger Knauss
Mr. Todd Knutson
Mr. Matt Levorson

Mr. Ken Meyer
Mr. Norbert Stege
Mr. Tim Strauss

9. Home Outreach

Rev. Christopher Dale
Rev. Micah Ernst
Rev. Richard Fyffe
Rev. Herbert Huhnerkoch
Rev. Charles Keeler
Rev. Paul Lange
Rev. Jeff Luplow
Rev. Jonathan Madson
Rev. Nile Merseth
Rev. Thomas Rank
Dr. Timothy Schmeling
Rev. Paul Schneider
Rev. Glenn Smith
Rev. Carl Wosje
Mr. David Arends
Mr. Dennis Bohnsack
Mr. Joe Carpenter
Mr. Steven Egeness
Mr. Marlin Goebel
Mr. Mark Harrington
Mr. Greg Holt
Mr. Donald Jordahl
Mr. Alfred Kroll
Mr. Harlan Levorson
Mr. Marvin Meyer
Mr. Gary Nelson
Mr. Charles Nemec
Mr. Tom O'Neill
Mr. Ray Pederson
Mr. Leroy Sundbom
Mr. Owen Swenson
Mr. Paul Tweit
Mr. Howard Waldschmidt
Mr. Jacob Young

10. World Outreach

Rev. Jesse DeDeyne
Rev. Mark Faugstad
Rev. Jerome Gernander
Rev. Cory Hahnke
Rev. Daniel Hartwig
Rev. Phillip Lepak
Rev. Bruce Leonatti
Rev. Paul Madson
Rev. Donald Moldstad
Rev. Andrew Palmquist

Rev. Mark Rogers
Rev. Gaylin Schmeling
Rev. John Smith
Rev. David J. Webber
Rev. Timothy Zenda
Mr. Matt Banbury
Mr. Ray Biggs
Mr. Robert Brown
Pres. Dan Bruss
Mr. Michael Buchanan
Mr. Glenn Frederick
Mr. Martin Knuth
Mr. Leroy Meyer
Mr. Mike O'Neill
Mr. Sean Scheele
Mr. Robert Soule
Mr. David Sparley
Mr. Rod Tollefson
Mr. James Young

11. Elementary Education

Rev. Daniel Basel
Rev. Erich Hoeft
Rev. David Locklair
Rev. Steve Petersen
Rev. Trent Saari
Rev. Richard Tragasz
Mr. Dan Barger
Mr. Arlan Becker
Mr. Harlan Bergo
Mr. Gary Bergstrom
Mr. Chris Denney
Mr. David Diestler
Mr. Donald Hahnke
Mr. Herb Klaviter
Mr. David Oman
Mr. Ralph Seidensticker

12. Parish Services

Rev. Karl Anderson
Rev. Fred Lams
Rev. Shawn Kauffeld
Rev. James Kassera
Dr. Thomas Kuster
Rev. Samuel Gullixson
Rev. John Merseth, Sr.
Rev. Samuel Schmeling
Rev. S. Piet Van Kampen
Rev. Luke Willitz
Mr. Robert Allen
Mr. Wally Knutson

Mr. Glenn Meentemeyer, Sr.
Mr. Dwight Sorenson
Mr. Duane Steinhauer
Mr. Marty Wolbaum

13. Synodical Membership

Rev. Jerrold Dalke
Rev. Roger Holtz
Rev. Norman Madson
Mr. Silas Born
Mr. Bill Humphrey
Mr. Jerry Nelson
Mr. Wayne Spieker

14. Miscellaneous

Rev. Tim Bartels
Rev. Timothy Buelow
Rev. Jeffery Merseth
Rev. Matthew Moldstad
Rev. Michael Muehlenhardt
Rev. Jesse Jacobsen
Rev. John Petersen
Rev. Nicholas Proksch
Rev. David Russow
Rev. David Thompson
Rev. Larry Wentzlaff
Mr. Thomas Conzelmann
Mr. Greg Gilbertson
Mr. Phil Heuser
Mr. Charles Krummel
Mr. Allen Labitzky
Mr. Dale Songstad
Mr. Kermit Traska
Mr. Daniel Weaver

**15. Pastoral Conference Records &
Resolutions**

Rev. William Grimm
Rev. Wayne Halvorson
Rev. Robert Otto
Mr. Robb McMullen

16. Tellers

Nathanael Abrahamson
Jesse DeDeyne
Paul Lange
Michael Lilienthal
Paul Webber
Benjamin Wiechmann
Luke Willitz

17. Chaplain

Rev. James Kassera

18. Head Ushers

Rev. Micah Ernst
Rev. S. Piet Van Kampen

19. Paliamentarians

Rev. T. Kuster
Rev. E. Teigen

20. Assistant Secretary

Rev. Michael Smith

21. Convention Manger

Mr. Greg Costello



PRESIDENT'S MESSAGE AND REPORT

PRESIDENT'S MESSAGE

Dear esteemed Pastors, Delegates and Friends of our Evangelical Lutheran Synod. I greet each of you in the name of our risen and ascended Savior, the Lord Jesus Christ.

An interesting story out of World War II tells how some American soldiers made it through a minefield to safety. The soldiers had been sent out to check the enemy lines of the Germans. On one particular mission they had to cross one of their own American mine fields before they could get into the German territory. The mines were marked, but snow had started to fall. To make matters worse, the Germans started firing on the American soldiers. There was only one thing to do. The lieutenant thinking very quickly drew all of his men together and gave the order, "I will go first across the field. You are to follow thirty yards apart. You are to walk in my footprints. That way if I hit a mine, I alone will be killed." To make a long story short, the soldiers all made it across the minefield safely. As one surveyed the line of footprints, it looked as if only one person had made the journey. They followed exactly in the steps of their lieutenant. Later on, some engineers came to re-mark the placement of the mines. They discovered something amazing while gazing at the footprints in the snow. On one occasion the soldiers had stepped right across a mine. They had just missed setting it off by a few inches. But they all got back safely because they followed very precisely in the footsteps of their leader.

Our Leader has walked through the devastating minefield and taken the hits in our place and emerged victorious and full of life—even resurrection-life—not only for himself but for all. He was "tempted in every way, just as we are—yet was without sin" (Hebrew 4:15), as he headed along the path to the cross as our substitutionary and atoning sacrifice for sin. This means he also, as our substitute, was perfect in the use of God's Word. As a young boy at the temple, didn't he display his penchant for searching the Scriptures? Didn't he reply in the wilderness, "It is written..."? Didn't he receive invitations to speak in the synagogues for the very reason that he was respected as a man of the Word? Luke writes: "He taught in their synagogues, and everyone praised him" (Luke 4:15). Didn't he direct the Emmaus inquirers to everything that was written about him "beginning with Moses and all the Prophets"? Now, he bids us follow him, "ever in his footsteps treading, body here, yet soul above."¹

Why? If it is true—as it most certainly is—that our Lord Jesus already secured salvation for us from our enemies of sin, death, Satan and hell, then he bids us take his hand daily and walk well-armed with the Book that keeps us in his care as he navigates us through the perils of this present, wicked world to our heavenly home. And if we suffer along the way for doing good, this is commendable before God. For, Peter writes: "To this you were called because Christ suffered for you, leaving you and example², that you should follow in his steps" (1 Peter 2:21). Stepping in sync with our Lieutenant is the way, for he, and he alone, has gained our conquest!

Martin Luther advised: "Every Christian should certainly be so well armed that for himself he is sure of his faith and doctrine, and he should be so firmly grounded on passages from God's Word that he is able to hold his own against the devil and to defend himself when people want to convert him to some other view."³ Luther also had this to say on such vigilance: "Surely the devil will neither sleep nor snore but will from every quarter assault you wherever you are. Therefore you must be on the alert against such attacks and must be fortified on all sides with the Word of God wherever you go or are, in private or in public, in church or at home, at table and in all your associations ... To this end it is necessary for us constantly to be occupied with the Word of God, earnestly and avidly to reach out for it, gladly to hear, sing, tell, and read it, in order to guard against the shameful satiety and sluggishness about which I

1 *ELH 236:1*

2 Literally the Greek word in this verse (*ὑπογραμμών*) refers to a writing copy for one to imitate by tracing over it. In other words, this is footprint-precision.

3 E. Plass, *What Luther Says I*, #1237.

have spoken and in order to keep our castle and fortress well secured and all the holes boarded up against the devil.”⁴

This 2015 convention continues to spotlight our synod’s overall strategic emphasis to *Engage Others With Jesus*. Our focus this year is on the necessary indoctrination—further study in God’s Word and in our Lutheran Confessions—that we wish to encourage among our membership in order to be better prepared to give an answer to the people around us who may often ask questions concerning the hope we have within us (1 Peter 3:15). So we have chosen as a general theme: “Engaging One Another With Jesus’ Teachings.” Our essayist, the Rev. Jonathan Madson, will lead us in a review of basic teachings from Scripture that we uphold and confess as orthodox Lutherans—teachings that, in many cases, are “under fire” not only from secularists but from religious leaders determined to give society what itching ears desire (2 Timothy 4:3). The goal of the review is to whet our interest to do as the Berean Christians, to keep checking our Bibles and catechisms, but also to be even *more fully aware* of what we uphold as confessional Lutherans and why we teach and maintain what we do. Now, such a commendable study ought not be viewed as some self-serving adventure. It is always and only for the glory of God as his Holy Spirit through the study of the Word strengthens our faith so that we may also share the same with those near and far who do not yet know the Savior, or who do not understand the full extent of our Savior’s love for us sinners.

Discouragement can set in as we look around us. We see so much that violates what we know is good and right, pure and uplifting. The unrelenting rise of militant Islam, witnessed most prominently in the Middle East and Africa through the grotesquely cruel and inhumane activities of ISIS and Al Shabaab, shocks the civilized world. Of course, the diabolical ideology attributed to their “Allah” god has its roots in the anti-Christian tenets of the Koran. The inundation of the homosexual agenda foisted on our country has so permeated the culture in the last decade that even many of our Christian young people now imagine an acceptable marriage arrangement can include same-sex partners. The feminization of life in the church marches ahead; its advocates speak of one final hurdle—the ordination of women to the pastoral ministry in all denominations, including the Roman priesthood. Naturally, this too puts great pressure on confessional and/or traditional churches. But, as one prominent observer has noted, “Perhaps the most vicious aspect of radical feminism is that it necessarily criticizes and demeans women who choose to work primarily as mothers and homemakers. They are made to feel guilty and told that their lives are essentially worthless.”⁵ With all these any and many more challenges to the Christian faith, not least of which is disregard for full protection of life in the womb, we may find ourselves crying out as the psalmist, “O God, do not keep silent; be not quiet, O God, be not still. See how your enemies are astir, how your foes rear their heads. With cunning they conspire against your people; they plot against those you cherish” (Psalm 83:1–3).

Add to this, our task of reaching out to the lost with the precious Gospel of Christ seems easily thwarted by a lack of interest in organized religion. During the past decade we are told 38% of Americans describe their *search* for spirituality as more important to them individually than holding to the traditions of their church, apparently even with little concern as to where this all leads.⁶ The Pew Research Center shows a large shift in the thinking of Millennials (birthed after 1980) compared to previous generations. For example, those in the ages of 18–33 today “have become more detached from major institutions like political parties, religion,

4 The original citation can be found in an exposition of 1 Corinthians 15:34, LW 28:166, 167. The translation here is taken from E. Plass’ *What Luther Says*, I, #1510.

5 R. H. Bork, *Slouching Toward Gomorrah* (New York: Harper Collins, 1996), 223.

6 From the poll, “Mixing Religious Teachings,” done by CBS on June 29, 2005.

the military and marriage.”⁷ No great surprise here, when we consider the ubiquitous and frequently “open-minded” influence of media and technology that escalates even more the already-perpetual force of peer pressure tearing youth away from any traditional theological moorings. It’s strange how such alleged open-mindedness seems to stop short of tolerating Christianity that is seriously put into practice. As one writer commented, “In current American culture ... your faith can be privately engaging, but must remain socially irrelevant. There is a real concern that the growing insistence that faith be privatized has now been turned into a demand for faith to be compromised.”⁸

Inside our own synod, pastors express concern over a lack of church attendance. A number of our congregations struggle with financial viability. When this is the case, a feeling of apathy among the membership can set in, revealing itself in an unintended disinterest for mission outreach in our communities.

In the wake of all of this, how can we respond? First off, we can and should pray—pray for God to let the light of his own Word penetrate through the gloomy storm clouds surrounding us. Then, too, may we remember that we sheep, who are prone to straying and helpless under our own power to deal with the dangerous surroundings, nevertheless have a Good Shepherd who has laid down his life for us and taken it up again, and who cares for us with his mighty protection. In a sermon preached on Good Shepherd Sunday, Dr. U.V. Koren, who died in 1910, began his message to his flock with words easily descriptive of our state of affairs today:

We are gathered here in order to find help and good advice for our souls. We find things to be difficult in the world. There is so much that disturbs and distracts, that confuses us and draws us away from caring about our salvation. That makes our need even greater. The condition of our souls varies. But the Word that God sends us fits all. It points us not to ourselves, but to Him where everything we need is to be found, whatever our situation is. He enters among us and speaks about what He wants to do for us. So let us hear His Word with the devotion of our heart and with prayer, and from His own words let us know Him as our good Shepherd.⁹

We also want to re-energize ourselves individually, as families, as congregations, and as a church body, to get busy doing the work our Lord has called us to do. When the writer of Jude confronted the onslaught of false teachers and demonic forces, he closed out his brief epistle with this encouragement: “But you, dear friends, build yourselves up in your most holy faith and pray in the Holy Spirit. Keep yourselves in God’s love as you wait for the mercy of our Lord Jesus Christ to bring you to eternal life. Be merciful to those who doubt; snatch others from the fire and save them...” (Jude 20–23).

This rescue work of snatching souls from the fire requires thoughtful planning on how best to use the resources God has given us. God lets us live and have the gifts he provides in order to enable the spread of his Word to more souls who, like us, desperately need the saving love of Christ for their lives. Since the time of our last convention, we are pleased to report that our Board for Home Outreach announced the acceptance of the call to the Evangelism-Missions Counselor (EMC) position in the person of Rev. Larry Wentzclaff. Much of Pastor Wentzclaff’s efforts currently are directed toward assisting our established churches in doing strategic planning for the ministry work in their respective locales. We also should note that our Board of Trustees recently, at the urging of the Planning and Coordinating Committee,

7 <http://www.pewresearch.org/fact-tank/2015/03/19/how-millennials-compare-with-their-grandparents/>

8 *Wisconsin Lutheran Quarterly*, Spring 2015; article by Prof. James Korthals, p. 131.

9 M. DeGarmeaux, transl. *U. V. Koren’s Works, Volume I* (Mankato: Lutheran Synod Book Company, 2013), 197. The sermon here cited was based on the text of John 10:11–16.

provided a funding grant to facilitate the work of our EMC. Please pray for Brother Larry as he carries out the responsibilities of this new office for our synod. We urge our churches to get in touch with him and with our Board for Home Outreach for help with ideas on how to reach the unchurched with the gospel of Christ.

There are no easy answers or fast fixes for touching the lives of people who, in spite of being fully redeemed by the Savior, do not believe the message for one reason or another. Ultimately, every soul we meet and who therefore has a sinful nature like the rest of us must be shown his/her need for the forgiveness and salvation secured by the blood of God's own Son. So, we readily concur with this assessment: "Perhaps we can discover better methods of reaching out to the people of our generation, but finally it will come back to the careful, faithful, and persistent proclamation of the law and the gospel."¹⁰

Of great interest to all of us in our Evangelical Lutheran Synod are the higher education institutions we support collectively: Bethany Lutheran College and Bethany Lutheran Theological Seminary. God has blessed us with many resources to educate young minds in the various disciplines of life and in appreciation for the work of his creation, but especially in having our young people grow in the grace and the knowledge of our Lord and Savior, Jesus Christ. Enrollment challenges face both our college and seminary. We are grateful to God for the 12½ years of leadership at BLC from Dr. Dan Bruss, and we pray God's blessings upon him and his wife in Dan's retirement from the college presidency. The incoming college president, Dr. Gene Pfeifer, is excited to take up the tasks before him, and we want to assure him, together with his wife Carrie, that he has our full prayerful support in his new charge. May we look for opportunities to serve as voluntary recruiters for our college as we speak with the youth of our congregations. The seminary needs our prayers also. Seminary President Gaylin Schmeling recently included this in his report to the Board of Regents: "Our synod is facing a potential shortage of pastors to fill the various vacancies, and the number of young men entering the seminary is lower than usual. If there is a shortage of pastors, congregations will remain without a shepherd. The seminary is employing various new procedures for recruiting but the support of our congregations and pastors is needed."¹¹ The words of Jesus to his disciples are on our hearts and minds today: "The harvest is plentiful but the workers are few. Ask the Lord of the harvest, therefore, to send out workers into his harvest field" (Matthew 9:37, 38).

I would be remiss if I did not also mention the sacrificial efforts made by many of our congregations and teachers in establishing and maintaining Lutheran elementary schools. I had the privilege in the month of April to read through a very favorable evaluation of our synod's longest-running one-room school in Scarville, Iowa.¹² Pastor Thomas Rank has served the congregation since 1993. Through 87 years Scarville Lutheran has been dedicated to using resources to keep its school running so that the entire learning process is firmly rooted on the foundation of God's Word. Percentage-wise the school has also been one of the top feeders for our Bethany Lutheran College. We pray that God will grant many more years of existence to schools such as Scarville, and also be with all of our faithful teachers, such as Thalia Pollyard in her Iowa classroom. This past year we take note of some highlights from our synod's schools: dedication of a new 100-student school building in Kissimmee, Florida; the start of Columbia Lutheran School in The Dalles, Oregon; the ground-breaking for an early childhood learning center by Holy Cross Lutheran in Madison, Wisconsin; and the erection of a new school building at Christ Lutheran in Port St. Lucie, Florida. Again, we ask the Lord to bless these efforts in bringing the love of our Savior to precious young souls.

10 *Wisconsin Lutheran Quarterly*, Spring 2015; article by Dr. John Brenner, p. 147.

11 Printed report from the seminary president at the Regents meeting, May 11, 2015.

12 Observations/thoughts shared from a visit by Prof. Browne, Bethany Lutheran College, April 24, 2015.

In selecting the theme for our convention, I was mindful of how a common malady can creep into our personal lives, and how, as an antidote, the mutual study of the doctrines of Scripture can render aid and great healing. The malady each of us faces is the temptation to **doubt**. Since we constantly battle with our personal sins daily, what we have know from childhood as objective truths from God's Word can easily come under questioning when each of us struggles with pressure. How important it is to join with fellow Christians who confess the very same doctrine and then review those common teachings for strength and motivation! When the fog of doubt sets in, no appeal to nebulous emotional experiences will do. Only the clear statements set forth in God's Word will dispel the fiery darts of the wily foe. The tactics of Satan, the world and our sinful flesh is not only to have us question some rather nuanced item presented in the Bible; his ultimate goal is to rip you and me from the certainty of possessing a Savior who has **done it all** for us sinners and offers full forgiveness of sins and the gift of eternal life through faith in his life, death and resurrection.

When assailed by unbelief and doubt, Luther stresses it is vital to find a godly brother or sister who directs you to the right place. The only relief for conscience is the place of consolation, the Word of God. Such a friend, says Luther, will come to you and say:

"God is truthful; He promises to be gracious to you for His Son's sake. Moreover, the Son of God has absolved you from all your sins by His Word, has baptized you, and has promised you eternal life if you believe, that is, if you conclude that His death is your redemption. Hence either God is truthful in His Word, or you are a liar when you have doubts about the forgiveness of your sins after these promises have been given to you through the Son of God." By means of this axiom doubt is dispelled.¹³

So, may God bless our time here together. We have our business matters to consider. There are budgets to prepare and pass. There are statistics to absorb and reviews of board reports. But, above all, may we be mutually encouraged through the work of the Holy Spirit as we engage one another with Jesus' teachings.

To God be the glory!

The Rev. John A. Moldstad, president

PRESIDENT'S REPORT

INSTALLATIONS

The Rev. James Braun was installed as pastor of Trinity Lutheran Church in Brewster, Massachusetts on June 29, 2014.

Mr. Michael Lilienthal was installed as vicar at Redeemer Lutheran Church in Iola, Wisconsin, on July 6, 2014.

The Rev. Nicholas Proksch was installed as pastor of River Heights Lutheran Church in East Grand Forks, Minnesota, on July 13, 2014. The Rev. Joseph Abrahamson served as liturgist and the Rev. James Kassera preached the sermon. Circuit Visitor, the Rev. Mark Faugstad, performed the rite of installation. The Reverends Joe Abrahamson and Boyd Longshore also participated in the service.

The Rev. Matthew Crick was installed as pastor of Faith Lutheran Church in Medford, Oregon, on July 19, 2014.

The Rev. Ron Kruse was installed as the pastor of Lord of Life Lutheran in Holland, Michigan, on July 27, 2014. The congregation has formed a dual parish with St. John Lutheran Church (WELS) in Allegan, Michigan.

The Rev. David Thompson was installed as pastor of Faith Lutheran Church in San Antonio, Texas on August 3, 2014. Pastors participating in the service were: Micah Ernst, Jerry Gernander, Eric Hartzell (WELS), Brad Kerkow, David Schneider (WELS), Michael K. Smith, and John Sullivan (WELS).

The Rev. John Merseth was installed as pastor of Immanuel Lutheran Church in Audubon, Minnesota on August 3, 2014. The Rev. Nile Merseth was the preacher, the Rev. Boyd Longshore served as liturgist, and the Rev. Mark Faugstad, circuit visitor, conducted the rite of installation.

The Rev. David Lockair was installed as associate pastor of Bethany Lutheran, Port Orchard, Washington, on August 3, 2014.

Kristin Schroeder was installed as the preschool (K/4) teacher at Peace Lutheran School in Kissimmee, Florida, (one-year call) on August 17, 2014. The Rev. Matthew Moldstad performed the rite of installation.

The Rev. Lawrence Wentzlaff was commissioned as Evangelism–Missions Counselor during the General Pastoral Conference on October 1, 2014. Pres. Moldstad performed the rite of commissioning.

The Rev. Robert Harting was installed as pastor of Richland and Prince of Peace Lutheran Churches in Thornton and Mason City, Iowa on December 7, 2014. The Rev. Martin Hoesch preached the sermon, the Rev. Theodore Gullixson conducted the liturgy, and Pres. Moldstad, together with Circuit Visitor Wayne Halvorson, performed the rite of installation. The Rev. Michael Sheppard (WELS Circuit Counselor) brought greetings from our sister synod. Other pastors participating in the service were the Reverends Matthew Brooks, James Kassera, Ronald Pederson, Michael Smith, and Shawn Stafford.

The Rev. Mark Rogers was installed as pastor of Grace Lutheran Church in Weston, Ohio on December 7, 2014. The Rev. Paul Schneider preached the sermon and performed the rite of installation. Other pastors participating in the service were the Reverends Bob Krueger (WELS), Paul Lange, Homer Mosley, Tim Nass (WELS), and Tom Smuda.

The Rev. Jesse DeDeyne was installed as pastor of Redeemer and Trinity Lutheran Churches in New Hampton and Calmar, Iowa on December 14, 2014.

The Rev. Trent Saari was installed as pastor of Lakewood and Our Redeemer Lutheran Churches in Lakewood and Yelm, Washington, on February 15, 2015, at Our Redeemer in Yelm. The installation service was conducted by the Rev David Locklair and the sermon was

given by the Rev. Alexander Ring, who also performed the rite of installation. Other pastors participating in the service were the Reverends Tim Bartels, Peter Faugstad, Joel Hoff (WELS), Joel Nitz (WELS), Glenn Obenberger, and Tony Pittenger.

The Rev. James Wilson was installed as co-pastor of Christ Lutheran in Sutherlin, Oregon, on March 15, 2015. Pastor Wilson also continues to serve his congregation in North Bend, Oregon.

The Rev. Thomas Smuda was installed as pastor of Faith Lutheran Church in Hillman and Trinity Lutheran Church in Rogers City, Michigan on April 12, 2015. Pastors participating in the service were the Rev. Homer Mosley and the Rev. Paul Schneider

The Rev. Joseph Abrahamson was installed as pastor of Faith Lutheran Church in Clara City, Minnesota on April 19, 2015.

The Rev. Paul Zager was installed as pastor of First Lutheran Church in Suttons Bay, Michigan on April 19, 2015.

DEDICATIONS, ANNIVERSARIES, AND GROUNDBREAKING

Faith Lutheran Church in Clara City, Minnesota, celebrated her twentieth anniversary on June 23, 2014. Former pastors the Rev. John Smith preached the sermon and the Rev. Erich Hoeft served as liturgist. Pres. Moldstad gave greetings.

On August 24, 2014, the members of Peace Lutheran, Kissimmee, Florida, celebrated the dedication of a new four-room school building on its property. President Moldstad preached the sermon for the afternoon dedication.

On August 24, 2014, Bethany Lutheran Church in The Dalles, Oregon, dedicated Columbia Lutheran School. The school will serve both for the education of children in the congregation and for outreach into the community. Pastor Jesse Jacobsen was installed as principal and Mr. Doug Radliff as teacher.

Gloria Dei Lutheran Church in Cold Spring, Minnesota, celebrated her fiftieth anniversary on October 19, 2014. Former pastor of the congregation, the Rev. Rodney Flohr, served as lector; current pastor, the Rev. Cory Hahnke was the liturgist; and Pres. Moldstad preached for the occasion. The worship service for the day was a duplicate of the one used at the founding of the congregation.

Our Savior Lutheran Church in Lakeland, Florida, celebrated her thirtieth anniversary on January 18, 2015. The Rev. Kenneth Mellon preached for the occasion, the Rev. Herbert Huhnerkoch served as lector, and the Rev. Andrew Burmeister served as liturgist.

Christ Lutheran Church in Port St. Lucie, Florida, broke ground on February 1, 2015, for an addition to their school.



*Peace Lutheran School
Kissimmee, Florida*



*Our Savior Lutheran Church
Lakeland, Florida*

Holy Cross Lutheran Church in Madison, Wisconsin, held a groundbreaking ceremony on April 12, 2015, for the Holy Cross Early Learning Center and School.

ANNIVERSARIES OF ORDINATION

This year anniversaries of ordination are being observed as a part of the regular convention business. In the future, we are also considering noting memorials in this manner.

| | |
|------------------------|----------|
| The Rev. Paul Anderson | 70 years |
| The Rev. Harry Bartels | 60 years |
| The Rev. James Braun | 25 years |

CONSTITUTION REVISION

Revised constitutions have been received from Holy Cross Lutheran Church, Madison, Wisconsin; New Life Lutheran Church, Sebring, Florida; Peace Lutheran Church, Lakeland, Florida; Christ the King Lutheran Church, Green Bay, Wisconsin; and Our Savior's Lutheran Church, Albert Lea, Minnesota.

RESIGNATIONS, APPOINTMENTS, AND RETIREMENTS

The Rev. Roger Holtz retired from the active ministry on June 30, 2014.

The Rev. Dennis Schmidt resigned from the clergy roster of the Evangelical Lutheran Synod on July 8, 2014.

Prof. Mark Harstad resigned from the Centennial Committee on September 17, 2014. The Rev. Peter Faugstad and Mrs. Lois Jaeger were appointed to the committee.

The Rev. Ernest Zimdars retired from Christ the King Lutheran Church, Bell Gardens, California, on October 31, 2014.

The Rev. David Locklair resigned from the Committee for Archives and History on December 3, 2014. The Rev. Michael Muehlenhardt was appointed to the vacancy.

The Rev. Thomas Westendorf retired from the active ministry on December 1, 2014.

The Rev. Randy VanMehren resigned from Grace Lutheran Church, Redmond, Oregon on February 1, 2015.

The Rev. Darryl Bakke retired from the active ministry on March 10, 2015.

The Rev. Boyd Longshore retired from the active ministry on May 31, 2015.

DEATHS

Mrs. Naomi Petersen passed away on August 24, 2014.

The Rev. John Krueger passed away on November 17, 2014.

The Rev. Herbert Larson passed away on December 29, 2014.

The Rev. Mark Harstad passed away on January 17, 2015.

The Rev. Jeff Londgren passed away on February 2, 2015.

Mrs. Violet Holte passed away on April 17, 2015.

COLLOQUY

A colloquy was held for Rev. David Emmons, formerly pastor in the LCMS, beginning with Colloquy—Part 1 on November 19, 2014, and concluding with Colloquy—Part 2 on April 14, 2015. The Colloquy Committee recommends him for permanent membership in the synod. Members of the Colloquy Committee were Pres. John Moldstad, Vice Pres. Glenn Obenberger, Mr. Greg Costello, Mr. Ronald Youngue, the Rev. John Petersen, and Seminary Pres. Gaylin Schmeling.



*The Rev. David
Emmons*

FELLOWSHIP REQUESTED

Grace Lutheran Church in Crookston, Minnesota, is seeking fellowship with the ELS. The congregation is an independent congregation that has declared itself in agreement with the doctrine of the ELS. This occurred officially at a meeting at Grace on May 17, 2015.

REMOVAL OF MEMBERSHIP

The Board of Appeals in 2013 upheld the suspension of the Rev. Kent Dethlefsen. Apostles Lutheran in Ukiah, California, has indicated its determination to continue using the Rev. Dethlefsen as pastor. In keeping with proper order, an order to which Apostles Lutheran consented when it joined the synod, the congregation no longer is a member church of the Evangelical Lutheran Synod.

NEW TECHNOLOGY USE BY BOARD FOR WORLD OUTREACH

With the assistance of WELS Multilanguage Publications, the Board for World Outreach is sending “proclaimers” to several of our mission fields. These are high-tech devices used to play recordings of the New Testament in native languages and are powered by battery, solar, or hand crank. This makes them invaluable tools in world mission, especially in areas devoid of electricity or with limited power available. Any who would like to help with the purchase of these devices, please contact our administrator, the Rev. Steven Petersen, at spp@blc.edu or call 507-344-7852.

YOUTH CONVENTION IN MONTANA

The annual convention for our ELS youth was held this past year at the university campus in Missoula, Montana, July 24–27, 2014. Throughout the week the focus was on Psalm 121. One of the days included a whitewater rafting adventure. On Sunday, July 27, 2014, Mt. Zion Lutheran of our sister synod (WELS) hosted a joint Communion service at its new location in Missoula. We commend our Board for Youth Outreach for making the arrangements for this important outreach event each year.

ELS TEACHERS' CONVENTION

August 7–10, 2014, marked the dates when teachers from our Lutheran elementary schools gathered in Washington, D.C. Two professors from our Bethany Lutheran College, Dr. Polly Browne and Dr. Jennifer Wosmek of the education department, gave presentations. On Sunday, August 10, a Communion service was held where Pres. Moldstad preached on Matthew 14:22–33 and the Rev. Alex Ring, chairman of the Board for Lutheran Schools of America, served as liturgist. Our thanks go to Mr. Allen Labitzky who helped organize the conference.

BLC PRESIDENCY

We welcome to our synod's college campus Dr. Gene Pfeifer and his wife, Carrie. On February 25, 2015, Dr. Pfeifer accepted the call to serve as the tenth president of Bethany Lutheran College, Mankato, Minnesota. Gene will begin his duties at Bethany on July 1, 2015. As our prayers go forward for this transition, we also wish to give thanks to God for the faithful service of Dr. Dan Bruss and wife, Kathy. Dan has led the college for the past twelve years.

ANNIVERSARY FOR SISTER CHURCH IN SWEDEN

The Lutheran Confessional Church of Sweden (LBK–Sweden) celebrated its fortieth anniversary from July 11–13, 2014. The meeting occurred at Hjälmargården, near Stockholm. The Rev. Timothy Hartwig represented our ELS in bringing greetings to our Scandinavian brothers and sisters in Christ and also presented an essay entitled, “How Do We Engage Non-Christians in the World Today?” The LBK is one of the founding members of the Confessional Evangelical Lutheran Conference (CELC), the worldwide confessional conference with which we enjoy doctrinal fellowship.

EMC CALL ACCEPTED

The Rev. Larry Wentzlaff, who served as pastor of Faith Lutheran in Clara City, Minnesota, accepted the call from our synod’s Board for Home Outreach to serve as Evangelism–Missions Counselor (EMC). Rev. Wentzlaff was installed at the Communion service during our General Pastoral Conference on October 1, 2014. Larry has served on the board in the past, has assisted with the “Engaging Others With Jesus” retreats, and has served a home mission. Your prayers for him and wife Stephanie and family are greatly appreciated.

EVANGELICAL LUTHERAN CONFSSIONAL FORUM

The biennial WELS/ELS forum occurred October 20–21, 2014, at the mission and ministry center of our sister synod, the Wisconsin Evangelical Lutheran Synod, in Waukesha, Wisconsin.

This forum serves as an excellent opportunity for administrators, leaders, and theologians of ELS and WELS to discuss theological issues and joint projects, and helps further the treasured unity in doctrine we enjoy with each other.

INFORMAL DISCUSSIONS WITH THE LCMS

Eighteen representatives from the Lutheran Church—Missouri Synod (LCMS), the Wisconsin Evangelical Lutheran Synod (WELS), and our Evangelical Lutheran Synod met December 9–10, 2014, in Winter Park, Florida. The third series of informal meetings focused on the doctrine and practice of church fellowship. A distinction is made between *informal* and *formal* meetings. *Informal* simply indicates there are conversations to dispel caricatures, to better understand each other’s positions, and provide opportunities for encouraging toward a confessional Lutheran practice. *Formal* would imply among other things work by joint commissions on a common document to be drafted toward a presumed full restoration of fellowship. The informal meetings with the LCMS are helpful but not intended to suggest a restoration of fellowship between the former Synodical Conference bodies is imminent. Another similar meeting is being planned for 2015.

CLC, ELS, AND WELS REPRESENTATIVES MEET

On January 30, representatives from the Church of the Lutheran Confession (CLC), the Evangelical Lutheran Synod (ELS), and Wisconsin Evangelical Lutheran Synod (WELS) met for doctrinal discussions at the WELS Center for Mission and Ministry in Waukesha, Wisconsin. This was the first meeting between representatives of these three synods since 1990. It was called by the synod presidents with the encouragement of the appropriate synod committees upon the request of an informal group of pastors in the Mankato, Minnesota area.

The meeting was very cordial and productive. The participants shared perspectives on the history of the relationship between the three synods. The participants also discussed the “Joint Statement Regarding the Termination of Fellowship Between Church Bodies,” a document that was prepared in 1990 during the last round of doctrinal discussions. No one imagines that

a reconciliation will come about easily or quickly between the CLC and ELS/WELS. But it was useful to hear first-hand how the situation looks from the perspective of others, and to discuss what it would take to overcome the breach that has separated us.

Representing the CLC were Pres. Michael Eichstadt, the Rev. Paul Nolting, and the Rev. Bruce Naumann; representing the ELS were Pres. John Moldstad, Prof. Gaylin Schmeling, and Prof. Erling Teigen; and representing WELS were Prof. John Brenner, Prof. Thomas Nass, and Pres. Mark Schroeder. Only one of these participants was involved in the 1990 meetings, so this meeting brought together a new generation of leaders who have not discussed the issues together before.

A second meeting is planned for April 17 in Eau Claire, Wisconsin, to continue the discussions. The second meeting will focus more pointedly on the “Joint Statement” of 1990 and will begin the discussion of additional topics of concern. Your prayers are welcomed that God will have these meetings continue to be beneficial.

PRAYERS FOR THE PERSECUTED

When our Lord Jesus sent out his disciples, he told them: “All men will hate you because of me, but he who stands firm to the end will be saved” (Matthew 10:22). We know how the Twelve suffered greatly, even as martyrs, while promoting the message of Jesus Christ as the one true God and Savior of the world. That hatred expressed toward Christ and toward his apostles also has been realized down through the centuries on the part of faithful Christians. Especially lately around the globe we have heard, and graphically had portrayed, in the news the horrific treatment of many Christians at the hands of Islamic terrorists demanding a recanting of the Christian faith in exchange for life. May we all pray for those who are suffering for the sake of Christ’s holy name—e.g., praying for those in Egypt, Syria, Lebanon, Iraq, and in regions Africa where the blood of saints is being shed. Like the early Christians in the book of Acts, we pray that they remain bold in their confession of Christ, even as we ask God to spare their lives. We remember also the words of our Savior, “Blessed are you when people insult you, persecute you, and falsely say all kinds of evil against you because of me. Rejoice and be glad, because great is your reward in heaven, for in the same way they persecuted the prophets who were before you” (Matthew 5:11, 12).

SYNOD GIVING

This past year was the first time since 2008 when congregational contributions for our synod budget exceeded \$725,000. While our goal of \$760,000 was not met, we nevertheless wish to acknowledge with thanksgiving to God and also to all of our member churches that some progress was made in this avenue of Christian stewardship! As with this year’s recommended budget, any amount generated by our congregations over-and-above \$725,000 goes directly toward the work of home missions. May the Lord fill us with thankful hearts as we consider prayerfully gifts for his kingdom work. The apostle Paul wrote to the Corinthian believers: “This service that you perform is not only supplying the needs of God’s people but is also overflowing in many expressions of thanks to God” (2 Corinthians 9:12).

BOOKS WITH SIGNIFICANCE FOR OUR SYNOD

Ylvisaker’s *Gospels* – Dr. Johannes Ylvisaker’s *The Gospels*, is now available as an e-book. This is a commentary on the accounts recorded in Holy Scripture. We thank Elsa and Aaron Ferkenstad for their work on this project. It is available on Amazon, iBookstore, and Barnes & Noble.

U.V. Koren’s *Sermons* – A recent English translation of sermons by the Norwegian Lutheran theologian, Dr. Ulrik V. Koren (1826–1910) has been made available by Prof.

Mark DeGarmeaux of our Bethany Lutheran College. To purchase a copy, please contact our BLC Bookstore (1-800-944-1722).

REPORT OF THE ELS COMMITTEE FOR COMMUNICATION

Along with the Communication Director, the Committee for Communication serves as an advisory committee to the synod president.

Membership

The membership consists of four members: two appointed by the synod president, and two elected by the synod, each serving a one-year term. The membership presently consists of the Rev. Daniel Hartwig, Oconomowoc, Wisconsin, chairman (appointed); Mr. Lance Schwartz, Mankato, Minnesota, secretary (appointed); the Rev. Chris Dale, Port St. Lucie, Florida (elected); and Mr. David Gruen, Lombard, Illinois (elected). The Rev. Paul Fries serves as an advisory member.

Digital Meetings

The committee has never held a face-to-face meeting. It has met several times since the last synod convention by conference call. The January 2015 meeting was held using Skype video conferencing, which was a noticeable improvement over the conference calls. Future meetings will be planned using the Skype functionality of the synod headquarters' meeting room.

Electronic Voting

The Committee for Communication recommended to the synod president and Board of Trustees that an electronic voting system be purchased to streamline work of the synod's annual convention. An electronic voting system will speed up many of the votes taken on the convention floor and will provide instant results, eliminating much of the need for ballot counters and eliminating much of the element of human error from the equation. The trustees authorized the purchase and the Committee for Communication, together with the synod's Communication Director, the Rev. Paul Fries, will be introducing the system to the convention this summer.

Lutheran Sentinel Editor

This year the committee acknowledged the retirement of the Rev. Theodore Gullixson as the editor of the *Lutheran Sentinel* and recommended that the regular editing duties of the synod's official magazine be taken over by the synod's Communication Director, the Rev. Paul Fries. Pastor Gullixson served as the editor of the *Sentinel* for over eighteen years, far and away the longest tenure of any editor of the *Lutheran Sentinel* or the *Luthersk Tidende*, its predecessor magazine. We extend our thanks for his many years of faithful service.

Synod Website

The els.org URL was secured as the main web address for the Evangelical Lutheran Synod. The ELS website has also been redesigned for easier usage, especially for mobile devices. The committee encouraged the Rev. Fries to explore the possibility of putting a resource library on the website with useful things for parish evangelism and worship, and a directory of our pastors and teachers. Rev. Fries is also assembling a team of regular "bloggers" to write articles for the website on a variety of subjects.

The Rev. Daniel J. Hartwig, chairman

WORSHIP MATERIALS

Some suggestions have come, through my office, to explore any interest in, and feasibility of, producing our synod's own "Lutheran Agenda" as a companion to the *Evangelical Lutheran Hymnary* (ELH). A liturgical source that could include pastoral acts, occasional services and/or an altar book might be considered for use in our congregations. Those interested should share their thoughts with the Committee on Worship and also with our synod's Doctrine Committee.

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 following names have been on our inactive list: Erik Gernander, Dale Jaech, Greg Sahlstrom, and Carlton Sielaff. At their 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. Erik Gernander, the Rev. Dale Jaech, and the Rev. Greg Sahlstrom.

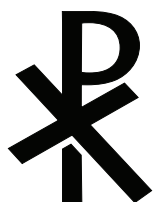
CONGREGATIONS VISITED DURING THE PAST YEAR

Peace, Kissimmee, Florida; Gloria Dei, Cold Spring, Minnesota; Christ, Windsor, California; Living Word (WELS), Petaluma, California; St. John's, Frankenmuth, Michigan; Richland, Thornton, Iowa; Faith, Clara City, Minnesota; Divine Mercy, Hudson Oaks, Texas; Christ, Port St. Lucie, Florida; Scriptural, Cape Girardeau, Missouri.

PASTORAL CONFERENCES ATTENDED

Michigan Pastoral Winkler; Mt. Olive Pastoral Winkler; ELS General Pastoral Conference; Home Outreach Seminar in Texas; Sebring, Florida, Winkler; Great Lakes Pastoral Conference; Circuit 8 Winkler; Southern Minnesota Conference.

The Rev. John A. Moldstad, president



CONVENTION ESSAY

ENGAGING ONE ANOTHER WITH JESUS' TEACHINGS: A REVIEW OF CHRISTIAN DOCTRINE

The Rev. Jonathan Madson

"If you hold to my teaching, you are really my disciples. Then you will know the truth, and the truth will set you free."— John 8:31, 32

INTRODUCTION

What does your church believe? What makes you different from other churches? Aren't all churches the same? Pastors are often asked such questions by visitors to their congregations or by prospects whom they are visiting. Christians in general may hear such questions from relatives, neighbors, co-workers, classmates and others. There may be uncomfortable moments when fielding such questions because we may not be sure exactly how to respond. At times the questions asked are very broad in nature. For example, "What is the difference between the Lutherans and the Catholics?" Where does one begin to answer such a wide-open question?

The purpose of this essay is to present an overview of Christian doctrine under the title, "Engaging One Another with Jesus' Teachings." The title sets the direction and establishes the authority for such an overview in the phrase, "with *Jesus'* teachings." The section from Scripture which serves as our theme, John 8:31,32, occurred on one of many occasions when Jesus was challenged by the Pharisees. Jesus responded to His challengers with the teaching that His authority was valid because He was the Son of God. The Word spoken by Jesus convinced many of the listeners. However, the faith of some remained weak and vulnerable, which led Jesus to make this proclamation: "If you hold to my teaching, you are really my disciples. Then you will know the truth, and the truth will set you free."¹ Dr. Martin Luther's commentary on these verses includes a description of the two types of disciples:

The one group believes in Me; they praise and hear the Gospel and say, "This is the real truth," I regard them as great and fine Christians. It is all a matter of continuing. Then there are others who hear it; but when the battle grows hot, they declare: "Upon my soul, should I forsake this or that for the sake of the Gospel?" ... Therefore I say that if you continue in My Word, you are truly My disciples. If My doctrine pleases you, you are well schooled and know everything. And if you persevere in the doctrine through cross and suffering, then you are My disciples.²

Engaging one another with Jesus' teachings requires that we regularly review what Scripture teaches. Through the regular hearing and learning of God's Word, the Holy Spirit increases our hold on the truth. Continuing in God's Word keeps us away from the ignorant confession of those who are asked,

"What do you believe?"

"I believe what my parents believe."

"And what do your parents believe?"

"They believe what the church believes."

"And what does the church believe?"

"I don't know."



*The Rev. Jonathan
Madson*

1 John 8:31–32 (NIV 84)

2 Martin Luther, *Luther's Works*, American Edition (St. Louis: Concordia, 1959), XXIII: 392–3.

In 1992 the Doctrine Committee of the Evangelical Lutheran Synod produced a pamphlet entitled *We Believe, Teach, and Confess* [WBTC]. The pamphlet is a statement of belief in summary form that could quickly inform the reader of the doctrinal position of the Evangelical Lutheran Synod, in other words, it would provide an easy reference for “what the church believes.” This pamphlet will serve as an outline that will guide us in our review of Christian doctrine, and will provide us with a resource of what we believe and teach when we engage one another with Jesus’ teachings.

A concise overview of the chief teachings in Scripture will refresh our understanding of the teachings of confessional Lutheranism. The overview will impress upon us the unity of the saving message revealed in Scripture. Finally, the overview will assist us in speaking with others as questions and challenges arise from those who belong to church bodies not of our fellowship, from the un-churched in our society and even from those who are in fellowship with us. The study of Christian doctrine centers on Christ Jesus alone and what He has done to save the world from sin, death and hell. St. Paul declares this truth in the following verses:

- “I have not hesitated to proclaim to you the whole will of God.”³
- “I resolved to know nothing while I was with you except Jesus Christ and him crucified.”⁴

REFRESHING OUR UNDERSTANDING OF CONFESSIONAL LUTHERAN DOCTRINE

In any study of what a church teaches, the source of doctrine must be established. The Epitome of the Formula of Concord states clearly the authority and source of doctrine for what we believe, teach and confess:

We believe, teach, and confess that the prophetic and apostolic writings of the Old and New Testaments are the only rule and norm according to which all doctrines and teachers alike must be appraised and judged.⁵

Paragraph 1: God and His Word (WBTC)

We confess that the only true God is the Triune God, revealed in Scripture as the Father, the Son, and the Holy Spirit. There is only one Divine Essence, yet there are three eternal Persons in that one Essence. The doctrine of the Holy Trinity is a profound mystery which we cannot fully understand, but we accept it in humble faith because it is clearly taught in Scripture. For this reason “we worship one God in three persons and three Persons in one God,” as we confess in the Athanasian Creed. Although there are many in the world who claim to follow and worship a “supreme being,” only those who believe in the Triune God—Father, Son, and Holy Spirit—can be saved. See Deut. 6:4, John 10:30, Matt. 28:19, Acts 20:28, Rom. 8:9, 2 Cor. 13:14, 1 Pet. 1:2, Col. 2:8–9, John 5:23.

We confess that God reveals Himself to mankind, not only through creation and the human conscience, but also and especially through the Holy Scriptures, His written Word. The true way of salvation is revealed only through God’s Word, and any claims for revelation of the way of salvation through other means must be rejected. The main purpose of Holy Scripture is to reveal to us that Jesus Christ is our only Savior. See Rom. 15:4 and 16:25–26, 2 Tim. 3:15, Luke 24:25–27, John 20:31, Rom. 10:14–17, Jer. 23:25–29, John 14:6, Acts 4:12.

3 Acts 20:27 (NIV 84)

4 1 Cor. 2:2 (NIV 84)

5 Theodore G. Tappert, *The Book of Concord, FC Epitome* (Philadelphia: Fortress, 1959), Part I:1, p. 464.

We confess that the canonical books of the Old and New Testaments, in their original form as written by the prophets, apostles, and evangelists, were given by inspiration of God. The Holy Scriptures are without error in everything they teach, including matters of geography, science, and history, and they are the only infallible rule and norm of Christian doctrine and practice. The Scriptures not only contain the Word of God (as if to say, some of their teachings are the authoritative Word of God and others are not), but they are the very Word of God in their entirety. We reject the so-called “historical-critical” or “higher- critical” method of Biblical interpretation as an unwarranted and arbitrary manner of dealing with Holy Scripture. The Scriptures are true and reliable in all that they report, including their accounts of Old Testament and New Testament miracles. We therefore regard the denial of these miracles as blasphemous and as setting up man’s reason as a judge over God’s Word. Since the term “inspired” is often used in a loose sense, we frequently use the expressions “verbally inspired” and “inerrant” in describing the authority and reliability of these sacred documents which God caused His servants to write. See John 10:35, 1 Cor. 2:13, 2 Tim. 3:16, 2 Pet 1:20–21, 2 Pet. 3:15–17, 1 Thes. 1:5, 2:13.

With Scripture as the only sure and certain authority of what is believed, taught and confessed, there is to be no hesitation holding to it and proclaiming it. Heterodox church bodies and people outside the church may equate such confidence as arrogance and pride. One of the complaints against a source with sole authority is that it stifles the creative side of man and doesn’t allow an individual to reach his or her potential. A complete subscription to the Bible is also seen as very judgmental against those who cling to other sources for their doctrine or who wish to retain only the portions of Scripture which appeal to them. St. John issues a warning against all such additions and deletions to God’s Word: “I warn everyone who hears the words of the prophecy of this book: If anyone adds to them, God will add to him the plagues described in this book. And if anyone takes words away from this book of prophecy, God will take away from him his share in the tree of life and in the holy city, which are described in this book.”⁶

God makes Himself known through creation and in the conscience of man. However, man is unable on his own to come to the knowledge of who the true God is and what God has done for him. God reveals Himself to the world in the Bible, revealing everything we need to know for salvation. Only in the Bible do we learn about the almighty, eternal and triune Savior God. The Word of God details His plan to save the world from sin, death and hell through the work of Christ Jesus. Prof. Lyle Lange writes in *God So Loved The World*,

Martin Luther and the other writers of the Lutheran Confessions were guided by three great principles in their teaching of Christian doctrine ... Scripture alone, grace alone, and faith alone. *Scripture alone*: The Bible is the only source for the doctrines on which faith must rest. It is the only standard by which a Christian’s teaching and life must be judged.⁷

God’s Word alone establishes the articles of the one true Christian faith. The Lutheran Confessions clearly state the authority of Scripture alone in establishing what we believe, teach and confess: “The Word of God shall establish articles of faith and no one else, not even an angel.”⁸

6 Revelation 22:18–19 (NIV 84)

7 Lyle W. Lange, *God So Loved The World: A Study of Christian Doctrine* (Milwaukee: Northwestern, 2005), 3.

8 Tappert, *Smalcald Articles*, Part II:15, 295.

The fact that all of Scripture is inspired by God the Holy Spirit, and is therefore true, leads us to the second paragraph of WBTC.

Paragraph 2: Knowing and Professing the Truth (WBTC)

We confess that it is possible both to know the truth of God's Word and to profess it, and that God requires us to do both. Taking one's stand on the Word in matters of doctrine, after diligent study of Scriptures, is an act not of human pride but of humble submission to God's authority. See John 8:31–32, John 17:17, 2 Tim. 1:13, James 1:21b.

The world is full of skeptics. Since the temptation of Eve in the Garden, the devil has been peddling his evil medicine of doubt when it comes to what God says in the Bible. “Did God really say ...” is at the root of man’s skepticism that absolute truth really does exist. Pontius Pilate’s statement to Jesus (John 18:38) confirms what many have professed and still profess today, there are no absolute truths. However, Scripture is true because God is always truthful. The Christian faith is based on the facts revealed by God to mankind in His holy Word and not on fiction. The words written by St. John in his gospel (8:31,32) confess that we have the truth in God’s Word and the truth sets us free from sin, death and hell, “If you hold to my teaching, you are really my disciples. Then you will know the truth, and the truth will set you free.”⁹ Knowing the truth of salvation through faith in Christ grants us the courage to believe in our hearts and confess with our mouths to the world. We correctly boast in the Lord and not in our own understanding or efforts as we believe, teach and confess the truth of Holy Scripture.

The Bible is the truth which means that it does not merely “contain the truth.” If the Bible only “contained” the truth, it would leave the door open to believe the Bible contains other things that are not the truth—fairy tales, fables, children’s stories and the like. Jesus, in His great High Priestly prayer, confirms the absolute truthfulness of Scripture: “Sanctify them by the truth; your Word is truth.”¹⁰

Holy Scripture is true from beginning to end, from Genesis through Revelation. God’s Word is truth for every generation because it never changes. Through the Bible, God reveals the truth of how the universe began and how sin entered into the world, the subjects of the next paragraph in WBTC.

Paragraph 3: The Creation and the Fall (WBTC)

We confess that God created all things in six days by the power of His Word, exactly as is set forth in Genesis chapters 1 and 2 and elsewhere in Scripture. We therefore reject the theories of “evolution,” including “theistic evolution,” not only because they lack a sound basis in scientific evidence but especially because they contradict the divinely-inspired account of creation as given by Moses in the Old Testament and confirmed by Christ in the New. To attempt to describe each day of creation as a very long period of time (a “day-age,” etc.) is to tamper with the clear Word of God, for the first chapter of Genesis records at the end of the account of each day’s creation activity that “evening and morning were the (first, second, etc.) day.” See Gen. 1 passim, Ex. 20:11, Heb. 11:3, Matt. 19:4.

When Adam and Eve were created on the sixth day they were made in God’s image—that is, they were morally righteous and were in every respect in perfect harmony with God. Through their fall into sin Adam and Eve, with all their natural descendants, lost this righteousness and became by nature sinful and corrupt. Because of the Fall all people conceived in the natural way are, by nature, enemies of God, subject to God’s wrath and to physical and spiritual death.

9 John 8:31–32 (NIV 84)

10 John 17:17 (NIV 84)

Because of this inherited corruption, called “original sin,” no person is able, even partially, to earn favor with God or avoid eternal condemnation by means of his or her own efforts. See Gen. 1:27, 3:6 and 6:5, Ps. 51:5, Rom. 8:7, 1:18, 5:12 and 6:23, Eph. 2:3, Gal. 2:16b.

Believing in the six-day account of creation does not fit into the mainstream of society today. Holding to the truth written in the first two chapters of Genesis and other passages confirming a six-day creation places Christians in the minority. Although the theory of evolution has taken hold, Christians will continue to believe, teach and confess as the Bible teaches. God is the only source through whom we can know how the world began because He was the only one present in the beginning.

Since there are many teachers and scientists who believe and promote the theory of evolution, Christians may find themselves in a dilemma—which is true—the Bible or science? Both are true since “true” science is created by God. Those who do not believe in God and seek an alternate answer to the question of the origin of the universe have created “man-made science.” When the reason of man becomes the authority for determining truth, all bets are off because man is by nature sinful and unclean and he cannot manufacture truth.

In the opening chapters of Genesis, God reveals that He created all things out of nothing. We accept God’s recorded science of the origin of the universe by faith as the writer to the Hebrews states, “By faith we understand that the universe was formed at God’s command, so that what is seen was not made out of what was visible.”¹¹ It is true that evolutionists also believe “by faith.” However, their faith is in the reason of man, a faith that is built on sinking sand with no solid foundation.

The fall of man into sin is the reason why many search outside of Scripture for answers as to how the world began. Everyone is born in sin, doomed to hell by nature; there is nothing good in man. Getting to heaven can never be achieved, not even partially, by man. The natural opinion of man chafes at this truth, after all, we want to be masters of our own fate; we want to think that there are others who are worse than we. But when Adam and Eve disobeyed God’s clear command, the perfect, pristine creation of God was lost.

Because sin entered the world and all were condemned, God promised to send the Savior who would crush the head of the devil. The person of the only Savior from sin and His work is the subject of the next paragraph in WBTC.

Paragraph 4: Christ’s Person and our Justification (WBTC)

We confess that, in order to rescue fallen mankind, God the Father sent His only-begotten Son, Jesus Christ, into the world. Throughout the Old Testament era God promised to send a Savior who would crush Satan’s power over the human race, and this promise was fulfilled through the incarnation of the Second Person of the Trinity. Jesus Christ is true God and true man in one Person, conceived by the Holy Spirit and born of the Virgin Mary, and He is the world’s only Savior from sin, death, and the devil. Because Jesus was true God, He was able by His divine power to save us all; because He was true man, He was able to be our substitute under God’s Law. Christ was tempted in all things as we are but was in every respect without sin. See John 1:1 and 14, Col. 2:9, Matt. 1:23, 1 Tim. 2:5–6.

By His perfect life and His innocent sufferings and death Jesus has redeemed the entire world. God thereby reconciled the world to Himself, and by the resurrection of His Son declared it to be righteous in Christ. This declaration of universal righteousness is often termed “objective justification.” One has this justification as a personal possession and is personally declared by God to be righteous in Christ when he or she is brought to faith in Him as Savior. This is often called “subjective justification.” If the objective fact of Christ’s atonement is not personally

11 Heb. 11:3 (NIV 84)

received by faith, then it has no saving benefit for the individual. We reject as unscriptural any teaching that people can be saved apart from faith in Jesus Christ. See 1 John 2:2, 2 Cor. 5:19, John 1:29, 2 Pet. 2:1, John 3:16–18, 2 Cor. 5:19, Rom. 4:25, 1:17 and 5:1–2.

Shortly after mankind plunged God's perfect creation into sin with one act of disobedience, the Lord God gave the first Gospel promise to man (*protevangelium*) in His declaration to Satan: "And I will put enmity between you and the woman, and between your offspring and hers; he will crush your head, and you will strike his heel."¹² The offspring of Eve refers to Jesus Christ who was born to redeem the world from sin, death and hell. The Holy Spirit through St. Paul provides the other bookend to this Genesis promise in the statement, "But when the time had fully come, God sent his Son, born of a woman, born under law, to redeem those under law, that we might receive the full rights of sons."¹³

The promised Christ is the antidote to the poison of sin which man ingested by his own free will. The disobedience of one infected the entire creation with sin; however, the holiness of One brought salvation for the whole world. Dr. Luther wrote,

Satan understood this threat well; therefore he has continued to rage against human nature with such great hatred. Adam and Eve were encouraged by this promise. Wholeheartedly they grasped the hope of their restoration; and, full of faith, they saw that God cared about their salvation, since He clearly declares that the male Seed of the woman would prostrate this enemy.¹⁴

The doctrine of Justification is the chief doctrine of the Christian church, the doctrine by which the church either stands or falls. The *Formula of Concord* states,

In the words of the Apology, this article of justification by faith is "the chief article of the entire Christian doctrine," "without which no poor conscience can have any abiding comfort or rightly understand the riches of the grace of Christ." In the same vein Dr. Luther declared: "Where this single article remains pure, Christendom will remain pure, in beautiful harmony, and without any schisms. But where it does not remain pure, it is impossible to repel any error or heretical spirit."¹⁵

The work of Jesus Christ accomplished salvation for the world. The benefits of His work must be brought to us since we are powerless to make it our own. (Rom. 8:7) God's love for sinners provides the very channels that raise our spiritual corpses to spiritual life and that keep us in the Christian faith.

The next paragraph in WBTC provides a summary of the Holy Spirit's heavenly tools whereby "...[He] has called me by the Gospel, enlightened me with His gifts, sanctified and kept me in the true faith..." (3rd Article Explanation).

Paragraph 5: The Means of Grace (WBTC)

We confess that God has instituted certain Means of Grace through which He announces and bestows the forgiveness of sins and the blessings of life and salvation, and through which the Holy Spirit works faith in the individual sinner to receive these blessings. These Means of Grace are His Word of the Gospel, which offers us free salvation through faith in Christ; Holy Baptism, which is described in Scripture as a "washing of regeneration and renewing

12 Gen. 3:15 (NIV 84)

13 Gal. 4:4–5 (NIV 84)

14 Luther, *Luther's Works*, I, 293.

15 Tappert, *Formula of Concord, Solid Declaration*, III:6, 540.

of the Holy Spirit;” and the Lord’s Supper, in which the true body and blood of Christ are distributed to the communicants. It is the Word of God connected with the earthly elements which makes Holy Baptism and the Lord’s Supper effective means through which forgiveness, life and salvation are truly offered to those who receive these sacraments. The Gospel of Jesus Christ, in written, spoken and sacramental form, is able to do all this because it is the power of God Himself.

Holy Baptism has the power to work the new life of faith in the hearts of sinners. This regenerative washing “with water through the Word” is intended for all people, since all—including infants and children—are members of a sinful human race and are in need of God’s grace and forgiveness. Jesus has also commanded that “all nations” be baptized. Confession of sins and Absolution are a return to, and a renewal of, one’s Baptism. Holy Absolution, a Means of Grace, is the declaration of forgiveness to penitent sinners in the stead of Christ and by His command. It is not merely a wish that sin be forgiven, but it is a powerful impartation of forgiveness. According to Christ’s Word and institution, His body and blood are truly present, distributed and received in the Lord’s Supper, under the forms of bread and wine. This Supper is intended for Christians who know and adhere to the teachings of God’s Word, who are able to examine themselves on the basis of that Word, and who repent of their sins and look to Christ alone for forgiveness. The body and blood of Christ are offered and received in this Sacrament for the remission of sins and for the strengthening of faith. The forgiveness of sins which is offered by God through the Means of Grace can be rejected by an unbelieving heart, but it is received for salvation by all who believe in Christ. See Mark 16:15, Luke 24:47, John 15:3, Matt. 28:19, John 3:5, Eph. 5:26, Titus 3:5, Acts 2:38–39, 1 Cor. 10:16–17, 11:23–29, Matt. 26:28, Rom. 1:16, John 20:21–23, Mark 16:16, Rom. 3:28 and 4:5.

By His active obedience, perfectly obeying the Ten Commandments, and His passive obedience, suffering and dying, Christ won salvation for the world. This victory won by Christ Jesus, confirmed in His resurrection, needs to be distributed to sinners. “There may be a famine in a country. People may be starving because of a lack of food. In another country, people may have an abundance of food. All that food will not do the starving people any good unless the food is delivered to them.”¹⁶ All the work that Jesus did will be of no benefit to us unless it is distributed. The heavenly delivery system, God’s Word and sacraments, is the means through which the Holy Spirit distributes forgiveness, life and salvation to sinners. The Lord works through means or ways to dispense the solution to sin. Dr. Luther describes the heavenly delivery system,

Christ has achieved it [salvation] on the cross, it is true. But he has not distributed it 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.¹⁷

In order to find His grace, God does not tell us to go to the cross; instead, He brings it to us. The Gospel is the “giving instrument” that creates the “receiving instrument,”¹⁸ which is faith. Baptism is the power of God that distributes salvation to you, clothes you in His holy life and gives you new birth. The Lord’s Supper is the real body and blood of Christ under the forms of bread and wine, given and shed for the remission of sins. This divine delivery system, the

16 Lange, *God So Loved The World*, 451.

17 Luther, *Luther’s Works*, XL, 213–214.

18 Lange, *God So Loved The World*, 452.

Means of Grace, is powered by the Holy Spirit as God's Word changes hearts from unbelief to faith and strengthens the faith.

The next paragraph in WBTC addresses the change that takes place in the heart and the effect of that change in the lives of God's people.

Paragraph 6: Conversion, Good Works, and Prayer (WBTC)

We confess that a person's conversion to faith in Christ is accomplished entirely by the Holy Spirit, working through the Gospel. Because of the effects of original sin, the unregenerate soul does not and cannot cooperate in its conversion from spiritual death and unbelief to spiritual life and faith in Christ. See Eph. 2:4–9, Rom. 10:14–17, 1 Cor. 2:14 and 12:3.

We confess that good works are necessary fruits of faith in the life of a Christian and that they proceed from a renewed heart that is thankful to God for His mercy and love. Although there is no human cooperation in the matter of one's conversion and justification, there is a cooperation on the part of the regenerate Christian in his or her life of sanctification. Good works do not earn or contribute to one's salvation, but they naturally flow from the living faith which is present in the hearts of those who have already been saved by God's grace alone. See John 15:5, Rom. 6:1–2, Eph. 2:10, Rom. 12:1, Heb. 11:6, 2 Cor. 5:14–15.

We confess that a life of prayer will naturally follow from faith in Christ as Savior and that a believer should bring his or her heartfelt thanks and concerns to God in prayer. It is the teaching of Scripture, however, that God communicates with His people in matters of faith and salvation only through His Word and Sacraments, the Means of Grace. The Christian can be sure that God answers prayer according to His good and gracious will because of the saving merits of Christ. See Phil. 4:6, 1 Thes. 5:17, Matt. 7:7, Rom. 10:17, 1 John 5:14–15, James 5:16b.

Dr. Luther summarized the conversion to faith concisely in the opening statement of his Third Article Explanation, "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, enlightened me with His gifts, sanctified and kept me in the true faith ..." Reason and works have no bearing in our conversion. Dead in sin leaves no opening for mankind to help or cooperate in coming to faith. Born in sin doesn't mean that man is a little sick because of sin or even seriously wounded by sin. Born in sin leaves man powerless to tweak his behavior and in some way become more acceptable to God. This is a foreign concept to our sinful nature which is corrupted with the opinion that we have some good in us.

If left to ourselves to secure a place in heaven, no amount of time or effort would allow us to love God and believe in Him.

But before man is illuminated, converted, reborn, renewed, and drawn by the Holy Spirit, he can do nothing in spiritual things of himself and by his own powers. In his own conversion or regeneration he can as little begin, effect, or cooperate in anything as a stone, a block, or a lump of clay could.¹⁹

What great comfort we have in the fact that our conversion from sinner to saint is entirely the work of the one true Triune God. He does all things well. If the change in our hearts depended even minutely on actions and decisions we make, doubt would be our god. "How could I ever do enough to make up for my sins? How will I know if I have done enough to please God?" These doubts and more are erased by the power of the Gospel through which the Holy Spirit miraculously calls the sinner to faith in Jesus.

19 Tappert, *Formula of Concord, Solid Declaration*, Part II:24, 525–526.

The evidence of this conversion or change in man's heart is seen in good works. One can tell that an apple tree is healthy by the fruit displayed in its branches. So it is that faith in the heart of a child of God is displayed in his life. Faith produces good works to give honor and glory to God alone for life and salvation. Good works are expressions of thanks to God for His mercy and grace provided in Christ Jesus. One of the criticisms of the Lutheran Church from those in other denominations has often been that Lutherans downplay the teaching of good works. Such criticism should never be warranted as we believe, teach and confess that Scripture speaks at length about holy living amongst God's people. Scripture, however, puts good works into their proper perspective which means good works flow from faith and never the other way around. In the words of the writer to the Hebrews [11:6], good works in God's eyes can only be done by Christians because good works are done only from a heart motivated by God's love in Christ.

The Holy Spirit's conversion of the heart grants the privilege of prayer for all God's believers. Prayer does not play a role for anyone to come to faith which means that "praying God into one's heart" is impossible. For when Christian faith is absent, true prayer is absent. However, through faith in Christ, prayer is a powerful tool. In the chapter on prayer in the ELS Catechism (2001, p. 155), the question is asked: "What is prayer?" The answer: "Prayer is an act of worship in which we speak to God from the heart, asking something of Him, or thanking Him for His mercies." All these things can be done only from a heart converted by the work of the Holy Spirit through the Gospel.

God invites His believers to come to Him in prayer each day as they face the enemies of the faith—the devil, the world and the sinful flesh. God establishes the communication system speaking to His children through His Word and providing opportunities for His children to speak to Him in prayer. Prayer is powerful as declared by James, "The prayer of a righteous man is powerful and effective."²⁰ Prayer is powerful because of who commands it and who answers it—the Lord God of heaven and earth who has all authority and power. The doxology at the conclusion of the Lord's Prayer confirms why prayer is powerful, "For Thine is the kingdom and the power and the glory forever and ever."

God the Holy Spirit called, enlightened and sanctified the believers who display good works in life and engage in a life of prayer. Believers in the one true God—Father, Son and Holy Spirit—are chosen by God which is the subject of the next paragraph in WBTC.

Paragraph 7: God's Election of Grace (WBTC)

We confess that those in this life who, through the Gospel, have been called, enlightened, sanctified, and preserved in the true faith, have from eternity been elected according to God's unmerited love to this adoption as His children, and have been chosen in Christ "before the creation of the world" to be heirs of everlasting life. Therefore Christians can and should be sure of their salvation, since God's promise is steadfast and His gracious election to salvation stands firm. We reject the teaching that there is an eternal election to damnation (double predestination) and that the offer of salvation which God makes through the Gospel is not earnestly intended for all people. In faith we accept the teaching of Scripture that those who are saved are saved by the grace of God alone, and that those who are lost are lost because of their own unbelief and hardness of heart. See Rom. 8:26–39, Eph. 1:3–6, 2 Thes. 2:13–14, 1 Tim. 1:15, 2 Tim. 1:12, Ezek. 33:11, Hos. 13:9.

"Why are some saved and not others?" is the perplexing question that has caused more false teaching in the Christian Church than anything else through the years. The doctrine of election (Predestination), like other doctrines in Scripture (the Trinity, the Real Presence,

20 Jam. 5:16b (NIV 84)

Justification, etc.), defies human logic and reason. Therefore, when anyone uses human reason to test the validity of God's Word, false teachings emerge. In the introduction to the book *Predestination—Chosen In Christ*, President John Moldstad, Jr. writes,

Unfortunately, while trying to explain predestination, some have stumbled. Problems usually arise in this and similar areas of theology when people attempt to use human reason as a litmus test for the truths of God's Word. Our sinful minds often try to force a union between God's teachings and our own reason when it cannot be done.²¹

In the matter of election, man's reason once again must submit to God's authority and bow in awe of God's grace and mercy for despicable sinners. God states clearly in the Bible that He wants everyone to know all that He has done to save the world from sin. It is neither a mystery nor a secret what God wants for everyone—all of our relatives, friends, neighbors, co-workers, enemies—to know the truth that Christ lived, died and rose to take away the sin of the whole world (1 Timothy 2:4). Unfortunately there are and will be many who don't believe what Christ did for them. Those who don't believe in Christ are not condemned because God chose them for hell. The logic that fails is this—God is a loving God who loves all people and wants everyone to be in heaven, and yet not everyone will be saved. Did God, therefore, choose some for heaven and others for hell? Or, did God see good things in some people that made them more acceptable to Him?

God declares in His word that He wants nobody to perish in hell (2 Peter 3:9). His Word likewise declares that there isn't anyone who is good on his own (Romans 3:23). Man's logic conflicts with the clear teachings of Scripture. The answer to the question, "Why are some saved and not others?" summarizes this comforting doctrine of election. "Why are some saved?" It is only by the grace of God. "Why are some not saved?" It is their own fault. Since God alone is responsible for saving us from hell and damnation, and He does everything perfectly, we take comfort in the teaching of election.

The certainty and comfort of election does not, however, serve as a license to do whatever we want because we are already saved. Dr. Robert Kolb writes in his book, *The Christian Faith*,

The doctrine of election dare not be discussed with someone who is claiming that the grace it offers permits the elect to sin ... When someone asks, "Am I among the elect?" Christians respond, "Why do you want to know?" Those who wish to use the doctrine of election as an excuse or license for sin will not understand what it means to be God's chosen child. Such people need to hear God's Law as it crushes their sinful pretension.²²

The elect of God constitute His Church, the Holy Christian Church. The next paragraph in WBTC describes the Church and the ministry of the Church as directed by the Lord of the Church.

Paragraph 8: The Church and the Ministry (WBTC)

We confess that there is one holy Christian Church which consists of all those who from the heart truly believe in Christ as Savior and Lord. This Church, in its essence, is invisible to our eyes, since no one can judge the sincerity of another's heart, but it is known to God. We believe that the Church is to be found wherever the Word of God and the Sacraments are in use. The Church of Jesus Christ is not to be equated with any particular denomination or church body,

21 John A. Moldstad, Jr., *Predestination—Chosen in Christ*, (Milwaukee: Northwestern, 1997), 7–8.

22 Robert Kolb, *The Christian Faith* (St. Louis: Concordia, 1993), 175.

or with the sum total of all Christian denominations and church bodies. It is the will of God that Christians should gather together regularly for mutual edification through Word and Sacrament, and that they should work together to promote the extension of God's pure Means of Grace throughout the world. See Luke 17:20, 2 Tim. 2:19, Eph. 4:4–6, Heb. 10:25, Mark 16:15.

We confess that the Lord has instituted the office of the Public Ministry so that His Means of Grace may be publicly administered for the well-being of His Church. Those in this office by virtue of God's call through the church perform their duties on behalf of the church and in the name and in the stead of Christ. We believe that no one should publicly preach or administer the Sacraments without a proper call. When God's Word says that women are not to teach or "exercise authority" over men in the church, this means that the pastoral office cannot be conferred upon women, and that it is God's will that only properly qualified men be called to this office. According to this same principle women should not exercise authority over men in the congregational decision-making process, such as by holding voting membership in an assembly which makes the final decisions for a church. (Because Christian men and women are all members of the Body of Christ and share in the privileges and duties of the "priesthood of all believers," the views of women should be taken into account when such decisions are made.) See John 21:15–18, Acts 20:28, Rom. 10:14–15, Eph. 4:11, 1 Tim. 3:1–7, Titus 1:5, 1 Cor. 14:34, 1 Tim. 2:12, 1 Pet. 2:9, Gal. 3:28.

The Apostles' Creed concisely defines God's Church, the Holy Christian Church, as "the communion of saints." All who believe in Christ Jesus as the Savior, confessing Him by word and deed, are members of God's Church. They are the saints, made holy through the work of the Holy Spirit. The mind of man is naturally attracted to the self-made concept by which man might obtain God's good graces by his own hard work and abilities. Such a self-made concept has no power in the spiritual realm. God calls and makes His saints through His gift of faith in Jesus. Thus, the Church is "one," united in the one true God. The Church is "holy" because it consists of holy people who have been washed clean in the blood of Christ and, in thanks, serve God with holy lives. It is "Christian" because the Church belongs to Christ and is built on Him as the only foundation. Jesus says: "And I tell you that you are Peter, and on this rock I will build my church, and the gates of Hades will not overcome it."²³ Peter wasn't the rock upon whom the church is built. The Rock is the one whom Peter confesses as the Messiah, "You are the Christ, the Son of the living God."²⁴

The Holy Christian Church is "universal" because God invites everyone to enter it, and His believers are found in all parts of the world where the Gospel is proclaimed. The Church is also "militant" in its constant war against the spiritual enemies—the devil, the world and the sinful flesh—which seek to destroy God's people. The Holy Christian Church is "invisible" because faith resides in the hearts of believers. Even though the Church is invisible, we can see where it is present since the visible church is a gathering of people around God's Word taught faithfully and His Sacraments administered properly. These Means of Grace are the "marks of the church" because these means indicate to us where the church can be found.

To carry out the work of the church, God has instituted the Office of the Public Ministry. The great commission issued by Jesus states the purpose of the church that is carried out publicly through her called servants, "Go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age."²⁵ "Christians publicly administer the Office of the Keys by calling qualified men to

23 Matt. 16:18 (NIV 84)

24 Matt. 16:16 (NIV 84)

25 Matt. 28:19–20 (NIV 84)

forgive and to retain sins on their behalf” (ELS Catechism 2001, p. 195). While both qualified men and women can serve in the teaching ministry, the pastoral ministry is to be carried out only by properly qualified men. In the church, God has prescribed roles for men and women wherein women are not “to teach or to have authority over a man...”²⁶ This principle also applies to voting privileges in the congregation. In the 1990 ELS statement on the roles of men and women in the church, the last two statements address the need for men to fulfill their responsibilities and for women to encourage them to do so.²⁷ When it comes to matters of salvation, there are no ethnic, social or gender distinctions (Galatians 3:28).

Remaining faithful to the proclamation of God’s Word is essential for people to know and believe the truth of sin and grace. True knowledge of sin and grace prepares hearts for the day of death or the day that Jesus returns to judge the living and the dead. The next paragraph of WBTC reviews the teaching of the end times.

Paragraph 9: The Last Things (WBTC)

We confess that at the time of physical death a believer’s soul goes to heaven and an unbeliever’s soul goes to hell. On the Last Day, Christ will return visibly to the world and will raise the bodies of all the dead, both believers and unbelievers, at which time their bodies and souls will be reunited. The believers will enter into eternal life in “the new heavens and the new earth,” but the unbelievers will be cast forever into “the fiery lake of burning sulphur.” We reject the teaching that the soul has no continuing, conscious existence after the time of physical death (a soul sleep) and the teaching that the souls of unbelievers will be annihilated on the Day of Judgment. We also reject as unbiblical all forms of millennialism, that is, the teaching that Christ will reign visibly over an earthly kingdom for a thousand years before the Day of Resurrection and Judgment. See Matt. 25:31–46, John 5:28–29, Mark 16:16, Eccl. 12:7, Luke 23:43, Mark 13:32–37, Luke 18:8, John 18:36.

Like other teachings of Scripture, the doctrine of the last things has been perverted over the centuries. The paragraph above denies such false concepts as soul sleep, millennialism and annihilation of the souls of unbelievers. Scripture clearly teaches that the soul will either go to hell or heaven at death. There is no middle location upon death that allows the sins of souls to be purged through the actions of others in order that the deceased can enter into heaven. The false teaching of universalism, everyone is going to heaven, has captured the minds of many since it is very appealing to think that no one will go to hell. God does not delight in souls spending eternity in hell, “And as God does not will sin and has no pleasure in sin, so he also does not will the death of a sinner and has no pleasure in his damnation.”²⁸ In his first epistle to Timothy, St. Paul expresses God’s desire for all souls: “God our Savior ... wants all men to be saved and to come to a knowledge of the truth.”²⁹

The fact remains that not all will go to heaven. Jesus’ return will mark the division of unbelievers from believers. Judgment Day will not be an investigation to determine who is a believer and who is not for Jesus already knows those who do not believe (John 6:64), just as

26 1 Tim. 2:12 (NIV 84)

27 “15. Finally, Christian men ought to take their responsibilities seriously, and Christian women also have the responsibility of encouraging men to fulfill their obligations and duties of leadership. 16. When men and women labor together in the Gospel, taking heed to the Word and working within the scriptural limits, then truly God is glorified and the church is edified.” (ELS Statement on the Roles of Men and Women in the Church, 1990)

28 Tappert, *Formula of Concord, Solid Declaration*, Part XI:81, 629.

29 1 Tim. 2:3–4 (NIV 84)

He already knows those who do believe. Dr. Edward Koehler writes in his book, *A Summary of Christian Doctrine*,

The question of eternal life and eternal death is not decided in the Final Judgment; that is decided by a sinner's conversion to Christ and by his continuance in the faith unto the end (Luke 23:43; Rev. 14:13; John 3:16). He who dies in the faith will stand on the right of the Judge and will be saved; he who dies in unbelief will stand on the left side and will be lost.³⁰

Since eternity is at stake for souls, it is vital that we remain faithful to the teachings of God's Word. The Holy Spirit directs us through the letter to the Hebrews, "Let us hold unswervingly to the hope we profess, for he who promised is faithful. And let us consider how we may spur one another on toward love and good deeds. Let us not give up meeting together, as some are in the habit of doing, but let us encourage one another—and all the more as you see the Day approaching."³¹

To remain engaged with Jesus' teachings, the Lord provides opportunities for worship and study with those who hold to the truth of Holy Scripture. The next paragraph reviews the importance of mutual confession and adherence to the Word and sacraments.

Paragraph 10: Church Fellowship (WBTC)

We confess that Scripture requires that church fellowship be recognized and practiced where there is a mutual confession of and commitment to the pure Marks of the Church, the Word and Sacraments. Jesus Christ is the Head of His Church, and He governs and teaches it by His Word, but deviation from the teaching of God's Word is not to be tolerated in the church. We therefore reject unionism, that is, church fellowship with adherents of false doctrine, and ecumenical endeavors which compromise the pure doctrine of God's Word. We also reject participation or membership in religious organizations which have features that are in conflict with the Christian faith, such as the Masonic Lodge and similar organizations. At the same time we also condemn separatism, i.e., the refusal to acknowledge and practice fellowship when there is agreement in doctrine. See John 8:31–32, 1 Cor. 1:10, Eph. 2:19–20, Matt. 7:15–20, Rom. 16:17, Gal. 1:6–9, 2 John 9–11, Matt. 23:8, 1 Pet. 4:11, 2 Cor. 6:14–18.

Next to the teaching of Election, the teaching of Church Fellowship is probably one of the hardest for pastors to teach. This is so not because it isn't taught in the Bible—it most certainly is—and not because it goes so against our reason like election. The difficulty lies in the fact that the teaching of church fellowship can involve emotions. We live in a world with a false ecumenical spirit that believes all steeples really point to the same God. But, sadly, not all do point to the same God. There are very few church bodies in the world today which continue to hold to the biblical teaching of church fellowship and practice what they teach. However, the teachings of Jesus are never determined by public opinion nor agreed upon by a majority vote. Holding to the truth of God's Word is necessary in order to engage others with the teachings of Jesus.

Practicing church fellowship is joining in activities with others whereby we confess our common Christian faith. It is the unity of Christians based upon all that the Bible teaches, i.e., based upon full unity in the marks of the church, the Word and the sacraments. Prof. Lange writes,

30 Edward W. A. Koehler, *A Summary of Christian Doctrine* (St. Louis: Concordia, 1952), 308.
31 Heb. 10:23–25 (NIV 84)

We believe that we have fellowship with all who believe in Christ as their Savior. Yet only God can look into people's hearts to see if they believe. Thus we must base our practice of fellowship with others in the visible church on the confession of the faith they make. When people agree on all the teachings of Scripture, they should practice church fellowship together. When they do not agree in doctrine, they should not practice fellowship together.³²

Activities in which Christians publicly gather to confess their common Christian faith include pulpit fellowship. This means pastors who share our confession of faith can preach in our pulpits but will not preach in services conducted by churches that permit false teaching. Altar fellowship is partaking of the Lord's Supper with those who share what we believe, teach and confess because partaking of the Lord's Supper declares a confession of our unity in faith. We commune with those who teach and believe as we do according to the authority of Jesus' teachings revealed in Holy Scripture. Fellowship in worship is believers in Christ confessing unity with others when they encourage each other in worship and join together in prayer. Since such joint public praying expresses the unity of our confession in the marks of the church, this also is guided by the principle that full agreement in doctrine is necessary before engaging in participation. What a blessed gift God provides us in gathering together with fellow believers each week in church to receive God's grace and join in giving thanks for His wonderful mercies that are new every day.

Holding to all of God's Word as our authority for what we believe and teach is also the rule set forth in the next paragraph which summarizes the church and state distinction as ordered by the Lord.

Paragraph 11: Church and State (WBTC)

We confess that God has assigned certain responsibilities to the Church and certain responsibilities to the State, which do not conflict with each other. The Church and the State are each to operate within their own sphere of responsibility, using only those means which God has entrusted to each to carry out their God-given tasks. To the Church God has given the responsibility of calling sinners to repentance, preaching forgiveness through the cross of Christ, and encouraging believers in their Christian life. To the State God has given the responsibility of punishing evildoers and protecting the innocent, and of promoting civil order among the people. The Church is not to exercise civil authority, and the State is not to become a messenger of the Gospel nor to interfere with the Church's Gospel ministry. See Rom. 13:1–7, Acts 5:29, 1 Tim. 2:2, Mark 16:15, Matt. 22:21.

The words of Jesus summarizing the distinction between the kingdom of the right (the church) and the kingdom of the left (the state) were spoken in response to yet another trap set for Jesus when the Pharisees attempted to catch Jesus in His words. The Pharisees asked for Jesus' "opinion" when it came to paying taxes to Caesar; was it right to pay them or not? Knowing their evil intentions, Jesus' response teaches us that paying taxes is not an optional matter, nor is honoring God, "Give to Caesar what is Caesar's, and to God what is God's."³³ Christians have the responsibility to obey the established government by serving as law-abiding citizens and praying for its leadership, recognizing that God gives government its authority for the benefit of society. Should the government command us to do sinful things, Peter proclaims: "We must obey God rather than men!"³⁴

32 Lange, *God So Loved The World*, 553.

33 Matt. 22:21 (NIV 84)

34 Acts 5:29 (NIV 84)

Prof. Daniel Deutschlander writes in *Civil Government—God's Other Kingdom*,

Christ is King in the church and in the hearts of her members by the gospel. Christ is King over the nations and over governments to whom he has entrusted the sword. His rule over both is assured by his resurrection and ascension . . . As members of an eternal kingdom and citizens of an earthly kingdom, we have responsibilities to both.³⁵

In the area of morality as members of society, God outlines good and proper behavior regarding life and human sexuality as summarized in the next paragraph of WBTC.

Paragraph 12: Human Life and Human Sexuality (WBTC)

We confess that Scripture upholds the sanctity of human life. We recognize that God has given the State the right to administer capital punishment and wage just wars, but we believe that any taking of human life beyond that which is authorized by God is to be abhorred. We believe that all human life has intrinsic value, regardless of its perceived "quality," and that God calls on us to preserve His gift of life. Because abortion results in the death of an unborn human being, we believe that it is never justified except in those rare and tragic circumstances when the continuation of the pregnancy would clearly threaten the life of the mother. Abortion for any other reason is a great sin in the eyes of God. Because God is the giver and taker of life, we condemn any deliberate efforts to shorten one's own life or the life of another, for example: suicide, euthanasia (mercy killing), and the withholding or withdrawing of appropriate care from the critically ill person. See Rom. 13:4 and 9, Ps. 139:13–16, Ps. 51:5, Luke 1:41, Jer. 1:5, Ps. 31:15, Phil. 1:21–26, Lev. 19:16.

We confess that Scripture condemns homosexuality and extra-marital relations (fornication and adultery) as sin. Nevertheless, when an individual caught up in such sins truly repents, forgiveness of the Gospel is to be fully applied. We confess that the divine institution of marriage is to be heterosexual, in which, according to God's design, a man and a woman may enjoy a life-long companionship in mutual love. We teach on the basis of Holy Scripture that marriage is the only proper context for the expression of sexual intimacy and for the procreation of children. See Rom. 1:26–27, 1 Cor. 6:9, 18 and 7:2–9, John 4:17–18, 1 John 1:9, Gen. 1:27–28 and 2:18–24, Matt. 19:4–6.

Governing authorities have become involved in several of the issues outlined in this paragraph. In the matter of human life, abortion and other efforts to shorten life, laws in our country have been instituted that allow such sinful actions. However, as in all matters of life and faith, God's people have an authority, namely, God's never-changing Word. Life is created and cared for by God. Abortion is simply not a political platform that can be altered according to the winds of current cultural beliefs. God's Word directs what we believe, teach and confess regarding the sanctity of life.

The same is true for matters of human sexuality. The push for acceptability in the matter of homosexuality has been ramped up over the past years, pushing its way into laws that now, in a majority of states in our country, allow for homosexuals to legally get married. In addition, the entire matter of premarital sex being acceptable and desirable grows in our society by leaps and bounds. God's Word remains firm on these lifestyle issues which means they are not up for public debate and change. The Lord commands us to live according to His holy will for the benefit of souls and society. His ways are designed for our good.

35 Daniel Deutschlander, *Civil Government—God's Other Kingdom* (Milwaukee: Northwestern, 1998), 68.

The never changing truth of God's Word is the authority for everything that God's Church believes, teaches and confesses. Our Lutheran forefathers recognized the importance of stating this truth in the early years of the reformation of the church in the 16th century. The result was the writing of the Lutheran Confessions compiled in the Book of Concord of 1580. The final paragraph of WBTC presents what confessional Lutheranism holds to as the only rule and norm of doctrine and practice.

Paragraph 13: The Lutheran Confessions (WBTC)

As orthodox, confessional Lutherans, we embrace as our primary confessions of faith the Symbolical Books of the Evangelical Lutheran Church contained in the Book of Concord of 1580, namely, the Apostles', Nicene, and Athanasian Creeds; the Augsburg Confession and its Apology; the Smalcald Articles (including the Treatise on the Power and Primacy of the Pope); Luther's Small and Large Catechisms and the Formula of Concord (Epitome and Solid Declaration). We accept these Confessions, not in so far as but because they agree with Scripture, and we believe that they are a correct exposition of the teaching of God's Word. Adherence to these confessions, drawn from Scripture, is in keeping with St. Peter's exhortation: "Always be prepared to give an answer to everyone who asks you to give the reason for the hope that you have" (1 Pet. 3:15). See also Heb. 13:7-9a.

The Bible verse quoted above (1 Peter 3:15) directs us to be prepared so that we can answer people who ask questions about what we believe. What we believe is anchored in the hope of heaven earned by Christ's life, death and resurrection. The Lutheran Confessions serve as a filing cabinet that categorizes the teachings of Jesus for us to have and use when others ask us about specific teachings in the Bible.

Confessions are necessary to let people know what it is that we believe. It is not enough to say, "I believe what the Bible teaches." The question is, what do you believe the Bible teaches? When people tell us what they believe the Bible teaches, then we can compare what people say to what the Bible teaches. Confessions are also useful for sharing the gospel with others. When people want to know what it is that we teach, we can point them to the confessions of our church. These confessions will give people an overview of what it is that we believe.³⁶

The summary of Christian doctrine shows how everything in God's Word is tied together as a unit. The next section addresses the importance of the unity of Scripture in our efforts to engage one another with Jesus' teachings.

THE UNITY OF THE SAVING MESSAGE REVEALED IN SCRIPTURE

The Lutheran Confessions are not additions to the Bible which, in some way, supplement what God reveals in the Bible. The Confessions do not contain more complete truths as if the Bible is inadequate on its own in teaching the way of salvation. The Bible is not a collection of many books which have no connection to each other. For example, we know of authors in the secular realm who have written many short stories that are, possibly for convenience sake, combined into one volume. Such a volume would be a series of short stories that have nothing to do with each other, each story having an independent plot, characters, etc. The saving message of Scripture, however, is united in *everything* that is taught—New and Old Testaments. As we reviewed the basic teachings of the Bible in the first section of this essay, it is clear how these teachings dovetail with each other. If each teaching of Scripture is its own file, all of these files are included in the folder labeled "Christ Jesus."

The Jews were convinced that Jesus was running roughshod over the laws of God. This led them to intensify their plans to kill him. Jesus responds to their hatred and murderous intentions by giving testimony about Himself. At one point in His response to the Jews who hated Him, Jesus confesses, “You diligently study the Scriptures because you think that by them you possess eternal life. These are the Scriptures that testify about me ...”³⁷ Whether studying God’s Word or confessing it to others while engaged in conversation, Jesus is the Word of God as defined by St. John, “The Word became flesh and made his dwelling among us. We have seen his glory, the glory of the One and Only, who came from the Father, full of grace and truth.”³⁸ Everything written in the Bible is unified around Christ Jesus and Him crucified. Pastor John Schaller wrote,

Though so many different men in so many ages became authors of biblical books, the contents of the Bible are nevertheless so homogeneous throughout that every attentive reader finds its teachings to be altogether uniform from first to last. This feature, among others, makes the Bible a *unique* book and points to its supernatural origin.³⁹

The central purpose of Holy Scripture reveals that God saves man by grace for the sake of Christ through faith. Yet, Holy Scripture reveals many matters, some which, if individually considered, don’t seem to serve the central purpose of the Bible. But Dr. Koehler writes,

Whatever the apostles and prophets wrote and taught was for our learning (Rom.15:4), and constitutes the foundation of the Church, in which the doctrine of Christ and of His redemption is the chief cornerstone (Eph. 2:20). The Bible is a unit in which all parts, statements, doctrines, commandments, and promises, either directly or indirectly, serve the purpose of teaching men how to be saved through faith in the Saviour, and how to live as the children of God in this world to the glory of their Lord. It is for this purpose that the Word of God should be used (John 5:39); using it for other purposes means taking the name of God in vain (Exodus 20:7).⁴⁰

The unity of Scripture lies in the fact that the Holy Spirit is the divine author of everything written in the Bible because all of Scripture is “God-breathed.” (2 Timothy 3:16) When we are engaged with Jesus’ teaching or engaging others with it, the absolute truth is being heard, learned and told. “If you hold to my teaching, you are really my disciples. Then you will know the truth, and the truth will set you free.” How comforting it is to have the authority of God revealed to us, the authority that always remains the same despite the many changes that take place in every generation. In most disciplines, whether in medicine or technology or business, different philosophies, practices and advances in machines and devices have changed the way that people do business. Things taught in the past, in some cases, have been done away with. Unfortunately, in the view of many, this should also apply to the Bible. Some contend that things are different today which makes the Bible “old-fashioned.” However, it has been said, “The more things change, the more they remain the same.”

The same is that all people are sinners, lost and condemned by nature. The same is that Christ Jesus came to save all people from sin, death and hell. The timeless Word of God is unified in all of its teachings, pointing to Christ and Him alone as the Redeemer of everyone we know and all those whom we do not know. Engaging others with Jesus’ teachings will always be honest and trustworthy because the Word of God is always honest and trustworthy. Jesus

37 John 5:39 (NIV 84)

38 John 1:14 (NIV 84)

39 John Schaller, *The Book of Books – A Brief Introduction to the Bible* (Milwaukee: Northwestern, 1990), 3.

40 Koehler, *A Summary of Christian Doctrine*, 16.

did not tweak His message when His detractors put pressure on Him nor did His teaching ever change from one group of people to another. Consider the following two authors inspired by the Holy Spirit, Isaiah, who lived 700 years before the Lord Jesus, is quoted by Peter, who was a contemporary of Jesus. Both of these men confess the trustworthiness and eternal nature of God's Word:

- "The grass withers and the flowers fall, but the word of our God stands forever."⁴¹
- "The grass withers and the flowers fall, but the word of the Lord stands forever."⁴²

More than two thousand years later, nothing has changed for God's Church, "The grass withers and the flowers fall, but the word of the Lord stands forever." Our lives are engaged in the teachings of Jesus which has not and will not change. The more we grow in our knowledge of the Scriptures, the Holy Spirit equips us to handle challenges to the faith into which the Holy Spirit has called us. The final portion of this essay addresses a sample of questions which we many encounter concerning the Christian faith. Dr. Luther's hymn verse provides encouragement as we engage one another with Jesus' teachings when questions and challenges arise,

Lord, Keep us steadfast in Thy Word;
Curb those who fain by craft and sword
Would wrest the Kingdom from Thy Son
And set at naught all He hath done. [ELH 589:1]

ENGAGING ONE ANOTHER WITH JESUS' TEACHINGS WHEN CHALLENGES ARISE

Challenges to the Christian doctrine have been many and varied since the temptation of our first parents in paradise. Satan continues to challenge God's believers in the same way he challenged our first parents in paradise, "Now the serpent was more crafty than any of the wild animals the Lord God had made. He said to the woman, 'Did God really say ...?'"⁴³ "Did God really say ...?" God really says much for us to know and, when opportunities arise, to answer those who challenge what God's Word teaches or answer those who ask out of ignorance.

The paragraphs of WBTC provide us with an outline of some challenges that might arise. It is not possible to have a blanket statement which can be used to answer every challenge to Christian teaching. Each situation will be unique. It is important for us to be certain, as much as possible, what the question or challenge really is. The following examples are quite general; however, the purpose of them is to elicit some response and discussion. God's Word does apply to our lives today. It is completely relevant in doctrine and life. Engaged in learning more from His Word and confessing His Word to others proclaims the truth. At the end of the essay there are brief responses provided for the questions and challenges that follow in addition to Bible passages which are cited in WBTC.

Paragraph 1: God and His Word

1. Are there not other gods in other cultures? What if people are sincere in their belief in these other gods, can't they also get to heaven? How important is it to believe and confess that there is only one God in essence, who is the Father, the Son and the Holy Spirit?
2. If the Bible was written by people, and people can make mistakes, how can anyone believe that the Bible has no errors? What about the contradictions in the Bible, how do you explain them?

41 Isa. 40:8 (NIV 84)

42 1 Pet. 1:24–25 (NIV 84)

43 Gen. 3:1 (NIV 84)

3. The miracles didn't really happen. There are other "reasonable" explanations for them.

Paragraph 2: Knowing and Professing the Truth

1. There are no absolute truths. Truth is always evolving; it is an individual preference.
2. Since many churches use the Bible, how is it possible for anyone to know which church is right and is teaching the truth?

Paragraph 3: The Creation and the Fall

1. Why can't someone believe in both creation and evolution? Isn't it possible to compromise on these teachings?
2. I don't think that everyone is basically bad. Most people have some good in them if we really get to know them.
3. Doesn't God give us a free will to make a choice to believe in him or not?

Paragraph 4: Christ's Person and our Justification

1. Jesus was a good man, good teacher, helper to those down and out. I see him as a good role model for me.
2. Because the Bible teaches that not everyone is going to heaven, it seems that Jesus couldn't have died on the cross for everyone.
3. What do I need to do in order to have faith in Jesus as my Savior?
4. Many today, including some Lutherans, question the teaching of "Objective" justification. Why is this doctrine so essential to uphold?

Paragraph 5: The Means of Grace

1. I already believe in Jesus. I don't need baptism to help me.
2. If Jesus is in heaven, sitting at God's right hand, how is it possible for his real body and blood to be present in the Lord's Supper?
3. Why doesn't your church allow anyone to come and take communion?

Paragraph 6: Conversion, Good Works, and Prayer

1. When did you decide to become a believer in Jesus?
2. Faith alone isn't enough to get me to heaven. It is important that I also do some good works.
3. It doesn't seem that God answers any of my prayers. Several times I've asked him for various things, but they never happened. I am confused.

Paragraph 7: God's Election of Grace

1. Since God chose those who are going to heaven, but not everybody is going to heaven, he must have chosen some to go to hell. That seems logical.
2. I can't believe that God would send anyone to hell. Doesn't the Bible say that God is love?
3. How can I know for sure that I am one of the elect and that I'm going to be in heaven when I die?

Paragraph 8: The Church and the Ministry

1. Since your church is pretty strict, do you believe that only people from your church and your synod are going to heaven?
2. Your church is really behind the times because you don't let women vote in your church and you don't let women be pastors.

Paragraph 9: The Last Things

1. I don't think there is really a hell. It seems to me that when a person dies who doesn't believe in Jesus, he/she will simply not exist anymore.
2. Do you think that all those people who have been friendly and good in this life will go to heaven when they die?
3. When Jesus comes back, he is going to set up a kingdom on earth for 1000 years before Judgment Day happens.

Paragraph 10: Church Fellowship

1. Why don't I ask my pastor (at the "xyz" church, not of our fellowship) to invite your pastor and your congregation to have a worship service with us this Thanksgiving. Wouldn't this be a good way to show we all believe in the same God?
2. I don't go to church because there are too many hypocrites who attend.
3. Is it okay to judge what other churches teach? Doesn't Jesus command that we shouldn't judge others?

Paragraph 11: Church and State

1. We should have prayer in our public schools to improve our society. We are heading in the wrong direction.
2. As a business owner, what should I do if the government makes laws that my business is to follow, but those laws conflict with the teachings of the Bible?

Paragraph 12: Human Life and Human Sexuality

1. Abortion should be a personal decision. We can do whatever we think is right with our own bodies.
2. Homosexuality is a personal choice. God made some people to be attracted to someone of the same sex.
3. As long as two unmarried people are committed to each other, isn't it okay for them to express their commitment through sexual relations?

Paragraph 13: The Lutheran Confessions

1. If your only source for what you believe and teach is the Bible, why do you also follow the writings of the Confessions? Aren't you adding things to the Bible?
2. The Confessions are not necessary because we have everything we need to know in the Bible.

CONCLUSION

When Jesus engaged others with His teachings, he knew their motives for approaching Him. Even to those who came with evil intentions, Jesus spoke His Word out of love for their souls. Following His seven stern warnings to the teachers of the law and the Pharisees in which He criticized their hypocrisy and obstinate behavior, Jesus laments, "O Jerusalem, Jerusalem, you who kill the prophets and stone those sent to you, how often I have longed to gather your children together, as a hen gathers her chicks under her wings, but you were not willing."⁴⁴ Jesus' dagger denouncing their wicked behavior is motivated by His sincere desire for people to turn from their evil and wicked ways and receive the gift of sins forgiven.

As we engage others with Jesus' teachings, challenges and probing questions can heighten our sensitivity and cause us to be defensive. Peter directs Christians to be ready to answer questions when they arise, and then adds this instruction, "But do this with gentleness and

respect, keeping a clear conscience, so that those who speak maliciously against your good behavior in Christ may be ashamed of their slander.”⁴⁵ Jesus describes His believers as salt and light in the world, preserving the truth of His Word and letting the light of faith shine in their lives, “... that they may see your good deeds and praise your Father in heaven.”⁴⁶

The sinful world in which we live provides many opportunities to confess what we believe and teach on a daily basis. Answering questions and challenges to the Christian faith should not be looked upon as occasions to “win the debate.” Instead, these are opportunities to engage others with Jesus’ teachings. Holding to these teachings in our lives requires regular hearing, reading and digesting of God’s Word. It requires regularly eating and drinking the body and blood of Christ given and shed for the forgiveness of sins. It requires a daily remembrance of our Baptism through which, “[God] saved us, not because of righteous things we had done, but because of his mercy. He saved us through the washing of rebirth and renewal by the Holy Spirit, whom he poured out on us generously through Jesus Christ our Savior.”⁴⁷

Engaging one another with Jesus’ teachings begins with our own understanding and knowledge of God’s Word. St. Paul reinforces the power of the Word for faith and confession,

The word is near you; it is in your mouth and in your heart, that is, the word of faith we are proclaiming: That if you confess with your mouth, “Jesus is Lord,” and believe in your heart that God raised him from the dead, you will be saved. For it is with your heart that you believe and are justified, and it is with your mouth that you confess and are saved. As the Scripture says, “Anyone who trusts in him will never be put to shame.”⁴⁸

Everything in the Bible is united around Christ Jesus, who He is and what He has done to save the world from death and hell. This truth provides us courage and certainty when opportunities arise for us to answer questions and challenges to what we believe, teach and confess. For when we answer the questions and challenges with God’s Word, we will engage others with Jesus’ teachings. N.F.S Grundtvig reminds us that this is our heritage to have and confess as he sums up in the hymn,

God’s Word is our Great Heritage
And shall be ours forever;
To spread its light from age to age
Shall be our chief endeavor.
Through life it guides our way,
In death it is our stay.
Lord, grant, while worlds endure,
We keep its teachings pure
Throughout all generations. [ELH 583]

BRIEF ANSWERS

(Brief answers to challenges and questions on pages 53ff in the essay. Some Bible passages from WBTC are also cited for quick reference.)

Paragraph 1: God and His Word

1. There are many other gods in different lands and cultures. Just being sincere about anything is not how one gets to heaven. Salvation is found in no other god than the Triune God of the Bible. (Deut 6:4; John 14:6; Acts 4:12)

45 1 Pet. 3:15–16 (NIV 84)

46 Matt. 5:16 (NIV 84)

47 Titus 3:5–6 (NIV 84)

48 Rom. 10:8–13 (NIV 84)

2. God used various men to write the Bible. Since God is the Author who inspired the very words the writers used, it is the truth because God is true and right all the time. Contradictions are only apparent contradictions to the limited sinful human mind. God's Word never contradicts itself. (John 10:35; 2 Tim 3:16; 2 Pet 1:20–21)
3. Since God's word is always true and miracles are recorded in Scripture, miracles did happen. We take the Bible literally unless it tells us not to do so. (John 20:31; 1 Thess 2:13)

Paragraph 2: Knowing and Professing the Truth

1. God's Word is the absolute truth. It is not a matter of personal choice but God's authority. (John 8:31,32; John 17:17)
2. Using the Bible properly means letting the Bible interpret the Bible. Many churches allow for private interpretation which leads to many different opinions about what the Bible teaches. Learning that the Bible is the rule and norm for everything that is taught is important in knowing that the Bible is the only authority for what we believe and teach. (John 8:31,32; 2 Tim 1:13)

Paragraph 3: The Creation and the Fall

1. Evolution is a theory based upon chance which directly contradicts the scriptural teaching of creation, that is, that God created everything by His almighty Word. Any compromise with evolution and creation would deny God's Word. (Ex 20:11; Heb 11:3)
2. The Bible clearly teaches that all people are by nature sinful and can do nothing to change that fact. God demands perfection from everyone. (Rom 5:1; Rom 5:12; Eph 2:3)
3. God created Adam and Eve with a free will. It was perfect because they had no sin. But once sin entered, free will in spiritual matters disappeared. Dead people can't make decisions. (Gen 1:27; Rom 8:7; Gal 2:16b)

Paragraph 4: Christ's Person and our Justification

1. Jesus was a good man, good teacher and helped those who were suffering. He is the perfect role-model for us. But He is, above all, our Savior-God. He was good in our place and suffered in our place. His perfect life was the payment for the sins of all the world. (1 John 2:2; Rom 4:25)
2. It is true that not everyone is going to heaven. However, Jesus died on the cross and paid for the sins of everyone as Scripture clearly teaches. (1 John 2:2; John 1:29)
3. We do nothing to get to heaven. Jesus did everything to satisfy God's punishment for our sins through His life, death and resurrection (Rom 4:25; Rom 5:1–2)
4. Faith needs to take hold of something that is real and actual of itself. If forgiveness of sins is not an objective reality, than one can easily be led to question the power of absolution, Baptism and the Lord's Supper. What is offered in these is not a potential forgiveness but a genuine forgiveness.

Paragraph 5: The Means of Grace

1. God commands everyone to be baptized. The benefits of Baptism are priceless. (Matt 28:19; John 3:5)
2. Jesus is sitting at God's right hand until He returns on Judgment Day. But His body and blood are present in the Lord's Supper because His Word tells us they are. Four times it is written in the New Testament that the bread is Jesus' body and the wine is Jesus' blood. (1 Cor 10:16–17; 1 Cor 11:23–29)
3. Communicants need to be prepared and knowledgeable as to what they are receiving in the Lord's Supper. Proper instruction is necessary to take communion in a worthy manner.

We don't want anyone to take communion to his/her harm. Holy Communion is also a confession of being united in what the Bible teaches. (1 Cor 10:16–17; 1 Cor 11:27–29)

Paragraph 6: Conversion, Good Works, and Prayer

1. We didn't decide to come to faith. God the Holy Spirit made us alive by bringing us to faith in Christ. Faith is not a decision on our part, but it is a gift from God given according to His mercy and grace. (Eph 2:4–9; Rom 10:14–17)
2. Faith in Christ alone does save us. Good works are done from faith in thanks to God for His love in Jesus. Good works don't earn us anything with God. Jesus completed everything for our salvation. (Eph 2:8–10; John 15:5)
3. God answers all the prayer of His believers. He answers in the way that He knows is best. That means “no” is the answer some times or “wait.” He commands believers to pray everywhere and at all times. (Phil 4:6; Matt 7:7)

Paragraph 7: God's Election of Grace

1. God doesn't choose anyone to go hell. He wants everyone to be saved. God chose those who are His own from before creation. Those who are lost in unbelief are lost because of their own fault. (Eph 1:3–6; Ezek 33:11)
2. Those who suffer in hell will be there because of their own unbelief. Both heaven and hell are real. God is love; He is also just and fair. (Hos 13:9)
3. Nothing can separate God's believers from His love. You can and should be certain of heaven because of God's promise that Christ died for all, including you. (Rom 8:35–39; 1 Tim 1:12, 15)

Paragraph 8: The Church and the Ministry

1. No. We know that all those who from the heart truly trust in Jesus as their Savior from sin will be taken to heaven. Wherever God's Word is taught rightly and where people are baptized and receive communion, there will be true believers. In churches where some teachings of the Bible are changed or deleted, people can be misled and fall from the faith or never know the truth. That's why Jesus tells us to teach everything He has commanded and hold on to His teachings. (2 Tim 2:19; Eph 4:4–6)
2. God established certain roles in His church. He commands the men to take the lead and make decisions for the good of everyone (children, women and men) in the church. He calls qualified men through congregations to serve as pastors who publicly preach and teach God's Word. In a private way, every Christian has opportunities to confess their faith by what they do and say. (1 Tim 2:12; 1 Pet 2:9; Gal 3:28)

Paragraph 9: The Last Things

1. The Bible teaches that both heaven and hell exist. Anyone who dies believing in Christ as the Savior will go to heaven. Anyone who dies not believing in Christ as the Savior will go to hell. There is no other place. (Matt 25:31–46; Mark 16:16)
2. Niceness doesn't count when it comes to a place in heaven. Faith in Christ the Savior is the only way to heaven and faith in Christ is a gift from God to us. If polite and kind people don't believe in Christ as the Savior, they have no Christian faith and won't go to heaven should they die in unbelief. (Matt 25:31–46; Mark 16:16)
3. Jesus' kingdom isn't an earthly kingdom. When He returns to judge the living and dead, the separation of believers and unbelievers will take place. (Matt 25:31–46; John 18:36)

Paragraph 10: Church Fellowship

1. The Bible requires that worshipping together is to be based on a mutual confession of everything the Bible teaches. God doesn't allow us to add or subtract from what His Word teaches. He commands us to avoid those who teach falsely. (1 Cor 1:10; Rom 16:17)
2. God commands us not to judge hearts like the Pharisees tried to do. But he does tell us to judge what people teach and do on the basis of what the Bible tells us to teach and do. This is important for us to remain holding to the truth of God's Word and to direct others to the truth of God's Word. Though there may be hypocrites in the visible church, we go to church to receive God's mercy and grace for our sins. (Matt 7:15–20; 2 John 9–11)

Paragraph 11: Church and State

1. Prayer is a wonderful privilege that God gives believers in order that we call upon Him. Prayer is also an act of worship. Prayer in the public school setting would constitute worship with others who are not of our fellowship. Christian students in public settings do have the privilege to pray privately. They should be encouraged by their parents and churches to exercise the privilege of private prayer in public settings. (Matt 22:21)
2. God teaches us that we are to obey Him rather than men. Should we ever have to face the dilemma of compromising on what God's Word teaches because the government tries to force us into behavior that is contrary to God's Word and will, we will have to suffer the consequences of resisting sin. (Acts 5:29)

Paragraph 12: Human Life and Human Sexuality

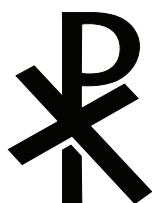
1. Abortion results in the death of a human being because life, created by God, begins at conception. Abortion is a sin against the 5th Commandment. The body is God's creation and gift. The body is not ours to do whatever we want. We are to protect life at any time, including life in the mother's womb. (Psa 139:13–16; Jer 1:5)
2. Homosexuality is a choice, it is true. However, according to the teaching of God's Word, it is a sinful choice. God doesn't create anyone with homosexual tendencies. Homosexuality is unnatural and sinful. As with all other sins, God calls us to repent and seek His strength to live holy lives. (Rom 1:26–27; 1 Cor 6:9,18)
3. God doesn't permit sexual relations between unmarried people, even though they are committed to each other. God has blessed society with marriage as the only place in which to express one's sexual affection and commitment to his/her spouse and for having children. Society has grown very accepting of sexual relations outside of marriage, but God's teachings never change. It is not permitted by God. (1 Cor 6:9,18; John 4:17–18)

Paragraph 13: The Lutheran Confessions

1. The Bible is the only authority for what we believe and teach. The Lutheran Confessions don't add anything to what we believe. We hold to the Confessions because they agree with Scripture and provide us with a summary of the teachings of the Bible. (Heb 13:7–9)
2. We have everything we need to know for salvation in the Bible. The Confessions provide us with a wonderful summary of what we believe, teach and confess, and they are organized to help us be better prepared to answer questions and challenges concerning specific teachings in the Bible. (1 Pet 3:15)

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REPORTS AND ACTION

SYNODICAL MEMBERSHIP—ACTION OF THE SYNOD

Resolution 1: Congregation Constitution Revision

WHEREAS, The guidelines for the Evangelical Lutheran Synod encourages congregations to submit their revised constitutions for synodical review, and,

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,

A. BE IT RESOLVED, That the revised constitutions of the following congregations of the be approved by the Evangelical Lutheran Synod:

1. Holy Cross Lutheran Church, Madison, Wisconsin.
2. New Life Lutheran Church, Sebring, Florida.
3. Peace Lutheran Church, Lakeland, Florida.
4. Christ the King Lutheran Church, Green Bay, Wisconsin.
5. Our Savior's Lutheran Church, Albert Lea, Minnesota.

B. BE IT RESOLVED, That congregations submitting their constitutions for review be encouraged to list the specific revisions that relate to their previous constitution, and,

C. BE IT RESOLVED, That the synod president be encouraged to continue the practice of synodical review of revised constitutions prior to the synod convention.

Resolution 2: Membership Application of a Pastor

WHEREAS, The Colloquy Committee of the Evangelical Lutheran Synod has approved the following pastor for synodical membership, and,

WHEREAS, It has been established that the requirements of the constitution of the Evangelical Lutheran Synod have been met in his application for synodical membership, therefore,

BE IT RESOLVED, That the Rev. David Emmons be received into permanent membership in the Evangelical Lutheran Synod.

Resolution 3: Fellowship Acknowledgment of a Congregation

WHEREAS, Grace Lutheran Church, Crookston, Minnesota, is an independent congregation that desires to be in fellowship with the Evangelical Lutheran Synod, and,

WHEREAS, President Moldstad has reported that they are in agreement in doctrine and practice with the Evangelical Lutheran Synod, therefore,

BE IT RESOLVED, That the synod acknowledges the fellowship that exists between Grace Lutheran Church, Crookston, Minnesota, and the Evangelical Lutheran Synod.

Resolution 4: Application of Pastors to remain on clergy roster

WHEREAS, 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”, and,

WHEREAS, For the past three years the following names have been on our inactive list: Erik Gernander, Dale Jaech, Greg Sahlstrom, and Carlton Sielaff. At the request of the following and with the approval of the president and the secretary, the convention is being asked to

extend the clergy roster status for the Rev. Erik Gernander, the Rev. Dale Jaech, and the Rev. Greg Sahlstrom, therefore,
BE IT RESOLVED, That the synod grant their requests to extend the clergy roster status for the Rev. Erik Gernander, the Rev. Dale Jaech, and the Rev. Greg Sahlstrom.

CREDENTIALS—ACTION OF THE SYNOD

Resolution 1: Excuse of pastors: non-attendance

WHEREAS, Excuses for absence from the 2015 Synod Convention have been received from the following pastors: Harry Bartels, Martin Doepel, Thomas Fox, Greg Haugen, Karl Hermanson, Peter Heyn, Brad Kerkow, Brian Klebig, Matthew Luttman, Daniel McQuality, Homer Mosley, Steve Reagles, Kenneth Schmidt, Joshua Skogen, Thomas Smuda, E.C.F. Stubenvoll Jr., Tom Westendorf, Jim Wilson, therefore,
BE IT RESOLVED, That they be excused.

Resolution 2: Excuse of congregations: non-attendance

WHEREAS, An excuse for absence from the 2015 Synod Convention has been received from the following congregations: Gloria Dei Lutheran (Saginaw, Michigan), Resurrection Lutheran (North Bend, Oregon), therefore,
BE IT RESOLVED, That they be excused.

Resolution 3: Excuse of congregation: partial attendance

WHEREAS, An excuse for sending only one delegate has been received from the following congregation: English Lutheran (Cottonwood, Minnesota), therefore,
BE IT RESOLVED, That the congregation be excused.

Resolution 4: Excuse of pastors: late arrival

WHEREAS, An excuse for late arrival at the 2015 Synod Convention has been received from the following pastors: Aaron Hamilton, Thomas Heyn, therefore,
BE IT RESOLVED, That they be excused.

Resolution 5: Excuse of pastors: early departure

WHEREAS, Excuses for early departure from the 2015 Synod Convention has been received from the following pastors: Timothy Buelow, Erich Hoeft, David Russow, therefore,
BE IT RESOLVED, That they be excused.

Resolution 6: Excuse of delegates: early departure

WHEREAS, Excuses for early departure from the 2015 Synod Convention has been received from the following delegates: Dan Barger, Charles Krummel, therefore,
BE IT RESOLVED, That they be excused.

REPORT OF THE DOCTRINE COMMITTEE

The committee known as the Doctrine Committee at one time bore the name Union Committee. Eventually there arose realization that this might not be the name best suited for a committee which was to try, among other things, to help the people of the synod overcome the effects of the ill-advised union, or merger, of several Lutheran church bodies in 1917. While the committee, as well as the synod, certainly was interested in the preservation of unity in doctrine and spirit, it did not set a high priority on mere outward union. The merger of 1917 on the basis of a scripturally untenable platform was responsible for the departure of a remnant of the old Norwegian Synod to reorganize the synod in the spirit of its confessionally oriented forefathers. As a church body which gave high priority to doctrinal soundness on the basis of God's Holy Word, it wanted a synodical committee which would focus on this aspect of a church's life and work under our Lord's great commission.

The guidelines for this committee list among its duties:

- A. To study and uphold the doctrine of Scripture and the confessional position and practice of the synod.
- B. To help keep members of the synod informed concerning the confessional principles of the synod.
- C. To keep abreast of doctrinal trends and issues and keep laity and clergy informed.
- D. To advise the president in matters of doctrine and practice.
- E. To provide information to the synod concerning fraternal organizations and similar religious groups.
- F. To encourage continued theological study on the part of the members of the synod.
- G. To assist the president of the synod in the maintenance of fraternal relations with church bodies which are in doctrinal agreement with the synod, and to seek out other church bodies which may wish to share in this oneness of faith and doctrine.
- H. To keep informed, through an individual member of the committee or a subcommittee, of issues in government, law, and society which may encroach on the religious freedom or exercise of confessional freedom, and to communicate such information to the other committees and to the synodical membership in venues open to the committee.

COMMITTEE MEMBERSHIP

The Doctrine Committee consists of Mr. Gregory Costello, Mr. Allen Quist, the Rev. Thomas Rank, Prof. Gaylin Schmeling, Prof. Erling Teigen, the Rev. David Jay Webber, the Rev. Paul Zager, and President John Moldstad as an advisory member. 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.

EVANGELICAL LUTHERAN CONFESSIONAL FORUM

The biennial meeting of the Evangelical Lutheran Confessional Forum (ELCF) was held on October 20–21, 2014, in Waukesha, Wisconsin. The forum, consisting of twelve representatives of the Evangelical Lutheran Synod (ELS) and twelve representatives of the Wisconsin Evangelical Lutheran Synod (WELS), is intended to express the fellowship enjoyed by the two synods. 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. There were two papers delivered at the forum. The first paper, entitled “Lutheran Spirituality and the Pastor,” was presented by Prof. Gaylin Schmeling. The second paper, entitled “A Primer on the History Behind the CLC,” was presented by Prof. Thomas Nass.

WISCONSIN EVANGELICAL LUTHERAN SYNOD

The 63rd biennial convention of the Wisconsin Evangelical Lutheran Synod (WELS) will be held on the campus of Michigan Lutheran Seminary, Saginaw, Michigan, July 27–30, 2015. The theme of the convention will be “One in Christ.” Representatives of the Doctrine Committee plan to attend the convention.

In the years when the ELCF does not meet, as is the case in 2015, there is a meeting of the Doctrine Committee and the WELS CICR. This meeting will occur September 25 in Waukesha, Wisconsin. The main topic at this meeting will be a discussion of the fellowship statement of the Overseas Brethren in 1961 and the WELS document on fellowship of 2014.

INFORMAL MEETING WITH THE LUTHERAN CHURCH–MISSOURI SYNOD

An intersynodical meeting including the ELS, WELS, and Lutheran Church–Missouri Synod (LCMS) occurred December 9–10, 2014, in Winter Park, Florida. Eighteen representatives from the various synods were present. The representatives from the ELS were President John Moldstad, Vice President Glenn Obenberger, and Prof. Gaylin Schmeling. This meeting was third in a series of informal meetings, and it focused on the doctrine and practice of church fellowship. A distinction is made between *informal* and *formal* meetings. *Informal* simply indicates there are conversations to dispel caricatures, to better understand each other’s positions, and provide opportunities for encouragement toward a confessional Lutheran practice. *Formal* would imply among other things work by joint commissions on a common document to be drafted toward a presumed full restoration of fellowship. The informal meetings with the LCMS are helpful but not intended to suggest that a restoration of fellowship between the former Synodical Conference bodies is imminent. The group will meet again next December to discuss the biblical principles regarding God’s role for men and women in the church.

FORMAL MEETINGS WITH THE CLC

Representatives from the Church of the Lutheran Confession (CLC), WELS, and the ELS met in Waukesha, Wisconsin, on January 30, 2015, and on April 17, 2015. Doctrine Committee members, Prof. Gaylin Schmeling and Prof. Erling Teigen, together with Pres. John Moldstad, served as the representatives from the ELS. In 1990 work was begun on a joint statement on church fellowship where considerable agreement had been reached by the three church bodies, but did not lead to further steps toward restoration of fellowship for various reasons. The meetings this past spring centered on the 1990 joint statement.

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, pp. 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 Allen Quist entitled, *Proclaiming the Truth*

of Jesus to a Postmodern World and *Ten Truths about Evolution*. This material may 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 centered on apologetics. The theme was: **Apologetics in Lutheranism**. The titles and presenters were: "The Doctrine of Creation in Lutheran Apologetics" by Allen Quist and "A Proper Lutheran Use of Apologetics" by Dan van Voorhis. The reactors to the lectures were Lyle Lange of Martin Luther College and Erling Teigen of Bethany Lutheran College.

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 is being prepared and will include seven 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 Ceremonies, 2. Absolution and Objective Justification, 3. The Divine Call, 4. Conversion and Election, 5. Church Fellowship, 6. The Great Commission, and 7. Christian Education.

CONFESSIONAL EVANGELICAL LUTHERAN CONFERENCE

The Theological Commission of the Confessional Evangelical Lutheran Conference (CELC) met on May 29, 2014, in Lima, Peru. The members of the Theological Commission of the CELC were 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 wrote 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, which was presented to the 2014 CELC convention. This statement is 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 eighth triennial convention of the CELC was held in Lima, Peru, on May 30–June 2, 2014. It met at the Hotel Ferrua in downtown Lima, three blocks from the seminary of the Evangelical Lutheran Synod of Peru. The convention began with an opening worship service on Friday, May 30, at 1:00 p.m. and concluded with a communion service late Monday afternoon, June 2. The following church bodies became associate members of the CELC: Confessional Evangelical Lutheran Church of Albania, St. John's Lutheran Church in Finland, Christ Evangelical Lutheran Ministries–India (CELM), Lutheran Mission of Salvation–India (LMSI), and Christian Church of the Lutheran Reformation (Chile).

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

Essay 1: God Sanctifies Us—He Makes Us Holy After He Declares Us Holy – Prof. John Brenner (WELS – USA)

Essay 2: God Gives Us Power—His Gospel in the Means of Grace Gives the Power for a God-pleasing Life – Prof. Gottfried Herrmann (ELFK – Germany)

Essay 3: God Guides Us—His Law in the Bible Guides Us in Godly Living – the Rev. Brester Msowoya (LCCA – Malawi)

Essay 4: Honoring God—We Are Created to Love God According to the First Table of the Law – the Rev. Petr Krakora (CELC – Czech Republic)

Essay 5: Sanctification—Serving Others Is the Christian’s Seal – the Rev. Guillermo Carrera (ELS – Peru)

The Rev. Ugis Sildegis from Latvia and Prof. Michael Smith from the ELS were appointed to the Theological Commission, taking the places of Prof. Gaylin Schmeling and the Rev. Takeshi Nadaira, who finished their terms. The officers of the CELC are: president, the Rev. Daniel Koelpin; vice-president, Prof. Gaylin Schmeling; secretary, the Rev. Timothy Buelow; planning committee, the Rev. Michael Duncan and the Rev. Larry Schlomer.

The 2017 CELC convention, which occurs at the time of the 500th anniversary of the Lutheran Reformation, will be held in Germany. The ELFK is planning to hold the convention at the Gymnasium St. Augustin in Grimma on June 28/29–July 2, 2017. This is one of the places where Paul Gerhardt went to school, and the city is located close to Wittenberg and other Luther and ELFK sites.

The CELC is the third largest worldwide Lutheran fellowship, following the larger Lutheran World Federation (LWF) and the International Lutheran Council (ILC). The LWF was established in 1947, and 144 church bodies belong to this organization with an approximate membership of 72,000,000. The ILC was founded in 1952, and 35 church bodies belong to this organization with an approximate membership of 3,450,000. The largest church body in this organization is the Lutheran Church–Missouri Synod (LCMS). The CELC was organized in 1993 at Oberwesel, Germany, and includes 29 church bodies with approximately 500,000 members.

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.

In the Preface to the *Formula of Concord* of 1577 and the *Book of Concord* of 1580, the “electors, princes, and estates in the Holy Empire of the German Nation” expressed not only their concern for the welfare of the true church on earth but also their reason for subscribing to and promulgating the various confessions in this volume. The concern and dedication which they therein expressed is something which we as heirs by grace of the saving truth of God must also share in an age of heightened apostasy from the truths of Holy Scripture:

Mindful of the office which God has committed to us and which we bear, we have not ceased to apply our diligence to the end that the false and misleading doctrines which have been introduced into our lands and territories and which are insinuating themselves increasingly into them might be checked and that our subjects might be

preserved from straying from the right course of divine truth which they had once acknowledged and confessed. (*The Book of Concord*, Tappert, p. 4)

The resources for this task are to be found nowhere else than in the Impregnable Rock of Holy Scripture, concerning which we sing with the hymn writer:

We have a sure prophetic Word
By inspiration of the Lord;
And though assailed on ev'ry hand
Jehovah's Word shall ever stand.

Abiding steadfast, firm, and sure
The teachings of the Word endure.
Blest he who trusts this steadfast Word;
His anchor holds in Christ, the Lord.
(TLH 234: 1, 4.)

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

DOCTRINE—ACTION OF THE SYNOD

Resolution 1: Informal Meetings with the Lutheran Church—Missouri Synod

WHEREAS, The Lutheran Church—Missouri Synod officials have asked to meet with the Evangelical Lutheran Synod and the 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 informal 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 informal meetings are reported to the ELS.

Resolution 2: Formal Meetings with the Church of the Lutheran Confession

WHEREAS, There are formal meetings taking place between the ELS, the WELS and the Church of the Lutheran Confession (CLC) regarding doctrinal agreement between our synods, therefore,

BE IT RESOLVED, That our synod be encouraged to continue its meetings with the CLC.

Resolution 3: Biblical Teaching Concerning Apologetics

WHEREAS, The Doctrine Committee fulfilled the request from the 2013 ELS Convention to produce and identify apologetics resources, therefore,

BE IT RESOLVED, That the committee be thanked for its work and continue to identify and produce additional resources.

Resolution 4: Theological Trends

WHEREAS, The Doctrine Committee strives to keep abreast of doctrinal and theological trends within the Church at large, therefore,

BE IT RESOLVED, That the Doctrine Committee work with the Communication Director through the synod president to help pastors and congregations be aware of its findings with regard to these issues.

Resolution 5: Regarding Forums and Conferences

WHEREAS, Our synod sent representatives to the Evangelical Lutheran Confessional Forum and to the Confessional Evangelical Lutheran Conference, therefore,

BE IT RESOLVED, That we encourage our synod to continue fostering the fellowship that we share with these church bodies.

**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; Harold Theiste, Pinehurst, North Carolina, vice-chairman; 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; Lyle Fahning, Prior Lake, Minnesota; Bruce Gratz, North Mankato, Minnesota; James Minor, Danbury, Wisconsin; the Rev. Kenneth V. Schmidt, West Bend, Wisconsin; the Rev. Dr. J. Kincaid Smith, Mankato, Minnesota; and 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 its February meeting elected the Rev. Nicholas Proksch for a three-year term as a type “B” member beginning in June 2015. The synod is asked to ratify that election at the 2015 convention.

THE FACULTY AND STAFF

On June 30, 2015, President Dan R. Bruss will retire after eighteen years of faithful service to Bethany Lutheran College with the past twelve and one-half years as president and as a faculty member from 1975–1981.

At its February 2015 meeting the Board of Regents elected Gene R. Pfeifer as president. He will begin his duties in July 2015.

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 2, 2015, the college and seminary observed the following anniversaries:

| | |
|---|----------|
| William Bukowski, Art..... | 35 years |
| Lyle Jones, Health and Physical Education | 25 years |
| Lance Schwartz, Director of Institutional Communication | 25 years |
| Mark DeGarmeaux, Religious Studies/Latin/Norwegian | 20 years |
| Lynette Merseth, Executive Assistant to the President..... | 20 years |
| Gina Moldstad, Admissions Data Specialist..... | 20 years |
| Paul Wold, Manager Bookstore | 20 years |
| Glenda Bossow, Administrative Assistant Meyer Hall | 15 years |
| Chad Heins, Biology | 15 years |

| | |
|--|----------|
| Mark Meyer, Manager of Academic Computing..... | 15 years |
| Daniel Mundahl, Vice President of Finance and Administration | 15 years |
| David Norris, Manager of Visual Media | 15 years |
| Tiffany Young Klockziem, Health and Human Performance | 15 years |
| Stacey Dawley, Accounts Payable Clerk | 10 years |
| Robert Hanna, English..... | 10 years |
| Pat Hull, Maintenance Technician - Carpenter..... | 10 years |
| Don Moldstad, Director of Campus Spiritual Life/Chaplain | 10 years |
| Jennifer Wosmeck, Psychology | 10 years |

This past academic year we had the following new faculty and professional personnel join our staff: Sarah Edwards, Assistant Professor of Communication; Susan Harstad, Coordinator of Fine Arts; Greg Holzhueter, Coordinator of Academic Success Center and Head Coach Men's Basketball; Amanda Quist, Coordinator, Public Education and Government Access; and Greg Vandermause, Manager of Production Studio and Adjunct Professor of Media Arts.

ENROLLMENT

On December 19, 2013, twenty-six students graduated and on May 16, 2014, ninety-three students graduated for a total of 119 graduates receiving the baccalaureate degree as part of the 15th four-year graduating class. These graduates represented all of the 19 majors.

| 10-year BLC Report on Attendance Statistics | | | | | |
|---|--------|--------|--------|--------|--------|
| | FA2014 | FA2013 | FA2012 | FA2011 | FA2010 |
| Full Time | 488 | 534 | 558 | 572 | 575 |
| FTE | 507 | 558 | 577 | 587 | 591 |
| ELS | 16% | 16% | 16% | 16% | 17% |

| | FA2009 | FA2008 | FA2007 | FA2006 | FA2005 |
|-----------|--------|--------|--------|--------|--------|
| Full Time | 607 | 585 | 576 | 533 | 509 |
| FTE | 611 | 590 | 590 | 562 | 545 |
| ELS | 18% | 18% | 21% | 23% | 24% |

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

CURRICULAR AND CO-CURRICULAR PROJECTS

Bethany conducted the second annual alumni survey of graduates from one and five years previous. The results were again exciting. Students who went on to graduate programs indicated a high level of preparation, especially in areas of base knowledge, writing ability, critical thinking, self-confidence and presentation skills. Over 90% of our alumni felt Bethany prepared them for their current career. In open-ended response questions, graduates often commented on the life enriching benefits gained during their time in college, not only from the academics in the classroom, but also from the many other aspects of their Bethany experience, the relationships made, and the impact that Bethany had on their life.

At its February meeting the Board of Regents approved adding a Legal Studies major to Bethany's programs making it the twentieth major at Bethany. Built on a solid Liberal Art foundation, this major will prepare students for entry-level law-related careers such as paralegal or corrections officer and also provides groundwork for those students who plan to go on to law school or graduate school. Students interested in business leadership, nonprofit board service,

community development, and consulting will also find the legal studies program beneficial. A unique feature of the program is that students also will learn to apply biblical wisdom to the ethical challenges of contemporary legal practice.

Development of the Nursing program continues. Sara Taylor (JC96) has been hired as the Director of Nursing. A letter of intent was filed with the Minnesota Board of Nursing in May and pending their approval the first cohort can enroll in pre-nursing courses in Fall 2015.

In an agreement between the cities of Mankato and North Mankato, Bethany has taken over operations of the city-funded public access TV channels. With the creative and technical support of Bethany staff and students, the cities hope to improve the visibility and usage of these public access channels. The station has been renamed KTV and the branding has been completely refreshed.

PHYSICAL PLANT

In the summer of 2014, the college undertook an extensive remodeling project in the campus dining center. The goal was to give the student a fresh new look both in terms of appearance and food options. Pioneer Foods named Christi Ferch as the new food service director and Ron Giese the new executive chef. These changes have been well received by the students and the faculty and staff, as well.

New furniture and paint colors along with wood molding will enhance the use of the second-floor study room in Luther Hall. This new gathering area will add additional study space for students to meet.

A new stained glass window was installed at the entrance of Bethany's Old Main building. The Bethany High School classes of 1952 and 1953 donated funds to create and install the stained glass, which is titled "The Way of the Cross." It depicts the life of Christ in the artwork with his birth, death on the cross, and resurrection. The classes donated the window in honor of their Bethany education, and to serve as a reminder to all the students, faculty, and staff that the college's mission of the "One Thing Needful," which is the saving gospel of Christ, is at the center of a Bethany education.

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 continues to provide funds through its members who direct Thrivent Choice dollars to the college. This year Thrivent Financial provided \$21,873 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 \$13,486 to several projects including the Dorothy Theiste Memorial Auxiliary Scholarship, Trinity Chapel altar paraments, rapid prototype printer for media arts and chemistry departments, electric heated sterilizers for biology department, Edgewood Place television, curriculum library upgrades for education department, and network printer for Teigen Hall. 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 \$709,872.40 and received through December 31, 2014:

| | |
|--------------------|------------|
| Bolstad, Erling M. | \$57.84 |
| Goetzke, Lester E. | 612,251.91 |
| Olson, Signe K. | 83,424.48 |
| Seefeldt, Ervin H. | 4,138.17 |
| 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

The Lord is our refuge in all the burdens of this present time. He is like a cave in a mountain in which we can hide in all the stormy blasts of life. He is the Rock of Ages cleft for me. Here we find shelter in all the tumult and disaster of life. We can fly as a dove and hide in the cleft of the rock (Song of Solomon 2:14) as Gerhard prays (*Daily Exercise*, page 31), that is, take refuge in the wounds of the Savior... until the wrath of God passes. Thus we pray in the old Communion prayer: O Lord Jesus, now unite Yourself with me so that I remain in You and You in me, ever undivided both here in time and forever in all eternity. May Your holy body, Lord Jesus Christ, nourish me; Your rose-colored blood quench me, Your bitter suffering and death strengthen me. O Lord Jesus Christ, hear me, and in Your holy wounds hide me, that I never be separated from You. From the old evil foe redeem me, and in the true faith keep me. Then I, together with all the elect, may joyfully sing Your praises both here and hereafter in eternity. Yes, in the wounded side of the Rock of Ages we can always find rest and refuge for He was wounded for us.

Our Bethany Lutheran Theological Seminary continues to play a vital role in preparing men to go forth to proclaim the wonderful message of Jesus Christ, the Rock of Ages, wounded for our salvation. Each year we continue to send forth more workers who have been trained to proclaim the life-giving Word in its truth and purity and to administer the sacraments in accord with Christ's command. The Lord has permitted us to complete another school year where men were trained for this blessed ministry. Our students stand ready to answer the call: "Here am I; send me." May our gracious Lord continue to bless our seminary to the glory of His name and the welfare of precious blood-bought souls.

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 of the board.

FACULTY

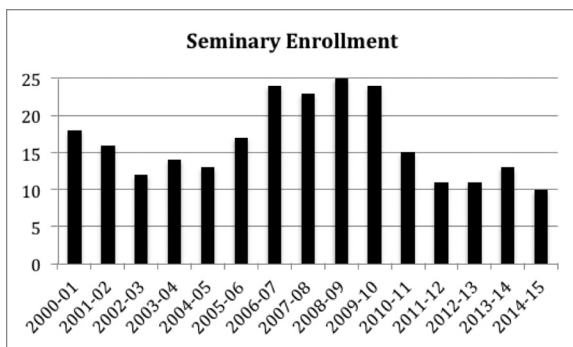
The following professors taught in the seminary during the 2014–15 school year: Adolph Harstad, Michael Smith, Thomas Kuster, Thomas Flunker, and Gaylin Schmeling. Professor Harstad leads our Old Testament studies and teaches Church History, Homiletics, and other practical courses. Professor Smith teaches our New Testament courses, Symbolics, Homiletics and other practical courses. Professor Kuster teaches Communication, and Professor Flunker teaches Hispanic outreach. President Schmeling teaches Church History, Dogmatics, Homiletics, and other practical courses.

ENROLLMENT

There were ten students enrolled at the seminary in the 2014–15 academic year. It breaks down as follows: 1 junior, 2 middlers, 5 seniors, and 1 vicar. Our vicar this year was Michael Lilienthal, who served at Redeemer Lutheran Church in Iola, Wisconsin. Also there was one student in the Master of Arts in Lutheran Theological Studies program.

This is the history of the seminary enrollment in the past fifteen years:

| | <u>Juniors</u> | <u>Middlers</u> | <u>Seniors</u> | <u>Vicars</u> | <u>M.A.</u> | <u>Total</u> |
|---------|----------------|-----------------|----------------|---------------|-------------|--------------|
| 2000-01 | 4 | 6 | 4 | 4 | | 18 |
| 2001-02 | 3 | 3 | 6 | 4 | | 16 |
| 2002-03 | 2 | 2 | 4 | 3 | 1 | 12 |
| 2003-04 | 4 | 2 | 3 | 4 | 1 | 14 |
| 2004-05 | 4 | 4 | 1 | 3 | 1 | 13 |
| 2005-06 | 7 | 3 | 4 | 1 | 2 | 17 |
| 2006-07 | 10 | 5 | 3 | 4 | 2 | 24 |
| 2007-08 | 5 | 9 | 4 | 3 | 2 | 23 |
| 2008-09 | 6 | 4 | 9 | 4 | 2 | 25 |
| 2009-10 | 4 | 5 | 4 | 9 | 2 | 24 |
| 2010-11 | 0 | 5 | 5 | 5 | | 15 |
| 2011-12 | 2 | 0 | 3 | 6 | | 11 |
| 2012-13 | 5 | 2 | 1 | 3 | | 11 |
| 2013-14 | 3 | 5 | 3 | 1 | 1 | 13 |
| 2014-15 | 1 | 2 | 5 | 1 | 1 | 10 |



RECRUITMENT

Our synod is facing a potential shortage of pastors to fill the various vacancies, and the number of young men entering the seminary is lower than usual. If there is a shortage of pastors, congregations will remain without a shepherd. 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, and those not so young, to study for the pastoral ministry. St. Paul reminds us, “How then shall they call on Him in whom they have not believed? And how shall they believe in Him of whom they have not heard? And how shall they hear without a preacher? And how shall they preach unless they are sent?” (Romans 10:14–15) The gracious Savior who laid down His life for our salvation is calling for pastors to shepherd and nurture the flock purchased with His own blood.

EVANGELISM TRAINING AND OUTREACH

In keeping with our Lord’s Great Commission and our synod’s mission of “engaging others with Jesus,” the seminary provides its students with specific training pertinent to these worthy goals. Two classes in the seminary’s curriculum focus entirely on evangelism and mission work. In “Mission Application: Evangelism,” the students examine the history, theology, and methodology of evangelism, and also learn how to organize congregations for outreach and evangelism. In “History and Theology of Missions,” the students learn how Christianity was spread throughout the world from New Testament times to the present, examining in particular the theology and methodology of mission work. In addition to this, in “Pastoral Office, Care of Souls” there is a segment on evangelism and missions, and the other courses in the seminary are taught with an evangelism emphasis.

Each year, the seminary also hosts the synod’s Board for Home Outreach for a one-day seminar on outreach and evangelism. The emphasis in these seminars is not only motivation for this vital work, but also practical means of bringing God’s law and gospel to others.

As part of their practical training during their years at seminary, the students are also required to participate on an annual basis in outreach/evangelism-related activities as part of their field education experience. Such activities might include neighborhood canvassing efforts, making evangelism calls on prospective members of their field education congregations, and meeting with congregational evangelism committees.

The seminary has a course in Hispanic Outreach. This class includes a study of Hispanic culture and the Spanish language to prepare men for mission work in Hispanic communities. Because Hispanics are one of the largest ethnic groups in our country this is an important mission emphasis. This course is taught by Professor Thomas Flunker.

ACTIVITIES

Bjarne Wollan Teigen Reformation Lectures: The annual Bjarne Wollan Teigen Memorial Lectures were held October 30–31, 2014. These lectures are sponsored jointly by Bethany Lutheran College and Bethany Lutheran Theological Seminary. This year our theme was: **Apologetics in Lutheranism.** The titles and presenters were: *The Doctrine of Creation in Lutheran Apologetics* by Allen Quist and *A Proper Lutheran Use of Apologetics* by Dan van Voorhis. The reactors to the lectures were Lyle Lange of Martin Luther College and Erling Teigen of Bethany Lutheran College.

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 3–5, 2015. The theme of the seminar was “Should I not be concerned about that great city?” (Jonah 4:11), emphasizing home and world outreach. Thirty-four presenters from wide-ranging ministries spoke about their work. In addition, more than 30 organizations set up displays to share their work in God’s kingdom.

Seminary Marriage Workshop: On February 27–28, Professor Michael and Anita Smith conducted a marriage workshop for the seminary students and their wives/fiancées. The theme of the seminar was “Teaching About Strengths and Struggles in Marriage Through the Use of Media.”

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 Holy Trinity in Okauchee, Wisconsin, on March 9, 2015. The first portion of the institute was a presentation entitled “Concordia, Discordia, Et Irenicum: The Reception of the Book of Concord in Seventeenth Century Braunschweig Lutheranism.” This presentation demonstrated how the Book of Concord was received in the northern German states. It was given by Dr. Timothy Schmeling of Bethany Lutheran College. The second segment of the institute was entitled “Church of the Lutheran Confession: Then and Now,” centering on the origin and recent history of the CLC. This presentation was given by President Gaylin Schmeling.

Senior Recognition Dinner: This event was held on the evening of April 20, 2015. This is always a pleasant and relaxing evening for the students and staff.

Vicar Workshop: Our annual vicar workshop was held on Wednesday, May 13, 2015. The returning vicar reported on certain phases of his vicarage. President John Moldstad spoke to the student body concerning the pastor and his relationship to the synod. President Schmeling spoke to the student body concerning the various responsibilities of a vicar. Brief presentations were also given on our synod’s retirement plan, insurance plan, and deferred giving.

Commencement Service: The seminary commencement service was held on Wednesday, May 13, 2014, at 4:00 p.m. in Trinity Chapel. The Rev. Gene Lilienthal 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: Michael Lilienthal.

LUTHERAN SYNOD QUARTERLY

The *Lutheran Synod Quarterly* is a continuation of the *Clergy Bulletin* (1941–1960). The purpose of the *Lutheran Synod Quarterly*, as was the purpose of the *Clergy Bulletin*, is to provide a testimony of the theological position of the Evangelical Lutheran Synod and also to promote the academic growth of her clergy roster by providing scholarly articles, rooted in the inerrancy of the Holy Scriptures and the Confessions of the Evangelical Lutheran Church.

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.

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, 2013 – June 30, 2014:

| | |
|--------------------|-------------|
| Lloyd Aasen | \$5,000.00 |
| Marilyn Anderson | \$3,000.00 |
| Mark F. Bartling | \$18,359.81 |
| Dorothy B. Collins | \$29,091.81 |
| Sigfred Lysne | \$97,058.94 |
| Juanita Walberg | \$34,693.68 |
| Evelyn A. Wanderer | \$5,000.00 |

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 Carlovsky; 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 Dukleth Memorial; Keith and Claudia Eisberg; George and Dorothy Feil; Ole Martin Fjar; Howard and Jeanette (Hovland) Gulbrandson; Donald and Opal Hackbarth; Albert S. Hammer; Paul and Cordia Hasz; Hoiland Family; Lyle and Debby Hoverson; Lenwick and Glenna Hoyord; Ewald and Verda Kohlmeyer; Jens, Jerome and Laverne Kvam; Ernest W. Larsen; Albin Levorson; George O. Lillegard; Harold and Ellen Loe; Lorentz Book; Gwenn and Sigfred Lysne; Juul B. Madson Memorial Fund for Excellence in New Testament Greek; Norman A. Madson Sr.; William and Jean McMurdie; Clarence E. and June Labb Miller; Joe and Peggy Moll; Julius F. Mundschenk; Rev. Richard and Hazel Newgard; George Nygaard; Arleta M. Olson; Ordal; George and Ruth Orvick; Kenneth and Violet Peter; Wilhelm and Naomi Petersen; Emil and Martha Peterson; Timothy and Gail Peterson; Richard

and Florence Rado; Chauncey and Enanda Reinertson; Roland and Lois Reinholtz; Richland Lutheran Church; Merrill and Dorothy Rope; Ronald and Gay Rose; Herbert, Linette and Grace Sahnnow; Edna May Scherzer-Getz; Eugene and Bertha Schiller; Gaylin and Rebecca Schmeling; Kenneth and Pat Schneider; John and DeLores Seime; Robert and Madelyn Soule; St. Mark's Lutheran Memorial; Alhert and Clara Strand; Thomas Stueck; Calhoun and Jean Sumrall; Timothy and Nancy Thiele; Gerald and Gwen Tjernagel; Milton E. Tweit Student Support; Jim and Juanita Walberg; Walker-Schneider; William and Eunice Wehrenberg; Gerhard and Lois Weseloh; Patty Jo Weseloh; Whipple; Wayne and Esther Wiechmann; James and Carol Williams.

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

BETHANY LUTHERAN COLLEGE, INC.

Mankato, Minnesota

Consolidating Statement of Activities

Year Ended June 30, 2014

| | <u>College</u> | <u>Seminary</u> | <u>Total</u> |
|--|-------------------|-------------------|-------------------|
| REVENUES, GAINS AND OTHER SUPPORT | | | |
| Tuition and general fees | 12,489,277 | 253,200 | 12,742,477 |
| Less: Scholarships and grants | (5,527,912) | (252,515) | (5,780,427) |
| Net Tuition and Fees | 6,961,365 | 685 | 6,962,050 |
| Government Grants | 130,411 | - | 130,411 |
| Contributions | 3,797,428 | 438,246 | 4,235,674 |
| Endowment income | 582,220 | 137,778 | 719,998 |
| Endowment gains (losses) | 3,644,497 | 797,511 | 4,442,008 |
| Gains (losses) on beneficial interest in funds held in trust | 9,538 | 8,345 | 17,883 |
| Gain (loss) on beneficial interest in perpetual trust | 48,345 | 48,345 | 96,690 |
| Sales and services of student activities | 108,488 | - | 108,488 |
| Other sources | 463,263 | 29,654 | 492,917 |
| Auxiliary services | 2,825,623 | - | 2,825,623 |
| Adjustment of actuarial liability | 59,376 | 43,127 | 102,503 |
| Total Revenues, Gains and Other Support | 18,630,554 | 1,503,691 | 20,134,245 |
| EXPENSES | | | |
| Program expenses | | | |
| Instruction | 6,577,763 | 507,067 | 7,084,830 |
| Academic Support | 624,870 | - | 624,870 |
| Student services | 4,292,739 | 67,981 | 4,360,720 |
| Auxiliary | 2,455,785 | 7,696 | 2,463,481 |
| Support expenses | | | |
| Institutional Support | 3,553,605 | 49,977 | 3,603,582 |
| Allocable expenses | | | |
| Operation and maintenance of plant | 1,762,128 | 30,814 | 1,792,942 |
| Depreciation | 1,937,834 | 69,967 | 2,007,801 |
| Amortization | - | - | - |
| Interest | 473,251 | - | 473,251 |
| Less: Allocated expenses | (4,173,213) | (100,781) | (4,273,994) |
| Contributions receivable written-off | 29,500 | - | 29,500 |
| Intercompany interest | - | - | - |
| Total expenses | 17,534,262 | 632,721 | 18,166,983 |
| Change in Net Assets | 1,096,292 | 870,970 | 1,967,262 |
| Net Assets - Beginning of Year | 70,524,809 | 10,398,793 | 80,923,602 |
| NET ASSETS - END OF YEAR | 71,621,101 | 11,269,763 | 82,890,864 |

HIGHER EDUCATION—ACTION OF THE SYNOD

Resolution 1: Appointment to the Board of Regents

WHEREAS, The Rev. Nick Proksch was elected for a three year term as a “type B” member beginning in June 2015, therefore,
BE IT RESOLVED, That the synod ratify the election.

Resolution 2: Retirement of President Bruss

WHEREAS, President Dan Bruss has faithfully served at Bethany Lutheran College for eighteen years, and,
WHEREAS, For 12 ½ years he has served as president of Bethany Lutheran College,
A. BE IT RESOLVED, We thank God for providing such a faithful servant to His Church, and,
B. BE IT RESOLVED, The Evangelical Lutheran Synod thank President Bruss for his eighteen years of service to Bethany Lutheran College.

Resolution 3: Dr. Gene Pfeifer’s Election as President of Bethany Lutheran College

WHEREAS, Dr. Gene Pfeifer has been elected and called as the president of Bethany Lutheran College, and,
WHEREAS, He has accepted the election and call, therefore,
A. BE IT RESOLVED, We thank the Lord of the Church for moving Dr. Pfeifer to accept the election and call, and,
B. BE IT RESOLVED, We encourage the members of the synod to pray for Dr. Pfeifer as he assumes his duties in July 2015.

Resolution 4: 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 been pursued and are moving toward implementation, including: nursing studies, legal studies, and public access TV partnership, 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 5: Enrollment and Recruitment for the College and the Seminary

WHEREAS, The reports of the enrollment trends of the last ten years and fifteen years are helpful, and
WHEREAS, There has been a decline in enrollment in the college and the seminary for the past six years, and,
WHEREAS, There is a great need for quality Lutheran higher education for college students, and,
WHEREAS, Our synod faces a potential shortage of pastors to fill various vacancies, and,
WHEREAS, Pastors and congregation members are the most effective recruiters for the college and the seminary, therefore,
A. BE IT RESOLVED, That families, pastors and congregations of the synod be active in recruiting students for the college and men to study for the pastoral ministry, and,

- B. BE IT RESOLVED, That the Board of Regents continue to provide enrollment figures to the synod, and,
- C. BE IT RESOLVED, That we pray that the Lord of the Church, through Bethany Lutheran College and Bethany Lutheran Theological Seminary, continue to send laborers into the harvest and well-grounded Christians into their vocations in the world.

Resolution 6: 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 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 7: Estates for Bethany Lutheran College

- WHEREAS, Estates have been received from Erling Bolstad, Lester Goetzke, Signe Olson, Ervin Seefeldt, 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 8: Legacies and Gift Annuities for Bethany Lutheran Theological Seminary

- WHEREAS, Legacies have been received from Lloyd Aasen, Marilyn Anderson, the Rev. Mark F. Bartling, Dorothy B. Collins, Sigfred Lysne, Juanita Walberg, Evelyn A. Wanderer, therefore,
- BE IT RESOLVED, That the synod express its thanks for the generosity of these individuals.

REPORT OF THE BOARD FOR HOME OUTREACH

When we read in the book of Acts the reports of how the Christian church grew, perhaps we're a little disappointed that *our* congregations can't grow that way. 3000 people added in one day?! (Acts 2:41) People being added to the church *every* day?! (Acts 2:47) The church up to 5000 soon thereafter?! (Acts 4:4) Why can't the congregations of the ELS be growing in a similar manner?

Our Lord does not command us to make our congregations grow in numbers. He does command us to spread his Word. "Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, teaching them to observe all that I have commanded you. And behold, I am with you always, to the end of the age" (Matthew 28:19–20; ESV). We spread his word; he takes care of the results. "My word ... that goes out from my mouth ... shall not return to me empty, but it shall accomplish that which I purpose, and shall succeed in the thing for which I sent it" (Isaiah 55:10; ESV). The Board for Home Outreach assists the members and congregations of our synod as they spread God's powerful word.

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; the 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. The Rev. Larry Wentzlaff serves as the Evangelism–Missions Counselor (EMC) for the board and synod. 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. Plans are still underway for another series of synod-wide evangelism retreats to begin soon. Additional resources for congregations to use in their outreach and evangelism efforts are being gathered and the means of dissemination discussed. The board continues to provide outreach newsletter articles to congregations each month. Through the work of the EMC (see below), the board receives feedback from congregations regarding the need for materials and ideas pertaining to outreach and evangelism. It is also hoped that another new mission might be started in 2015.

EVANGELISM–MISSIONS COUNSELOR

The Rev. Larry Wentzlaff was commissioned as the synod’s EMC on October 1, 2014. His initial focus in this position is to establish procedures and guidelines through which to assist congregations with their outreach and evangelism efforts. This is being accomplished through various means: (1) attendance at conferences and workshops that pertain to the EMC’s work (e.g., WELS School of Outreach, WELS Commission on Congregational Counseling training, leadership conference sponsored by WELS parasynodical groups); (2) visits to several congregations to see firsthand their needs in various settings (e.g., rural communities, micropolitan and metropolitan communities); (3) working with several congregations on outreach and evangelism projects; (4) working with the ELS Communication Director on mass media projects; and (5) creating guidelines and formal procedures for different levels of assistance the EMC can provide. Any congregation of the synod looking for assistance with its outreach and evangelism efforts is encouraged to contact the Rev. Wentzlaff.

HOME MISSIONS SEMINAR

The home missionaries of the ELS, the members of the board, and various guests gathered at Hope Lutheran Church in Leander, Texas on January 25–28, 2015 for the biennial home missions seminar. Four presentations were featured. Mr. Allen Quist spoke about “Christian Witnessing with Natural Law.” The Rev. Matthew Crick presented “Engaging Others with Jesus – Apologetics for Christian Witnessing.” The Rev. Paul Fries made a presentation entitled, “Practical Publicity in a Digital World.” The Rev. Thomas Heyn spoke about “Christian Witnessing in the Workplace.” The group also enjoyed some sightseeing in downtown Austin. The board received funding for the seminar through the Marvin M. Schwan Charitable Foundation project funds.

NEW MISSION WORK

In November 2014, the board decided to supply limited subsidy to Grace Lutheran – Lincoln, Illinois. This subsidy will allow the Rev. Dan McQuality to devote additional time to the ministry of Grace, where he serves as a bi-vocational pastor.

UPCOMING SPECIAL OFFERING

The board is grateful to the synod that the proceeds from the special anniversary offering to begin in 2016 have been designated for use by the board to start new home missions (*Synod Report*, 2014, p. 112). The board is working on plans for the best use of these anticipated funds.

HOME MISSION UPDATES

Divine Mercy Lutheran Church, Weatherford/Hudson Oaks, Texas: This exploratory mission is served by the Rev. Kyle Madson. In April 2015, the mission moved its location to leased space in a highly visible retail area on a major east-west thoroughfare. The mission continues to reach out to its community through taking part in area events, such as the local Veterans' Day parade, through mass mailings and advertising campaigns, and through members inviting neighbors to worship services and other church events.

Hope Lutheran Church, Cedar Park/Leander, Texas: The Rev. Brad Kerkow continues to serve Hope, located in the northwest part of the Austin, Texas metro area. The congregation numbers 64 baptized and 36 communicant members. Hope has been actively working toward expanding its facilities through the construction of a permanent sanctuary. An architectural firm has been hired and plans are in the works for breaking ground possibly in 2015. Hope hosted its annual Theatre Bible School in August, 2014 which was well attended. The congregation continues to reach out via mass mailings and canvassing efforts. In March 2015, a four-person "Faith in Action" team of college students distributed over 1800 invitations to Hope's Easter service.

Hope Lutheran Church, Farmington, Minnesota: The Rev. Dan Oberer serves Hope in this community just south of the Minneapolis–St. Paul metro area. Hope presently meets in leased space in downtown Farmington and numbers 70 baptized and 44 communicant members. In April 2015, the congregation was able to purchase a five-acre parcel of property on a major north-south thoroughfare on which it plans to construct its first permanent facility. It is hoped that ground will be broken for a building project in 2015. Hope continues to reach out to its community through a new mover contact program and also by members inviting friends to congregational events.

Redeeming Grace Lutheran Church, Rogers, Minnesota: Redeeming Grace is served by the Rev. David Russow and is located on the northwest side of the Minneapolis–St. Paul metro area. The congregation numbers 172 baptized and 130 communicant members. Redeeming Grace also has a preschool with 35 students enrolled. The congregation continues to reach out to its community through the preschool, hosting a booth at the local farmers' market, participation in various community events, and providing worship services at a local senior care facility.

Faith Lutheran Church, San Antonio, Texas: Faith is located on the northeast side of San Antonio and numbers 61 baptized and 46 communicant members. The Rev. David Thompson was installed as pastor of Faith in August 2014. The congregation reaches out to its community through door-to-door canvassing, personal evangelism of members, and special events such as the Worldview Conference held in February 2015.

Grace Lutheran Church, Lincoln, Illinois: The Rev. Dan McQuality serves this central Illinois congregation bi-vocationally. The board provides a limited subsidy to Faith in order to allow its pastor more time to serve. Grace meets in a former supper club on the south

side of town. The congregation numbers 31 baptized and 19 communicant members. Grace reaches out to its community through various means, such as by hosting the local high school's madrigal dinner in November 2014.

Grace Lutheran Church, Redmond, Oregon: Through the end of 2014, the BHO provided limited support to this central Oregon congregation. The Rev. Randy VanMehren served the congregation at the time.

King of Grace Lutheran Church, Waukon, Iowa: The Rev. Ron Pederson serves King of Grace which numbers 46 baptized and 45 communicant members. The board provided limited subsidy to the congregation through November 2014. 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.

SALARY SCALE FOR 2016

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.

| 2016 Salary Schedule | | |
|-----------------------------|----------------------------|---------------------------|
| <i>Years of Service</i> | <i>Home Mission Salary</i> | <i>Increment Increase</i> |
| 0 | 32,659 | 250 |
| 1 | 32,909 | |
| 2 | 33,159 | |
| 3 | 33,409 | |
| 4 | 33,659 | |
| 5 | 33,909 | |
| | | |
| 6 | 34,234 | 325 |
| 7 | 34,559 | |
| 8 | 34,884 | |
| 9 | 35,209 | |
| 10 | 35,534 | |
| | | |

| | | |
|------|--------|-----|
| 11 | 35,934 | 400 |
| 12 | 36,334 | |
| 13 | 36,734 | |
| 14 | 37,134 | |
| 15 | 37,534 | |
| | | |
| 16 | 38,009 | 475 |
| 17 | 38,484 | |
| 18 | 38,959 | |
| 19 | 39,434 | |
| 20 | 39,909 | |
| | | |
| 21 | 40,459 | 550 |
| 22 | 41,009 | |
| 23 | 41,559 | |
| 24 | 42,109 | |
| 25 | 42,659 | |
| | | |
| 26 | 43,284 | 625 |
| 27 | 43,909 | |
| 28 | 44,534 | |
| 29 | 45,159 | |
| 30 | 45,784 | |
| | | |
| 31-W | 45,784 | |

OPERATING BUDGET – 2015

Please refer to the audited financial report submitted by the synod treasurer for actual home outreach expenditures for 2014.

SUBSIDY — EXPLORATORY MISSION

| | |
|---------------------------------------|----------|
| Divine Mercy, Weatherford/Hudson Oaks | \$59,160 |
|---------------------------------------|----------|

SUBSIDY — HOME MISSIONS

| | |
|-------------------------|----------|
| Hope, Cedar Park | \$48,000 |
| Hope, Farmington | 60,000 |
| Redeeming Grace, Rogers | 66,000 |

SUBSIDY — CONGREGATIONS RECEIVING SUPPORT

| | |
|--------------------|----------|
| Faith, San Antonio | \$42,840 |
| Grace, Lincoln | 7,000 |

BOARD EXPENSES

| | |
|----------------------------------|--------------|
| Board expenses | \$416,000 |
| Advertising Subsidy | <u>2,000</u> |
| Total Expected Expenditures 2015 | \$701,000 |

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 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 2014 the synod budgeted \$160,000 of congregational contributions for the home outreach program. The remainder of the money needed to fund the program came from special gifts, Thrivent Financial, 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: Priorities of the Board

WHEREAS, The Board for Home Outreach 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, therefore,

BE IT RESOLVED, That the Board for Home Outreach be commended for its efforts and encouraged to continue to work toward accomplishing this goal.

Resolution 2: Synod-wide Evangelism retreats

WHEREAS, The Board for Home Outreach conducted evangelism retreats, which were well received, and,

WHEREAS, Plans are underway for another series of retreats, therefore,

BE IT RESOLVED, That the Board for Home Outreach be encouraged to reevaluate the effectiveness of this endeavor.

Resolution 3: Evangelism-Missions Counselor

WHEREAS, The Lord has moved the Rev. Larry Wentzlaff to accept the Divine Call to be the Evangelism-Missions Counselor, therefore,

BE IT RESOLVED, That congregations of the synod be encouraged to make use of his services to assist with outreach and evangelism.

Resolution 4: Congregational Support

WHEREAS, The Board for Home Outreach relies on congregational support through the synodical budget, and,

WHEREAS, All offerings above \$725,000 will go directly to the Board for Home Outreach, and,

WHEREAS, The proceeds for the 2016 special anniversary offering have been designated to start new home missions, therefore,

BE IT RESOLVED, That all members of the ELS be encouraged personally to apply biblical principles of stewardship and give generously for the Lord's work through the synodical budget.

Resolution 5: 2016 Salary Scale

WHEREAS, The Board for Home Outreach has prayerfully considered the 2016 salary scale for home missionaries, therefore,

A. BE IT RESOLVED, That the synod approve this salary scale for home missionaries for the 2016 fiscal year, and,

B. BE IT RESOLVED, That all congregations of the synod consider this salary scale as a minimum when setting their pastor's salary.

REPORT OF THE BOARD FOR WORLD OUTREACH

In St. Luke 10, Jesus, the Good Shepherd, said "I lay down my life for the sheep." With these words our Lord tells us what he has done to win forgiveness of sin for the world. Joyfully we acknowledge that we are among the flock of the redeemed! Jesus continues, "I have other sheep that are not of this sheep pen. I must bring them also. They too will listen to my voice and there shall be one flock and one shepherd." In order that others may hear the Good Shepherd's voice and find a place in the *one flock*, our synod sends missionaries to preach the Gospel and we partner in ministry with other church-bodies world-wide. The Board for World Outreach is grateful for the opportunity to serve the synod and our Savior in this effort.

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, Mr. Dan Browning [Chair], the Rev. Paul Fries, Rev. Brad Kerkow); Europe, responsible for ELS-sponsored work in Latvia, Czech Republic and Ukraine (the Rev. Timothy Buelow, Mr. Tom Conzelman, the Rev. John Petersen [Chair]); 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 educational needs, care for orphans, etc.

Visit the BWO websites at <www.elsworldoutreach.org> and <www.tof.org> and find updates on Facebook at <facebook.com/ELSWorldOutreach>.

FINANCIAL AND MANAGEMENT ISSUES

Over the past several years a major donor to ELS world outreach has continued to reduce support for our work. Recently the reductions resulted in restructuring our work in Europe and India—placing greater emphasis on bi-vocational ministry among our Thoughts of Faith affiliates, and contracting our scope of work in India. Financial issues may also affect BWO management structure.

A process of field-familiarization is underway to equip board members to assume more active supervision of affiliates in South America (where ELS missionaries have guided national churches since 1968 in Peru and 1993 in Chile) and in Europe (where bi-vocational ministry by national pastors has become the norm). The BWO is discussing its administrative/management structure based on the careful assessment of current resources and reserve accounts, and the need for ongoing US management/involvement in its fields.

THANK YOU

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

Please join The Board for World Outreach in the prayer that the ELS may contribute faithfully to the formation of Christ's *one flock* through the preaching of the Gospel!

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 fifteen national pastors and a group of about 250 Gospel Workers. Gospel Workers are laymen in various stages of theological training who tend to pastoral duties for congregations of many sizes. Pastor Solomon Mamidi serves as president of the Hyderabad District, while Pastor G. J. Ananda Raju serves as president of the Rajahmundry District. Mr. Vijay Sidney, a layman with some seminary training, 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 the Gospel Workers Luther's Catechism, Liturgics, Homiletics and other practical courses. While fourteen men completed their seminary training and were ordained in early 2014, eleven remain after one death and two were removed from LMSI for cause. Seminary classes will resume in 2016, and will be taught by the original first four ordained pastors.

Over 300 children (orphans, semi-orphans or children from poverty-stricken families) are cared for in twenty homes operated by LMSI. With little or no social security or welfare programs in India, many widows in congregations also receive support and sometimes housing.

Nearly 275 Indian children are hearing the word of God taught daily at two, soon to be three, LMSI schools. The third and latest school will open mid-2015 in a small village outside of Hyderabad called Guntipalli. St. John's Lutheran School will be 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. The existing church and orphan home, and now the school, are all in one attractive compound in Guntipalli. God be praised for allowing generous donations from ELS and WELS organizations to make the three-phased Guntipalli mission come to its full fruition.

Shalem, a young lad in one of the Hyderabad congregations continues, by the grace of God, to be in good health after his liver transplant surgery made possible by the generous giving response throughout the ELS.

Grace and Truth Lutheran School with some 140 students is now up and operating on the second floor of the Good Shepherd Lutheran Church in Rajahmundry. It is another major accomplishment made possible by the generosity of ELS givers and the Schwan Foundation. To God be the glory that this church and school now play such a vital role in Rajahmundry. The full operation has gained the cooperation and admiration of local government officials; even allowing the street leading to the property to be named Luther Drive!

The Christ-in-Media project at Bethany Lutheran College has encouraged us, and provided equipment, to apply greater emphasis on the use of technology and social media tools to augment the spreading of the Gospel in this Hindu-dominated nation. Pastor Kalyan Gollapalli has been assigned to lead LMSI in that important project. Pastor Gollapalli has been asked to represent LMSI at a late 2015 gathering of the CELC/Asia Region in Seoul, South Korea where he will deliver a presentation on the effective and practical uses of technology for advancing Confessional Lutheranism in India.

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. Newly named Asia Committee chair, Dan Browning, was privileged to accompany Pastor Petersen on an early 2015 visit to familiarize himself with the work of LMSI, but also to participate in the dedication of the new school in Rajahmundry.

LMSI has adjusted fairly well to major funding reductions of the past recent years, and are by ingenuity and frugal decision-making, managing to carry on the important work of LMSI. Donations from ELS individuals and congregations are ever the more important in light of adjustments in funding. The generosity of individual and congregational givers is gratefully received then divided among the districts, schools and orphan homes on a *pro rata* basis. The LMSI leadership has expressed sincere gratitude for ELS support for special projects such as school and church construction, and medical assistance.

South Korea

In 2014 great strides were made by BWO and the South Korea leadership in defining the focus and programs needed to allow our mission to flourish in Korea itself, but also to be the springboard from which ELS/BWO might cultivate Confessional Lutheran teaching and

congregations of believers in neighboring China. Should the sad situation in North Korea ever allow, the same foundation built in South Korea could also be used to bring the gospel message to the peoples of that dark nation. Development of ministries in China and elsewhere will be a long-term strategy and goal, built upon a strong and flourishing ministry in South Korea. As far as BWO can determine, the ELS is in a favorable and unique position to advance confessional Lutheran teaching and preaching in South Korea, and from there, into other Asia fields of potential. May God direct our efforts to wisely and effectively do His will.

Steve Petersen, Dan Browning and Pastor Young Ha Kim made an exploratory visit in April 2014 to a region of China known to have a high concentration of Korean-speaking people living and working there, while also maintaining their Korean language and culture. Various Christian congregations and worship groups were visited in order to gauge the issues and opportunities which might be encountered in our efforts to promote confessional Lutheran teaching in China. While the potential is huge, and the restrictions of the atheistic Chinese government have been somewhat relaxed in recent years, the overall conclusion we were led to at this point is that the aforementioned strategy of using our South Korean base with properly trained Chinese-speaking Koreans as a “launching-pad” into China may be the best strategy for the ELS.

The Seoul Theological Institute (STI) was inaugurated in 2014 to assist in the vital first steps of training qualified pastors and Gospel-workers to advance the vision now taking form for BWO in South Korea. STI was fashioned after the successful program devised by WELS called PSI—Pastoral Studies Institute. PSI and STI are designed to teach high potential students for pastoral and pastoral-like functions through a series of progressively thorough theology, doctrine and practical curriculum. For these early and formative years of creating STI, we have had the blessing of relying upon our trusted friend and BWO/Thoughts of Faith alum, Pastor John Vogt. Pastor Vogt taught a series of courses in Seoul to nine students in September and October of 2014. Those same students gathered again in April 2015 to be taught by Steve Petersen when making his annual visit to the South Korea mission.

In 2014 time was spent planning the pending return of Sung Gyu (Sam) Choi following his many years of theological education at Bethany Lutheran Seminary, and Concordia Seminary, Fort Wayne, Indiana. Mr. Choi and his family will return to Seoul in June 2015 upon his completion of Ph.D. course work. Mr. Choi’s doctoral thesis explores the topic of the ongoing migration of Korean peoples to and from China and the potential they represent as prospects for confessional Lutheran mission work in China, and for those who return to Korea to live and work in Korea. BWO is enthused by the intersection of Sam Choi’s expertise and the strategy of BWO to advance the gospel in the greater Asia areas, and we intend for him to assume leadership of STI eventually.

Our East Seoul Canaan congregation chose to change its name in 2014 to a simpler and more easily descriptive name: Seoul Lutheran Church. BWO assisted with funds to accomplish the change in signage and other associated costs. 2015 will be the tenth anniversary year of our fellow believers in Seoul having formed Seoul Lutheran Church. Festivities surrounding this blessing from God for the work of His kingdom will take place in late October 2015, also in conjunction with SLC hosting a gathering of the Asia-Oceania church bodies of the CELC. To God be the glory!

Seoul Lutheran Church continues to be the thriving anchor of our South Korea outreach efforts. Under the capable and enthusiastic leadership of Pastor Young Ha Kim this congregation continues to inspire with emphasis on learning Lutheran doctrine and teachings, using well-attended Bible studies and elder and deacon/deaconess programs of study to solidify and enhance the congregation of approximately 275 baptized members.

English as a second language is offered at SLC through the affiliated program named Canaan Lutheran Academy. This program, successful in teaching English to high school aged students

headed toward placement in WELS high schools in the US, is managed by Mrs. Margaret Kim. In 2014, Bethany education graduate, Amanda Johnson Kroll was the principal teacher in the program.

In 2014 we were blessed by the return of Kyun Young (Ken) Chung to start a new mission congregation in a large university area of Seoul. After years of theological training in the US, including the successful completion of the WELS PSI program, Pastor Chung was ordained in September. At present, Rev. Chung is a pastor of our fellowship serving the independent Yesunim (Jesus is Lord) Lutheran congregation. When the congregation is fully organized, we pray that it and Pastor Chung will become part of the ELS mission in Korea.

Mr. Dan Browning, Asia Committee Chair

EUROPE COMMITTEE

In 2009 our Evangelical Lutheran Synod assumed responsibility for the mission fields operated by Thoughts of Faith, Inc. Since that time the BWO has overseen mission work conducted in the Czech Republic, Latvia, and Ukraine. In January 2014 the Wisconsin Evangelical Lutheran Synod assumed full responsibility for the support of the Ukrainian Lutheran Church. However, the Gift of Life ministry with its Medical Clinics on Wheels and four pro-life counseling Life Centers remain under the supervision and support of the BWO. We remain grateful for the opportunity to share the gospel and assist our brothers and sisters in Christ who live in countries formerly under the direct control of the Soviet Empire. We pray that God will continue to bless our efforts during these uncertain times in Europe as we hold out the sure hope we have in our Savior Jesus Christ.

We would like to express our deep appreciation for all who again this past year faithfully and generously supported these special ministries in the Czech Republic, Latvia and Ukraine. In particular, the Europe Committee offers gratitude for the major funding which is provided by the Marvin M. Schwan Charitable Foundation, and the support and friendship of its representatives who assist us in our mission of grace and mercy.

Czech Republic

Pastors Petr Krakora and Martin Vrsecky serve St. Paul's Lutheran Church in Plzen, St. Peter's Lutheran Church in Tlucna, and Holy Cross Lutheran Church in Horni Briza. Both pastors continue in bi-vocational ministries, supplementing their income with secular employment. Part of the BWO's support includes providing the pastors with study and fellowship opportunities through participation at CELC gatherings in Europe. It remains our goal that eventually the pastors will be able to be fully supported locally for their daily service to the church and its mission.

Martin Luther School in Plzen continues to grow, serving over 200 children from pre-school through 8th grade. Mlos Vrsecky is the school's director. The BWO has taken steps in recent months to play a more active role in assisting the school through the establishment of a Supervisory Board which meets on a regular basis. Ever-changing government policies and regulations demand watchfulness by the Czech staff and BWO, so that the mission's goal of serving the students and congregants is not jeopardized.

In recent years there have been no Americans working permanently on site in the Czech Republic. The mission has been blessed however by the service of volunteers from the United States who assist in teaching English as a Second Language for both the MLS students and others in the community. The opportunity to learn American English remains a strong outreach tool in the Czech Republic. The BWO is thankful for volunteer support in the past, and it encourages any who might be interested in serving to contact the BWO Administrator for more information.

Latvia

The Confessional Lutheran Church of Latvia (CLCL) consists of six congregations served by eight pastors, serving an estimated 800 baptized members. Due to funding constraints, six of the national pastors are serving in bi-vocational settings and receive only modest financial support from BWO through general or Latvia-specific donations. More fully supported ministry is occurring at Kekava (Pastor Ilars Plume) and Ozolneicki (Pastor Uldis Fandjevs). Both places are blessed with larger congregations worshipping in newer and fully-functioning church buildings, and both congregations have undertaken programs to reach out to their unchurched neighbors.

The BWO continues to request prayer and encouragement on behalf of all the Latvian pastors and their congregants as they face economic and cultural challenges and uncertainty in the Baltic region of Europe.

In addition to its pastoral and congregational assistance, the BWO provides limited support for the online publication of the *Latvian Lutheran*, a well-regarded and valuable means of presenting the Confessional Lutheran perspective to the Latvian public. Locate it at <<http://www.latvijasluteranis.lv>>.

The Rev. John J. Petersen, Europe Committee Chair

Ukraine—The International Charitable Fund “Gift of Life”

2014 was a productive year at Gift of Life (GoL). Client numbers were higher at both of the clinics and most life centers. An active material aid program enjoyed success. Stateside donations were excellent which allowed GoL to make capital improvements and purchase extra supplies. Christian publications were produced and distributed as the gospel message was proclaimed. Conversely, a life center was closed due to Russian occupation of Crimea. The war between Russian separatists (Russia) and Ukraine continues in the east. The economies of both Ukraine and Russia suffer and currently, Ukrainians have the lowest take home pay of any European country.

The Medical Clinic on Wheels (MCOW) were located at fifteen different places in 2014 and had more than 11,000 visits. This new record surpasses other years by 10 %. The medical bus had 5,544 visits. A staff of three is at work: two doctors and a nurse/lab technician registrar. The dental bus had 5,758 visits. The staff of four serves this clinic: three dentists and a technician. In addition to the physically/mentally challenged and poverty stricken (mostly children) there is now a new category of patients: Tartar refugees from Crimea, refugees from the eastern regions and now, soldiers from the Ternopil area who are home on leave and their families. The buses, for the most part, remain in good mechanical condition. They only have about 20,000 miles on the drive trains. Two new toilets and two new tires were purchased and will be installed. A new vision screener is needed in 2015 at an approximate cost of \$6,000.00.

The Lutheran ProLife Center (LPLC) at Sevastopol was closed after the first quarter of 2014 due to the Russian occupation of Crimea. As the Russians closed in they began seizing various institutions, factories, and properties. A threat to GoL real estate was perceived. The property was “donated” to an individual who in exchange compensated GoL \$60,000.00. The transaction took place December 17, 2014. Even though one of the five centers was closed, statistics at the four remaining centers improved, almost equaling last year’s total numbers with five centers. 13,920 people attended pro-life presentations at various institutions throughout Ukraine; 6,057 attended programs conducted in the centers themselves; 1,127 individual counseling sessions were given; in addition 1,851 attended group counseling sessions. The exact number of babies lives saved from abortion is unknown because of confidentiality; however, at least several hundred are known to be saved. It is known that 131 babies were baptized.

Many US congregations, schools, and Sunday schools sent boxes of aid directly to Ukraine, for which we are grateful. Awareness of the GoL material aid program stateside has increased. The aid is useful and appreciated, especially now in this time of suffering in Ukraine.

Capital donations allowed for many needed improvements: windows at Life Centers and GoL residence, refrigerator for Kiev Left Bank Life Center, computers, HDMI cables, computer bags, and cameras for Life Center counselors. Special donations allowed GoL to stay in the black despite expenses for extra supplies, fuel, and maintenance which were necessary to provide assistance to a larger number of people.

GoL received funds from WELS Multi Language Publications to translate and produce booklets and re-design graphics for *The Promise* in Ukrainian. The evangelism tract *God's Message to You* was also translated to Ukrainian and printed with special funds.

The deaconess/deacon/evangelist position has been undergoing revisions since the retirement of Ludmilya Voichunas. GoL administration developed a comprehensive evangelist position description and now employs members of St. James and St. John Church, Ternopil as evangelists at the MCOV.

The Russian invasion has caused considerable chaos in the east and south of Ukraine and that turmoil extends to the west economically as the hryvnia devalues dramatically. Our programs are now called upon to care for refugees and military men with their families so GoL services are increasingly sought after.

GoL Administrators are happy to make presentations while stateside in spring and fall. Please contact the Board for World Outreach.

Nicholas and Kerry Laper, Gift of Life Administrators

SOUTH AMERICA COMMITTEE

Peru

The Peruvian Evangelical Lutheran Confessional Church is served by twenty-eight pastors, vicars, and pre-seminary (evangelists) serving approximately fifty congregations of the national church. Sunday worship in the Peru Synod totals about 1,200. The BWO's primary focus in Peru is continuing progress toward independence.

By far the majority of those 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 seven 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 in 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 Gutierrez serves as the President of the Seminary as well as being 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 Church.

Two elementary schools continue to train the youth in Lima. *Jesus Redentor* is located in Año Nuevo on the north side of Lima with thirty pre-school, ninety elementary, and five high school students. The capacity of that building is 160. There are fifteen teachers on staff. *Martin Lutero*, in Reynoso on the west side of Lima, serves sixty preschool students and 130 elementary students with thirteen teachers. These schools are nearly filled to capacity, and are for the most part self-supporting. The families pay a small 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. Nuevo Oriente has an elementary school of fifteen students. Six teachers are instructors in those schools. It is the plan that such youth 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 jungle ministry has become the responsibility of the national church. There are eighteen congregations in this region led by seven national leaders and evangelists. They lead over 600 souls in the worship and study of God's Word.

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 church. The goal is to have the Peruvian national church eventually to direct all of its affairs, and become self-propagating. With new responsibilities come leadership challenges which need to be dealt with. In May, 2014, the Peruvian church successfully hosted the eighth triennial convention of the Confessional Evangelical Lutheran Conference.

Chile

The BWO's mission outreach in Chile continues to focus outreach to the middle class of Chilean society. It has resulted in the relocation of some church sites, and the re-allocation of funds from some of the 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 increasing 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.

The seminary training of six promising students, is directed by Missionary Timothy Erickson. Their projection is that four of them will be nearing completion of their seminary training in 2017. Two of them, Mario Galvez and Victor Henriquez, have recently (October 2014) been installed as vicars in San Bernardo and La Cisterna.

The congregation in Linares has begun the renovation of its chapel. Their small chapel is filled to capacity at most gatherings. 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 & 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. Mission work began in Chile in 1992, which means it is approaching its twenty-fifth anniversary.

Chelsea Deitsche, volunteer English as a Second Language teacher, reports that 50+ students are currently enrolled. The church's outreach has been expanded by the teaching of English through her contacts with un-churched students. A partnership has been established with WELS Kingdom Workers, who sent two young Americans to teach English in the neighboring town of Longavi for one year. Expectations for 2015 are that Kingdom Workers will be able to send three new English teachers.

The Rev. Wayne Halvorson, South America Committee chair

WORLD OUTREACH—ACTION OF THE SYNOD

Resolution 1: Support of Foreign Missions

WHEREAS, Helping Hands, Faith Mission Society, Cross-stitch (the network of ELS Women's Mission Societies), the Board for World Outreach, the Marvin M. Schwan Charitable Foundation, the IHS foundation and other individuals, congregations and foundations continue to support and promote ELS foreign mission work, therefore,

BE IT RESOLVED, That the synod thank all of these individuals and organizations for their dedication to and support of foreign missions.

Resolution 2: Milestones

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 countries of the world (India, South Korea, Czech Republic, Latvia, Peru and Chile), and,

WHEREAS, The work in South Korea has led to the opportunity of working with Chinese-speaking Koreans who are able to share the gospel in China, and,

WHEREAS, This year marks the tenth anniversary of mission work in South Korea at Seoul Lutheran Church, which will host the meeting of the CELC Asian Division in October 2015, and,

WHEREAS, In 2015 the Lutheran Mission of Salvation–India opened St. Paul's Lutheran School in Guntipalli, which is its third Christian school (one in each district), therefore,

A. BE IT RESOLVED, That the synod thank all who have supported the mission work in all these fields, and,

B. BE IT RESOLVED, That the synod encourage the board to continue these efforts and convey to the missionaries its appreciation and support of their work.

Resolution 3: The International Charitable Fund, “Gift of Life”

WHEREAS, The political climate in Ukraine has created hardships as well as many opportunities for the ministry of mercy that is carried out by Gift of Life, in cooperation with the Ukrainian Lutheran Church, and,

WHEREAS, The programs operated by Gift of Life (Medical Clinic on Wheels and Lutheran Pro-Life Centers) are now called upon to care for refugees and military men with their families, therefore,

A. BE IT RESOLVED, That the synod continue to pray for these people and programs, and the synod president convey this resolution to members of the Ukrainian Lutheran Church and Gift of Life, and,

B. BE IT RESOLVED, That our members be encouraged to continue to donate generously to these programs so they may be able to meet these expanding needs.

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. Nathan Rovey, Mr. Ken Meyer and Mr. Oakleigh

Natvig, Mr. Tim Schubkegel. Rev Jonathan Madson serves as an advisory member from the Board of Trustees, and Prof. Silas Born and Prof. Mike Butzow serve as an advisory member from the college.

MEETINGS

The board met on September 29–30, 2014 in Mankato, Minnesota and February 9–10, 2015 in Kissimmee, Florida.

RECOGNITION OF BOARD MEMBER

The board wishes to recognize the service of Mr. Timothy Theis, who resigned from the board this year after a number of years of service. His wife accepted a Call into a WELS school, and he has decided to be with her rather than remain with the board. The board has appointed the Rev. Alexander Ring to take his place as Secretary of Schools.

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.” The Communication Director of the synod created a new website for us this year, and we are grateful.

Principals’ Meeting

For the past four years the board has hosted a principals’ meeting during the Monday of the synod 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.

Teachers’ Conference

On August 7–10 the board sponsored a general ELS Teachers’ Conference in Washington, D.C. Dr. Jennifer Wosmek and Dr. Polly Browne served as presenters. We also wish to recognize Mr. Allen Labitsky for his work in organizing the conference.

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. Some of these were previewed at the ELS Teachers’ Conference.

School Visitation

The board conducted school visits this past school year. The visits were done 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. The board has also begun the practice of holding one of their meetings on the site of one of our schools. In 2015 we met in Kissimmee Florida, next year we plan to meet in Arizona.

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

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 SYNOD

Resolution 1: Recognition of Timothy Theis

WHEREAS, Mr. Timothy Theis served as our Secretary of Schools for the past few years, and,
WHEREAS, His wife has accepted a call into a WELS school, and,
WHEREAS, He is no longer eligible to serve in his role as Secretary of Schools, therefore,
BE IT RESOLVED, That the synod thank Mr. Timothy Theis for his years of service.

Resolution 2: Lutheran Schools of America Website

WHEREAS, The board was asked at the 2014 convention 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 with the communication director of the synod,” and,

WHEREAS, The website was created, and,

WHEREAS, The website is yet to have sufficient content uploaded, and,

WHEREAS, The chairman of the Board for Lutheran Schools of America informed the floor committee of their vision of what the website should be, therefore,

A. BE IT RESOLVED, The synod commend the board for having this website constructed, and,

B. BE IT RESOLVED, The Board for Lutheran Schools of America upload their resources (curricula, downloadable materials, etc.) by January 1, 2016, and,

C. BE IT RESOLVED, The ELS schools, teachers, and parents be encouraged to share worthwhile suggestions, ideas, and programs with others via the website.

Resolution 3: Teachers’ Conference

WHEREAS, The general ELS teachers’ conference was held in Washington D.C., and,

WHEREAS, Many of our teachers benefited from attending, and,

WHEREAS, Grants are available through the synod and local school districts (Title I, Title II, etc.), therefore,

A. BE IT RESOLVED, That our teachers be encouraged to attend and participate in these conferences, and,

B. BE IT RESOLVED, That our schools and congregations facilitate their called workers’ attendance.

Resolution 4: Early Learning Centers

WHEREAS, Making contact with families in our communities can be difficult, and,

WHEREAS, Early Learning Centers have proven to be valuable for making contact with families in our communities, and,

WHEREAS, These centers are wonderful tools for sharing the gospel, therefore,

- A. BE IT RESOLVED, The Board for Home Outreach and the Board for Lutheran Schools of America continue to discuss and prayerfully consider incorporating Early Learning Centers with new mission starts, and,
- B. BE IT RESOLVED, That existing congregations consider making use of the Early Learning Center concept in their Christian education and outreach efforts.

Resolution 5: Blessing in Our Synod's Schools

WHEREAS, School construction and expansion has increased in our synod recently, therefore,

- A. BE IT RESOLVED, That our synod thank our God for allowing our congregations to expand their Christian education and outreach ministries, and,
- B. BE IT RESOLVED, That we commend these ministries to the Lord and pray for His continued blessing.

REPORT OF THE BOARD FOR YOUTH OUTREACH

Since the 2014 ELS Convention, the Board for Youth Outreach (BYO) has had two face-to-face meetings on September 30, 2014 and January 20 and 21, 2015. The BYO continues its annual 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.

The members of the board remained the same as in 2013. It is made up of the following individuals: 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.

The 2013 and 2014 synod conventions tasked the BYO with a specific project. A portion of the 2014 Parish Services floor committee report read as follows (*Synod Report*, 2014, p. 100):

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, ...

BE IT RESOLVED, That the Board for Youth Outreach conduct [a] 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.

The board distributed this survey as directed. One hundred surveys were distributed and seventy-five were returned. Following are some of the noteworthy findings:

First, pastors were asked what percentage of parents in their churches are reading/teaching Bible history to their youth at home. Eighteen pastors answered "25% or less." Twenty-nine pastors answered, "25%." Fifteen pastors answered, "50%." Four pastors answered, "75%." Two pastors answered, "100%." Seven pastors either did not answer the question or did not know.

The second question on the survey was: "What materials (if any) does your congregation supply (reduced or free of cost) to family units to encourage building of Bible history foundation before catechism age?" There were over fifteen different answers to this open-ended question. Seven pastors did not answer. Twenty-four pastors replied that their churches supply no materials at a reduced price or free of charge to their families. Twenty-one pastors replied that they supply Sunday School materials. Seventeen pastors replied that they supply a Bible history book. Ten reported that they give the members of the family a Bible. Five replied that

they give families, or students in those families, the *Small Catechism*. Six replied that they give devotion books. Twelve other pastors replied that they give out other materials.

The third and final question on the survey was: “Can you think of innovative ways that Bible history knowledge can be instilled to the young people in your church (practices that you may not be doing now)?” Twenty-nine pastors either didn’t answer or said, “no.” Nine pastors suggested that confirmation class be extended to three or four years, perhaps with two years of Bible History and then two years of confirmation instruction. Eight pastors suggested, “Bible history books.” Other ideas included the following: make online resources available through the synod website, teach parents to understand the importance of Bible history, videos that the kids can watch and share online, better attendance at Sunday school, include Bible history occasionally in sermons, encourage daily devotions that focus on Bible history at home, Bible history drama such as Mt Olive–Mankato’s Theater Bible School, use of historical novels such as Paul Maier’s *Pontius Pilate*, and several other suggestions.

The BYO was also asked by last year’s synod convention to collaborate with Bethany Lutheran College to defray travel expenses for youth when the LYA Convention is held on Bethany’s campus. The BYO did that, and is happy to report that BLC is graciously donating several thousand dollars to assist in travel costs to this year’s LYA Convention.

The 2014 ELS Lutheran Youth Association (LYA) Convention was held on the campus of the University of Montana in Missoula, on the dates July 24–27. Highlights of the weekend were river rafting, a high ropes course, and a trip to downtown Missoula. The theme was: “I will lift up my eyes to the hills,” based on Psalm 121:1. Tony Pittenger served as the director and reports that 164 youth and 57 adults attended LYA in 2014. The primary focus of the weekend is to strengthen ELS youth spiritually. To that end, many chapel services and Bible-themed sectionals are held throughout the weekend. A closing service was held at the Wisconsin Evangelical Lutheran Synod church in Missoula.

The 2015 LYA Convention will be held on the campus of our own Bethany Lutheran College from July 23–26. The theme is: “Delivered Once for All,” and there is a registration fee of \$300 for those who register between May 1 and June 30. Those who register before May 1 pay an early registration fee of \$250. Directors this year are Prof. Peter Bloedel and Dr. Josh Mears. The BYO is planning for the 2016 LYA Convention to be held in the Dallas–Ft. Worth, Texas area.

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 2014 Youth Honor Choir and will allot approximately \$1800 in 2015. It is thought that about 90% of Youth Honor Choir participants enroll at BLC.

The synod youth magazine, *Young Branches*, is being regularly distributed and Kyle Madson serves as the editor. *Young Branches* published two issues in 2014: one print and an experimental digital-only copy. The feedback was rather unanimous to continue with print copy. The BYO also found that *Young Branches* is often used by pastors and youth leaders as devotional/youth Bible study material.

On January 20, 2015, Tony Pittenger of our board addressed the seminary student body. He spoke on “Pre-School Power Hour,” something his congregation in Port Orchard, Washington, is doing to engage local unchurched parents with God’s word.

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. Erich Hoeft, secretary, Active Duty Ministry Coordinator; the Rev. S. Piet Van Kampen, chairman of the board, Clergy Assistance Program Coordinator and our board's current representative to the synod's Planning and Coordinating Committee; Mr. Denny Behr, Veterans Services Coordinator; Mr. Michael O'Neill, Retired Benefit Coordinator; and Mr. Brad Wosmek, Widows and Retired Workers Special Needs Coordinator. The board met three times in the past year, with regular meetings in June, August, and February.

TERM LIFE INSURANCE

The synod carries a \$50,000 term life insurance policy on all of its pastors and called workers. Currently our congregations reimburse the premium costs of that term life insurance to the synod. In 2014, a number of congregations neglected to reimburse the synod for their premium costs.

HEALTH INSURANCE

The Board for Christian Service has the charge of assisting congregations in conjunction with health insurance benefits and ways of possibly saving premium dollars. One option available to consider is the use of a Health Reimbursement Account (HRA) in conjunction with your current health insurance coverage.

By combining an HRA with a higher deductible insurance plan, you significantly lower your premiums while still providing large claim protection. The opportunity for savings comes about by paying for coverage of a high deductible insurance plan and self-insuring the Board for Home Outreach recommended \$1,000 deductible insurance plan, through an HRA. The employee coverage remains at the \$1,000 deductible level as small claims are paid through the HRA and funded with the premium savings of the higher deductible plan and any large claims are run through the insurance company.

There are a number of companies that will work with Health Retirement Accounts. The synod currently is using Averill Anderson, LLC of West Bend, Wisconsin, to administer our HRA. Through September of this year the thirty-four entities have saved close to \$583,000 in insurance premiums, including \$9,025 in savings for the synod.

If your congregation feels they may benefit from a plan like this or you think you might be interested in looking at the potential savings of an HRA, feel free to contact Mark Anderson or Tim Hussey of Averill Anderson, LLC at (262) 338-8588.

WORLD NEEDS FUND

This past year the World Needs Fund received donations totaling \$15,000 for the year 2014.

In 2014, our brothers and sisters in India experienced with severe weather. The synod sent \$16,000 in relief funds to these two World Needs projects: Indian Typhoon Relief, Jabalpur Weather Relief. The board thanks all the individuals and congregations who donate toward relief in these areas for their generosity and encourage them to continue to do so. We praise our heavenly Father for the blessings He has showered on His people!

In addition to providing relief to those suffering from those catastrophic natural disasters, the board has given an additional special offering of \$11,474 to help Shalem, a young boy from our Hyderabad mission who needed a liver transplant and follow up care. Thank you to all who have contributed.

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 is available online in PDF format at <<http://www.els.org>>. Note that the rest of the board's guidelines for assistance can be found there as well.

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.

PENSION PLAN/RETIREMENT BENEFITS

In January of 2009 the federal government put into effect new guidelines for the stewardship of 403(b) and 403(b)(9) retirement plans, giving the employer control over the plan rather than the employee, with stricter reporting requirements. In response to these changes, the ELS and WELS are currently using the Shepherd Plan solution with the Hahn Financial Group, Inc. and Retirement Plan Consultants, LLC. The board strongly encourages the pastors and teachers of our synod to consider enrolling in the Shepherd Plan.

In 2014 the synod matched congregational funding of pastors' and teachers' pensions up to \$220 for all pastors and full time teachers and \$110 for part time teachers. That figure is the same for 2015. The amount distributed for 2014 was \$24,170.

WIDOWS' SUBSIDIES

In 2014, the board helped eight widows with a subsidy of \$310 per month totaling \$25,420 for the year. At this point the board has not planned any changes to this amount for 2015.

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 clergy roster. For seventy dollars per session, the synod agreed to prepay for ten counseling sessions (\$700) to be used by our pastors, teachers and the pastors' immediate families. The sessions must be purchased in clusters of ten, but the prepaid sessions never expire from year to year. While all information about clients is kept confidential, the board was informed that since its inception in 2010, a total of nineteen cases were opened.

This service is not meant to replace the circuit visitor in his capacity as counselor, but rather to supplement the circuit visitor. In fact, for most matters, the board still encourages the pastors of the ELS to make use of their circuit visitor in this area. At the same time, the board realizes that there may be some non-ministry, family-related issues that are better handled by a counselor than by a circuit visitor. Also, a circuit visitor may, after meeting with an individual, feel the need to refer him or her to a professional counselor. Now the circuit visitor can refer people in the certain knowledge that he is referring to counselors who are of the same Christian fellowship and who share a Christian, confessional Lutheran worldview.

The board would also like to encourage individual ELS congregations to examine the practical costs and benefits of the Clergy 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.

SERVING OUR MILITARY PERSONNEL

At the 2014 convention, the synod ratified the Guidelines for the Board for Christian Service Article IV: Active Duty Military and Veterans Ministry. 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 discussed over the past year the task of erecting a veterans' memorial, honoring those who have served their country. We have added a page to our synod's website, visit us at <<http://els.org/resources/military>>.

PROPOSED EXPENDITURES FOR 2015

| | |
|---|-----------------|
| Widow support | \$33,480 |
| Board Expenses | \$5,675 |
| Pastor Retirement support (Schwan Foundation grant) | <u>\$24,750</u> |
| Total | \$63,905 |

The Rev. Erich Hoeft, secretary

REPORT OF THE COMMITTEE ON WORSHIP

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

The Rev. Crick has declined renomination to the board.

The committee did not meet in the past year. (The Rev. Crick accepts full responsibility for this.)

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 has submitted a funding request of \$3,000 to the Planning and Coordinating Committee to cover travel and project costs that are incurred by committee members in the regular of course of committee work. The Rev. Crick has offered certain suggested changes to the committee guidelines to clarify our mission and work, in addition to

recommending to the synod's Planning and Coordinating Committee to establish a working budget for the committee. Currently the committee lacks dedicated funding.

The Rev. Matthew W. Crick, Chairman

PARISH SERVICES—ACTION OF THE SYNOD

Resolution 1

WHEREAS, The knowledge of God's Word is essential to understand God's dealing with man, and,

WHEREAS, The Board for Youth Outreach conducted a survey at the 2014 General Pastors' Conference on our pastors' practice of Bible history instruction, therefore,

A. BE IT RESOLVED, That the synod encourage its pastors to instruct and encourage parents in sharing Bible history with their children, and,

B. BE IT RESOLVED, That the Board for Youth Outreach recommend innovative ways and display recommended resources at the 2016 Synod Convention for instilling Bible history knowledge in the hearts and minds of the young people of our synod's churches, and,

C. BE IT RESOLVED, That the synod encourage its pastors and parents to utilize available, free online resources such as <booksoftheway.com> for teaching Bible history.

Resolution 2

WHEREAS, Various youth camps are operated within our synod each year, and,

WHEREAS, The Board for Youth Outreach seeks to support the work of these camps, and,

WHEREAS, Records for the various camps have not been kept on a synodical level, therefore,

BE IT RESOLVED, That the Board for Youth Outreach maintain a record of the camps held within the synod each year, including locations, attendance, and theme and include it in the annual report of the board.

Resolution 3

WHEREAS, The Board for Youth Outreach has increased its support of the BLC Honor Choir by allotting \$1,800 in 2015, and,

WHEREAS, In the past 90% of Youth Honor Choir participants have enrolled at Bethany Lutheran College, therefore,

BE IT RESOLVED, That pastors encourage their congregation's youth to attend the BLC Honor Choir in hopes of introducing them to Christian higher education at Bethany Lutheran College.

Resolution 4

WHEREAS, The synod carries a \$50,000 term life insurance policy on its pastors and called workers, and,

WHEREAS, Congregations are to reimburse the premium cost for that policy to the synod, and,

WHEREAS, A number of congregations have neglected to reimburse the synod for said premiums, therefore,

BE IT RESOLVED, That the synod encourage congregations who have not done so to reimburse their premium costs for the group term life insurance policy on their pastors.

Resolution 5

WHEREAS, The Board for Christian Service has explored a health insurance program involving HRAs (Health Reimbursement Accounts) that might prove beneficial for some congregations, therefore,
BE IT RESOLVED, That the synod office pass along this information to the congregations.

Resolution 6

WHEREAS, The World Needs Fund received donations totaling \$15,000 for the year 2014, and,
WHEREAS, The synod sent over \$27,000 to Indian Typhoon Relief, Jabalpur Weather Relief, and Shalem (a young boy from our Hyderabad mission in India who needed a liver transplant and follow-up care), and,
WHEREAS, The World Needs Fund remains healthy, therefore,
BE IT RESOLVED, That we praise God and thank all those who donated to the World Needs Fund.

Resolution 7

WHEREAS, The Clergy Assistance Program has proved beneficial and Wisconsin Lutheran Child and Family Services (WLCFS) is offering a similar program to individual congregations, therefore,
BE IT RESOLVED, That the synod office urge congregations to explore offering professional Christian counseling to all of its members through WLCFS.

Resolution 8

WHEREAS, We want to serve the actively-deployed service members of our Evangelical Lutheran Synod congregations, therefore,
A. BE IT RESOLVED, That the congregations be encouraged to inform their pastors of any service members in need of spiritual care, and,
B. BE IT RESOLVED, That the pastors inform the congregations of the synod's active duty listing as well as the website for veterans <els.org/resources/military>.

Resolution 9

WHEREAS, The Committee on Worship is undertaking a number of worthwhile projects, therefore,
BE IT RESOLVED, That the Planning and Coordinating Committee consider establishing a working budget for the Committee on Worship.

Resolution 10

WHEREAS, The Committee on Worship has begun work on many projects, therefore,
BE IT RESOLVED, That the Committee on Worship present to the 2016 synod convention what it has available for use by that time.

Resolution 11

WHEREAS, Many suggestions have come through the synod president's office to explore the production of a Lutheran service agenda, therefore,
BE IT RESOLVED, That the Committee on Worship, in consultation with the Doctrine Committee, explores the feasibility of producing an Evangelical Lutheran Synod agenda.

Resolution 12

WHEREAS, Vocal recordings of the liturgical services have been lost and would be beneficial for sharing the Lutheran heritage of worship, therefore,
BE IT RESOLVED, That the Committee on Worship begin production on audio recordings of the liturgies of the ELH.

Resolution 13

WHEREAS, Rev. Matthew Crick will be leaving the Committee on Worship after years of faithful service, therefore,
BE IT RESOLVED, That the synod thank Rev. Crick for his service.

**REPORT OF THE
EQUALIZATION 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 – 2014 CONVENTION

| | | |
|---|--------------|---------------------|
| Cash Balance on Hand 2/28/2014 | | \$ 2,173.55 |
| Receipts 3/1/2014 through 3/31/2015: | | |
| Church Assessments Received | \$21,502.50 | |
| Interest Income | \$.97 | |
| Total Receipts | | <u>\$21,503.47</u> |
| Total Cash Available | | <u>\$23,677.02</u> |
| Disbursements 3/1/2014 through 3/31/2015: | | |
| Air Fares and Mileage | \$ 19,462.03 | |
| Printing, Postage, checks, etc. | \$ 74.33 | |
| Total Disbursements | | <u>\$ 19,536.36</u> |
| Cash Balance on Hand 3/31/2015 | | <u>\$ 4,140.66</u> |

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 one 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, treasurer

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, officially met on August 22, 2014 and again on February 6, 2015. The goal of the committee and the synod's decision to receive this offering are stated by the following convention resolution passed in 2014 (*Synod Report*, 2014, page 112).

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 [for] Home Outreach, and,

B. BE IT RESOLVED, that the Board [for] Home Outreach use the money for starting new home missions, and,

C. BE IT RESOLVED, That the Board [for] Home Outreach encourage Bethany Lutheran Theological Seminary in identifying and placing suitable candidates into the pastoral ministry among our missions.

With these goals in mind our committee has and will be meeting regularly over the next year. The committee members themselves have been assigned specific areas of responsibility and will be working to provide presentable and informative materials in a timely manner using the Centennial Committee's logo and theme. That theme is *Proclaim the Wonders God Has Done*.

The kickoff of this mission offering will be at the 2016 synod convention.

Specific to the offering is the goal to support, at least in part, two new home mission starts: one slated for 2015 and a second in 2017. Our goal will be fairly specific and yet will allow for flexibility in how the Board for Home Outreach utilizes these funds. Some of this will be determined by the amount of support received.

It is also the desire of the committee to make this a very significant offering. In order to do this we ask that our pastors and congregational leaders to be committed themselves to this work and in turn encourage their members and friends to support it in thankfulness, over and above their gifts to local ministry.

Do keep our work in your prayers. It is noteworthy that oversight of this important work is under the preview of our synod president and the Board of Trustees. The Chairman of the Anniversary Offering Committee, reports to the Board of Trustees on a quarterly basis.

*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 20, 2015.

STRATEGIC PLAN

In 2011, the synod adopted the vision statement, *In the next five years we will learn to engage others more faithfully with Jesus* (Synod Report, 2011, pages 112–113). Last year's convention requested report on the achievement of the goals of the strategic plan (Synod Report, 2014, page 113). As we approach the end of this time-frame, we provide this summation of these five years as we prepare to transition our thoughts and actions toward the anniversary theme: *Proclaim the Wonders God Has Done*.

Goal 1 – With an aggressive and concerted effort, inform all synod members of our plan and purpose.

Assessment:

Fulfillment of this goal is an ongoing process that began with the article “To Engage Others With Jesus,” authored by President John Moldstad and Vice President Glen Obenberger, featured in the May 2011 issue of the *Lutheran Sentinel*. Since that time, numerous articles have appeared in the *Lutheran Sentinel* and online, encouraging our ELS pastors, laity, and congregations to “Engage Others with Jesus.” The most far-reaching effort brought together pastors and laity in each circuit of the ELS through “Engage Others with Jesus” retreats. A recording of the presentations, as well as workbooks and PowerPoint slides of all the presentations, has been provided to every congregation in the synod. Pastors and congregations have been encouraged to use these materials locally. The eight goals of the strategic plan are available on the ELS website in the “administration” section. A video report summarizing the “Engage Others with Jesus” effort is planned for the 2016 convention.

Goal 2 – Improve synodical communications.

- **Coordinate the implementation of the synodical vision among all entities.**

Assessment:

This sub-goal is accomplished primarily during board and committee meetings. The synod president monitors these entities, seeking to ensure that they focus on the strategic plan while carrying out their duties. Assessment is also directly tied to the self-evaluation described in Goal 6, sub-goal 1.

- **Streamline all communication within the synod under direct administrative management, with accountability to the synod, Board of Trustees and Planning & Coordinating Committee.**

Assessment:

This sub-goal has been accomplished through the calling of a communication director in the Fall of 2012. This director, the Rev. Paul Fries, oversees all synodical communication, as well as assisting boards and committees with their communication needs.

Monthly newsletters are emailed to nearly 1,000 individuals. Congregations are also encouraged to print the newsletter bulletin insert which is supplied for each newsletter. Archives of the newsletter and bulletin inserts are available on the ELS website. A missions e-newsletter was also begun in 2014, highlighting home and world outreach activities.

Regular updates with news from throughout the ELS are regularly posted through social media channels, including Facebook and Twitter. Other news and prayer requests are emailed directly to pastors.

Electronic copies of the *Lutheran Sentinel* are available on the synod website, free of charge, for any individual or congregation with or without a subscription.

Through these means, information about synodical and congregational activity is available to everyone in the synod.

The Committee for Communication and the Communication Director continue to monitor changes and opportunities, evaluating new technology for its usefulness.

Goal 3 – Improve External Communications.

- **Create a greater exposure for our synod nationally and internationally through the latest, cutting-edge technology.**

Assessment:

Fulfilling this sub-goal is an ongoing effort, with much progress having been made.

The ELS website was redesigned and re-launched in April 2012. This website served the synod well, with visits increasing on a steady basis. Increasing website traffic, expanding needs and new technology all led to a second re-design in early 2014. The ELS website receives tens-of-thousands of visitors monthly, from throughout the United States and the world. There is regular website traffic from every continent.

Blog posts from the communication director, synod president and numerous pastors have garnered attention from not only among our own members, but among a wider Christian audience, as well as non-Christian readers.

Online copies of the *Lutheran Sentinel* are accessed throughout the world. A brief look at the statistics will show regular readers from countries such as Denmark, Nigeria, Norway, Australia, Argentina, Germany, Canada and many other nations.

Broadening our reach throughout our nation and world will continue into the future with additional writers, new technologies and increased efforts. God continues to provide new and valuable tools for spreading His Word to the world.

- **Carry out communications with a “stylebook branding.”**

Assessment

This goal has been accomplished with the creation of a new synodical logo, as well as board and committee logos. All printed and online materials now share common elements and styles.

Goal 4 – View each congregation as a “mission congregation.”

Goal 5 – Assist congregations and various synod entities to identify the harvest field in their respective locations.

Assessment:

Assessment of goals four and five is combined because the two goals are closely related.

Fulfillment of these goals was initially somewhat hampered while the Board for Home Outreach sought to fill the position of Evangelism–Missions Counselor. The two-year effort

to fill this position was completed when the Rev. Larry Wentzlaff accepted the call and began to serve in the fall of 2014. Since that time, a concerted effort has been made to work with established congregations, assisting them with their own strategic planning, self-evaluations and outreach efforts.

These goals will continue to be ongoing efforts, as our congregations continue to “Engage Others with Jesus.”

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.**

Assessment:

Each board and committee is provided with self-evaluation materials and is encouraged to use the materials at least on an annual basis.

- **Share strengths with our congregations.**

Assessment:

This sub-goal is being accomplished through regular newsletters, magazine articles and social media posts. In addition to these promotional media, the synod president, Evangelism-Missions Counselor, Giving Counselor, and Word Outreach Administrator all regularly visit congregations, sharing printed materials, pictures, and stories of activities throughout the ELS and our home and foreign mission fields.

Goal 7 – Develop and provide resources to share with congregations and pastors on ways to engage the unchurched in our respective communities.

Assessment:

This goal continues to be fulfilled by various means, beginning with the “Engage Others with Jesus” retreats and materials.

The Doctrine Committee has produced new materials, including a study document on apologetics and two books by committee member Mr. Allen Quist. These materials are all available on the Doctrine Committee page ELS website. The books are also available in print through the Bethany Lutheran College bookstore.

Additional materials, including region-specific materials, are being gathered by the Evangelism-Missions Counselor and are published to the “resources” sections of the ELS website.

Goal 8 – Through our educational activities, create more opportunities to engage others with Jesus.

Assessment:

The Board for Lutheran Schools of America has encouraged and assisted in the startup of several new schools. This board is available to assist any congregation interested in beginning a new school.

The Board for Youth Outreach continues the valuable and well-attended LYA convention for our ELS youth. These gatherings are held in various locations around the country. Every four years, the convention is held at Bethany Lutheran College to familiarize the youth with the opportunities Bethany provides. Besides the pastors and counselors, college and seminary faculty interact with the youth, giving them opportunities to experience areas of personal interest. A regularly-visited Facebook page provides youth the opportunity to keep in touch between conventions.

Encouragement and funding are also available for regional youth activities and retreats throughout the year.

2016 BUDGET

A 2016 congregation contribution budget of \$760,000 is proposed. This is identical to the adopted 2015 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.

It is with such confidence, that the committee recommends a 2016 congregation funding budget of \$760,000.

| | | | | |
|---|-------------------------|---|------------------|--------------------|
| | | Marvin M. Schwan Charitable Foundation † | | |
| Description | Congregation Funding | Budget Supplement | Program Funds | Total Available |
| Bethany Lutheran College | \$133,158 | \$17,066 | | \$150,224 |
| Bethany Lutheran Seminary | 28,205 | 3,615 | | 31,820 |
| Board for Home Outreach | *200,106 | 21,161 | \$135,000 | *356,267 |
| Board for World Outreach | 115,000 | 14,739 | 90,000 | 219,739 |
| Board for Youth Outreach | 13,316 | 1,707 | | 15,023 |
| Lutheran Elementary Schools | 18,158 | 2,327 | 13,500 | 33,985 |
| Communications & Technology | 27,237 | 3,491 | | 30,728 |
| Christian Service | 23,068 | 11,932 | | 35,000 |
| Synod Fund: | <u>201,752</u> | 25,858 | | 227,610 |
| Retirement Contribution | | | 24,750 | 24,750 |
| Board of Trustees | | | <u>29,250</u> | 29,250 |
| Strategic Plan - Communication Director | | <u>55,604</u> | | <u>55,604</u> |
| | \$760,000 | <i>\$157,500</i> | <i>\$292,500</i> | \$1,210,000 |
| | | \$450,000 | | |
| * Only if \$760,000 congregational offerings are realized for the year. Congregation offerings between \$725,000 & \$760,000 will be allocated to the Board for Home Outreach | | | | |
| † Estimate only. The actual number will not be known until December 2015. | | | | |

*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 5, November 13, 2014 and February 10, 2015. The board also will meet in May 2015.

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 also 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. The Evangelism-Missions Counselor is accountable to the Board for Home Outreach. The board also approved the president's nomination that the editorship of the *Lutheran Sentinel* be assigned to the Communication Director (*Guidelines for the Committee for Communication*, III.C).

TRUSTEES

The board serves as trustees for the Evangelical Lutheran Synod Foundation and the 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). The board reclaimed the unused portion of the original grant extended to the BLSA to establish a LSA model school as the terms of the grant had expired.

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 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 2014 was 3.60%. For the year 2015, the distribution percentage from the

endowments will be increased to 3.25% of a three year rolling average of 2011–12–13. 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. No special projects have been undertaken during this past year.

The legal documents for the transfer of all real estate and buildings related to Bethany Lutheran College will be prepared by the college administration (*Synod Report*, 2014, page 114, resolution 6).

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 escrow account for Gloria Dei Lutheran Church (Cold Spring, Minnesota) was converted to a loan (*Synod Report*, 2013, page 108). An interest-bearing loan was approved for the school at Holy Cross Lutheran Church (Madison, Wisconsin) at the November 2014 meeting.

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), Mr. Sigurd Lee, the Rev. Michael Muehlenhardt, Mr. Norman Werner, the Rev. Norman Madson, and the Rev. Shawn Stafford. The board also appoints the archivist. The Rev. Paul Madson currently serves as the archivist pro tem. The Committee on Archives and History has appointed Becky DeGarneau to serve as Director of Programming for the Ottesen Museum.

FINANCES

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

Congregation Funding

During the past year, the congregations of our synod contributed \$729,620 toward the synod budget. This was the first time since 2008 that congregation contributions exceeded \$725,000.

The budget adopted at last year's convention established a challenge that contributions between \$725,000 and \$750,000 would be designed solely for the Board for Home Outreach. Members of our congregations are commended for their support of the work of the Lord's kingdom. The support of the congregations allowed an additional \$4,620 to be designated for the work of the Board for Home Outreach. We can only say with the psalmist “Oh give thanks to the LORD, for he is good, for his steadfast love endures forever!” (Psalm 107:1). It is our prayer that this measure of love for the work of the Savior's kingdom will continue during the current year.

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 Younge, and the Rev. Richard Wiechmann.

For the year 2015, MAP made a total funding request of \$460,000 to the Marvin M. Schwan Charitable Foundation. Approval has been received for the following:

| | |
|-------------------------------------|----------------|
| Peru & Chile | \$45,000 |
| Lutheran Mission of Salvation—India | 160,000 |
| MAP — administrative | 60,000 |
| Gift of Life/Thoughts of Faith | <u>175,000</u> |
| Total | \$440,000 |

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 2015, the Foundation is providing a grant of \$450,000. This will be distributed on a percentage basis of the request made at the 2014 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 | <u>157,500</u> |
| 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 2014, the following projects received approval and funding.

| | | |
|-----------------------------------|--------------|-----------------------------|
| Home Missions Seminar | \$13,000 | Board for Home Outreach |
| Voting devices for convention | 6,000 | Committee for Communication |
| Field familiarization | 10,000 | Board for World Outreach |
| Technical equipment | 10,000 | Board for World Outreach |
| LMSI schools | 6,000 | Board for World Outreach |
| Medical support in India and Peru | <u>5,000</u> | Board for World Outreach |
| | \$50,000 | |

Upon the urging of the Planning and Coordinating Committee, a larger grant request benefiting the Board for Home Outreach is being recommended to the Marvin M. Schwan Charitable Foundation for 2015. If the Board for Home Outreach request is approved by the Foundation, this will complete the total request for the current calendar year:

| | | |
|--|---------------|--------------------------|
| Guntipalli, India (matching funds) | \$7,500 | Board for World Outreach |
| “Engaging Others with Jesus” (congregation support) | <u>42,500</u> | Board for Home Outreach |
| | \$50,000 | |

Wills and Estates

The synod gratefully acknowledges the receipt of proceeds from the following estates during the period March 1, 2014 – February 28, 2015:

| | |
|----------------------------|---|
| Hans Ostrand Estate | \$ 308,654.92 (Synod) |
| Lorraine F. Mueller Estate | \$ 128,529.50 (Synod-Church Extension Fund) |
| Martin Robinson Trust | \$ 31,750.00 (Synod) |

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

Expenditures

The following unaudited expenditures were incurred by the synod during 2014. The actual expenditures appear in the treasurer's report.

| | |
|-----------------------------|----------------|
| Bethany Lutheran College | \$137,706 |
| Bethany Lutheran Seminary | 29,169 |
| Board for Home Outreach | 563,739 |
| Board for World Outreach | 869,229 |
| Board for Youth Outreach | 67,953 |
| Lutheran Elementary Schools | 74,222 |
| Communications & Technology | 43,437 |
| Christian Service | 29,685 |
| Synod Fund | <u>628,636</u> |
| | \$2,443,776 |

2016 Program Funds Recommendation

The Board of Trustees recommends the following allocation of Program Funds be requested of the Marvin M. Schwan Charitable Foundation for 2016. This request is more in line with the level of support from the Foundation in recent years. The 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.

| | |
|-------------------------------|----------------|
| 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 | <u>157,500</u> |
| Total | \$ 450,000 |

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 is a report by the ELS Giving Counselor, the Rev. Daniel Basel:

Stewardship is intimately connected to all we teach and do in our synod. It is a vital part of the whole counsel of God as given through his word. This connection is most clearly seen when our Lord noted how our view of earthly things affects our spiritual life as well. In Matthew 6:21 our Lord teaches us, "Where your treasure is, there your heart will be also."

With this in mind our role as a synod, as pastors, as teachers, as leaders in our churches, and as heads of households, is to exemplify a life of stewardship that reflects the grace bestowed

upon us through our Lord Jesus Christ. Our motive for giving and serving is expressed by a heart of faith based in the reality that **our Savior loved us first**. As John writes, “We love because he first loved us” (1 John 4:19). His love is revealed in the sacrificial giving of his holy life to redeem us lost creatures.

Our appreciation for this gift is reflected in our earthly stewardship. In love for the One who loved us we give of our firstfruits confidently as we trust in him to provide all our needs. We then gladly give in proportion to the gifts he himself has given as we give from a generous heart and with regularity. As responsible Christian stewards, we give not just spontaneously but we give prayerfully, thoughtfully, thankfully, as well as with joy in our hearts honoring the One who gives us all.

This message is best shared by our pastors as they teach and preach His saving word. It is with joy that as giving counselor I’ve been able to offer support to this work preaching in twenty-one congregations around the synod in 2014. In most of these congregations I’ve been able to do Bible studies on stewardship as well as encouraging planned giving among the members of our synod. While promoting general stewardship a number of our members have shared their plans to support gospel ministry through their church and synod.

Other stewardship projects include the promoting of a broader understanding of our congregational mission support to the synod. A brief video was filmed and narrated by our synod’s president, the Rev. John Moldstad, which covered this important topic. Along with encouragement to continue to carry out the Lord’s Great Commission and highlighting this Biblical purpose, an explanation of how our congregational gifts to synod are utilized. The video was then shared at the 2014 convention. Copies were given to each attendee of our synod convention and pastors and laypeople were urged to share it with their congregations. Special thanks goes to our communications director, the Rev. Paul Fries, for his work on this project.

In addition, a year-end offering for the synod’s work was promoted with an insert and/or a bulletin announcement with financial updates on giving from congregations. Along with this envelopes were printed by Books of the Way and given to each church for this purpose. Our churches were asked to gather this special offering either the last Sunday of November and/or one of the first two Sundays of December. We thank all our congregations and pastors who participated.

While stewardship is all about teaching how to manage and generously share our Lord’s gifts, it is also helpful for our pastors and their lay leaders to be aware of their congregational giving as a whole. Mr. Keith Wiederhoeft, our synod’s administrator, reports monthly on the progress we make in supporting the budget approved at each year’s convention. It also provides each pastor with an update on their own congregation’s gifts towards that budget, comparing this to several past year’s giving as well. We thank the congregations for their ongoing and generous support and we thank Keith for his work in getting these reports to our pastors.

Over the past couple of years we have promoted a two-tiered approach to the budget. We have the base budget of \$725,000 and the budget’s total goal of \$760,000. Any gifts to synod over the \$725,000 goes to help our home missions programs. We thank all the members of our synod for reaching the \$729,620 level in congregational giving in 2014. While short of our \$760,000 goal, it is significant that we went over the \$725,000 mark and pray the Lord will again open hearts to gladly support both their local congregations and the work of the mission we support together in 2015.

In addition to guest preaching at our churches, various materials are made available through the giving counselor website that help teach and promote stewardship. These materials include Bible Studies, PowerPoint presentations, bulletin inserts, and general stewardship materials, as well as planned giving materials. More materials are available upon request from the office of the Giving Counselor.

In connection with the 500th Anniversary of the Reformation additional materials teaching stewardship will be produced providing pastors and their members updated tools for this work. In addition and in connection with the anniversary, new materials are being written for congregational planned giving, will/living trust planning, special tools for planned and deferred gifts, as well as other gifting guidance brochures.

Once again, the pastors of our synod have been very gracious about extending invitations or accepting offers to preach and teach in their churches around the synod. A special thanks to our pastors and their congregations for hosting the giving counselor. It is a joy to know and work with you and your members across the country.

Pastors and congregational leaders, don't hesitate to ask about stewardship materials and working out a plan to teach it and put our members and their faith into action as Christian stewards. Don't hesitate to set up a visit from the giving counselor to have him preach and/or present stewardship studies or seminars as well as assist with planned giving at your church.

May our Lord bless this work of training and encouraging Christian stewardship as we honor our Lord in spreading the Gospel at home in our congregations, our home missions as well as through our missions and missionaries across the globe.

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

FINANCES—ACTION OF THE SYNOD

Resolution 1: Report of the Equalization Committee

WHEREAS, The Laymen's Delegate Equalization Fund has provided its report on the cash receipts and disbursements for the 2014 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 Equalization 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, and,
WHEREAS, According to the resolution of the 2014 convention the committee will apportion the funds received for home outreach and home mission starts, and,
WHEREAS, The committee has been planning the offering to begin in the summer of 2016, therefore,
A. BE IT RESOLVED, That the report of the Anniversary Offering Committee be accepted, and,
B. BE IT RESOLVED, That the committee be encouraged to continue implementing the offering utilizing accepted effective capital campaign strategies.

Resolution 3: Report of the Planning and Coordinating Committee

WHEREAS, The Planning and Coordinating Committee undertook a major five-year plan, and,
WHEREAS, In 2011 the synod adopted the vision statement, "In the next five years we will learn to engage others more faithfully with Jesus," and,
WHEREAS, This vision has been applied to the work of the ELS over the last four years, and

WHEREAS, This has resulted in significant progress through the calling of a Communication Director, the redesign of the synod website, an increased social media presence, the development of a new synodical logo, the calling of an Evangelism-Missions Counselor, circuit evangelism retreats, and the start up of several new schools in connection with the Board for Lutheran Schools of America, and,

WHEREAS, The essential vision of “engaging others with Jesus” has had a transformative effect to the good, and,

WHEREAS, Strategic planning is an ongoing, important discipline, therefore,

A. BE IT RESOLVED, That the Planning and Coordinating Committee be commended for its planning and the synod administration for its implementation, and,

B. BE IT RESOLVED, That the Planning and Coordinating Committee energetically pursue the development of an updated strategic plan to be completed by June 2017 with a progress report in June 2016.

Resolution 4: Report of the Planning and Coordinating Committee—2016 Budget

WHEREAS, The Planning and Coordinating Committee has provided its report on the proposed budget for congregational funding for 2016, and,

WHEREAS, The 2014 congregational contributions toward the synod budget exceeded \$725,000 for the first time since 2008, and,

WHEREAS, The Planning and Coordinating Committee, as part of the proposed budget, has once again 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 2016, and,

B. BE IT RESOLVED, That the congregations of the ELS be commended for exceeding \$725,000 in 2014, and,

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

Resolution 5: Report of the Board of Trustees

WHEREAS, The Board of Trustees has provided its report on its activities, and,

WHEREAS, The convention Committee on Finances 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.

Resolution 6: Synod Treasurer’s Report and Independent Accountants’ Review

WHEREAS, The treasurer has provided the independent accountants’ review entitled, “Evangelical Lutheran Synod Consolidated Financial Statements and Supplementary Information” as of December 31, 2014 and 2013, and he has provided the “Treasurer’s Financial Statements and Supplemental Information” as of December 31, 2014, and,

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

BE IT RESOLVED, That the treasurer’s report and the independent accountants’ review as of December 31, 2014, be accepted.

REPORT OF THE CENTENNIAL COMMITTEE

The centennial theme summarizes our goal for the significant anniversaries which are approaching: *Proclaim the Wonders God Has Done: The Evangelical Lutheran Synod, Our Heritage of Grace*. The year 2017 will mark the 500th anniversary of the Reformation. The year 2018 will mark the 100th anniversary of the reorganization of our Evangelical Lutheran Synod.

Fifty years ago, upon the occasion of the 450th anniversary of the Reformation, the synod convention essayist wrote: “Are we going to celebrate just because it is 1967? It would be a dreary observance indeed if we were to note this anniversary just because the calendar indicated it. God spare us from a mechanical ceremony. A warm, fresh marking of this landmark in the life of our church is our bounded duty to a God who has been so very good to us.” With these forthcoming anniversaries, we again have the wonderful opportunity to pause to proclaim God’s great deeds, His great salvation, and give all glory to Him. May these anniversary years be the time that we say with the psalmist, “O give thanks to the Lord; call upon his name; make known his deeds among the peoples!” (Psalm 105:1).

The Centennial Committee has been reorganized following the untimely death of Professor Mark Harstad who served as the committee chairman. President Moldstad has appointed both the Rev. Peter Faugstad and also Mrs. Lois Jaeger to the committee. The committee currently consists of the Rev. Craig Ferkenstad (chairman), Prof. Don Moldstad, the Rev. Peter Faugstad, Mrs. Lois Jaeger, and President John Moldstad.

The Centennial Committee has met three times since the last convention. The Anniversary Offering Committee meets as an independent Ad Hoc Committee. The committee also has conferred with the ELS Historical Society to coordinate events. We wish to express our gratitude to the Rev. Paul Fries for preparing *Growing in His Mercy* for republication by the synod. This booklet presents a history of the synod, not only for general reading but, for use in both youth and adult confirmation classes.

The main components of the observance will occur at the time of the 2017 and 2018 synod conventions. There also will be a Bible study prepared for congregation use in the fall of 2017 and a special Service prepared for the synod’s congregations to conclude the synod’s anniversary in the fall of 2018. Two commemorative issues are anticipated of the *Lutheran Sentinel*. Both a published book and a video also are being planned.

The Rev. Craig A. Ferkenstad, chairman

REPORT OF THE SYNOD REVIEW COMMITTEE

The members of the Synod Review Committee are Professor Erling Teigen, chairman, Mr. Robert Brown, the Rev. Theodore Gullixson, the Rev. Piet Van Kampen and Mr. Norman Werner, secretary. President John Moldstad serves as an advisory member. The committee met ten times since the last convention. This is the second report responding to the direction of the 96th Evangelical Lutheran Synod to “conduct [a] review of the *Handbook* and to report” (*Synod Report* 2013, Res. 3, pp.114–115). All research and recommendations of the committee are based on this assignment.

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

1. REVISED BYLAWS AND GUIDELINES FOR THE LUTHERAN SCHOOLS OF AMERICA:

SECTION 421: BYLAWS OF THE LUTHERAN SCHOOLS OF AMERICA, INC.

(The members of the Board of Trustees of the Evangelical Lutheran Synod Foundation, of Bethany Lutheran College, Inc., and of the Lutheran Schools of America, Inc. are the same as the members of the Board of Trustees of the Evangelical Lutheran Synod.)

Article I: Membership of the Corporation

The membership of this corporation shall consist of those congregations and individuals who subscribe to the Constitution of the Evangelical Lutheran Synod and have been accepted into membership of the Evangelical Lutheran Synod. (See Constitution of the Evangelical Lutheran Synod, Chapter II.)

Article II: Organization

- A. The annual meeting of Lutheran Schools of America, Inc. shall be held at such time as the Evangelical Lutheran Synod, a Minnesota corporation, holds its annual meeting. The secretary shall give written notice thereof to each congregation from which the membership of this corporation is drawn stating the time and place of the meeting, which notice may either be addressed according to the last available corporate records and mailed, not less than ten or more than thirty days before the date of said meeting, or published in an official publication of the synod which is regularly circulated to all such congregations within sixty days of the date of the meeting.
- B. The Board for Education may request that a special meeting of the corporation be called by the president of the Lutheran Schools of America, Inc. according to Bylaws of the Evangelical Lutheran Synod, Chapter IV, Paragraph 3.
- C. Meetings may be held at any place specified in the notice thereof.
- D. The quorum necessary to transact business at any regular or special membership meeting of the corporation shall be a majority of the voting members as defined in the Bylaws of the Evangelical Lutheran Synod, Chapter IV, Paragraph 2.
- E. Roberts' Rules of Order shall govern the conduct of all meetings unless modified by these bylaws or the Guidelines for the Board for Education.
- F. The right to vote in the affairs of this corporation shall be limited to voting members as defined in Article I. Each voting member shall have one vote.
- G. A member must be personally present at a meeting to validly cast his vote. Neither proxy voting nor voting by mail shall be permitted. Cumulative voting shall not be permitted.

Article III: Board of Trustees of the Corporation

Between meetings of the corporate membership, the general management and control of this corporation shall be vested in a board of nine (9) trustees, two (2) of whom shall be the president and secretary elected at the corporation's annual meeting. The president and secretary shall be elected for a term of four (4) years. The remaining seven (7) trustees shall each be elected for three (3) year terms. Officers and trustees shall be elected as their terms expire. At the same time that the president is elected, a vice president shall be elected for a four (4) year term. There shall not at any time be more than five or less than three clergy on the Board of Trustees. (See Articles of Incorporation of the Evangelical Lutheran Synod, Article VIII.) For day-by-day operational purposes, the synod's Board for Education shall manage and direct the affairs of Lutheran Schools of America, Inc., reporting to the synod's corporate meetings.

Article IV: Administration of the Lutheran Schools of America Fund

- A. Income of the Lutheran Schools of America, Inc.
1. The “For You and Your Children” offering and its deferred gifts shall be a fund for operational and/or endowment purposes (see Bylaws of the Evangelical Lutheran Synod Foundation, Article VII).
 2. The income of LSA shall be deposited in a special fund of the Evangelical Lutheran Synod.
 3. The Board of Trustees of the Lutheran Schools of America, Inc. shall report the amount of funds available to the Board for Education every November (see Guidelines for the Board of Trustees, Article XII, D.).
- B. Disbursements of the Lutheran Schools of America, Inc.
1. Those who may be considered as recipients of this fund are:
 - a. Established congregations starting new Lutheran early childhood programs or elementary schools.
 - b. Mission congregations which the board in conjunction with the Board for Home Outreach desires to begin schools.
 2. The Board for Education shall determine the eligibility of the requesting party for the use of these funds in order to disburse the funds made available each year, and will recommend to the Board of Trustees of the Evangelical Lutheran Synod disbursement of the capital fund for loans.
 3. All loans from the LSA fund shall be negotiated with the Board of Trustees of Lutheran Schools of America, Inc. with the understanding that loans shall be made in accordance with the synod guidelines entitled “Loans from the Synod for Home Outreach Projects” (see Guidelines for the Board of Trustees of the Evangelical Lutheran Synod, Article VIII and Article XII. B.; Guidelines for the Board for Home Outreach, Article VI).
 4. The Board of Trustees of Lutheran Schools of America, Inc. will hold ownership in the name of the Evangelical Lutheran Synod of any property that may be acquired for the purposes of the Board for Education until such time as the property is transferred to a local congregation (see Guidelines for the Board of Trustees of the Evangelical Lutheran Synod, Article III. A. I.).

SECTION 422: GUIDELINES FOR THE BOARD FOR EDUCATION FOR THE SCHOOLS OF THE EVANGELICAL LUTHERAN SYNOD

Preamble

In 2006 the Evangelical Lutheran Synod established and incorporated Lutheran Schools of America, Inc. (*Synod Report*, 2006, Resolution 2, pp. 127, 147–156). This organization exists to promote classical Christian education, to support the opening of new schools, and to assist congregations in their education programs. (See Articles of Incorporation of the Lutheran Schools of America, Inc. and Bylaws for the Lutheran Schools of America). In 2015, the synod established a Board for Education (*Synod Report*, 2015, Resolution , p.) to promote Christian education in the synod’s schools and to administer its educational work.

Both the traditional model and the classical model of Christian education have as primary goals that each student grow in the knowledge and faith of their Lord and Savior through teaching the Scriptures and training them in the use of that knowledge. The Board for Education assists the synod’s schools in implementing these goals.

All monies given for Christian education to the synod (LSA, Inc., or otherwise) shall be used for the support of Lutheran schools in the synod.

Article I: Policy

Honoring the Lord's direction to "Feed My lambs" (John 21:15) and His specific direction concerning the instruction of young people, "Let the little children come to Me, and do not forbid them, for of such is the kingdom of heaven" (Matthew 19:14), the Evangelical Lutheran Synod promotes Christian education to give young people a knowledge of God's Word in addition to teaching secular subjects. The synod's Christian schools exist to promote the mission of the Christian Church through providing well-trained youth. These Lutheran schools must teach the certainty of salvation through the life, death and resurrection of our Lord Jesus Christ because "The fear of the Lord is the beginning of knowledge" (Proverbs 1:7). (See further, Article II.)

Article II: Objectives

The objectives of the Board for Education are:

- A. To promote the cause of Christian education for the glory of God's kingdom, for the welfare of the synod's congregations and for the nation.
- B. To assist parents with their God-given vocation through nurturing the spiritual, intellectual, social, and physical growth of their children in Christian schools.
- C. To work toward establishing Christian schools of the Evangelical Lutheran Synod that are characterized by a faithful adherence to the Scriptures, by requiring academic excellence, by expecting high student achievement, and by doing community service work.
- D. To promote Lutheran preschools, elementary schools and secondary schools throughout the country, in conjunction with existing congregations or in exploratory mission sites. To this end, the board will:
 1. Advise and assist the congregations of the synod in early childhood, elementary and secondary education, and do so in cooperation with the coordinator of education of Bethany Lutheran College.
 2. Provide leadership education for teachers, pastors, officers and workers in the parish.
 3. Plan a budget so that the work of the board can be adequately carried out and properly financed, including all current programs with allocations for early childhood and elementary education. The draft budget will be forwarded to the Planning and Coordinating Committee for consideration within the General Fund Budget of the Evangelical Lutheran Synod.
 4. Make arrangements with the president of the synod to provide periodically for essays and/or for other suitable material on early childhood, elementary and secondary education at the annual conventions of the synod.

Article III: Members of the Board

- A. Members of the board shall be male members of the Evangelical Lutheran Synod, and who:
 1. Exhibit a continued interest in promoting Christian education and Lutheran Schools, or
 2. Have served as a member of his congregation's board for education or have (had) children in a synod Lutheran school, or
 3. Have professional training or expertise in the area of Christian education that would enable the board to carry out its work.
- B. The voting members will consist of the nine men elected according to these guidelines. Three will be clergymen, two will be male teachers in ELS schools, three will be laymen and one may represent any of those categories. Those serving as teacher

representatives must have successfully completed the Evangelical Lutheran Synod Teacher Certification requirements (see Article VII). All terms will be for three years, unless otherwise directed in these guidelines.

- C. The board may suggest to the Committee on Nominations names for all open positions on the board. In proposing nominees, the board will give strong consideration to qualifications and to regional representation from throughout the synod.
- D. Because of their relationship to the responsibilities of the board, the following shall serve in an advisory capacity to the board (non-voting):
 - 1. The coordinator of education of Bethany Lutheran College.
 - 2. The treasurer of the synod.
- E. The board shall annually elect its own officers.
- F. Elected or advisory members of the board may be removed from office according to the provisions in General Synodical Guidelines, Article III.D.

Article IV: Duties of the Board for Education

The Board for Education:

- A. Shall develop the general synodical education policies.
- B. Shall assist with locating and coordinating financing for Lutheran early childhood programs and elementary schools and lend counsel in the administration of such.
- C. Has the responsibility to prepare guidelines for the board itself, for its officers and for its meetings.
- D. Shall provide a definition of and standards for synodical schools. It shall seek to serve the welfare of, and be an advising board for, all the schools in the synod.
- E. Shall provide policies for the administration of the synod certification program and for the use of the Lutheran elementary school funds and any budgeted funds from the Evangelical Lutheran Synod.
- F. Shall report to each regular convention of the synod.
- G. Shall keep itself informed, through an individual member of the board or a subcommittee, of issues in government, law, and society which may encroach on the religious freedom or exercise of confessional freedom, and to communicate such information to the schools under the board's authority.
- H. Shall establish calling procedures. (See Guidelines When There is a Pastor or Teacher Vacancy in a Congregation, Article II.)
- I. Shall assist teachers in becoming familiar with both the traditional and the classical models of Christian education.

Article V: Officers of the Board and Their Duties

- A. The board shall elect a chairman from its members who shall conduct meetings and establish the agenda. The chairman shall perform such other duties as the board may direct.
- B. The vice chairman of the board shall serve as chairman in case of necessity and have other such duties as the board or these guidelines may require.
- C. The duties of the recording secretary are defined in General Synod Guidelines, Article III. C.
- D. The board shall select a member or advisory member to serve as Secretary of Schools who shall:
 - 1. Assist congregations in the promotion and advancement of Christian early childhood, elementary, and secondary education.
 - 2. Encourage the youth to attend one of the Lutheran high schools of our fellowship.

3. Receive subsidy requests from Lutheran early childhood programs and elementary schools for presentation to the board.
4. Prepare reports on the progress and condition of all schools of the synod.
5. Be available for counseling with existing schools on such matters as school administration, curriculum, teaching materials, placement of teachers, and government legislation affecting the church and youth.
6. Attend workshops and/or courses to keep informed and well prepared.

Article VI: Meetings

The board shall meet at least twice per year at least one of which must be a face-to-face meeting. Meetings by electronic means are permissible according to rules established by the board. Special meetings may be called by the chairman or by a majority of the voting members of the board. However, the board shall not meet on less than two days' notice, oral or written, without the unanimous consent of the board. A majority of the voting members of the board shall constitute a quorum. There shall be no proxy voting.

Article VII: Certification Rules for Teachers of the Evangelical Lutheran Synod

- A. In order for the board to certify a teacher, the candidate must demonstrate that he/she
 1. Is apt to teach.
 2. Is trained and willing to teach religion in accord with the Holy Scriptures and the confession and constitution of the Evangelical Lutheran Synod. (See Evangelical Lutheran Synod Constitution, Paragraphs 2 and 3.)
 3. Has successfully completed the Evangelical Lutheran Synod Teacher Certification requirements with a Bachelor of Arts degree in Education at Bethany Lutheran College or the teacher education program at Martin Luther College, New Ulm, Minnesota.
 4. As a graduate of an institution other than Bethany Lutheran College or Martin Luther College, has completed the following steps:
 - a. Submission of the Evangelical Lutheran Synod certification application that includes copies of transcripts, and letters of recommendation.
 - b. Completion of a successful evaluation by the board. This evaluation will include an examination to determine whether the applicant is in doctrinal agreement with the Holy Scriptures and the confession and constitution of the Evangelical Lutheran Synod, whether the candidate has completed adequate courses that are related specifically to Christian education, and to determine the applicant's philosophy of education.
- B. The board shall establish standards for the evaluation of applications for certification.

Article VIII: Budget Preparation, Adoption and Review

- A. The Board for Education shall prepare an annual budget for review and adoption by the board. The budget shall be included in the general fund budget of the synod.
- B. The treasurer of the synod shall provide the Planning and Coordinating Committee with a financial report that will show the revenues and their sources and expenditures for the year.

Delete the existing Section 421: Bylaws for the Lutheran Schools of America.

SECTION 240: CONVENTION GUIDELINES

Article VIII: Committee on Nominations

B. Duties of the Committee on Nominations

3. Board members for ~~Lutheran Schools of America~~ the Board for Education: The voting members will consist of nine men: three will be clergy, two will be male teachers in ELS Schools, three will be laymen and one may represent any of these categories. Those serving as teacher representatives must have successfully completed the Evangelical Lutheran Synod Teacher Certification requirements. The committee will give strong consideration to qualifications and to regional representation from throughout the synod. (See Guidelines for the Board for Education for the Schools of the Evangelical Lutheran Synod, Article III. B.)

Delete the existing Section 240, Article VIII. B. 3.

SECTION 310: GUIDELINES FOR THE BOARD OF TRUSTEES OF THE EVANGELICAL LUTHERAN SYNOD

Article XII: The Relationship Between the Board of Trustees and the Board for ~~Lutheran Schools of America~~ Education

- C. The Board of Trustees and the Board for Lutheran Schools of America will propose nominees for lay membership positions on the Board for Lutheran Schools of America. The names of these nominees will be forwarded to the Committee on Nominations. Congregations may submit names for lay positions on the LSA to the Board of Trustees (see Convention Guidelines, Article IX. B. 3. a. and Bylaws for the Lutheran Schools of America, Article V. D.).

2. TO CLARIFY:

SECTION 121: BYLAWS OF THE EVANGELICAL LUTHERAN SYNOD

Chapter VII: Jurisdiction and Duties of the Officers

Paragraph 5: Discipline and Removal from Office

Officers, duly elected under the terms and conditions of The Constitution of the Evangelical Lutheran Synod and its bylaws, are subject to the bylaws and guidelines of the synod as they have been approved by various conventions. These officers, subject to the same human strengths and frailties as other men, and likely being subject to more serious attacks by Satan, must, when necessary, be subject to church discipline reminded of their responsibilities. Love for the man, the office that he serves, the synod and the Word of God must be at the heart of all disciplinary proceedings. “This is My commandment, that you love one another as I have loved you” (John 15:12).

In respect for the Eighth Commandment, any charges or assertions that are made must be specifically witnessed. Luther has written “God does not want the reputation, good name, and upright character of our neighbor taken away or diminished.... Here belongs particularly the detestable, shameful vice of speaking behind a person’s back and slandering, to which the devil spurs us on.”

The synod may suspend an officer if, after due admonition, he persists in teaching or acting contrary to the synod’s confessional standard or persists without repentance in an immoral action or behavior. In certain cases, a substantiated public immoral action may require immediate dismissal from his office.

The following guidelines apply to the president, the vice president and the secretary in their capacity only as elected officers of the synod.

3. TO COMBINE VARIOUS DIRECTIVES FOR SPECIAL FUNDS THAT ARE UNDER THE ADMINISTRATION OF THE EVANGELICAL LUTHERAN SYNOD FOUNDATION.

Section 131: BYLAWS OF THE EVANGELICAL LUTHERAN SYNOD FOUNDATION

Article VII: Administration of Specially Financed Programs

- A. For each specially financed program, a fund shall be established in the general accounting records of the Evangelical Lutheran Synod Foundation. Each fund shall be identified either as an endowment fund that shall be self-perpetuating or as a fund functioning as endowment whose principal and income will be totally expended at some time.
- B. The Foundation Investment Committee shall, each November, notify the beneficiary of each fund of the balance that will be available for the next budget year
- C. Dispersal of the available funds shall be at the discretion of the board or committee that controls the specially financed program.

Delete Section 131: Bylaws of the Evangelical Lutheran Synod Foundation, Articles VII and VIII.

4. GUIDELINES FOR THE COMMITTEE ON NOMINATIONS WERE REFERRED TO THE SYNOD REVIEW COMMITTEE. THE MISCELLANEOUS COMMITTEE OF THE 2014 CONVENTION EXPRESSED ITS CONCERN THAT THERE WAS A LACK OF CLARITY REGARDING THE OPTION TO REMOVE NAMES FROM THE NOMINATION LIST (SYNOD REPORT, 2014, RES. 3, P.128).

SECTION 210: GENERAL SYNODICAL GUIDELINES

Article V: Voting Procedure

- E. To elect a Committee on Nominations:
 - 1. No ballot shall be voted until directed by the convention chairman.
 - 2. The first ballot will be a nominating ballot that includes the names of those who are not eligible to serve on the Committee on Nominations, and it will include a space to nominate one clergyman and one layman.
 - 3. Before the first and second election ballots anyone nominated may have his name removed from the ballot.
 - 4. The first election ballot will include a listing of all the clergymen nominated and all the laymen nominated. 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 counted shall be considered elected.
 - 5. A second election 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 ballot.
 - 6. Subsequent election 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.

7. There will be printed on the top of each election ballot the following statement:
“Please do not mark the ballot until directed by the convention chairman.”

5. TO ESTABLISH A STIPEND FOR THE VICE PRESIDENT:

**SECTION 215: GUIDELINES FOR THE SYNOD’S RELATIONSHIP TO ITS
EXECUTIVE OFFICERS**

Article IV: The Office of the Vice President

The vice president shall serve as an advisory member to the Board of Trustees, perform such functions as the president may assign to him, and serve as president when the president is unable to fulfill the duties of his office. The amount of the stipend provided for the vice-president shall be reviewed and determined by the Board of Trustees annually. The budgeting for this office will be through the Synod Fund.

SECTION 230: GUIDELINES FOR THE CIRCUIT VISITORS AND VISITATIONS

(Items 6 and 7)

6. TO CLARIFY,

Article II: Visitors’ Relationship to the President of the Synod

- A. Since it is the president’s duty to exercise supervision over the pastoral work within the synod and over the spiritual conditions in the congregations (cf see Bylaws of the Evangelical Lutheran Synod, Chapter II), the visitors shall serve as assistants to the president in ~~these areas~~ his supervisory work.

7. TO ENCOURAGE THE CONGREGATIONS TO REQUEST VISITATIONS:

Article IV: Visitations

- B. Congregations should aim at having a visitation at least once every three years. The visitor should encourage the congregations to seek regular visitations by making them aware of the benefits of a visitation and by identifying the procedures to arrange a visitation.

**Section 310: GUIDELINES FOR THE BOARD OF TRUSTEES OF THE
EVANGELICAL LUTHERAN SYNOD**

(Items 8 to 16)

8. TO CLARIFY:

Article I: Governance

- C. There shall not at any time be more than five (5) or less than three (3) pastors on the Board of Trustees. ~~Other than the president, pastors on the board shall be parish~~
~~pastors.~~

9. TO REPLACE REDUNDANT GUIDELINES REGARDING THE OFFICE OF SYNOD TREASURER:

Article II: Internal Organization

- D. The position of synod treasurer shall be appointed by the Board of Trustees who shall establish the salary and benefits of the position and review the performance and remuneration on an annual basis. He is an advisory member of the Board of Trustees and shall be responsible for the accurate recording of the receipt and disbursement of all synodical funds and shall function under the direction of the Board of Trustees. He shall give such bond for the faithful performance of his duties as the board may direct.

Delete the existing Article II, D.

10. TO CLARIFY THE LOAN GUARANTEE OPTION:

Article III: Duties of the Board

- D. Loans
5. When circumstances warrant, the Board of Trustees ~~may~~ shall consider the possibility of guaranteeing a loan obtained from a financial institution.

11. TO PROVIDE ADDED DIRECTION REGARDING THE ACKNOWLEDGMENT OF GIFTS:

Article III: Duties of the Board

- E. The board shall acknowledge receipt of all legacies in the annual *Synod Report*. The board shall address a letter of appreciation to the closest relative or relatives of the testator and to the congregation of which he or she was a member.

12. TO CLARIFY:

Article III: Duties of the Board

- H. The salary and benefits of synod staff members are established and monitored by the Board of Trustees in consultation with the respective boards and committees. The expense of the salaries and benefits may be charged to the respective boards and committees that the staff members serve. Before the hiring or calling of staff, the board shall approve salary and benefits packages.

13. TO COINCIDE WITH SECTION 355: GUIDELINES FOR THE BOARD FOR CHRISTIAN SERVICE:

Article III: Duties of the Board

- J. The board shall determine the synod contribution for the Retirement Contribution Plan for Pastors and Teachers contingent upon the availability of funds from the Marvin M. Schwan Charitable Foundation. (See Board for Christian Service, Article III. B.)

14. TO COINCIDE WITH SECTION 411: BYLAWS OF BETHANY LUTHERAN COLLEGE, INC.:

Article III: Duties of the Board

- K. Periodically the board shall establish the threshold amount of borrowing as required when planning capital projects. (See Bylaws of Bethany Lutheran College, Inc., Article IV. C. 3.)

15. TO COINCIDE WITH SECTION 360: GUIDELINES FOR THE SYNOD REVIEW COMMITTEE:

Article III: Duties of the Board

- L. The board may provide assignments to the Synod Review Committee (See Guidelines for the Synod Review Committee, Article II. A.).

16. TO REMOVE REDUNDANT STATEMENT:

Article IX: Administration of the Partners in the Gospel Fund

(See Bylaws of the Evangelical Lutheran Synod Foundation, Article VII)

The Board of Trustees of the Evangelical Lutheran Synod shall report the amount of funds available to the Board for Home Outreach every November (see Bylaws of the Evangelical Lutheran Synod Foundation, Article VII. A. 5)

17. RESOLUTION TO TRANSFER REAL ESTATE BY THE 97TH CONVENTION OF THE EVANGELICAL LUTHERAN SYNOD (SYNOD REPORT, 2014, PP. 107–108, RES. 6, P. 114):

SECTION 411: BYLAWS OF BETHANY LUTHERAN COLLEGE, INC.

Preamble

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 (*Synod Report*, 2014, p. 114).

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: Pictorial Directory

WHEREAS, The ELS last published a pictorial directory of churches and pastors in 1998, and published one on the 75th anniversary of the synod, therefore,

BE IT RESOLVED, That the Centennial Committee consider publishing an updated ELS pictorial directory of pastors and congregations.

Resolution 3: Synod Review Committee Report

BE IT RESOLVED, That the report of the Synod Review Committee be accepted, noting that the reference to the synod directing the committee should read “the 96th Evangelical Lutheran Synod.”

Resolution 4: Recommendation 1 – Revised LSA Bylaws and Guidelines

WHEREAS, The recommended revision reflects experience accrued since the launch of Lutheran Schools of America and provides suitable adjustments to the organization and operation of the ELS board for schools, and
WHEREAS the president and relevant boards have recognized the need for changes and have recommended them to the Synod Review Committee, therefore,
BE IT RESOLVED, That Recommendation 1 be accepted.

Resolution 5: Recommendation 2 – Clarification of ELS Bylaws Section 121

WHEREAS, Clarification is required, therefore,
BE IT RESOLVED, That Recommendation 2 be accepted.

Resolution 6: Recommendation 3 – Combining Directives for Special Funds

BE IT RESOLVED, That Recommendation 3 be accepted.

Resolution 7: Recommendation 4 – Election of Nominations Committee

WHEREAS, The temporary election procedure has proven to be both effective and fair, therefore,
BE IT RESOLVED, That Recommendation 4 be accepted.

Resolution 8: Recommendation 5 – Stipend for Vice President

BE IT RESOLVED, That Recommendation 5 be accepted.

Resolution 9: Recommendation 6 – Clarifying Circuit Visitors’ Relation to Synod President

BE IT RESOLVED, That Recommendation 6 be accepted.

Resolution 10: Recommendation 7 – Encouraging Congregational Visitations

BE IT RESOLVED, That Recommendation 7 be accepted.

Resolution 11: Recommendation 8 – Clarification

BE IT RESOLVED, That Recommendation 8 be accepted.

Resolution 12: Recommendation 9 – Eliminating Redundancy

BE IT RESOLVED, That Recommendation 9 be accepted.

Resolution 13: Recommendation 10 – Clarification

BE IT RESOLVED, That Recommendation 10 be accepted.

Resolution 14: Recommendation 11 – Provide Added Direction

BE IT RESOLVED, That Recommendation 11 be accepted.

Resolution 15: Recommendation 12 – Clarification

BE IT RESOLVED, That Recommendation 12 be accepted.

Resolution 16: Recommendations 13–15 – Harmonizing Board Guidelines

BE IT RESOLVED, That Recommendations 13–15 be accepted.

Resolution 17: Recommendation 16 – Removing Redundancy

BE IT RESOLVED, That Recommendation 16 be accepted.

Resolution 18: Recommendation 17 – Transferring Real Estate

BE IT RESOLVED, That Recommendation 17 be accepted.

Resolution 19: Date of 2016 Convention of the Evangelical Lutheran Synod

BE IT RESOLVED, That the 99th annual convention of the ELS be held on June 19–23, 2016.

PRESIDENT’S MESSAGE AND REPORT—ACTION OF THE SYNOD

Resolution 1: President’s Report and Message

WHEREAS, The president’s report and message offered inspiration and encouragement to the members of the Evangelical Lutheran Synod to engage others with Jesus’ teachings, and,

WHEREAS, President Moldstad’s message outlines the challenges and opportunities that lay before us as the synod remains a beacon of hope and light, proclaiming God’s law and gospel to a darkened sin-filled world, and,

WHEREAS, The president’s report detailed the multifaceted work of the Church within our synod as the gospel is being administered through word and sacrament, and,

WHEREAS, The committee reviewed the assigned sections of the report which included a description of synod business matters, communication, budget proposals, financial accounting and synodical statistics, therefore,

BE IT RESOLVED, That the synod receive the president’s message and report with approval and gratitude for the grace of God at work among us.

Resolution 2: Lutheran Sentinel Editor

WHEREAS, The Reverend Theodore Gullixson has served as the editor of the *Lutheran Sentinel* for nearly 20 years, and,

WHEREAS, The Reverend Theodore Gullixson has announced his retirement from the position of editor, therefore,

A. BE IT RESOLVED, That the synod thank the Reverend Gullixson for his years of dedicated and faithful service to the publication, and,

B. BE IT RESOLVED, That the synod also offer prayers and thanks to those who will be continuing the publication of the *Lutheran Sentinel*.

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 21, 2015, as well as the Monday business session, June 22, 2015, 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 23, 2015, 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 24, 2015, morning and afternoon sessions.

PASTORAL CONFERENCE RECORDS AND RESOLUTIONS—ACTION OF THE SYNOD

Resolution 1: Minutes

WHEREAS, Conferences and winks serve to promote and provide opportunities for Christian fellowship and spiritual growth and discussion among the brethren, and,
WHEREAS, Minutes of these meetings and the accompanying papers reflect a continual interest by our pastors in promoting spiritual growth through ongoing biblical study, and,
WHEREAS, The minutes and overviews and papers from some of our circuits and conferences were submitted and reviewed and found to be in good order, therefore,
BE IT RESOLVED, That we commend those circuit and conference secretaries for their diligence in maintaining those minutes and thank them for their courtesy in submitting their winkle and conference documents for review.

Resolution 2: Minutes

WHEREAS, It is a good thing for brothers to meet together to study the word of the Lord and to grow in their spiritual understanding and wisdom, and,
WHEREAS, Shared records, minutes, and papers reveal the spiritual study and growth that is taking place in the various circuits and conferences throughout the synod, and,
WHEREAS, The collection and review of these documents leads to their eventual placement in the archives of the synod, therefore,
A. BE IT RESOLVED, That the synod in convention urge the circuit visitors and conference chairmen to remind their secretaries of this important function of their office, and,
B. BE IT RESOLVED, That the circuit and conference secretaries be urged annually to provide copies of their minutes, records, and papers for that year's synod convention.

Resolution 3: Deaths

BE IT RESOLVED, That letters of condolence be sent to the families of the following who were transferred from the church on earth to the church triumphant:

- a) Mrs. Naomi Petersen on August 24, 2014
- b) The Reverend John Krueger on November 17, 2014
- c) The Reverend Herbert Larson on December 29, 2014
- d) The Reverend Mark Harstad on January 17, 2015
- e) The Reverend Jeff Londgren on February 2, 2015
- f) Mrs. Voilet Holte on April 17, 2015
- g) The Reverend Ted Aaberg, Jr. on June 21, 2015

Resolution 4: Anniversaries of Ordination

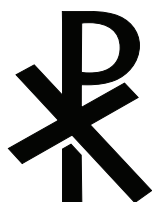
WHEREAS, The Reverend Paul Anderson is observing the 70th anniversary of his ordination into the holy ministry, and,

WHEREAS, The Reverend Harry Bartels is observing the 60th anniversary of his ordination into the holy ministry, and,

WHEREAS, The Reverend James Braun is observing the 25th anniversary of his ordination into the holy ministry, therefore,

A. BE IT RESOLVED, That letters of congratulation be sent to these pastors as they celebrate this blessed occasion, and,

B. BE IT RESOLVED, That the synod in convention take this opportunity to acknowledge their service to the Lord and publicly congratulate them for their years of service to His kingdom.



FINANCIAL STATEMENTS

EVANGELICAL LUTHERAN SYNOD
CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEARS ENDED DECEMBER 31, 2014 AND 2013

**EVANGELICAL LUTHERAN SYNOD
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YEARS ENDED DECEMBER 31, 2014 AND 2013**

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CliftonLarsonAllen LLP
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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Trustees
Evangelical Lutheran Synod
Mankato, Minnesota

We have reviewed the accompanying consolidated statements of financial position of Evangelical Lutheran Synod (the Synod) as of December 31, 2014 and 2013, 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 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.

Because of the significance and pervasiveness of the matters previously discussed makes it difficult to assess their impact on the financial statements as a whole, users of these financial statements should recognize that they might reach different conclusions about the Synod's financial position, results of operations and cash flows if they had access to revised financial statements prepared in conformity with accounting principles generally accepted in the United States of America

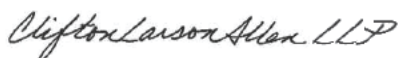


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(1)

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.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Austin, Minnesota
May 26, 2015

EVANGELICAL LUTHERAN SYNOD
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

| | ASSETS | 2014 | 2013 |
|--|--------|----------------------|----------------------|
| ASSETS | | | |
| Cash and Cash Equivalents | | \$ 744,496 | \$ 617,369 |
| Cash in Escrow | | - | 59,152 |
| Accounts Receivable | | 92,610 | 284,045 |
| Interest Receivable | | 59,955 | 65,585 |
| Inventory of Publications | | 56,116 | 63,214 |
| Prepaid Expenses | | 26,128 | 41,615 |
| Other Assets | | 10,000 | - |
| Loans Receivable | | 960,606 | 905,716 |
| Mission Deposits | | 418,800 | 347,800 |
| Investments | | 19,511,075 | 19,687,144 |
| Property Held for Resale | | 606,410 | 606,410 |
| Property, Plant, and Equipment, Net | | <u>866,487</u> | <u>874,856</u> |
| Total Assets | | <u>\$ 23,352,683</u> | <u>\$ 23,552,906</u> |
| LIABILITIES AND NET ASSETS | | | |
| LIABILITIES | | | |
| Accounts Payable | | \$ 94,967 | \$ 115,066 |
| Interest Payable | | 1,293 | 1,293 |
| Other Liabilities | | 29,396 | 101,344 |
| Notes Payable | | 111,252 | 395,177 |
| Charitable Gift Annuity and Trust Agreements | | <u>966,301</u> | <u>1,058,092</u> |
| Total Liabilities | | 1,203,209 | 1,670,972 |
| NET ASSETS | | | |
| Unrestricted: | | | |
| Designated | | 3,310,424 | 3,267,796 |
| Undesignated | | <u>3,949,134</u> | <u>4,048,555</u> |
| Total Unrestricted Net Assets | | 7,259,558 | 7,316,351 |
| Temporarily Restricted | | 8,188,345 | 7,864,012 |
| Permanently Restricted | | <u>6,701,571</u> | <u>6,701,571</u> |
| Total Net Assets | | <u>22,149,474</u> | <u>21,881,934</u> |
| Total Liabilities and Net Assets | | <u>\$ 23,352,683</u> | <u>\$ 23,552,906</u> |

See accompanying Notes to Consolidated financial Statements.

(3)

**EVANGELICAL LUTHERAN SYNOD
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
|--|---------------------|---------------------------|---------------------------|----------------------|
| REVENUES, GAINS AND OTHER SUPPORT | | | | |
| Contributions: | | | | |
| Congregations/Organizations/Individuals | \$ 1,073,402 | \$ 206,777 | \$ - | \$ 1,280,179 |
| Estate, Trusts, and Memorials | 200,064 | - | - | 200,064 |
| Helping Hands | 70,110 | - | - | 70,110 |
| Mission Advancement Project | 401,438 | - | - | 401,438 |
| Schwan Funds | 500,000 | - | - | 500,000 |
| Others | 24,750 | - | - | 24,750 |
| Interest | 545 | 71,396 | - | 71,941 |
| Investment Income | 157,359 | 252,220 | - | 409,579 |
| Rent and Royalties | 542 | - | - | 542 |
| Publications | 18,116 | - | - | 18,116 |
| Services Provided | 26,962 | - | - | 26,962 |
| Registration Fees | 66,470 | - | - | 66,470 |
| Subscriptions | 41,506 | - | - | 41,506 |
| Realized and Unrealized Gains on | | | | |
| Long-Term Investments | 113,530 | 206,118 | - | 319,648 |
| Net Assets Released from Restrictions | 412,178 | (412,178) | - | - |
| Total Revenues, Gains and Other Support | 3,106,972 | 324,333 | - | 3,431,305 |
| EXPENSES | | | | |
| Bethany Lutheran College | 150,224 | - | - | 150,224 |
| Bethany Lutheran Theological Seminary | 31,820 | - | - | 31,820 |
| Lutheran Schools of America | 133,629 | - | - | 133,629 |
| Thoughts of Faith | 376,007 | - | - | 376,007 |
| Christian Services | 83,771 | - | - | 83,771 |
| Church Extension | 6,505 | - | - | 6,505 |
| Youth Outreach | 68,558 | - | - | 68,558 |
| World Outreach | 865,444 | - | - | 865,444 |
| Home Missions/Evangelism | 581,916 | - | - | 581,916 |
| Publications | 45,494 | - | - | 45,494 |
| Synod Fund | 664,780 | - | - | 664,780 |
| Other Programs and Costs | 143,088 | - | - | 143,088 |
| Depreciation | 12,529 | - | - | 12,529 |
| Total Expenses | 3,163,765 | - | - | 3,163,765 |
| CHANGE IN NET ASSETS | (56,793) | 324,333 | - | 267,540 |
| Net Assets - Beginning | 7,316,351 | 7,864,012 | 6,701,571 | 21,881,934 |
| NET ASSETS - ENDING | <u>\$ 7,259,558</u> | <u>\$ 8,188,345</u> | <u>\$ 6,701,571</u> | <u>\$ 22,149,474</u> |

See accompanying Notes to Consolidated financial Statements.

**EVANGELICAL LUTHERAN SYNOD
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
|--|---------------------|---------------------------|---------------------------|----------------------|
| REVENUES, GAINS AND OTHER SUPPORT | | | | |
| Contributions: | | | | |
| Congregations/Organizations/Individuals | \$ 894,722 | \$ 225,615 | \$ 945,447 | \$ 2,065,784 |
| Estate, Trusts, and Memorials | 560,588 | - | - | 560,588 |
| Thrivent | 40,000 | - | - | 40,000 |
| Helping Hands | 114,369 | - | - | 114,369 |
| Mission Advancement Project | 525,000 | - | - | 525,000 |
| Schwan Funds | 525,000 | - | - | 525,000 |
| Others | 225,393 | - | - | 225,393 |
| Interest | 1,286 | 74,418 | - | 75,704 |
| Investment Income | 105,031 | 186,166 | - | 291,197 |
| Rent and Royalties | 562 | - | - | 562 |
| Publications | 13,783 | - | - | 13,783 |
| Registration Fees | 60,895 | - | - | 60,895 |
| Subscriptions | 47,944 | - | - | 47,944 |
| Realized and Unrealized Loss on Long-Term Investments | 601,967 | 1,178,852 | - | 1,780,819 |
| Net Assets Released from Restrictions | <u>575,134</u> | <u>(575,134)</u> | - | - |
| Total Revenues, Gains and Other Support | 4,291,674 | 1,089,917 | 945,447 | 6,327,038 |
| EXPENSES | | | | |
| Bethany Lutheran College | 150,243 | - | - | 150,243 |
| Bethany Lutheran Theological Seminary | 31,823 | - | - | 31,823 |
| Lutheran Schools of America | 43,417 | - | - | 43,417 |
| Thoughts of Faith | 543,100 | - | - | 543,100 |
| Christian Services | 100,124 | - | - | 100,124 |
| Church Extension | 8,173 | - | - | 8,173 |
| Youth Outreach | 74,384 | - | - | 74,384 |
| World Outreach | 904,326 | - | - | 904,326 |
| Home Missions/Evangelism | 582,376 | - | - | 582,376 |
| Publications | 42,361 | - | - | 42,361 |
| Synod Fund | 603,623 | - | - | 603,623 |
| Other Programs and Costs | 395,400 | - | - | 395,400 |
| Depreciation | <u>13,299</u> | - | - | <u>13,299</u> |
| Total Expenses | 3,492,649 | - | - | 3,492,649 |
| CHANGE IN NET ASSETS | 799,025 | 1,089,917 | 945,447 | 2,834,389 |
| Net Assets - Beginning | <u>6,517,326</u> | <u>6,774,095</u> | <u>5,756,124</u> | <u>19,047,545</u> |
| NET ASSETS - ENDING | <u>\$ 7,316,351</u> | <u>\$ 7,864,012</u> | <u>\$ 6,701,571</u> | <u>\$ 21,881,934</u> |

See accompanying Notes to Consolidated financial Statements.

**EVANGELICAL LUTHERAN SYNOD
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

| | 2014 | 2013 |
|--|-------------------|-------------------|
| CASH AND CASH EQUIVALENT FLOWS FROM OPERATING ACTIVITIES | | |
| Change in Net Assets | \$ 267,540 | \$ 2,834,389 |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities: | | |
| Depreciation | 12,529 | 13,299 |
| Contributions Restricted for Long-Term Purposes | - | (945,447) |
| Decrease in Liability for Charitable Gift Annuity and Trust Agreements | (91,791) | 48,750 |
| Realized and Unrealized Gains on Investments | (319,648) | (1,780,819) |
| (Increase) Decrease in: | | |
| Accounts Receivable | 191,435 | (125,396) |
| Interest Receivable | 5,630 | (9,471) |
| Inventory of Publications | 7,098 | 5,349 |
| Prepaid Expenses | 15,487 | 157,164 |
| Other Assets | (10,000) | - |
| Mission Deposits | (71,000) | 20,700 |
| Increase (Decrease) in: | | |
| Accounts Payable | (20,099) | 20,587 |
| Interest Payable | - | (4,000) |
| Other Liabilities | (71,948) | (96,687) |
| Net Cash Provided (Used) by Operating Activities | (84,767) | 138,418 |
| CASH AND CASH EQUIVALENT FLOWS FROM INVESTING ACTIVITIES | | |
| Proceeds from Investments | 2,397,789 | 739,346 |
| Purchases of Investments | (1,842,920) | (1,908,853) |
| Issuance of Loans Receivable | (92,688) | (31,932) |
| Collections of Loans Receivable | 37,798 | 33,000 |
| Purchase of Equipment | (4,160) | - |
| Net Cash Provided (Used) by Investing Activities | 495,819 | (1,168,439) |
| CASH AND CASH EQUIVALENT FROM FINANCING ACTIVITIES | | |
| Payment of Notes Payable | (283,925) | (119,437) |
| Contributions Restricted for Long-Term Purposes | - | 945,447 |
| Net Cash Provided (Used) by Financing Activities | (283,925) | 826,010 |
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 127,127 | (204,011) |
| Cash and Cash Equivalents - Beginning | 617,369 | 821,380 |
| CASH AND CASH EQUIVALENTS - ENDING | <u>\$ 744,496</u> | <u>\$ 617,369</u> |
| SUPPLEMENTAL INFORMATION | | |
| Cash Paid for Interest | <u>\$ 1,767</u> | <u>\$ 1,405</u> |

See accompanying Notes to Consolidated financial Statements.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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. These three subsidiaries are not included within the scope of these financial statements. 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 these financial statements. 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. except as noted above. 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.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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, 2014 and 2013.

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 \$215,420 and \$194,279 at December 31, 2014 and 2013, respectively, and is included in annuities payable on the consolidated statements of financial position. Also included in annuities payable at December 31, 2014 and 2013 is \$109 and \$687, 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.

**EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 \$441,528 and \$557,009 at December 31, 2014 and 2013, 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 established at the date of the gift and applicable mortality tables and amounted to \$309,244 and \$306,117 at December 31, 2014 and 2013, respectively.

Assets held by the Synod under Trust agreements are reported at fair value based on quoted market prices and amounted to \$779,068 and \$774,463 at December 31, 2014 and 2013, respectively, and are included in investments.

Income Tax Status

The Synod, Bethany Lutheran College, and Bethany Lutheran Theological Seminary are 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, 2014.

The Synod, Bethany Lutheran College, and Bethany Lutheran Theological Seminary evaluated their tax positions and determined that it has no uncertain tax positions as of December 31, 2014.

With few exceptions, the Synod, Bethany Lutheran College, and Bethany Lutheran Theological Seminary are no longer subject to federal, state, or local income tax examinations by tax authorities for years before 2011.

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, 2014 and 2013.

Mission Deposits

The deposits are rental deposits for the Pastor's apartments and a local Synod 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 by the church paying the Synod back the deposit or the mission is pulled out of South Korea.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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, 2014 and 2013.

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 Held for Resale

Property held for resale consists of property that the Synod holds for resale. Property held for resale is recorded at cost.

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.

**EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

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.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value (Continued)

Financial instruments carried at fair value on a recurring basis at December 31, 2014 and 2013 are as follows:

| | December 31, 2014 | | | Total |
|--------------------------------|----------------------|------------------|-------------|----------------------|
| | Level 1 | Level 2 | Level 3 | |
| Investments: | | | | |
| Equity Mutual Funds | \$ 2,081,447 | \$ 24,963 | \$ - | \$ 2,106,410 |
| Equities | 10,287,874 | - | - | 10,287,874 |
| Alternative Investments | 1,835,098 | - | - | 1,835,098 |
| Real Estate & Specialty Assets | 2,586,873 | - | - | 2,586,873 |
| Government Obligations | 231,449 | - | - | 231,449 |
| Municipal Bonds | 77,537 | - | - | 77,537 |
| Corporate Obligations | 1,452,937 | - | - | 1,452,937 |
| Total | <u>\$ 18,553,215</u> | <u>\$ 24,963</u> | <u>\$ -</u> | <u>\$ 18,578,178</u> |

| | December 31, 2013 | | | Total |
|--------------------------------|----------------------|------------------|-------------|----------------------|
| | Level 1 | Level 2 | Level 3 | |
| Investments: | | | | |
| Equity Mutual Funds | \$ 2,038,065 | \$ 92,176 | \$ - | \$ 2,130,241 |
| Equities | 10,806,605 | - | - | 10,806,605 |
| Alternative Investments | 1,678,531 | - | - | 1,678,531 |
| Real Estate & Specialty Assets | 2,450,883 | - | - | 2,450,883 |
| Municipal Bonds | 25,003 | - | - | 25,003 |
| Government Obligations | 231,298 | - | - | 231,298 |
| Corporate Obligations | 1,434,968 | - | - | 1,434,968 |
| International Obligations | 6,208 | - | - | 6,208 |
| Total | <u>\$ 18,671,561</u> | <u>\$ 92,176</u> | <u>\$ -</u> | <u>\$ 18,763,737</u> |

Subsequent Events

In preparing these consolidated financial statements, the Synod has evaluated events and transactions for potential recognition or disclosure through May 26, 2015, the date the consolidated financial statements were available to be issued.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

NOTE 2 INVESTMENTS

Investments consist of the following at December 31, 2014 and 2013:

| | 2014 | 2013 |
|---|----------------------|----------------------|
| Equity Mutual Funds | \$ 2,106,410 | \$ 2,130,241 |
| Equities | 10,287,874 | 10,806,605 |
| Alternative Investments | 1,835,098 | 1,678,531 |
| Real Estate & Specialty Assets | 2,586,873 | 2,450,883 |
| Government Obligations | 231,449 | 231,298 |
| Municipal Bonds | 77,537 | 25,003 |
| Corporate Obligations | 1,452,937 | 1,434,968 |
| International Obligations | - | 6,208 |
| | <u>18,578,178</u> | <u>18,763,737</u> |
| Certificates of Deposit | 727,897 | 718,407 |
| Lutheran Association for Church Extension, Inc., Certificates | <u>205,000</u> | <u>205,000</u> |
| Total Investments | <u>\$ 19,511,075</u> | <u>\$ 19,687,144</u> |

Assets held by the Synod under the charitable remainder unitrust agreements as of December 31, 2014 and 2013 totaled \$779,068 and \$774,563, respectively. They are included in the various investment categories.

| | 2014 | 2013 |
|---|-------------------|---------------------|
| Investment Return is Summarized as Follows: | | |
| Interest Income | \$ 71,941 | \$ 75,704 |
| Investment Income | 409,579 | 291,197 |
| Realized and Unrealized Gains | <u>319,648</u> | <u>1,780,819</u> |
| Total | <u>\$ 801,168</u> | <u>\$ 2,147,720</u> |

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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. Interest receivable as of December 31, 2014 and 2013 totaled \$54,695 and \$60,325, respectively.

| | Interest Rate | Maturity | 2014 | 2013 |
|-------------------------------------|------------------|-------------------|-------------------|-------------------|
| Congregational Loans: | | | | |
| Hope, West Jordan, UT | 3.25% | December 1, 2022 | \$ 152,810 | \$ 152,810 |
| Lakewood, WA | 3.25% | N/A | 118,068 | 118,068 |
| Peace, Lakeland, FL | 3.25% | N/A | 21,212 | 21,212 |
| Redeemer, Scottsdale AZ | 3.25% | February 1, 2012 | 283,765 | 319,462 |
| Resurrection, FL | 3.25% | November 1, 2020 | 182,403 | 182,403 |
| Family of God, Fort Mohave AZ | 5.75% | June 15, 2024 | 143,692 | 111,761 |
| Gloria Dei, Cold Spring, MN | 0.00% | September 1, 2020 | 33,794 | - |
| Other Loan: | | | | |
| Christen Service Loan to Individual | 0.00% | December 1, 2021 | 24,862 | - |
| Total Loans Receivable | | | <u>\$ 960,606</u> | <u>\$ 905,716</u> |

Maturities of the notes receivable for the year ending December 31 are as follows:

| <u>Year Ending December 31,</u> | <u>Amount</u> |
|---------------------------------|-------------------|
| 2015 | \$ 28,394 |
| 2016 | 29,421 |
| 2017 | 29,986 |
| 2018 | 30,593 |
| 2019 | 31,246 |
| Thereafter | 810,966 |
| | <u>\$ 960,606</u> |

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 3 LOANS RECEIVABLE (CONTINUED)

The following table presents the aging of past due loans by loan segment as of December 31, 2014 and 2013:

| <u>As of December 31, 2014</u> | <u>Current</u> | <u>31 - 90 Days Past Due</u> | <u>90+ Days Past Due</u> | <u>Total</u> | <u>Nonaccruing Loans</u> |
|--------------------------------|------------------|----------------------------------|------------------------------|-------------------|------------------------------|
| Congregational Loans | \$ 33,794 | \$ - | \$ 901,950 | \$ 935,744 | \$ - |
| Loan to Individuals/Estates | 24,862 | - | - | 24,862 | - |
| | <u>\$ 58,656</u> | <u>\$ -</u> | <u>\$ 901,950</u> | <u>\$ 960,606</u> | <u>\$ -</u> |

| <u>As of December 31, 2013</u> | <u>Current</u> | <u>31 - 60 Days Past Due</u> | <u>90+ Days Past Due</u> | <u>Total</u> | <u>Nonaccruing Loans</u> |
|--------------------------------|----------------|----------------------------------|------------------------------|-------------------|------------------------------|
| Congregational Loans | \$ - | \$ - | \$ 905,716 | \$ 905,716 | \$ - |
| Loan to Individuals/Estates | - | - | - | - | - |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 905,716</u> | <u>\$ 905,716</u> | <u>\$ -</u> |

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.

| <u>As of December 31, 2014</u> | <u>Current</u> | <u>Watch</u> | <u>Past Due</u> | <u>Doubtful</u> | <u>Total</u> |
|--------------------------------|------------------|--------------|-------------------|-----------------|-------------------|
| Congregational Loans | \$ 33,794 | \$ - | \$ 901,950 | \$ - | \$ 935,744 |
| Loan to Individuals/Estates | 24,862 | - | - | - | 24,862 |
| | <u>\$ 58,656</u> | <u>\$ -</u> | <u>\$ 901,950</u> | <u>\$ -</u> | <u>\$ 960,606</u> |

| <u>As of December 31, 2013</u> | <u>Current</u> | <u>Watch</u> | <u>Past Due</u> | <u>Doubtful</u> | <u>Total</u> |
|--------------------------------|----------------|--------------|-------------------|-----------------|-------------------|
| Congregational Loans | \$ - | \$ - | \$ 905,716 | \$ - | \$ 905,716 |
| Loan to Individuals/Estates | - | - | - | - | - |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 905,716</u> | <u>\$ -</u> | <u>\$ 905,716</u> |

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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, 2014 and 2013, there was no allowance for uncollectible accounts.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

| | December 31, 2013 | Additions | Disposals | December 31, 2014 |
|--------------------------------|----------------------|-------------------|-------------|----------------------|
| Land | \$ 710,536 | \$ - | \$ - | \$ 710,536 |
| Buildings | 197,842 | - | - | 197,842 |
| Equipment | <u>95,968</u> | <u>4,160</u> | <u>-</u> | <u>100,128</u> |
| | 1,004,346 | 4,160 | - | 1,008,506 |
| Less: Accumulated Depreciation | <u>129,490</u> | <u>12,529</u> | <u>-</u> | <u>142,019</u> |
| | <u>\$ 874,856</u> | <u>\$ (8,369)</u> | <u>\$ -</u> | <u>\$ 866,487</u> |

| | December 31, 2012 | Additions | Disposals | December 31, 2013 |
|--------------------------------|----------------------|--------------------|-------------|----------------------|
| Land | \$ 710,536 | \$ - | \$ - | \$ 710,536 |
| Buildings | 197,842 | - | - | 197,842 |
| Equipment | <u>95,968</u> | <u>-</u> | <u>-</u> | <u>95,968</u> |
| | 1,004,346 | - | - | 1,004,346 |
| Less: Accumulated Depreciation | <u>116,191</u> | <u>13,299</u> | <u>-</u> | <u>129,490</u> |
| | <u>\$ 888,155</u> | <u>\$ (13,299)</u> | <u>\$ -</u> | <u>\$ 874,856</u> |

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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 \$24,963 and \$92,176 on December 31, 2014 and 2013, respectively, which is equal to the related investment account.

NOTE 6 NOTES PAYABLE

Notes payable at December 31, 2014 and 2013 consists of the following:

| <u>Description</u> | <u>2014</u> | <u>2013</u> |
|---|-------------------|-------------------|
| 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 | \$ 30,884 | \$ 287,384 |
| Life Loan Plan notes, unsecured, amounts loaned by individuals at interest rates from 5% to 6% per annum | 5,368 | 7,793 |
| Unsecured working capital demand loan from Helping Hands; payment terms variable | 75,000 | 100,000 |
| | <u>\$ 111,252</u> | <u>\$ 395,177</u> |

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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.

| <u>Year Ending December 31,</u> | <u>Amount</u> |
|---------------------------------|-------------------|
| 2015 | \$ 55,884 |
| 2016 | 25,000 |
| 2017 | 25,000 |
| 2018 | - |
| 2019 | - |
| Thereafter | 5,368 |
| | <u>\$ 111,252</u> |

NOTE 7 CHARITABLE GIFT ANNUITY AND TRUST AGREEMENTS

Obligations under charitable gift annuity and trust agreements at December 31, 2014 and 2013 consist of the following:

| | <u>2014</u> | <u>2013</u> |
|--|-------------------|---------------------|
| Charitable Gift Annuities - Due to Donors | \$ 215,420 | \$ 194,279 |
| Charitable Gift Annuities - Agency Obligations | 109 | 687 |
| Charitable Gift Annuities - Due to Others Upon | | |
| Death of the Donor | 309,244 | 306,117 |
| Agency Obligations (Unitrusts) | <u>441,528</u> | <u>557,009</u> |
| Total | <u>\$ 966,301</u> | <u>\$ 1,058,092</u> |

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, 2014, and 2013 was approximately \$39,425 and \$38,053, respectively. The related employee contributions were \$64,399 and \$34,950 for the years ended December 31, 2014 and 2013, respectively.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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, 2014 and 2013 is as follows:

| | 2014 | 2013 |
|----------------------------|---------------------|---------------------|
| Program | \$ 2,525,602 | \$ 2,908,263 |
| General and Administrative | 638,163 | 588,386 |
| Total | <u>\$ 3,163,765</u> | <u>\$ 3,492,649</u> |

NOTE 10 RELATED ORGANIZATIONS

Related Organizations to the Synod are Bethany Lutheran College and Bethany Lutheran Theological Seminary, Gift of Life, Faith in Action, School of Martin Luther and other foreign mission corporations. The Synod provided \$150,224 and \$150,243 on December 31, 2014 and 2013, respectively, to Bethany Lutheran College and \$31,820 and \$31,823 on December 31, 2014 and 2013, respectively, to Bethany Lutheran Theological Seminary. The funds provided are used for operating support.

As of December 31, 2014 and 2013, the amounts included in accounts payable for Bethany Lutheran College were \$20,196 and \$29,587, respectively, and for Bethany Lutheran Theological Seminary the amounts were \$740 and \$2,048, respectively.

NOTE 11 CONTINGENCIES

As of December 31, 2014 and 2013, the Synod is contingently liable to the extent of approximately \$3,694,000 and \$3,918,000, 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, 2014, 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.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

NOTE 12 UNRESTRICTED DESIGNATED, TEMPORARILY RESTRICTED AND PERMANENTLY RESTRICTED NET ASSET BALANCES

Unrestricted board designated net assets consist of the following at December 31, 2014 and 2013:

| | 2014 | 2013 |
|-----------------------------|---------------------|---------------------|
| World Outreach | \$ 720,212 | \$ 658,215 |
| Home Missions/Evangelism | 59,298 | 46,778 |
| Lutheran Schools of America | 29,036 | 162,768 |
| Projects and Grants | 79,368 | 65,435 |
| Publications | 79,383 | 79,383 |
| Youth Outreach | 105,386 | 98,841 |
| World Needs | 45,714 | 48,886 |
| Book of Family Prayer | 13,235 | 13,820 |
| Christian Service | 23,993 | 18,943 |
| Special Disaster Aid | 620 | 7,218 |
| Pension Plan | 2,785 | 2,205 |
| Thoughts of Faith | 5,809 | 5,809 |
| Energy Echo | 10,064 | 10,467 |
| Judy Levorson | 15,200 | - |
| ELS Foundation: | | |
| Donated | 773,927 | 767,868 |
| Board of Trustees | 1,346,394 | 1,281,160 |
| | <u>\$ 3,310,424</u> | <u>\$ 3,267,796</u> |

EVANGELICAL LUTHERAN SYNOD
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NOTE 12 UNRESTRICTED DESIGNATED, TEMPORARILY RESTRICTED AND PERMANENTLY RESTRICTED NET ASSET BALANCES (CONTINUED)

Temporarily restricted net assets consist of the following at December 31, 2014 and 2013:

| | 2014 | 2013 |
|--|---------------------|---------------------|
| Home Mission Expansion/Evangelism | \$ 3,315,013 | \$ 3,309,832 |
| World Outreach | 731,482 | 786,600 |
| General World Outreach | 582,675 | 603,529 |
| Church Extension | 1,616,118 | 1,432,280 |
| Home Mission/Evangelism Reserve | 233,962 | 232,136 |
| Thoughts of Faith | 250,582 | 243,494 |
| Robert & Madelyn Soule Endowment Fund | 271,318 | 260,515 |
| Partners in the Gospel | 401,888 | 382,263 |
| World Outreach Mission Seminary | 171,308 | 162,256 |
| President's Office | 173,038 | 166,973 |
| Charitable Gift Annuity | 185,583 | 80,820 |
| Marvin and Delores Schwan | 90,924 | 85,429 |
| Soule President Endowment | 97,972 | 61,308 |
| Anniversary Offering | 5,041 | - |
| Steen Endowment | 15,078 | 14,839 |
| 75th Anniversary / His Truth for Our Youth | 23,390 | 19,992 |
| St. Martin Lutheran Church - Shawano, WI | 3,958 | 3,769 |
| Whipple-Olson-Wilson Endowment | 15,574 | 14,723 |
| ELS Schools | 3,441 | 3,254 |
| | <u>\$ 8,188,345</u> | <u>\$ 7,864,012</u> |

Temporarily restricted net assets were released during the years ended December 31, 2014 and 2013 for as qualifying expenditures were made by the Synod.

Permanently restricted net assets are restricted for the following purposes at December 31, 2014 and 2013:

| | 2014 | 2013 |
|--|---------------------|---------------------|
| Partners in the Gospel | \$ 1,755,977 | \$ 1,755,977 |
| World Outreach Mission Seminary | 1,000,000 | 1,000,000 |
| Soule President Endowment | 1,000,000 | 1,000,000 |
| President's Office | 600,000 | 600,000 |
| Marvin and Delores Schwan | 600,000 | 600,000 |
| 75th Anniversary / His Truth for Our Youth | 410,000 | 410,000 |
| Whipple-Olson-Wilson Endowment | 100,000 | 100,000 |
| Robert & Madelyn Soule Endowment Fund | 1,000,000 | 1,000,000 |
| ELS Schools | 20,000 | 20,000 |
| Steen Endowment | 195,447 | 195,447 |
| St. Martin Lutheran Church - Shawano, WI | 20,147 | 20,147 |
| | <u>\$ 6,701,571</u> | <u>\$ 6,701,571</u> |

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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:

- (1) The duration and preservation of the fund
- (2) The purposes of the local synod and the endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation or deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the local synod
- (7) The investment policies of the local synod

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

NOTE 13 ENDOWMENT (CONTINUED)

Interpretation of Relevant Law (Continued)

The following is a summary of endowment funds for the years ended December 31, 2014 and 2013:

| | <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Permanently Restricted</u> | <u>Total</u> |
|--|---------------------|-----------------------------------|-----------------------------------|---------------------|
| Endowment Net Assets, December 31, 2012 | \$ (20,368) | \$ 557,965 | \$ 5,756,124 | \$ 6,293,721 |
| Investment Return: | | | | |
| Investment Income | - | 125,205 | - | 125,205 |
| Net Realized and Unrealized Losses | 20,368 | 618,629 | - | 639,197 |
| Total Investment Return | 20,368 | 744,034 | - | 764,402 |
| Contributions | - | - | 945,447 | 945,447 |
| Appropriations and Release of Endowment Assets for Expenditure | - | (126,678) | - | (126,678) |
| Endowment Net Assets, December 31, 2013 | - | 1,175,321 | 6,701,571 | 7,876,892 |
| Investment Return: | | | | |
| Investment Income | - | 169,172 | - | 169,172 |
| Net Realized and Unrealized Gains | - | 113,126 | - | 113,126 |
| Total Investment Return | - | 282,298 | - | 282,298 |
| Contributions | - | - | - | - |
| Appropriations/Transfers of Endowment Assets for Expenditure | - | (189,730) | - | (189,730) |
| Endowment Net Assets, December 31, 2014 | <u>\$ -</u> | <u>\$ 1,267,889</u> | <u>\$ 6,701,571</u> | <u>\$ 7,969,460</u> |

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 \$-0- at December 31, 2014 and 2013, respectively.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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, 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

| | Evangelical Lutheran Synod | Lutheran Schools of America | Thoughts of Faith, Inc. | Total |
|---|----------------------------------|-----------------------------------|----------------------------|----------------------|
| ASSETS | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 744,496 | \$ - | \$ - | \$ 744,496 |
| Accounts Receivable | 84,033 | 90 | 8,487 | 92,610 |
| Interest Receivable | 59,955 | - | - | 59,955 |
| Inventory of Publications | 56,116 | - | - | 56,116 |
| Prepaid Expenses | 25,689 | - | 439 | 26,128 |
| Other Assets | 10,000 | - | - | 10,000 |
| Loans Receivable | 960,606 | - | - | 960,606 |
| Mission Deposits | 418,800 | - | - | 418,800 |
| Investments | 18,752,642 | 167,038 | 591,395 | 19,511,075 |
| Property Held For Resale | 606,410 | - | - | 606,410 |
| Property, Plant, and Equipment, Net | 866,487 | - | - | 866,487 |
| Total Assets | \$ 22,585,234 | \$ 167,128 | \$ 600,321 | \$ 23,352,683 |
| LIABILITIES AND NET ASSETS | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ 92,230 | \$ - | \$ 2,737 | \$ 94,967 |
| Interest Payable | 1,293 | - | - | 1,293 |
| Other Liabilities | 4,433 | - | 24,963 | 29,396 |
| Notes Payable | 36,252 | - | 75,000 | 111,252 |
| Charitable Gift Annuity and Trust Agreements | 966,301 | - | - | 966,301 |
| Total Liabilities | 1,100,509 | - | 102,700 | 1,203,209 |
| NET ASSETS | | | | |
| Unrestricted | | | | |
| Designated | 3,275,579 | 29,036 | 5,809 | 3,310,424 |
| Undesignated | 3,569,812 | 138,092 | 241,230 | 3,949,134 |
| Total Unrestricted Net Assets | 6,845,391 | 167,128 | 247,039 | 7,259,558 |
| Temporarily Restricted | 7,937,763 | - | 250,582 | 8,188,345 |
| Permanently Restricted | 6,701,571 | - | - | 6,701,571 |
| Total Net Assets | 21,484,725 | 167,128 | 497,621 | 22,149,474 |
| Total Liabilities and Net Assets | \$ 22,585,234 | \$ 167,128 | \$ 600,321 | \$ 23,352,683 |

**EVANGELICAL LUTHERAN SYNOD
CONSOLIDATING SCHEDULE OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

| | Evangelical Lutheran Synod | Lutheran Schools of America | Thoughts of Faith, Inc | Total |
|--|----------------------------------|-----------------------------------|---------------------------|--------------|
| UNRESTRICTED NET ASSETS | | | | |
| Revenues, Gains and Other Support: | | | | |
| Congregations/Organizations/Individuals | \$ 828,416 | \$ 3,708 | \$ 241,278 | \$ 1,073,402 |
| Estate, Trusts, and Memorials | 166,004 | - | 34,060 | 200,064 |
| Helping Hands | 70,110 | - | - | 70,110 |
| Mission Advancement Project | 220,000 | - | 181,438 | 401,438 |
| Schwan Funds | 484,173 | 15,827 | - | 500,000 |
| Others | 20,750 | - | 4,000 | 24,750 |
| Interest | 545 | - | - | 545 |
| Investment Income | 139,688 | 6,000 | 11,671 | 157,359 |
| Rent and Royalties | 542 | - | - | 542 |
| Publications | 18,116 | - | - | 18,116 |
| Services Provided | 26,962 | - | - | 26,962 |
| Registration Fees | 52,672 | 13,798 | - | 66,470 |
| Subscriptions | 41,506 | - | - | 41,506 |
| Realized and Unrealized Losses on | | | | |
| Long-Term Investments | 100,780 | 4,330 | 8,420 | 113,530 |
| Transfers | 24,911 | (24,911) | - | - |
| Net Assets Released from Restrictions | 412,178 | - | - | 412,178 |
| Total Revenues, Gains and Other Support | 2,607,353 | 18,752 | 480,867 | 3,106,972 |
| EXPENSES | | | | |
| Bethany Lutheran College | 150,224 | - | - | 150,224 |
| Bethany Lutheran Theological Seminary | 31,820 | - | - | 31,820 |
| Lutheran Schools of America | - | 133,629 | - | 133,629 |
| Thoughts of Faith | - | - | 376,007 | 376,007 |
| Christian Services | 83,771 | - | - | 83,771 |
| Church Extension | 6,505 | - | - | 6,505 |
| Youth Outreach | 68,558 | - | - | 68,558 |
| World Outreach | 865,444 | - | - | 865,444 |
| Home Missions/Evangelism | 581,916 | - | - | 581,916 |
| Publications | 45,494 | - | - | 45,494 |
| Synod Fund | 664,780 | - | - | 664,780 |
| Other Programs and Costs | 143,088 | - | - | 143,088 |
| Depreciation | 12,529 | - | - | 12,529 |
| Total Expenses | 2,654,129 | 133,629 | 376,007 | 3,163,765 |
| CHANGE IN UNRESTRICTED NET ASSETS | (46,776) | (114,877) | 104,860 | (56,793) |

EVANGELICAL LUTHERAN SYNOD
CONSOLIDATING SCHEDULE OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

| | Evangelical Lutheran Synod | Lutheran Schools of America | Thoughts of Faith, Inc | Total |
|--|----------------------------------|-----------------------------------|---------------------------|-------------------|
| TEMPORARILY RESTRICTED NET ASSETS | | | | |
| Support: | | | | |
| Congregations, Organizations and Individuals | 199,690 | - | 7,087 | 206,777 |
| Interest | 71,396 | - | - | 71,396 |
| Investment Income | 252,220 | - | - | 252,220 |
| Realized and Unrealized Losses on | | | | |
| Long-Term Investments | 206,118 | - | - | 206,118 |
| Net Assets Released from Restrictions | (412,178) | - | - | (412,178) |
| CHANGE IN TEMPORARILY RESTRICTED NET ASSETS | <u>317,246</u> | <u>-</u> | <u>7,087</u> | <u>324,333</u> |
| CHANGE IN NET ASSETS (DEFICIT) | <u>\$ 270,470</u> | <u>\$ (114,877)</u> | <u>\$ 111,947</u> | <u>\$ 267,540</u> |

EVANGELICAL LUTHERAN SYNOD
COMBINING SCHEDULE OF FINANCIAL POSITION
DECEMBER 31, 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

| | Evangelical Lutheran Synod | Bethany Lutheran College | Bethany Lutheran Theological Seminary | |
|---|----------------------------------|--------------------------------|--|-----------------------|
| | December 31, 2014 | June 30, 2014 | June 30, 2014 | Total |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 744,496 | \$ 813,697 | \$ 36,766 | \$ 1,594,959 |
| Cash in Escrow | - | - | - | - |
| Inter-Company Receivable (Payable) | - | (2,158) | 2,158 | - |
| Accounts Receivable | 92,610 | - | - | 92,610 |
| Student Accounts Receivable, Net of Allowance for Doubtful Accounts of \$65,000 | - | 64,630 | - | 64,630 |
| Contributions Receivable | - | 207,941 | - | 207,941 |
| Interest Receivable | 59,955 | - | - | 59,955 |
| Other Receivables, Net of Allowance for Doubtful Accounts of \$2,000 | - | 124,305 | 8,632 | 132,937 |
| Inventory | 56,116 | 254,159 | - | 310,275 |
| Prepaid Expenses and Other Assets | 454,928 | 10,942 | 1,524 | 467,394 |
| Student Notes Receivable, Net of Allowance for Doubtful Notes of \$40,000 | - | 532,073 | - | 532,073 |
| Loans Receivable | 960,606 | 350,000 | - | 1,310,606 |
| Investments | 19,511,075 | 35,128,566 | 9,691,853 | 64,331,494 |
| Deferred Debt Acquisition Costs | - | - | - | - |
| Beneficial Interest in Funds Held in Trust | - | 142,471 | 96,095 | 238,566 |
| Beneficial Interest in Perpetual Trust | - | 420,172 | 420,172 | 840,344 |
| Land Held for Resale | 606,410 | - | - | 606,410 |
| Property, Plant, and Equipment, Net | 866,487 | 49,553,754 | 1,438,017 | 51,858,258 |
| Total Assets | <u>\$ 23,352,683</u> | <u>\$ 87,600,552</u> | <u>\$ 11,695,217</u> | <u>\$ 122,648,452</u> |
| LIABILITIES AND NET ASSETS | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ 94,967 | \$ 296,695 | \$ 10,822 | \$ 402,484 |
| Interest Payable | 1,293 | - | - | 1,293 |
| Other Liabilities | 29,396 | - | - | 29,396 |
| Accrued Liabilities | - | 722,152 | 8,530 | 730,682 |
| Deposit Accounts | - | 71,160 | - | 71,160 |
| Line of Credit Payable | - | - | - | - |
| Long-Term Debt and Notes Payable | 111,252 | 13,450,981 | - | 13,562,233 |
| Charitable Gift Annuity and Trust Agreements | 966,301 | 788,116 | 394,659 | 2,149,076 |
| Deposits Held in Custody for Others | - | 196,180 | 11,443 | 207,623 |
| U.S. Government Grants Refundable | - | 454,167 | - | 454,167 |
| Total Liabilities | <u>1,203,209</u> | <u>15,979,451</u> | <u>425,454</u> | <u>17,608,114</u> |
| NET ASSETS | | | | |
| Unrestricted: | | | | |
| Designated | 3,310,424 | - | - | 3,310,424 |
| Undesignated | 3,949,134 | 15,005,704 | 2,074,328 | 21,029,166 |
| Total Unrestricted Net Assets | <u>7,259,558</u> | <u>15,005,704</u> | <u>2,074,328</u> | <u>24,339,590</u> |
| Temporarily Restricted | 8,188,345 | 32,201,370 | 777,792 | 41,167,507 |
| Permanently Restricted | 6,701,571 | 24,414,027 | 8,417,643 | 39,533,241 |
| Total Net Assets | <u>22,149,474</u> | <u>71,621,101</u> | <u>11,269,763</u> | <u>105,040,338</u> |
| Total Liabilities and Net Assets | <u>\$ 23,352,683</u> | <u>\$ 87,600,552</u> | <u>\$ 11,695,217</u> | <u>\$ 122,648,452</u> |

TREASURER'S
FINANCIAL STATEMENTS & SUPPLEMENTAL INFORMATION
FOR YEAR ENDED DECEMBER 31, 2014

**EVANGELICAL LUTHERAN SYNOD
MANKATO, MINNESOTA**

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BALANCE SHEET

Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2014

EXHIBIT I**ASSETS**

| | CHURCH EXTENSION AND LOAN FUND 1 | RESIDENCES AND REAL ESTATE FUND 2 | HOME OUTREACH FUND 6 | WORLD OUTREACH FUND 7 | DONOR ADVISED FUNDS FUND 08 | LUTHERAN SCHOOLS OF AMERICA | THOUGHTS OF FAITH | EVANGELICAL LUTHERAN SYNOD FOUNDATION | TOTAL ALL FUNDS |
|--|---|--|----------------------------|-----------------------------|--------------------------------------|-----------------------------------|-------------------------|--|-----------------------|
| Cash - checking account | \$148,112.96 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$148,112.96 |
| Accounts receivable - contributions and other income | 89,932.66 | 0.00 | 260.00 | 2,838.90 | 0.00 | 90.00 | 8,487.27 | \$0.00 | 92,608.73 |
| Inventory of publications | 56,115.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,115.87 |
| Prepaid expenses/deposits | 18,718.24 | 0.00 | 5,893.46 | 81,168.10 | 0.00 | 0.00 | 439.00 | 338,800.00 | 444,928.80 |
| Other Assets | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| Investments: | | | | | | | | | |
| Investment management accounts | \$1,382,701.92 | \$1,001,030.95 | \$0.00 | \$1,286,567.68 | \$1,070,415.38 | \$167,037.87 | \$591,385.14 | \$14,573,043.55 | \$20,107,455.94 |
| Loans receivable (Schedule A) | 0.00 | 596,875.17 | 0.00 | 24,862.00 | 0.00 | 0.00 | 0.00 | 0.00 | 960,605.65 |
| Allowance for doubtful accounts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest receivable | 0.00 | 40,290.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,290.40 |
| Real estate/building/equipment (Note A) | 45,364.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,665.10 | 59,655.50 |
| Accumulated depreciation | 0.00 | 0.00 | 480,258.83 | 0.00 | 0.00 | 0.00 | 0.00 | 1,069,324.71 | 1,549,583.54 |
| TOTAL | \$1,741,965.00 | \$1,648,294.52 | \$338,187.87 | \$1,317,483.14 | \$1,154,422.38 | \$167,127.87 | \$600,321.41 | \$16,309,603.60 | \$23,352,679.64 |
| Due from (to) other funds | \$249,763.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$249,763.82) | \$0.00 |
| TOTAL ASSETS | \$1,991,728.82 | \$1,648,294.52 | \$338,187.87 | \$1,317,483.14 | \$1,154,422.38 | \$167,127.87 | \$600,321.41 | \$16,109,839.98 | \$23,352,679.64 |

LIABILITIES AND FUND BALANCES

| | CHURCH EXTENSION AND LOAN FUND 1 | RESIDENCES AND REAL ESTATE FUND 2 | HOME OUTREACH FUND 6 | WORLD OUTREACH FUND 7 | DONOR ADVISED FUNDS FUND 08 | LUTHERAN SCHOOLS OF AMERICA | THOUGHTS OF FAITH | EVANGELICAL LUTHERAN SYNOD FOUNDATION | TOTAL ALL FUNDS |
|--------------------------------------|---|--|----------------------------|-----------------------------|--------------------------------------|-----------------------------------|-------------------------|--|-----------------------|
| Liabilities: | | | | | | | | | |
| Notes payable: (Note C & Schedule B) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$75,000.00 | \$0.00 | \$75,000.00 |
| Working capital | 30,883.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,883.76 |
| Investment program | 5,987.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,987.76 |
| Life loan plan | 74,568.41 | 0.00 | 2,000.00 | 14,760.45 | 0.00 | 0.00 | 2,737.21 | 0.00 | 92,066.06 |
| Accounts payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred contributions | 1,292.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,292.80 |
| Interest payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from (to) other funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued liabilities | 4,432.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 966,301.04 | 966,301.04 |
| TOTAL LIABILITIES | \$84,368.92 | \$32,176.65 | \$2,802.23 | \$14,760.45 | \$0.00 | \$0.00 | \$75,000.00 | \$966,301.04 | \$1,203,319.30 |
| Fund Balances: | | | | | | | | | |
| Unrestricted - designated (Note D) | \$550,464.98 | \$0.00 | \$59,296.34 | \$720,212.27 | \$25,263.45 | \$29,036.37 | \$5,800.00 | \$2,120,320.58 | \$3,510,624.99 |
| Unrestricted (Note E) | 1,556,875.12 | 0.00 | 338,187.87 | 1,255,292.57 | 415,449.68 | 136,090.00 | 241,250.11 | 6,701,570.82 | 9,944,786.55 |
| Permanently restricted (Note F) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Temporarily restricted (Note G) | 0.00 | 1,616,117.87 | 0.00 | 0.00 | 0.00 | 0.00 | 250,582.17 | 6,321,647.54 | 8,188,347.58 |
| TOTAL FUND BALANCES | \$1,907,360.10 | \$1,616,117.87 | \$338,187.87 | \$1,314,500.91 | \$1,135,691.95 | \$167,127.87 | \$407,621.98 | \$15,143,538.94 | \$23,149,370.34 |
| TOTAL LIABILITIES & FUND BALANCES | \$1,991,728.82 | \$1,648,294.52 | \$338,187.87 | \$1,317,483.14 | \$1,154,422.38 | \$167,127.87 | \$600,321.41 | \$16,109,839.98 | \$23,352,679.64 |

STATEMENT OF CHANGES IN FUND BALANCES
Evangelical Lutheran Synod - Marktaab, Minnesota
December 31, 2014

EXHIBIT II

| | GENERAL FUND 1 | CHURCH EXTENSION AND LOAN FUND 2 | RESIDENCES AND REAL ESTATE FUND 5 | HOME OUTREACH FUND 6 | WORLD OUTREACH FUND 7 | DONOR ADVISED FUNDS FUND 9 | LUTHERAN SCHOOLS OF AMERICA | THOUGHTS OF FAITH | EVANGELICAL LUTHERAN SYNOD FOUNDATION | TOTAL ALL FUNDS |
|--|-----------------------|---|--|----------------------------|-----------------------------|-------------------------------------|-----------------------------------|-------------------------|--|------------------------|
| Balance 12/31/2013 | | | | | | | | | | |
| Permanently Restricted | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,049,027.13 | \$2,049,027.13 |
| Temporarily Restricted | 0.00 | 1,432,280.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$243,493.96 | 6,701,570.82 | 8,377,345.00 |
| Unrestricted | \$1,616,832.43 | \$0.00 | \$350,716.57 | \$1,302,955.21 | \$522,441.95 | \$0.00 | \$119,236.34 | \$136,370.41 | 0.00 | 4,049,552.91 |
| Unrestricted - Designated | \$334,732.09 | \$0.00 | \$0.00 | \$467,777.54 | \$659,215.52 | \$10,466.58 | \$167,769.40 | \$5,809.00 | \$6,188,237.76 | 7,407,006.89 |
| TOTAL FUND BALANCES 12/31/2013 | \$1,951,564.52 | \$1,432,280.23 | \$350,716.57 | \$1,349,732.75 | \$1,180,657.47 | \$10,466.58 | \$282,004.74 | \$385,673.36 | \$14,938,835.71 | \$21,861,931.93 |
| ADD: | | | | | | | | | | |
| Investment Portfolio Income | \$40,810.05 | \$23,886.06 | \$0.00 | \$29,906.67 | \$23,415.64 | \$363.41 | \$6,000.50 | \$11,671.12 | \$273,513.05 | \$409,576.71 |
| Investment Services | (8,841.85) | (5,177.16) | 0.00 | (6,479.38) | (5,073.12) | (78.73) | (1,300.03) | (\$2,528.59) | (71,383.53) | (100,862.29) |
| Change in Split Interest Agreements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 | 63,883.05 | 63,883.05 |
| Annuity/Trust Amortization | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 | 0.00 | 0.00 |
| Distributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (48,750.74) | \$0.00 | (277,343.52) | (326,094.26) |
| Market Value Gains (Losses) | 25,443.16 | 17,240.24 | 0.00 | 21,576.71 | 16,893.78 | 202.19 | 4,329.17 | \$8,420.34 | 221,481.31 | 319,546.90 |
| Excess of Income Over Expenditures and Appropriations for the Period | (105,615.99) | 147,878.50 | (12,528.90) | (80,145.84) | (76,232.02) | 14,250.00 | (75,155.77) | 94,395.95 | (5,447.03) | (98,811.70) |
| TOTAL ADDITIONS | (\$44,204.42) | \$183,837.64 | (\$12,528.90) | (\$35,141.94) | (\$40,955.32) | \$14,796.67 | (\$14,878.67) | \$111,948.22 | \$204,703.23 | \$207,538.41 |
| SUBTOTAL | \$1,907,350.10 | \$1,616,117.87 | \$338,187.67 | \$1,314,590.81 | \$1,139,651.95 | \$25,263.45 | \$167,127.87 | \$497,621.58 | \$15,143,538.94 | \$22,149,470.34 |
| Balance 12/31/2014 | | | | | | | | | | |
| Unrestricted - Designated (Note D) | \$350,484.98 | \$0.00 | \$0.00 | \$59,298.34 | \$720,212.27 | \$25,263.45 | \$29,036.37 | \$5,809.00 | \$2,120,320.58 | \$3,310,426.99 |
| Unrestricted (Note E) | \$1,556,875.12 | \$0.00 | \$338,187.67 | \$1,255,292.57 | \$419,449.68 | \$0.00 | \$138,091.50 | \$241,230.41 | 0.00 | \$3,949,126.95 |
| Permanently Restricted (Note F) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,701,570.82 | \$6,701,570.82 |
| Temporarily Restricted (Note G) | \$0.00 | \$1,616,117.87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$250,582.17 | 6,321,847.54 | \$8,188,347.58 |
| TOTAL FUND BALANCES 12/31/2014 | \$1,907,350.10 | \$1,616,117.87 | \$338,187.67 | \$1,314,590.81 | \$1,139,651.95 | \$25,263.45 | \$167,127.87 | \$497,621.58 | \$15,143,538.94 | \$22,149,470.34 |

Descriptions of ELS Foundation Funds

| Fund Number | Title | Description |
|--------------------|--|--|
| 18 | Robert & Madelyn Soule President's Office Endowment \$1,000,000 Permanently Restricted | Principal donated by Robert & Madelyn Soule. Income only available. To be used in support of a full-time synod president. |
| 19 | Dorothy Arbury President's Office Endowment \$600,000 Permanently Restricted | Principal donated by Dorothy Arbury. Income only available. To be used in support of a full-time synod president. |
| 20 | Marvin & Delores Schwan Mission Trust Endowment \$600,000 Permanently Restricted | 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 |
| 21 | Partners in the Gospel Endowment \$1,755,977 Permanently Restricted | Principal derived from special synod wide offering. Income only available. To be used as endowment for Home Missions/Evangelism. |
| 22 | Whipple-Olson-Wilson Endowment \$100,000 Permanently Restricted | Principal donated as endowment for World Outreach. Income only available. |
| 23 | Seminary Endowment \$1,000,000 Permanently Restricted | Principal donated by Marvin M. Schwan as endowment to support seminary in South America. Income only available. |
| 24 | Board for World Outreach Reserve Unrestricted | From estates designated for World Outreach. "Fund Functioning as Endowment". Income for World Outreach. |
| 25 | Charitable Gift & Trust Agreements Temporarily Restricted | Fund established to account for Charitable Gift & Trust Agreements of which the beneficiaries are Synod programs when the donor dies. |
| 26 | Board for Home Outreach Reserve Temporarily Restricted | 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. |
| 27 | Robert & Madelyn Soule Endowment \$1,000,000 Permanently Restricted | Donated by Bob & Madelyn Soule as endowment. Income only available. Income divided equally between Bob & Madelyn Soule Scholarship Fund (BLC), Foreign Student Support (BLTS), and World Outreach (ELS). |

Fund Description for ELS Foundation (cont.)

| Fund Number | Title | Description |
|-------------|--|---|
| 28 | Board for Home Outreach Expansion Temporarily Restricted | 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. |
| 29 | St. Martin-Shawano Endowment \$20,146.95 Permanently Restricted | 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. |
| 30 | Truth for Youth Endowment \$410,000 Permanently Restricted | Principal derived from special synod wide offering. Income only available. To be used for youth programs. |
| 31 | School Endowment \$20,000 Permanently Restricted | Principal donated by John Arends. Income only available. Income to be used for schools of the ELS nationwide. |
| 32 | Proclaim His Wonders Temporarily Restricted | Synod Thank Offering celebrating the synod's Centennial and the 500 th anniversary of the Reformation. Income to be used by the BHO for home mission expansion. |
| 33 | Selma & Constant Steen Endowment \$195,446.87 Permanently Restricted | Principal donated by Magaret Solveig Steen. Endowment set up in memory of her parents, Selma Georgiana Dalen Steen & Constant Jotham Steen. Income only available. Income to be used for foreign missions & scholarships for foreign seminary students. |
| 40 | Donated Temporarily Restricted | Principal from estates designated for ELS without program identification. Income used for general synod purposes. |
| 45 | Trustee Unrestricted Designated | "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. |

**BALANCE SHEET AND
CHANGES IN FUND BALANCES (cont.)**
Evangelical Lutheran Synod Foundation
December 31, 2014

Exhibit IV
Page 2 of 2

| | BHO EXPANSION FUND 27 | BHO EXPANSION FUND 28 | BHO EXPANSION FUND 29 | TRUTH FOR OUR YOUTH FUND 30 | LSA SCHOOL ENDOWMENT FUND 31 | CELEBRATE 2000 FUND 32 | SELMA & CONSTANT ENDOWMENT FUND 33 | TRUSTEES DONATED FUND 40 | TRUSTEES FUND 45 | TOTAL |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|---------------------------------------|------------------------------|---|--------------------------------|-----------------------|------------------------|
| | | | | | | | | | | |
| ASSETS | | | | | | | | | | |
| Cash in Bank | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Investment management accounts | 1,271,318.52 | 2,650,790.60 | 24,104.61 | 433,389.87 | 23,440.85 | 5,041.30 | 210,525.13 | 773,926.77 | 1,312,569.81 | 14,573,643.55 |
| Loans receivable from congregations (Schedule A) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 338,770.48 |
| Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenses/Deposits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 338,500.00 |
| Interest receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,965.10 |
| Property Held For Resale | 0.00 | 654,222.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,005.00 |
| | \$1,271,318.52 | \$3,315,013.11 | \$24,104.61 | \$433,389.87 | \$23,440.85 | \$5,041.30 | \$210,525.13 | \$773,926.77 | \$1,346,393.81 | \$16,359,603.69 |
| Due from (to) other funds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$249,763.62) |
| TOTAL ASSETS | \$1,271,318.52 | \$3,315,013.11 | \$24,104.61 | \$433,389.87 | \$23,440.85 | \$5,041.30 | \$210,525.13 | \$773,926.77 | \$1,346,393.81 | \$16,199,839.98 |
| LIABILITIES | | | | | | | | | | |
| Accounts Payable | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Charity Gift Annuity Payable | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$215,419.89 |
| Agency Obligations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$750,981.15 |
| TOTAL LIABILITIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$966,301.04 |
| FUND BALANCES | | | | | | | | | | |
| Balance 12/31/2013 | \$1,000,000.00 | \$0.00 | \$20,146.95 | \$410,000.00 | \$20,000.00 | \$0.00 | \$195,446.87 | \$0.00 | \$0.00 | 6,701,570.82 |
| Permanently Restricted | 250,515.69 | 3,309,831.62 | 3,768.76 | 19,992.32 | 3,253.97 | 0.00 | 14,839.00 | 0.00 | 0.00 | 6,188,237.76 |
| Temporarily Restricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 767,867.18 | 1,281,159.95 | 2,049,027.13 |
| Unrestricted | \$1,260,815.69 | \$3,309,831.62 | \$23,915.71 | \$429,992.32 | \$32,253.97 | \$0.00 | \$210,285.87 | \$767,867.18 | \$1,281,159.95 | \$14,938,835.71 |
| TOTAL | \$21,285.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (5,447.03) |
| Ad: | Income - Net | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,975.00 | (\$8,980.45) | \$0.00 | \$48,750.74 | (5,447.03) |
| Investment Portfolio Income | 2,650,790.60 | 4,465.28 | 542.43 | 9,752.61 | 827.46 | 44.06 | 4,707.74 | 17,415.83 | 28,139.06 | 273,513.05 |
| Change in Gift Annuities | (8,152.02) | (8,422.25) | (117.52) | (2,112.94) | (114.28) | (9.55) | (1,039.49) | (3,773.20) | (6,096.42) | (71,383.63) |
| Change in Split Interest Agreements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 63,883.05 |
| Distributions | (10,642.44) | (69,753.12) | (627.36) | (11,276.32) | (606.84) | 0.00 | 0.00 | (20,148.00) | (25,860.96) | (277,343.52) |
| Market value gains (losses) | 20,486.59 | 31,376.64 | 391.35 | 7,036.20 | 380.54 | 31.79 | 3,461.42 | 12,554.96 | 20,301.44 | 221,481.31 |
| TOTAL | \$10,602.83 | \$5,181.49 | \$188.90 | \$3,367.55 | \$186.88 | \$5,041.30 | \$239.26 | \$6,059.99 | \$65,233.86 | \$204,703.23 |
| Balance 12/31/2014 | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 773,926.77 | 1,346,393.81 | 2,120,320.58 |
| Unrestricted - Designated (Note D) | \$1,000,000.00 | \$0.00 | \$20,146.95 | \$410,000.00 | \$20,000.00 | \$0.00 | \$195,446.87 | \$0.00 | \$0.00 | 6,701,570.82 |
| Permanently Restricted (Note F) | 250,515.69 | 3,309,831.62 | 3,768.76 | 19,992.32 | 3,253.97 | 0.00 | 14,839.00 | 0.00 | 0.00 | 6,188,237.76 |
| Temporarily Restricted (Note G) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 767,867.18 | 1,281,159.95 | 2,049,027.13 |
| TOTAL | \$1,271,318.52 | \$3,315,013.11 | \$24,104.61 | \$433,389.87 | \$23,440.85 | \$5,041.30 | \$210,525.13 | \$773,926.77 | \$1,346,393.81 | \$16,199,839.98 |
| TOTAL LIABILITIES & FUND BALANCES | \$1,271,318.52 | \$3,315,013.11 | \$24,104.61 | \$433,389.87 | \$23,440.85 | \$5,041.30 | \$210,525.13 | \$773,926.77 | \$1,346,393.81 | \$16,199,839.98 |

SUMMARY OF FINANCIAL ACTIVITIES BY LINO
Evangelical Lutheran Synod - Menomonee, Minnesota
December 31, 2014

EXHIBIT V
Page 1 of 4

| Account Number | INCOME/EXPENSES | General 1 | Church Extension 2 | Remainder Trust 4 | Residence & Real Estate 5 | Home Outreach 6 | World Outreach 7 | Donor Advised 8 | Lutheran Schools of America | Thoughts of Faith | President's Office 10 | President's Office 10 | Schwab Foreign 20 | Partners in the Gospel 21 |
|----------------|----------------------------------|---------------------|---------------------|-------------------|---------------------------|-------------------|-------------------|------------------|-----------------------------|-------------------|-----------------------|-----------------------|-------------------|---------------------------|
| | INCOME | | | | | | | | | | | | | |
| 40010 | Congregational Contributions | 72,069.28 | 22,465.61 | | | 1,482.29 | 36,395.50 | | 913.00 | 11,808.68 | | | | |
| 41000 | Congregational Funding | 728,670.00 | 426,735.28 | | | 181,725.79 | 115,000.00 | | 13,150.00 | 19,150.00 | | | | |
| 41010 | Evangelical Lutheran Synod | 1,450,000.00 | 1,450,000.00 | | | 1,450,000.00 | 1,450,000.00 | | 1,450,000.00 | 1,450,000.00 | | | | |
| 40010 | Donational Contributions | 124,410.19 | 40,000.63 | | | 5,331.00 | 46,411.23 | | 50.00 | 38,603.83 | | | | |
| 40900 | Investment Portfolio Income | 400,576.71 | 40,810.06 | | | 29,506.87 | 23,415.84 | 363.41 | 6,000.50 | 11,671.12 | | | 15,996.73 | 26,062.71 |
| 40920 | Interest | 71,940.28 | 544.17 | | | 0.68 | 1.07 | | | | | | | 13,371.69 |
| 40950 | Rent | 1.00 | | | | | | | | | | | | |
| 40950 | Real Estate Gifts & Bequests | 364,076.61 | 42,711.00 | | | 16,000.30 | 74,613.05 | 15,000.00 | 2,745.00 | 197,947.88 | | | | |
| 40960 | Ministry Expenses | 750.00 | 750.00 | | | | | | | | | | | |
| 42010 | Schwab Program Budget Supplement | 157,500.00 | 118,272.52 | | | 21,161.06 | 14,739.18 | | 2,327.24 | | | | | |
| 42020 | Schwab - Project Grants | 50,000.00 | 6,000.00 | | | 13,000.00 | 31,000.00 | | | | | | | |
| 43010 | Thriftnet | 0.00 | | | | | | | | | | | | |
| 43010 | Thriftnet | 198,425.00 | 34,250.00 | | | 75.00 | 70,110.00 | | | 32,655.11 | | | | |
| 46000 | Memorials | 4,630.00 | 3,125.00 | | | | 220,000.00 | | | 1,402.00 | | | | |
| 47000 | Hilping Hands | 70,110.00 | | | | | | | 13,796.00 | 181,438.50 | | | | |
| 47010 | Mission Advancement Project | 401,438.50 | | | | | | | | | | | | |
| 48000 | Registration/Fees/Dues | 66,470.22 | 52,672.22 | | | | | | | | | | | |
| 48010 | Registration/Fees/Dues | 14,610.00 | 14,610.00 | | | | | | | | | | | |
| 48230 | Sale of Real Property | 18,116.29 | 18,116.29 | | | | | | | | | | | |
| 48230 | Sale of Real Property | 0.00 | | | | | | | | | | | | |
| 48270 | Royalties | 541.10 | 541.10 | | | | 25.00 | | | | | | | |
| 48280 | Service Provider | 26,922.00 | 20,000.00 | | | 26,922.00 | | | | 4,000.00 | | | | |
| 48480 | Unrestricted Investment | 326,094.26 | 72,328.92 | | | 105,488.72 | 52,843.76 | 262.19 | 5,662.12 | 8,429.34 | | | 11,553.96 | 13,178.00 |
| 48990 | Unrealized Gain | 310,646.90 | 29,443.16 | | | 21,518.71 | 16,843.18 | | 4,320.17 | | | | | |
| | Total Income | 3,757,396.90 | 1,925,284.46 | 0.00 | 0.00 | 546,774.22 | 824,448.97 | 16,026.00 | 67,592.83 | 487,956.46 | 41,942.92 | 29,990.92 | 26,862.72 | 58,132.06 |
| | EXPENSES | | | | | | | | | | | | | |
| 51100 | Salaries/Admin/Sup | (528,165.86) | (222,260.00) | | | (50,924.20) | (199,526.66) | | (15,465.00) | | | | | |
| 51110 | Salaries/Admin/Sup | (33,295.36) | (16,646.06) | | | | (16,647.29) | | | | | | | |
| 51200 | Salaries/Clerical | (27,053.58) | (27,053.58) | | | | | | | | | | | |
| 51200 | Salaries/Clerical | (27,053.58) | (27,053.58) | | | | | | | | | | | |
| 51100 | Housing & Furnishing Allow. | (127,236.00) | (77,700.00) | | | (10,716.48) | (28,000.00) | | | | | | | |
| 51140 | Student Travel | (3,382.00) | | | | (21,536.00) | (3,382.00) | | | | | | | |
| 52100 | School Tuition | (1,670.54) | (7,460.31) | | | | (1,670.54) | | | | | | | |
| 52200 | TC/Medicare | (15,658.81) | (15,658.81) | | | | (15,658.81) | | | | | | | |
| 52200 | TC/Medicare | (15,658.81) | (15,658.81) | | | | (15,658.81) | | | | | | | |
| 52251 | HRA Employee Reimbursement | (12,680.24) | (6,376.10) | | | (2,446.81) | (3,857.33) | | | | | | | |
| 52300 | Life Insurance | (1,383.11) | (326.50) | | | (151.13) | (451.48) | | | | | | | |
| 52400 | Tax Sheltered Annuities | (39,454.63) | (23,331.92) | | | (3,237.43) | (10,605.26) | | | | | | | |
| 52400 | Tax Sheltered Annuities | (39,454.63) | (23,331.92) | | | (3,237.43) | (10,605.26) | | | | | | | |
| 52500 | Retirees' College Benefits | (4,670.00) | (2,211.27) | | | (300.67) | (1,763.36) | | | | | | | |
| 53000 | Investment Services | (10,962.29) | (8,841.65) | | | (6,479.39) | (5,073.12) | | | | | | | |
| 53100 | Outlier Services | (10,246.00) | (8,798.00) | | | | (950.00) | | | | | | | |
| 53100 | Legal Services | (23,527.61) | (23,527.61) | | | (3,014.65) | (905.30) | | | | | | | |
| 53100 | Legal Services | (23,527.61) | (23,527.61) | | | (3,014.65) | (905.30) | | | | | | | |
| 53200 | Printing & Publishing | (24,054.99) | (27,820.76) | | | (801.01) | (936.45) | | | | | | | |
| 53250 | Data Processing Services | (11,442.59) | (7,898.52) | | | (217.91) | (2,846.75) | | | | | | | |
| 53300 | Postage & Parcel Services | (30,784.42) | (17,986.12) | | | | (833.98) | | | | | | | |
| 53300 | Postage & Parcel Services | (30,784.42) | (17,986.12) | | | | (833.98) | | | | | | | |
| 53400 | University Liability | (1,000.00) | (1,000.00) | | | | (316.50) | | | | | | | |
| 53410 | University Liability | (1,000.00) | (1,000.00) | | | | (316.50) | | | | | | | |
| 53500 | Repairs & Maintenance | (21,013.69) | (21,013.69) | | | | | | | | | | | |

EXHIBIT V
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SUMMARY OF FINANCIAL ACTIVITIES BY FUND
 Evangelical Lutheran Synod - Menkaato, Minnesota
 December 31, 2014

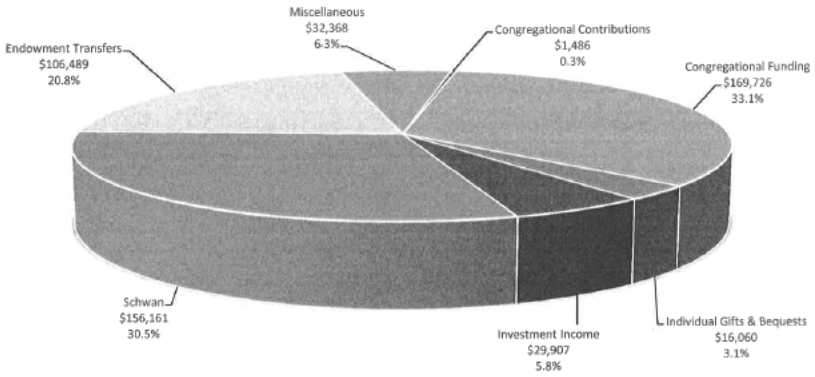
EXHIBIT V
 Page 3 of 4

| Account Number | Income/Expenses | Whipple Union Mission | World Outreach | Gen World Outreach | Charitable Gift Fund | Home Outreach | Home Outreach Reserve | Souls Enrichment | Home Outreach Expansion | St. Marys | 75th Anniversary | ELS Study | Cathedral of Hope | Steen Endowment | Donated | Trustees Designated |
|----------------|-----------------------------------|-----------------------|------------------|--------------------|----------------------|-----------------|-----------------------|------------------|-------------------------|---------------|------------------|---------------|-------------------|-----------------|------------------|---------------------|
| | | 22 | 23 | 24 | 25 | 26 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 40 | 45 |
| | INCOME | | | | | | | | | | | | | | | |
| 40010 | Congregational Contributions | | | | | | | | | | | | | | | |
| 41010 | Investigational Funding | | | | | | | | | | | | | | | |
| 42000 | Organizational Contributions | | | | | | | | | | | | | | | |
| 40010 | Investment Portfolio Income | | | | | | | | | | | | | | | |
| 40900 | Interest | 2,565.56 | 26,273.59 | 22,359.51 | 28,865.51 | 5,264.96 | | 20,385.70 | 43,469.99 | 542.43 | 9,752.81 | 527.46 | 44.08 | 4,797.74 | 17,415.33 | 26,139.06 |
| 40900 | Individual Gifts & Bequests | | | | | | | | | | | | | | | |
| 40990 | Miscellaneous | | | | | | | | | | | | | | | |
| 42010 | Schwen Program Budget Supplement | | | | | | | | | | | | | | | |
| 42020 | Schwen - Project Grants | | | | | | | | | | | | | | | |
| 42030 | Financial Aid | | | | | | | | | | | | | | | |
| 42000 | Endowments | | | | | | | | | | | | | | | |
| 46000 | Memorials | | | | | | | | | | | | | | | |
| 47000 | Helping Hands | | | | | | | | | | | | | | | |
| 47010 | Mission Advancement Project | | | | | | | | | | | | | | | |
| 48000 | Registration Fees/Dues | | | | | | | | | | | | | | | |
| 49210 | St. Marys | | | | | | | | | | | | | | | |
| 49220 | Sale of Publications | | | | | | | | | | | | | | | |
| 49230 | Sale of Real Property | | | | | | | | | | | | | | | |
| 49270 | Royalties | | | | | | | | | | | | | | | |
| 49280 | Unrestricted Income | | | | | | | | | | | | | | | |
| 49300 | Salaries/Provident | | | | | | | | | | | | | | | |
| 49300 | Salaries/Provident | | | | | | | | | | | | | | | |
| 49480 | Permanent Transfers Unrestricted | | | | | | | | | | | | | | | |
| 49990 | Unrealized Gain | | | | | | | | | | | | | | | |
| | Total Income | 1,850.99 | 18,005.45 | 16,131.69 | 24,152.34 | 3,196.92 | 3,196.92 | 20,046.99 | 31,376.64 | 391.35 | 7,616.20 | 363.64 | 31.79 | 3,461.62 | 12,564.96 | 48,750.74 |
| | | 4,416.56 | 45,229.15 | 30,491.19 | 53,065.85 | 9,063.46 | 9,063.46 | 48,882.29 | 84,355.86 | 933.78 | 10,788.81 | 906.60 | 5,073.85 | 8,258.16 | 29,960.79 | 97,191.24 |
| | EXPENSES | | | | | | | | | | | | | | | |
| 51100 | Salaries/Adm/Sup | | | | | | | | | | | | | | | |
| 51110 | Salaries/Administrative Assistant | | | | | | | | | | | | | | | |
| 51120 | Salaries/Bookkeeper | | | | | | | | | | | | | | | |
| 52050 | Moving Expenses | | | | | | | | | | | | | | | |
| 52100 | Housing & Furnishing Allow. | | | | | | | | | | | | | | | |
| 52140 | Student Travel | | | | | | | | | | | | | | | |
| 52150 | School Tuition | | | | | | | | | | | | | | | |
| 52160 | Child Care | | | | | | | | | | | | | | | |
| 52290 | Health/Disability Insurance | | | | | | | | | | | | | | | |
| 52231 | HRA Employee Reimbursement | | | | | | | | | | | | | | | |
| 52300 | Life Insurance | | | | | | | | | | | | | | | |
| 52400 | Ten Stellered Annuities | | | | | | | | | | | | | | | |
| 52400 | Ten Stellered Annuities | | | | | | | | | | | | | | | |
| 52500 | Other Employee Benefits | | | | | | | | | | | | | | | |
| 53050 | Investment Services | | | | | | | | | | | | | | | |
| 53100 | Author Services | | | | | | | | | | | | | | | |
| 53150 | Legal Services | | | | | | | | | | | | | | | |
| 53200 | Printing & Publishing | | | | | | | | | | | | | | | |
| 53250 | Data Processing Services | | | | | | | | | | | | | | | |
| 53300 | Communication Services | | | | | | | | | | | | | | | |
| 53400 | Storage & Mail Services | | | | | | | | | | | | | | | |
| 53450 | Computer Multi-Part | | | | | | | | | | | | | | | |
| 53470 | Unrestricted Liability | | | | | | | | | | | | | | | |
| 53500 | Repairs & Maintenance | | | | | | | | | | | | | | | |

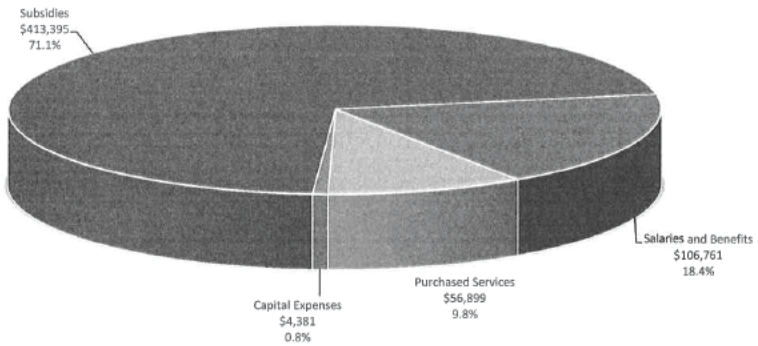
EXHIBIT V
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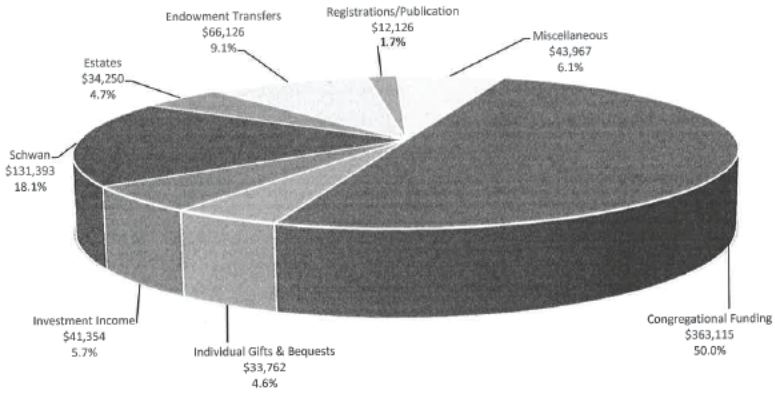
Home Outreach Income Excluding Unrealized Gain \$512,197



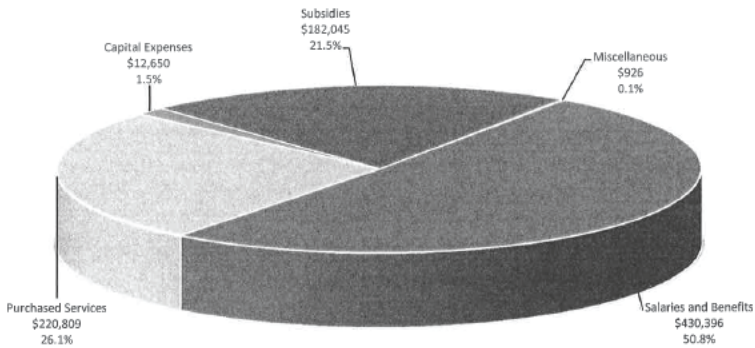
Home Outreach Expenses \$581,436



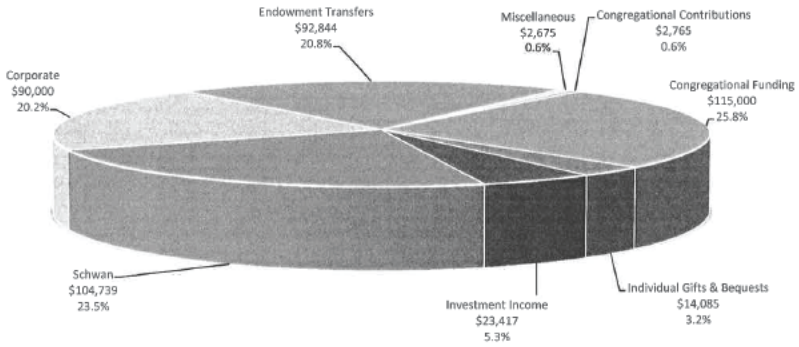
Synod Fund Income Excluding Unrealized Gain
\$757,423



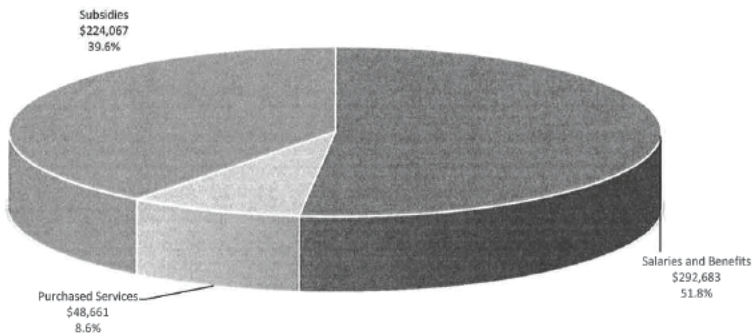
Synod Fund Expenses
\$846,826



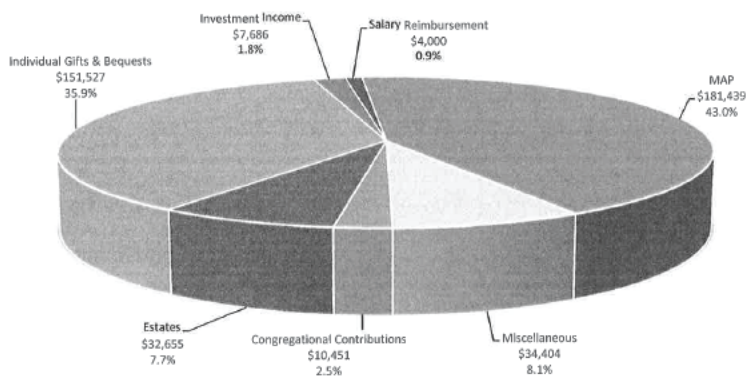
World Outreach Income Excluding Unrealized Gain \$445,525



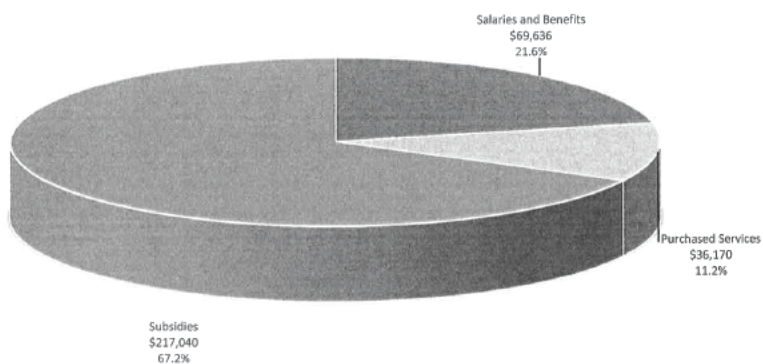
World Outreach Expenses \$565,411



Thoughts of Faith Income Excluding Unrealized Gain \$422,162



Thoughts of Faith Expenses \$322,846



NOTES TO FINANCIAL STATEMENTS

Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2014

EXHIBIT VI

Page 1 of 5

(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 0% demand loans from an organization

Investment program notes are amounts loaned by individuals, congregations and organizations for one year at the interest rate of .35%

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, 2014

EXHIBIT VI

Page 2 of 5

(D) Unrestricted - Designated:

General Fund

| | | |
|-----------------------|------------------|--------------|
| Special Disaster Aid | \$620.00 | |
| Christian Service | 23,992.66 | |
| Pension Plan | 2,785.22 | |
| World Needs | 45,714.40 | |
| Publications | 79,383.49 | |
| Youth Outreach | 105,386.42 | |
| Book of Family Prayer | <u>13,234.56</u> | |
| | | \$271,116.75 |

Project/Grants

| | | |
|------------------------------|------------------|--------------------|
| Cross-Stitch | \$10,691.70 | |
| Stewardship | 7,847.49 | |
| Kessel Book | 13,202.65 | |
| Administration Communication | 3,590.34 | |
| Large Print Sentinel | 8,473.20 | |
| CFTT | 5,372.17 | |
| PEA | 2,814.81 | |
| Festival Writing | 1,375.87 | |
| Voting Devices | 6,000.00 | |
| Synod Centennial | <u>20,000.00</u> | |
| | | <u>\$79,368.23</u> |

Total General Fund Unrestricted - Designated

\$350,484.98

Home Outreach

Project/Grants

| | | |
|-------------------------------------|------------------|--|
| Preschool | \$14,000.00 | |
| Texas Canvassing | 468.80 | |
| Vicar Support | 12,188.74 | |
| Home Mission Seminar | 12,640.80 | |
| Evangelism Counselor Start-up Costs | <u>20,000.00</u> | |

Total Home Outreach Fund Unrestricted - Designated

\$59,298.34

World Outreach

| | | |
|----------------------------|-------------|--|
| Chile - General | \$63,471.77 | |
| Chile - ESL | 27,163.46 | |
| Chile - Seminary Startup | 155,200.00 | |
| Korea Exploratory | 18,938.19 | |
| India-General | 68,785.91 | |
| India-College Fund Orphans | 10,513.00 | |
| Peru-General | 41,569.68 | |

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NOTES TO FINANCIAL STATEMENTS (cont.)

Evangelical Lutheran Synod - Mankato, Minnesota

December 31, 2014

EXHIBIT VI

Page 3 of 5

World Outreach Unrestricted - Designated (cont.)

| | | |
|-----------------------------|------------------|--------------|
| Peru-Jungle School | 124,964.15 | |
| Peru-Christian Day School | 37,127.51 | |
| Peru-Seminay | 3,506.05 | |
| South America Contingencies | 55,059.27 | |
| Amazon | <u>36,511.07</u> | |
| | | \$642,810.06 |

Project/Grants

| | | |
|-----------------------|-----------------|--------------------|
| Jungle School | \$40,500.00 | |
| Peru Transition | 5,902.21 | |
| Field Familiarization | 10,000.00 | |
| Tech Equipment | 10,000.00 | |
| LMSI Schools | 6,000.00 | |
| Medication Support | <u>5,000.00</u> | |
| | | <u>\$77,402.21</u> |

Total World Outreach Fund Unrestricted - Designated

\$720,212.27

Donor Advised Fund

| | | |
|---------------|------------------|--|
| Energy Echo | 10,063.92 | |
| Judy Levorson | <u>15,199.53</u> | |

Total Donor Advised Fund Unrestricted - Designated

\$25,263.45

Lutheran Schools of America (LSA)

| | | |
|-----------------------------|----------------------|--|
| Lutheran Elementary Schools | <u>(\$14,092.05)</u> | |
|-----------------------------|----------------------|--|

(\$14,092.05)

Project/Grants

| | | |
|--------------------|------------------|--------------------|
| Teacher Conference | \$12,675.71 | |
| BOT Grant | 839.90 | |
| School Visit | <u>29,612.81</u> | |
| | | <u>\$43,128.42</u> |

Total LSA Fund Unrestricted - Designated

\$43,128.42

Thoughts of Faith

| | | |
|---------------|-------------------|--|
| Bi-vocational | <u>\$5,809.00</u> | |
|---------------|-------------------|--|

Total Thoughts of Faith Unrestricted - Designated

\$5,809.00

NOTES TO FINANCIAL STATEMENTS (cont.)

Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2014

EXHIBIT VI

Page 4 of 5

| | |
|---|------------------------------|
| Evangelical Lutheran Synod Foundation | |
| Trustees | \$773,926.77 |
| Donated | <u>1,346,393.81</u> |
| Total Evangelical Lutheran Synod Foundation Unrestricted Designated | <u>\$2,120,320.58</u> |
| Total Unrestricted - Designated | <u>\$3,310,424.99</u> |

(E) Unrestricted

| | | |
|-----------------------------|-------------------|------------------------------|
| General Fund | \$1,556,875.12 | |
| Residences & Real Estate | 338,187.67 | |
| Home Outreach | 1,255,292.57 | |
| World Outreach | 419,449.68 | |
| Lutheran Schools of America | 138,091.50 | |
| Thoughts of Faith | <u>241,230.41</u> | |
| Total Unrestricted | | <u>\$3,949,126.95</u> |

(F) Permanently Restricted

| | |
|--|-----------------------|
| Evangelical Lutheran Synod Foundation | |
| Robert & Madelyn Soule President Endowment | \$1,000,000.00 |
| President's Office Endowment | \$600,000.00 |
| Marvin & Delores Schwan World Outreach Trust Fund | 600,000.00 |
| Partners in the Gospel Home Missions/Evangelism Fund | 1,755,977.00 |
| Whipple-Olson-Wilson Endowment | 100,000.00 |
| World Outreach Seminary Endowment | 1,000,000.00 |
| Robert & Madelyn Soule Endowment | 1,000,000.00 |
| St. Martin Lutheran Church | 20,146.95 |
| 75th Anniversary - Truth for our Youth | 410,000.00 |
| ELS School Endowment Fund | 20,000.00 |
| Selma and Constant Steen Endowment | <u>195,446.87</u> |
| Total Permanently Restricted | \$6,701,570.82 |

(G) Temporarily Restricted

| | | |
|------------------------------------|-------------------|----------------|
| Church Extension & Loan Fund | \$1,466,117.87 | |
| Herbert and Cathy Schulz | <u>150,000.00</u> | |
| Total Church Extension & Loan Fund | | \$1,616,117.87 |

NOTES TO FINANCIAL STATEMENTS (cont.)Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2014**EXHIBIT VI**

Page 5 of 5

| | | |
|--------------------------------|-------------------|--------------|
| Temporarily Restricted (cont.) | | |
| Thoughts of Faith | \$84,122.91 | |
| Gift of Life Self Insurance | <u>166,459.26</u> | |
| Total Thoughts of Faith | | \$250,582.17 |

| | | |
|--|------------------|-----------------------|
| Evangelical Lutheran Synod Foundation | | |
| Robert & Madelyn Soule President Endowment | \$97,972.42 | |
| President's Office Endowment | 173,037.86 | |
| Marvin & Delores Schwan World Outreach Trust F | 90,923.88 | |
| Partners in the Gospel | 401,887.88 | |
| Whipple-Olson-Wilson Endowment | 15,574.51 | |
| World Outreach Seminary Endowment | 171,308.10 | |
| World Outreach Capital Projects | 287,158.91 | |
| World Outreach Asia Expansion | 444,322.60 | |
| World Outreach Reserve Fund | 582,676.43 | |
| Robert & Madelyn Soule Endowment | 271,318.52 | |
| Charitable Gift & Trust Agreements | 185,582.78 | |
| Home Outreach Reserve Fund | 233,962.60 | |
| Home Outreach Expansion Fund | 3,315,013.11 | |
| St. Martin Lutheran Church | 3,957.66 | |
| 75th Anniversary - Truth for our Youth | 23,389.87 | |
| School Endowment Fund | 3,440.85 | |
| Anniversary Offering | 5,041.30 | |
| Selma and Constant Steen Endowment | <u>15,078.26</u> | |
| Total Evangelical Lutheran Synod Foundation | | <u>\$6,321,647.54</u> |

| | | |
|-------------------------------------|--|------------------------------|
| Total Temporarily Restricted | | <u>\$8,188,347.58</u> |
|-------------------------------------|--|------------------------------|

LOANS RECEIVABLE

Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2014

SCHEDULE A

| | ORIGINAL LOAN BALANCE | REMAINING LOAN BALANCE 12/31/2013 | RECLASS/ NEW LOANS 2014 | PAID 2014 | TOTAL PAID | REMAINING LOAN BALANCE 12/31/2014 |
|---|-----------------------------|---|-------------------------------|--------------------|---------------------|---|
| Home Mission Fund (Fund 06) | | | | | | |
| Individual Loan | 0.00 | 0.00 | 26,962.00 | 2,100.00 | 2,100.00 | 24,862.00 |
| | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$26,962.00</u> | <u>\$2,100.00</u> | <u>\$2,100.00</u> | <u>\$24,862.00</u> |
| Church Extension Loan (Fund 02) | | | | | | |
| Hope - West Jordan, Utah | 186,203.42 | 152,809.71 | 0.00 | 0.00 | 33,393.71 | 152,809.71 |
| Resurrection - Winter Haven, Florida | 490,610.83 | 182,402.88 | 0.00 | 0.00 | 308,207.95 | 182,402.88 |
| Lakewood - Lakewood, Washington | 118,068.34 | 118,068.34 | 0.00 | 0.00 | 0.00 | 118,068.34 |
| * Family of God, Fort Mohave, AZ | 111,760.72 | 111,760.72 | 31,931.52 | 0.00 | 0.00 | 143,692.24 |
| | <u>\$906,643.31</u> | <u>\$565,041.65</u> | <u>\$31,931.52</u> | <u>\$0.00</u> | <u>\$341,601.66</u> | <u>\$596,973.17</u> |
| Partners in the Gospel (Fund 21) | | | | | | |
| Peace - Lakeland, Florida | 39,333.03 | 21,211.78 | 0.00 | 0.00 | 18,121.25 | 21,211.78 |
| Redeemer - Scottsdale, Arizona | 351,962.20 | 319,462.20 | 0.00 | 35,697.50 | 68,197.50 | 283,764.70 |
| | <u>\$391,295.23</u> | <u>\$340,673.98</u> | <u>\$0.00</u> | <u>\$35,697.50</u> | <u>\$86,318.75</u> | <u>\$304,976.48</u> |
| Board of Trustees (Fund 45) | | | | | | |
| Gloria Dei, Cold Spring, Minnesota | 0.00 | 0.00 | 33,794.00 | 0.00 | 0.00 | 33,794.00 |
| | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$33,794.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$33,794.00</u> |
| Totals | <u>\$1,297,938.54</u> | <u>\$905,715.63</u> | <u>\$92,687.52</u> | <u>\$37,797.50</u> | <u>\$430,020.41</u> | <u>\$960,605.65</u> |

* Defaulted on LACE loan - Synod currently making payments

SCHEDULE B

WORKING CAPITAL NOTES PAYABLE

| <u>Payee</u> | <u>Secured</u> | <u>Total</u> |
|-----------------------|----------------|--------------------|
| Helping Hands | No | <u>\$75,000.00</u> |
| Total Working Capital | | \$75,000.00 |

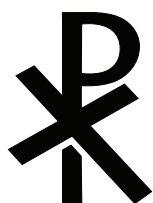
INVESTMENT PROGRAM

| <u>Payee</u> | <u>Secured</u> | <u>Total</u> |
|--------------------------|----------------|------------------|
| Ingebretson, Lucille | No | 10,000.00 |
| Saude Cemetery Fd | No | 8,562.00 |
| Western Koshkonong CF | No | <u>12,321.76</u> |
| Total Investment Program | | \$30,883.76 |

LIFE LOANS

| <u>Payee</u> | <u>Secured</u> | <u>Total</u> |
|------------------|----------------|-------------------|
| Marvin Guderian | No | \$1,000.00 |
| Lois Petersen | No | 500.00 |
| Mildred Johnson | No | 2,500.00 |
| Janet Schinker | No | <u>1,367.76</u> |
| Total Life Loans | | <u>\$5,367.76</u> |

Total Notes Payable \$111,251.52



STATISTICS

EVANGELICAL LUTHERAN SYNOD: STATISTICAL REPORT FOR THE YEAR 2014

| | CONGREGATION | | | MEMBERS | | | MINISTRATIONS | | | | | | | SERVICES | |
|----|--------------|------------------|-------------------|----------|-------------|--------|-------------------|-----------------|--------------------|------------------|----------|-----------|---------|-----------------|--------------------|
| | State | Location | Congregation | Baptized | Communicant | Voters | Children Baptized | Adults Baptized | Children Confirmed | Adults Confirmed | Communed | Marriages | Burials | Sunday Services | Average Attendance |
| 1 | AZ | Fort Mohave | Family of God | | | | | | | | | | | 52 | 40 |
| 2 | AZ | Lake Havasu City | Our Saviour | 198 | 135 | 53 | 6 | | | | 2,328 | | 5 | 52 | 85 |
| 3 | AZ | Scottsdale | Redeemer | 97 | 76 | 25 | 1 | 1 | 2 | 1,822 | 1 | 3 | | 52 | 58 |
| 4 | CA | Bell Gardens | Christ the King | 28 | 22 | | | | | | 288 | | | 52 | 16 |
| 5 | CA | Bishop | Our Savior | 27 | 17 | 4 | | 1 | 4 | | | | 1 | 52 | 14 |
| 6 | CA | Irvine | Faith* | 16 | 15 | 4 | | | | | 1,248 | | 1 | 52 | 12 |
| 7 | CA | Ukiah | Apostles* + | 35 | 28 | 14 | | | | | | | 1 | 52 | 30 |
| 8 | CA | Windsor | Christ | 35 | 32 | 8 | | | | | | | 2 | 52 | 25 |
| 9 | FL | Kissimmee | Peace | 159 | 115 | 44 | 14 | 6 | 5 | 1,766 | 1 | 4 | | 127 | 109 |
| 10 | FL | Lakeland | Our Savior* | | | | | | | | | | | 52 | 37 |
| 11 | FL | Lakeland | Peace | 86 | 70 | 27 | 2 | | 1 | 783 | 2 | | | 53 | 41 |
| 12 | FL | Naples | Our Savior* | 194 | 155 | 55 | 3 | 2 | 5 | | | 5 | 4 | 65 | 125 |
| 13 | FL | Port St. Lucie | Christ | 91 | 78 | 33 | 1 | 2 | | 1,320 | | | 1 | 52 | 67 |
| 14 | FL | Sebring | New Life | 23 | 20 | 7 | 1 | | | 935 | | | 1 | 52 | 39 |
| 15 | FL | Vero Beach | Grace | 200 | 181 | 30 | | 1 | 1 | 1,846 | | | 4 | 96 | 102 |
| 16 | FL | Winter Haven | Resurrection | 104 | 88 | 14 | | | | 1,387 | | | 2 | 52 | 61 |
| 17 | IL | Lincoln | Grace | | | | 1 | 2 | | | | 1 | | 52 | 25 |
| 18 | IL | Lombard | St. Timothy | 116 | 103 | 20 | 3 | 1 | | 994 | 1 | 3 | | 52 | 54 |
| 19 | IN | Brownsburg | Good Shepherd | 21 | 20 | 12 | | | 1 | 402 | | | | 52 | 13 |
| 20 | IN | Hobart | Grace | 238 | 188 | 18 | 1 | 1 | 3 | 2,611 | 3 | 5 | | 50 | 132 |
| 21 | IN | Portage | Hope | 109 | 53 | 23 | 3 | 1 | | 1 | | | 1 | 52 | |
| 22 | IA | Ames | Bethany | 56 | 43 | 17 | 1 | 1 | | 897 | | | | 52 | 47 |
| 23 | IA | Calmar | Trinity | 26 | | | | | | 108 | | | | | |
| 24 | IA | Forest City | Forest | 59 | 40 | 10 | | | 2 | 166 | | | 1 | 51 | 26 |
| 25 | IA | Indianola | Good Shepherd* | 51 | 44 | 18 | 2 | 3 | | | | | 1 | 52 | 30 |
| 26 | IA | Lake Mills | Lake Mills* | 49 | 41 | | 1 | | | 210 | 1 | 4 | | 17 | 46 |
| 27 | IA | Lake Mills | Lime Creek* | 26 | 26 | | | | | 142 | | | 1 | 17 | 46 |
| 28 | IA | Lawler | Saude | 158 | 117 | 30 | 3 | 1 | | 448 | 2 | 3 | | 50 | 45 |
| 29 | IA | New Hampton | Jerico | 125 | 105 | 12 | 2 | 1 | | 457 | | | 4 | 50 | 42 |
| 30 | IA | New Hampton | Redeemer | 74 | | | | | | 334 | | | 3 | 49 | 28 |
| 31 | IA | Northwood | First Shell Rock* | 72 | 66 | | 1 | | | 240 | | | 1 | 50 | 33 |
| 32 | IA | Northwood | Somber* | 30 | 30 | | | | | 210 | | | 2 | 17 | 46 |
| 33 | IA | Parkersburg | Faith | 45 | 39 | 9 | | 1 | 5 | 212 | | | 1 | 51 | 32 |
| 34 | IA | Riceville | Immanuel* | 14 | 14 | | | | | 100 | | | | 39 | 10 |
| 35 | IA | Scarville | Center | 67 | 53 | 18 | | | | 272 | | | 3 | 49 | 13 |
| 36 | IA | Scarville | Scarville | 124 | 83 | 29 | 2 | | | 1,154 | 2 | | | 51 | 60 |
| 37 | IA | Thompson | Zion | 28 | 28 | 6 | | | | 155 | | | 1 | 50 | 13 |
| 38 | IA | Thornton | Richland | 50 | 46 | 20 | 1 | | | | | | | 52 | 22 |
| 39 | IA | Waterloo | Pilgrim | 82 | 59 | 19 | 1 | 1 | | 650 | 1 | 3 | | 52 | 40 |
| 40 | IA | Waukon | King of Grace | 47 | 46 | 18 | | | | 600 | | | | 52 | 27 |

| | SERVICES | | | EDUCATION | | | | | | | | FINANCES | | | | | | |
|----|------------------|--------------------|--|----------------|--------------|--------------------|------------------|-------------|-----|-------------|-------------------------|-----------------------|-------------------|------------------------|-------------------|------------------|----------|--|
| | Special Services | Average Attendance | | LES Enrollment | LES Teachers | Sun Sch Enrollment | Sun Sch Teachers | Bible Class | VBS | Summer Camp | Lutheran H.S. & College | Public H.S. & College | For Home Purposes | For All Other Purposes | Value of Property | Debt on Property | Legacies | |
| 1 | 15 | 26 | | | | 9 | 2 | 10 | | | | | 1 | 74,000 | 2,200 | 680,000 | 430,000 | |
| 2 | 17 | 47 | | 8 | 2 | 8 | 3 | 38 | 20 | | | | 2 | 217,250 | | 2,353,500 | 54,958 | |
| 3 | 16 | 32 | | | | 10 | 6 | 30 | | | | | 4 | 140,466 | 70 | 1,318,300 | 283,765 | |
| 4 | | | | | | | | | | | | | | | 1,000 | | | |
| 5 | 16 | 8 | | | | | | 17 | | | | | | | | | | |
| 6 | 10 | 8 | | | | | | 8 | | | | | | | | | | |
| 7 | 10 | 25 | | | | 5 | 2 | 15 | | | | | | | | | | |
| 8 | 6 | 20 | | | | 2 | 1 | 13 | | | | | | 58,721 | 6,064 | 800,000 | | |
| 9 | 15 | 99 | | 93 | 5 | 4 | 1 | 11 | | 60 | | 8 | 497,963 | 5,431 | 1,622,000 | 1,230,000 | | |
| 10 | 15 | 20 | | | | | | 21 | | | | 6 | 74,000 | 6,000 | | | | |
| 11 | 12 | 29 | | | | 7 | 2 | 24 | | | 1 | 7 | 61,597 | 252 | 350,000 | 25,287 | | |
| 12 | 15 | 97 | | | | 30 | 4 | 20 | 120 | | 2 | 10 | 259,912 | 5,370 | 1,639,523 | 103,401 | 6,500 | |
| 13 | 15 | 43 | | 17 | 2 | 29 | 4 | 14 | 61 | 5 | | 8 | 170,121 | 8,700 | 600,000 | | | |
| 14 | 15 | 33 | | | | | | | | | | | 65,920 | 6,077 | 420,137 | | 83,004 | |
| 15 | 20 | 60 | | | | 10 | 3 | 40 | 90 | | | 3 | 178,413 | 21,711 | 1,113,500 | | | |
| 16 | 14 | 20 | | | | | | | | | | | 93,413 | 3,500 | 350,000 | 180,000 | | |
| 17 | 7 | 13 | | | | 6 | | 9 | | | | 4 | | | | | | |
| 18 | 16 | 32 | | 1 | | 13 | 3 | 34 | | 2 | 1 | 10 | 179,486 | 10,700 | 1,700,000 | 38,302 | | |
| 19 | 14 | 11 | | | | 2 | 2 | 13 | 20 | | 2 | 1 | 44,460 | 12,460 | 1,000 | | | |
| 20 | 13 | 92 | | | | 45 | 8 | 64 | 40 | | | 29 | 135,312 | 24,740 | 800,000 | | 257,719 | |
| 21 | 14 | | | | | 11 | 3 | 7 | 12 | | | 21 | 76,127 | 780 | | | | |
| 22 | 15 | 27 | | | | 7 | 3 | 21 | 30 | | | 3 | 74,668 | 180 | 315,400 | | | |
| 23 | | | | | | | | | | | | | | | | | | |
| 24 | 5 | 19 | | | | 10 | 2 | 8 | | | | 2 | 11,823 | 458 | | | | |
| 25 | 15 | 19 | | | | 3 | 3 | 26 | 50 | 2 | 2 | 6 | 92,298 | 4,316 | 150,000 | 13,000 | 1,015 | |
| 26 | 2 | 22 | | | | 8 | 1 | | 8 | | 1 | 2 | | | | | | |
| 27 | 2 | 22 | | | | | | | | | | | | | | | | |
| 28 | 7 | 31 | | | | 18 | 5 | 12 | 30 | | | | 46,000 | 27,500 | | | 61,000 | |
| 29 | 7 | 47 | | | | 12 | 3 | 12 | 30 | | | | 46,000 | 16,000 | | | 100,000 | |
| 30 | 7 | 27 | | | | 5 | 1 | | | | | 4 | | | | | | |
| 31 | 6 | 17 | | | | 6 | 3 | | 8 | | | 3 | | | | | | |
| 32 | 2 | 22 | | | | | | | | | | | | | | | | |
| 33 | 9 | 31 | | | | 10 | 2 | 12 | 9 | | | 1 | 32,323 | 1,206 | 1,060,000 | | 155,303 | |
| 34 | | | | | | | | | | | | | | | | | | |
| 35 | 4 | 34 | | | | | | 10 | | | | | 30,083 | 6,300 | | | | |
| 36 | 15 | 57 | | 10 | 1 | 16 | 3 | 20 | 25 | 4 | 3 | 3 | 104,920 | 12,100 | | | | |
| 37 | 3 | 15 | | | | | | | | | | | 15,540 | | | | | |
| 38 | 18 | 15 | | | | 2 | 1 | 15 | | 2 | 2 | | 36,670 | 985 | 200,000 | | | |
| 39 | 11 | 30 | | 1 | | 16 | 4 | 12 | 7 | 1 | | 7 | 53,778 | 5,042 | 1,500,000 | | 91,832 | |
| 40 | 7 | 19 | | | | 2 | 1 | 12 | 3 | | | 4 | 62,511 | 5,000 | 100,000 | 8,000 | | |

* Current statistics not provided + No longer a member of the synod # Not yet a member of the synod

| | CONGREGATION | | | MEMBERS | | | MINISTRATIONS | | | | | | | SERVICES | |
|----|--------------|------------------|-----------------|----------|-------------|--------|-------------------|-----------------|--------------------|------------------|----------|-----------|---------|-----------------|--------------------|
| | State | Location | Congregation | Baptized | Communicant | Voters | Children Baptized | Adults Baptized | Children Confirmed | Adults Confirmed | Communed | Marriages | Burials | Sunday Services | Average Attendance |
| 41 | MA | Brewster | Trinity | 80 | 73 | 35 | 3 | | | 1,800 | | | 2 | 52 | 38 |
| 42 | MA | Burlington | Pinewood | 129 | 85 | 32 | 1 | 4 | 2 | 1,258 | 1 | | | 50 | 60 |
| 43 | MI | East Jordan | Faith* | 47 | 37 | 10 | | | | | | | | 54 | 14 |
| 44 | MI | Frankenmuth | St. John's | 386 | 322 | 88 | 6 | | 3 | 2,436 | | 10 | | 52 | 115 |
| 45 | MI | Hillman | Faith* | 69 | 48 | 14 | 4 | 1 | | 455 | 1 | 1 | | 52 | 32 |
| 46 | MI | Holland | Lord of Life | 64 | 51 | 28 | | | | 238 | | | | 52 | 21 |
| 47 | MI | Holton | Holton | 323 | 243 | 20 | 2 | 2 | 2 | 1,280 | 2 | 1 | | 52 | 70 |
| 48 | MI | Midland | Holy Scripture | 134 | 121 | 25 | 2 | | | 1,287 | | 6 | | 52 | 79 |
| 49 | MI | Rogers City | Trinity* | 36 | 29 | 12 | 4 | | | 370 | | | | 52 | 23 |
| 50 | MI | Saginaw | Gloria Dei | 242 | 210 | 78 | 2 | 1 | | 1,991 | | 3 | | 52 | 101 |
| 51 | MI | Suttons Bay | First* | 91 | 71 | 22 | 1 | 2 | | 456 | | 1 | | 52 | 21 |
| 52 | MN | Albert Lea | Our Savior's | 436 | 321 | 133 | 1 | 2 | 4 | 8 | 1,885 | 1 | 10 | 52 | 92 |
| 53 | MN | Apple Valley | Heritage | 248 | 183 | 74 | 3 | 7 | | 2,137 | 1 | 1 | | 87 | 157 |
| 54 | MN | Audubon | Immanuel | | | | | | | | | | | 49 | 67 |
| 55 | MN | Bagley | Our Savior's | 142 | 125 | 24 | 1 | | | 699 | | 3 | | 52 | 35 |
| 56 | MN | Belview | Our Savior's | 75 | 63 | 14 | 3 | | | 809 | | 3 | | 52 | 30 |
| 57 | MN | Belview | Rock Dell | 75 | 64 | 14 | 1 | | | 376 | | 4 | | 51 | 22 |
| 58 | MN | Clara City | Faith* | 59 | 52 | 23 | | | | 389 | | 1 | | 51 | 38 |
| 59 | MN | Cold Spring | Gloria Dei | 170 | 144 | 133 | 4 | 5 | | 1,255 | 1 | 2 | | 52 | 69 |
| 60 | MN | Cottonwood | English | 122 | 109 | 20 | 1 | 3 | | 585 | | | | 50 | 44 |
| 61 | MN | East Grand Forks | River Heights | 134 | 118 | 22 | 2 | 3 | 1 | 949 | 1 | | | 51 | 65 |
| 62 | MN | Farmington | Hope | 71 | 43 | 20 | 3 | 1 | 3 | 1040 | 1 | | | 52 | 43 |
| 63 | MN | Gaylord | Norwegian Grove | 99 | 84 | 45 | 1 | | | 292 | | 1 | | 50 | 34 |
| 64 | MN | Golden Valley | King of Grace | 711 | 539 | 203 | 16 | 2 | 6 | 21 | 6,301 | 6 | 5 | 52 | 399 |
| 65 | MN | Grygla | St. Petri* # | 58 | 33 | 9 | | | 2 | | 403 | | | 50 | 29 |
| 66 | MN | Hartland | Hartland | 213 | 158 | 71 | 1 | 2 | 1 | | 804 | | 4 | 50 | 46 |
| 67 | MN | Lengby | St. Paul | 131 | 113 | 20 | | | 3 | | 781 | | 1 | 52 | 39 |
| 68 | MN | Luverne | Bethany | 166 | 149 | 39 | 3 | | | 1,282 | | 4 | | 52 | 59 |
| 69 | MN | Manchester | Manchester | 50 | 38 | 14 | | | | 156 | | 1 | | 50 | 14 |
| 70 | MN | Mankato | Mt. Olive | 930 | 706 | 284 | 16 | | 14 | | 9,474 | 4 | 6 | 147 | 419 |
| 71 | MN | North Mankato | Peace | 420 | 298 | 130 | 13 | 3 | 6 | | 3,678 | 4 | 3 | 185 | 255 |
| 72 | MN | Oklee | Oak Park* | 147 | 105 | 25 | 4 | | | 1,401 | 2 | 1 | | 45 | 70 |
| 73 | MN | Princeton | Bethany | 208 | 159 | | | | | 1 | 2,191 | 1 | 2 | 52 | 67 |
| 74 | MN | Princeton | Our Savior's* | 204 | 156 | 70 | 4 | 1 | | 453 | | 1 | | 52 | 73 |
| 75 | MN | Rogers | Redeeming Grace | 171 | 129 | 46 | 8 | 5 | 2 | 1284 | 3 | 3 | | 150 | 116 |
| 76 | MN | St. Peter | Norseland | 231 | 188 | 93 | 1 | 8 | 1 | 864 | 1 | 2 | | 50 | 96 |
| 77 | MN | Tracy | Zion* | 171 | 148 | 19 | 1 | 1 | | 847 | 1 | 1 | | 51 | 60 |
| 78 | MN | Trail | Mt. Olive* | 17 | 11 | 5 | | | | | | | 3 | 51 | 12 |
| 79 | MN | Trail | Nazareth* | 87 | 52 | 14 | | | 2 | | 451 | 1 | 2 | 46 | 22 |
| 80 | MN | Ulen | Calvary | 58 | 43 | 18 | | | 1 | | 314 | | 3 | 51 | 29 |
| 81 | MO | Cape Girardeau | Scriptural* | 98 | 78 | 5 | | | 3 | | 233 | 1 | 1 | 52 | 27 |
| 82 | MO | Carthage | Faith | 59 | 58 | 26 | | | 1 | 1 | 1,203 | | 2 | 52 | 46 |
| 83 | MO | Jefferson City | Peace | 76 | 57 | 15 | 6 | 1 | 1 | | 734 | | 3 | 51 | 49 |

| | SERVICES | | EDUCATION | | | | | | | | | FINANCES | | | | |
|----|------------------|--------------------|----------------|--------------|--------------------|------------------|-------------|-----|-------------|-------------------------|-----------------------|-------------------|------------------------|-------------------|------------------|----------|
| | Special Services | Average Attendance | LES Enrollment | LES Teachers | Sun Sch Enrollment | Sun Sch Teachers | Bible Class | VBS | Summer Camp | Lutheran H.S. & College | Public H.S. & College | For Home Purposes | For All Other Purposes | Value of Property | Debt on Property | Legacies |
| 41 | 7 | 30 | | | 3 | 3 | 18 | | | | 2 | 90,000 | 1,000 | | | |
| 42 | 13 | 27 | | | 13 | 5 | 27 | 15 | 2 | | 6 | 126,000 | 15,000 | 1,600,000 | | 10,000 |
| 43 | 5 | 12 | | | 3 | 1 | | 13 | | 1 | 4 | 27,777 | 250 | 5,000 | | |
| 44 | 16 | 70 | | | 9 | 3 | 33 | 11 | | | 3 | 282,441 | 18,079 | 3,000,000 | | 331,071 |
| 45 | | 14 | | | 17 | 3 | | 27 | | | 8 | 42,157 | 1,120 | 255,000 | | |
| 46 | 12 | 9 | | | 2 | 1 | 5 | 7 | 7 | | 0 | 48,065 | 729 | | | |
| 47 | 16 | 31 | | | 40 | 4 | 15 | 50 | | | 12 | 124,981 | 4,034 | 1,000,000 | 144,700 | 4,000 |
| 48 | 16 | 59 | | | 12 | 6 | 45 | | | 1 | 7 | 154,601 | 21,478 | 2,750,000 | | |
| 49 | 6 | 13 | | | | | 6 | | | | | 31,969 | 2,180 | 150,000 | | |
| 50 | 16 | 76 | 3 | | 10 | 3 | 33 | 75 | | | 6 | 167,421 | 12,500 | 1,300,000 | 550,000 | 27,000 |
| 51 | 11 | 13 | | | 2 | 1 | | | | | 4 | 47,714 | 1,200 | 400,000 | | 700 |
| 52 | 13 | 38 | | | 28 | 5 | 33 | 16 | 4 | 1 | 11 | 104,800 | 9,718 | 400,000 | | |
| 53 | 15 | 79 | 7 | 1 | 46 | 10 | 45 | 57 | 1 | 9 | 13 | 457,846 | 23,101 | 1,547,100 | 1,283,000 | |
| 54 | 17 | 25 | | | 23 | 4 | 25 | 22 | 7 | | 15 | 105,444 | 6,150 | 1,131,000 | | |
| 55 | 14 | 31 | | | 8 | 3 | 5 | 10 | | | 2 | 50,400 | 2,200 | 379,773 | | |
| 56 | 7 | 28 | | | 7 | 2 | 7 | 3 | | | | | | | | |
| 57 | 6 | 29 | | | 7 | 2 | 7 | 3 | | | | | | | | |
| 58 | 14 | 47 | | | 9 | 3 | 20 | 40 | 6 | | 6 | 66,655 | 4,812 | 230,000 | | |
| 59 | 15 | 32 | | | 11 | 4 | 20 | | | | 18 | 115,260 | 8,655 | | 699,350 | |
| 60 | 14 | 42 | | | 8 | 4 | 20 | | 1 | 4 | 3 | 96,365 | 8,210 | 1,000,000 | | |
| 61 | 16 | 32 | | | 11 | 4 | 20 | 8 | | | 15 | 93,667 | 3,864 | 1,300,000 | | |
| 62 | 2 | 30 | | | 10 | 6 | 20 | | | | | 28,789 | | | | |
| 63 | 9 | 30 | 2 | | 4 | 2 | 21 | 1 | | 1 | | 31,785 | 10,753 | 1,047,000 | | |
| 64 | 16 | 231 | 181 | 10 | 66 | 7 | 125 | 101 | | 27 | 26 | 680,093 | 75,565 | 5,225,000 | 112,000 | |
| 65 | 9 | 20 | 10 | 2 | 10 | 3 | 14 | | 3 | | 4 | 12,560 | 259 | 60,000 | | |
| 66 | 12 | 51 | | | 24 | 3 | 5 | 29 | 3 | 1 | 14 | 61,751 | 888 | 400,000 | | 130,830 |
| 67 | 14 | 31 | | | 13 | 4 | 5 | 14 | 5 | | 7 | 34,219 | 3,675 | 194,000 | | |
| 68 | 14 | 37 | | | 11 | 4 | 14 | 18 | | 2 | 1 | 100,468 | 8,820 | 375,000 | | 16,940 |
| 69 | 11 | 16 | | | 4 | 3 | 3 | 4 | 2 | | 3 | 22,241 | 60 | 125,000 | | 14,237 |
| 70 | 20 | 207 | 146 | 8 | 134 | 13 | 85 | 150 | 45 | 65 | 42 | 1,081,535 | 44,603 | 3,963,629 | 1,219,733 | |
| 71 | 18 | 146 | | | 60 | 5 | 70 | 100 | 8 | 15 | 10 | 359,644 | 35,305 | 1,264,328 | 680,114 | |
| 72 | 7 | 59 | 5 | 2 | 15 | 4 | 25 | 34 | 3 | 2 | 14 | 40,190 | 2,200 | 240,000 | 45,500 | |
| 73 | 11 | 61 | 7 | 1 | 18 | 3 | 26 | 20 | 7 | | 8 | 87,569 | 10,887 | | | |
| 74 | 15 | 43 | 27 | 3 | 19 | 4 | 10 | 20 | 2 | 3 | 5 | 65,321 | 11,644 | 400,000 | | |
| 75 | 13 | 57 | | | 43 | 10 | 39 | 44 | | 4 | 10 | 147,199 | 14,845 | 975,000 | 1,326,192 | |
| 76 | 10 | 67 | 6 | | 16 | 6 | 15 | 20 | 1 | 3 | 14 | 86,682 | 31,439 | 3,308,000 | | |
| 77 | 12 | 55 | | | 27 | 6 | | 25 | 4 | | 4 | 66,323 | 6,997 | 375,400 | | |
| 78 | 12 | 17 | | | 4 | 1 | | 4 | | | | | | | | |
| 79 | 6 | 41 | | | | | | | | | 9 | 18,372 | 730 | 100,000 | | 5,000 |
| 80 | 10 | 15 | | | 9 | 3 | 8 | 22 | | | 2 | 45,973 | 2,024 | | | |
| 81 | 18 | 25 | | | 4 | 3 | 3 | 7 | | | 1 | 39,027 | 572 | 350,000 | 3,463 | 8,750 |
| 82 | 13 | 38 | | | | 2 | 33 | 17 | | 5 | 4 | 82,676 | 9,639 | 1,125,000 | | 433,000 |
| 83 | 16 | 29 | | | 11 | 3 | 9 | 17 | | | 10 | 58,000 | 4,500 | | | 10,000 |

* Current statistics not provided # Not yet a member of the synod

| | CONGREGATION | | | MEMBERS | | | MINISTRATIONS | | | | | | SERVICES | | |
|-----|--------------|---------------|---------------------------------|----------|-------------|--------|-------------------|-----------------|--------------------|------------------|----------|-----------|----------|-----------------|--------------------|
| | State | Location | Congregation | Baptized | Communicant | Voters | Children Baptized | Adults Baptized | Children Confirmed | Adults Confirmed | Communed | Marriages | Burials | Sunday Services | Average Attendance |
| 84 | MO | Osage Beach | Beautiful Savior of the Lake* # | 21 | 13 | 5 | 1 | | 1 | 112 | | | | 52 | 10 |
| 85 | MO | Piedmont | Grace* | 16 | 11 | 2 | | 1 | | 12 | | | | 53 | 7 |
| 86 | OH | Bowling Green | Abiding Word | 170 | 132 | 53 | 1 | | | 1,093 | | 1 | | 61 | 67 |
| 87 | OH | Deshler | Peace # | 344 | 263 | 51 | 1 | | | 890 | | 3 | | 51 | 90 |
| 88 | OH | Weston | Grace | 89 | 62 | 11 | 1 | | | 512 | | 2 | | 51 | 26 |
| 89 | OR | Grants Pass | Our Savior* | 66 | 58 | 18 | | 2 | | 1,215 | | 2 | | 52 | 36 |
| 90 | OR | Gresham | Saved by Grace* | 133 | 98 | 19 | 3 | 2 | | 1,308 | | 2 | | 52 | 47 |
| 91 | OR | Hood River | Concordia | 28 | 22 | 8 | | 1 | 2 | 261 | | | | 52 | 18 |
| 92 | OR | Klamath Falls | Christ | 64 | 49 | 21 | 2 | 1 | | 992 | | | | 85 | 27 |
| 93 | OR | Medford | Faith | 59 | 45 | 17 | | 1 | 2 | 701 | | | | 52 | 39 |
| 94 | OR | Myrtle Creek | St. Matthew* | 48 | 44 | 12 | 2 | 2 | | | 1 | | | 52 | 25 |
| 95 | OR | North Bend | Resurrection | 21 | 19 | 2 | 1 | 1 | | | | | 3 | 53 | 13 |
| 96 | OR | Redmond | Grace | 28 | 22 | 6 | 2 | | | 1,100 | | | | 51 | 18 |
| 97 | OR | St. Helens | Ascension | 30 | 20 | 6 | 2 | | | 445 | | | | 50 | 17 |
| 98 | OR | Sutherlin | Christ* | 60 | 51 | 15 | 2 | | | | | 1 | | 52 | 30 |
| 99 | OR | The Dalles | Bethany | 103 | 67 | 27 | | | 2 | 500 | | 2 | | 50 | 37 |
| 100 | PA | Irwin | Zion | 24 | 16 | 4 | 1 | 1 | 1 | 225 | | | | 50 | 34 |
| 101 | TX | Leander | Hope* | 48 | 25 | 11 | 1 | 7 | | 300 | | | | 52 | 33 |
| 102 | TX | San Antonio | Faith | 61 | 46 | 12 | 1 | | | 743 | | 1 | | 52 | 44 |
| 103 | TX | Hudson Oaks | Divine Mercy* # | | | | | | | | | | | | |
| 104 | UT | West Jordan | Hope | 96 | 81 | 17 | 4 | 1 | 1 | 1 | 1,708 | 1 | 3 | 52 | 49 |
| 105 | WA | Lakewood | Lakewood | 104 | 73 | 12 | 3 | 1 | | 2 | 561 | | 2 | 52 | 25 |
| 106 | WA | Mt. Vernon | St. Luke | 88 | 58 | 15 | 1 | | | 861 | | 2 | | 51 | 44 |
| 107 | WA | Port Orchard | Bethany | 534 | 391 | 54 | 5 | 10 | 4 | 3,288 | 1 | 4 | | 154 | 225 |
| 108 | WA | Tacoma | Parkland | 480 | 385 | 55 | 12 | 1 | 6 | 4 | 3,544 | 2 | 1 | 146 | 189 |
| 109 | WA | Yelm | Our Redeemer | 7 | 57 | 13 | 6 | 1 | | 1 | 23 | | | 52 | 25 |
| 110 | WI | Amherst Jct. | Our Savior's* | 24 | 21 | 6 | | | | 117 | | 1 | | 51 | 9 |
| 111 | WI | Bloomer | Good Shepherd | 106 | 94 | 31 | 1 | 3 | | | | 1 | | 52 | 60 |
| 112 | WI | Cottage Grove | Abiding Shepherd | 476 | 368 | | 10 | 1 | 2 | 2 | 4,219 | 6 | 4 | 151 | 231 |
| 113 | WI | Cottage Grove | Western Koshkonong* | 95 | 81 | 25 | 3 | | 2 | 472 | | 4 | | 51 | 54 |
| 114 | WI | Eau Claire | Ascension | 140 | 124 | 51 | 2 | 1 | | 857 | | 4 | | 51 | 42 |
| 115 | WI | Eau Claire | Concordia | 383 | 331 | 100 | 4 | 2 | | 3,335 | 2 | 5 | | 108 | 130 |
| 116 | WI | Eau Claire | Pinehurst | 89 | 81 | 13 | 1 | 2 | | 496 | | 4 | | 52 | 27 |
| 117 | WI | Elderon | Our Savior's* | 62 | 56 | 23 | | 2 | | 482 | | | | 51 | 29 |
| 118 | WI | Green Bay | Christ the King | 148 | 120 | 33 | 2 | 1 | | 1,597 | | 2 | | 90 | 74 |
| 119 | WI | Iola | Redeemer* | 43 | 38 | 13 | | | | 646 | | | | 53 | 29 |
| 120 | WI | Madison | Grace* | 67 | 60 | 11 | | | | 526 | | 3 | | 51 | 30 |
| 121 | WI | Madison | Holy Cross | 996 | 859 | 321 | 13 | 8 | 3 | 6,152 | 2 | 17 | | 152 | 342 |
| 122 | WI | Madison | Our Saviour's* | 288 | 208 | 56 | 6 | 4 | 2 | 1,617 | 2 | 4 | | 52 | 74 |
| 123 | WI | Marinette | First Trinity | 268 | 244 | 117 | 3 | 2 | 2 | | 2 | 4 | | 104 | 87 |

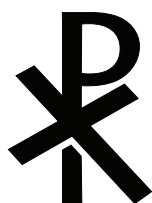
| | SERVICES | | | EDUCATION | | | | | | | | | FINANCES | | | | |
|-----|------------------|--------------------|----|----------------|--------------|--------------------|------------------|-------------|-----|-------------|-------------------------|-----------------------|-------------------|------------------------|-------------------|------------------|----------|
| | Special Services | Average Attendance | | LES Enrollment | LES Teachers | Sun Sch Enrollment | Sun Sch Teachers | Bible Class | VBS | Summer Camp | Lutheran H.S. & College | Public H.S. & College | For Home Purposes | For All Other Purposes | Value of Property | Debt on Property | Legacies |
| 84 | 1 | 14 | | | | | | 10 | | 24 | 1 | 2 | 9,600 | | 3,000 | | |
| 85 | | | | | | 1 | 1 | | | | | 1 | 11,100 | 2,440 | 252,000 | | |
| 86 | 16 | 36 | | | | 14 | 4 | 25 | 19 | | | 4 | 134,500 | 6,022 | 630,000 | 48,509 | |
| 87 | 12 | 57 | | | | 15 | 6 | 22 | 10 | | | | 117,915 | 21,214 | | | |
| 88 | 12 | 19 | | | | 4 | 1 | 8 | 10 | | | 3 | 59,554 | 4,642 | 900,000 | | |
| 89 | 14 | 24 | | | | 1 | 1 | 37 | | | 1 | 4 | 67,582 | 1,954 | 235,000 | | |
| 90 | 15 | 31 | 2 | | | 8 | 2 | 15 | 12 | 2 | | 1 | 89,124 | 1,160 | 1,000,000 | 170,000 | |
| 91 | 7 | 6 | | | | | | | | | | 3 | 31,518 | | 375,000 | | |
| 92 | 10 | 24 | | | | 6 | 1 | 10 | | | | 2 | 74,668 | 3,826 | 750,000 | | |
| 93 | | | | | | 6 | 3 | 10 | 25 | | | | 59,128 | 3,548 | | | |
| 94 | 11 | 15 | | | | | | | | | | | | | | | |
| 95 | 15 | 9 | | | | | | 7 | | | | 3 | 13,816 | | | | |
| 96 | 12 | 11 | | | | 5 | 1 | 6 | | | | | 18,660 | 300 | | | |
| 97 | 4 | 14 | | | | 12 | 2 | 6 | 17 | | | | 52,825 | 1,268 | | | |
| 98 | 11 | 15 | | | | | | | | | | | | | | | |
| 99 | 10 | 21 | 4 | 1 | 8 | 3 | 10 | 36 | | | 1 | 5 | 88,154 | 17,719 | 100,000 | | |
| 100 | 7 | 40 | | | | | | | | | | | 64,500 | 5,000 | 360,000 | | |
| 101 | 3 | 38 | | | | 10 | 2 | 11 | 17 | | | | 44,390 | 6,499 | 605,000 | | |
| 102 | 15 | 27 | | | | 10 | 4 | 32 | | | | 4 | 130,764 | 5,997 | 1,000,000 | 735,333 | |
| 103 | | | | | | | | | | | | | | | | | |
| 104 | 14 | 25 | | | | 10 | 2 | 20 | | | 1 | 2 | 95,526 | 500 | 1,172,500 | 155,000 | |
| 105 | 10 | 22 | 26 | 2 | | | | 4 | 30 | 1 | | 4 | 215,667 | 928 | 1,632,600 | 240,809 | 375 |
| 106 | 11 | 35 | | | | 15 | 4 | 6 | 16 | | | 3 | | | | | |
| 107 | 20 | 128 | 64 | 5 | 31 | 6 | 43 | 108 | 115 | 13 | 27 | | 317,212 | 474,224 | 1,900,000 | 8,734 | |
| 108 | 27 | 61 | 87 | 7 | 10 | 3 | 28 | | | | 14 | 31 | 743,999 | 13,127 | 5,148,189 | 804,921 | |
| 109 | 11 | 15 | | | | 6 | 1 | 8 | | 1 | 1 | 1 | 41,922 | 261 | 1,750,000 | | |
| 110 | 5 | 7 | | | | | | 5 | | | | 2 | 23,314 | 210 | 350,000 | | |
| 111 | 11 | 39 | | | | 14 | 6 | 22 | 23 | 5 | 1 | 6 | 65,400 | 15,500 | 250,000 | 2,500 | 20,000 |
| 112 | 12 | 78 | 8 | | | 45 | 4 | 95 | | 6 | 1 | 24 | 350,715 | 34,382 | 1,379,000 | 721,000 | |
| 113 | 12 | 33 | | | | 10 | 4 | 15 | | | | 10 | 77,415 | 3,373 | 1,620,000 | | 15,084 |
| 114 | 12 | 33 | | | | 6 | 3 | 8 | | | | 3 | 69,582 | 9,234 | 700,000 | | |
| 115 | 23 | 85 | 7 | | | 47 | 11 | 60 | 30 | | 1 | 30 | 224,505 | 12,674 | 1,000,000 | 81,340 | |
| 116 | 14 | 15 | | | | 6 | 2 | | | | | | 43,435 | 4,584 | 800,000 | | |
| 117 | 8 | 24 | | | | 6 | 2 | | 10 | | | | 23,410 | 3,091 | | | |
| 118 | 16 | 47 | 2 | | | 15 | 4 | 25 | 21 | | 2 | 5 | 143,346 | 13,784 | 1,900,000 | | |
| 119 | 14 | 19 | | | | | | 11 | | | | 5 | 30,916 | 350 | 100,000 | | 92,975 |
| 120 | 32 | 17 | | | | 5 | 2 | 12 | 15 | 1 | 1 | 1 | 79,281 | 3,960 | 500,000 | | 6,220 |
| 121 | 15 | 185 | 64 | 8 | 70 | 12 | 90 | 73 | 24 | 19 | 40 | | 862,306 | 76,500 | 5,000,000 | | 173,988 |
| 122 | 21 | 38 | | | | 12 | 2 | 14 | 12 | | 2 | 28 | 90,015 | | 1,245,000 | 198,000 | 45,000 |
| 123 | 11 | 57 | | | | 18 | 4 | 25 | | | | 7 | 96,600 | 8,610 | | | |

* Current statistics not provided # Not yet a member of the synod

| | CONGREGATION | | | MEMBERS | | | MINISTRATIONS | | | | | | | SERVICES | |
|-----|----------------------------|-----------------|-----------------|----------|-------------|--------|-------------------|-----------------|--------------------|------------------|----------|-----------|---------|-----------------|--------------------|
| | State | Location | Congregation | Baptized | Communicant | Voters | Children Baptized | Adults Baptized | Children Confirmed | Adults Confirmed | Communed | Marriages | Burials | Sunday Services | Average Attendance |
| 124 | WI | Menomonie | St. Katherine's | 115 | 101 | 23 | 1 | | 2 | | 2 | 2 | | 52 | 40 |
| 125 | WI | Okauchee | Holy Trinity | 465 | 376 | 120 | 5 | | 2 | 5420 | 1 | 3 | | 126 | 241 |
| 126 | WI | Omro | Messiah* | 41 | 36 | 11 | | 2 | | 490 | | | | 52 | 23 |
| 127 | WI | Oregon | Faith | 128 | 106 | 44 | 1 | | | | | | 1 | 52 | 50 |
| 128 | WI | Portage | St. Paul's* | 48 | 40 | 10 | | | | | | | | 53 | 15 |
| 129 | WI | Shawano | St. Martin | 206 | 179 | 75 | 2 | 3 | | 1,610 | 1 | 2 | | 52 | 86 |
| 130 | WI | West Bend | Trinity | 438 | 357 | 137 | 5 | 5 | 1 | 2,300 | 4 | 5 | | 142 | 221 |
| 131 | WI | Wisconsin Dells | Newport* | 53 | 44 | 15 | 2 | | | | | | | | |
| | TOTALS (December 31, 2014) | | | 17,799 | 14,122 | 4,290 | 281 | 17 | 173 | 125 | 129,656 | 82 | 256 | 7,713 | 7,957 |

| | SERVICES | | | EDUCATION | | | | | | | | | | FINANCES | | | | |
|-----|------------------|--------------------|--|----------------|--------------|--------------------|------------------|-------------|-------|-------------|-------------------------|-----------------------|--|-------------------|------------------------|-------------------|------------------|-----------|
| | Special Services | Average Attendance | | LES Enrollment | LES Teachers | Sun Sch Enrollment | Sun Sch Teachers | Bible Class | VBS | Summer Camp | Lutheran H.S. & College | Public H.S. & College | | For Home Purposes | For All Other Purposes | Value of Property | Debt on Property | Legacies |
| 124 | 7 | 20 | | | | | | | | | | | | 27,540 | | 250,000 | | |
| 125 | 15 | 147 | | 54 | 5 | 28 | 5 | 90 | 45 | | 15 | 25 | | 530,000 | 54,000 | 1,650,000 | 485,000 | |
| 126 | 13 | 17 | | | | 4 | 2 | 15 | | | | | | 56,279 | 5,441 | 250,000 | 47,755 | |
| 127 | | | | | | | | | | | | | | | | | | |
| 128 | 8 | 10 | | | | | | | | | | | | | | | | |
| 129 | 11 | 45 | | | | 9 | 3 | 12 | 11 | 3 | 1 | 16 | | 103,104 | 14,000 | 500,000 | | |
| 130 | 22 | 140 | | 58 | 5 | 25 | 5 | 55 | 31 | 1 | 30 | 24 | | 511,596 | 32,511 | 2,000,000 | 280,936 | 5,000 |
| 131 | | | | | | | | | | | | | | | | | | |
| | 1,477 | 4,956 | | 900 | 70 | 1,569 | 360 | 2,334 | 2,138 | 370 | 263 | 798 | | 14,208,638 | 1,476,661 | 90,355,879 | 12,410,602 | 2,106,544 |

* Current statistics not provided # Not yet a member of the synod



DIRECTORIES

CHURCH BODIES IN FELLOWSHIP WITH THE EVANGELICAL LUTHERAN SYNOD

CONFESSIONAL EVANGELICAL LUTHERAN CONFERENCE

www.celc.info

Officers

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

Member Churches

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

Evangelical Lutheran Synod of Peru

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)

St. John's Evangelical Lutheran Congregation (Finland; associate)

Soglasie (Concord) Evangelical Lutheran Church (Russia)

Ukrainian Lutheran Church

Wisconsin Evangelical Lutheran Synod (USA)

EVANGELICAL LUTHERAN SYNOD

6 Browns Court
Mankato, Minnesota 56001
www.els.org

OFFICERS

President The Rev. John A. Moldstad
Vice President The Rev. Glenn R. Obenberger
Secretary..... The Rev. Craig Ferkenstad

BOARD OF TRUSTEES

| <u>2016</u> | <u>2017</u> | <u>2018</u> |
|-----------------------|------------------|---------------------|
| Rev. Craig Ferkenstad | Mr. Robert Brown | Mr. Dennis Behr |
| Mr. Donald Heiliger | Mr. David Ewert | Rev. John Moldstad |
| Rev. Jonathan Madson | | Rev. Paul Schneider |
| Mr. Leroy Meyer | | |

Advisory Members: The Rev. Glenn Obenberger, vice-president
 Mr. Keith Wiederhoeft, treasurer

BETHANY LUTHERAN COLLEGE, INCORPORATED

General Officers

| <u>President</u> | <u>Vice-President</u> | <u>Secretary</u> |
|--------------------|-----------------------|-----------------------|
| Rev. John Moldstad | Rev. Glenn Obenberger | Rev. Craig Ferkenstad |

Board of Regents

Type A members

| <u>2016</u> | <u>2017</u> | <u>2018</u> |
|-------------------------|--------------------|---------------------|
| Rev. Mark Bartels | Dr. Willis Anthony | Mr. Paul Chamberlin |
| Mr. Bruce Gratz | Mr. Lyle Fahning | Rev. Erwin Ekhoff |
| Rev. Herbert Huhnerkoch | Mr. James Minor | Rev. David Thompson |

*Type B members**

| <u>2016</u> | <u>2017</u> | <u>2018</u> |
|----------------------|-----------------------------------|-----------------------|
| Mr. Tim Thiele* | Mr. Harold Theiste* | Rev. Nicholas Proksch |
| 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. Nicholas Proksch Alt. The Rev. John Merseth, Sr. |
| Circuit 9..... | The Rev. Erwin Ekhooff 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

| <u>2016</u> | <u>2017</u> | <u>2018</u> |
|---------------------------------------|--|--|
| Rev. Erling Teigen Rev. Paul Zager | Mr. Greg Costello Rev. Thomas Rank | Mr. Allen Quist Rev. David Jay Webber |
| By virtue of office: | President of Bethany Lutheran Theological Seminary | |

Board for Home Outreach

Type A members

| <u>2016</u> | <u>2017</u> | <u>2018</u> |
|--|--|--|
| Rev. Rodney Flohr Mr. Mark Perlwitz | Rev. Greg Schmidt Mr. David Sparley | Mr. Keith Duin Rev. Aaron Hamilton Dr. Michael Smith |

*Type B members**

| <u>2016</u> | <u>2017</u> | <u>2018</u> |
|-------------------|---|-------------|
| vacant | Rev. Timothy Hartwig* | -- |
| Advisory Members: | Evangelism--Missions Counselor Treasurer of the Evangelical Lutheran Synod | |

Board for World Outreach

2016
Mr. Dan Browning
Rev. Wayne Halvorson
Rev. John Petersen

2017
Mr. Silas Born
Rev. Timothy Buelow
Rev. Thomas Heyn

2018
Mr. Matthew Behmer
Mr. Thomas Conzelmann
Rev. Bradley Kerkow

Board for Youth Outreach

2016
Rev. Kyle Madson
Dr. Joshua Mears

2017
Mr. Benjamin Faugstad
Rev. Anthony Pittenger

2018
Mr. Peter Bloedel
Rev. Matthew Brooks
Rev. Bernt Tweit

Board for Christian Service

2016
Mr. Michael O'Neill
Rev. S. Piet Van Kampen

2017
Mr. Dennis Behr
Rev. Erich Hoeft

2018
Mr. Brad Wosmek

Committee on Worship

2016
Rev. Dennis Marzolf
Mr. James Olson

2017
Mr. James Baxter
Rev. James Braun

2018
Rev. Peter Faugstad

Committee for Communication

Elected Positions

2016
Mr. David Gruen
Mr. Andrew Overn

Appointed by the synod president

2016
Rev. Daniel Hartwig
Mr. Lance Schwartz

Equalization Committee

2016
Mr. Shaun Grabow

2017
Rev. Roger Holtz

2018
Mr. William Anderson

Board for Education

2016
Rev. Michael Dale
Mr. Oakleigh Natvig

2017
Rev. Christopher Dale
Rev. Jerome Gernander
Mr. Nathan Rovey

2018
Mr. Ken Meyer
Rev. Trent Saari
Mr. Timothy Schubkegel

Advisory members:

Coordinator of Education of Bethany Lutheran College
Treasurer of the Evangelical Lutheran Synod

Planning and Coordinating Committee

The officers of the synod

The chairman (or his representative) of the following boards:

| | |
|--------------------------|-----------------------------|
| Board of Regents | Board for Youth Outreach |
| Doctrine Committee | Board for Christian Service |
| Board for Home Outreach | Board for Education |
| Board for World Outreach | |

Three (3) laymen:

| | | |
|-------------------|----------------|-------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> |
| Mr. Kermit Traska | Mr. Tom Reason | Mr. Ronald Younge |

Board of Appeals*

| | | |
|-----------------------|-----------------------|-----------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> |
| Dr. Willis Anthony | Rev. Matthew Brooks | Rev. James Braun |
| Mr. Keith Duin | Rev. Edward Bryant | Rev. Jerome Gernander |
| Rev. Thomas Fox* | Mr. Jonathan Faugstad | Rev. Daniel Hartwig |
| Rev. Timothy Hartwig | Rev. David Russow | Dr. Ryan MacPherson* |
| Dr. Joshua Mears | Rev. Steven Sparley | Dr. Timothy Schmeling |
| Rev. Samuel Schmeling | Mr. Tim Thiele | Mr. Kermit Traska |

Synod Review Committee

Elected Positions

| | | |
|------------------|--------------------|-------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> |
| Mr. Robert Brown | Rev. Ted Gullixson | -- |

Appointed by the synod president

| | | |
|-------------------|--------------------|-------------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> |
| Mr. Norman Werner | Rev. Erling Teigen | Rev. S. Piet Van Kampen |

Missions Advancement Project

Elected by the Board of Trustees

| | | |
|-------------------|-----------------|------------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> |
| Mr. Marlin Goebel | Mr. David Ewert | Rev. Richard Wiechmann |
| Dr. Michael Smith | | Mr. Ronald Younge |

By virtue of office: President of the Evangelical Lutheran Synod

Committee on Nominations for the 2016 Convention

| | |
|---------------------|-------------------|
| Rev. Erwin Ekhoﬀ | Mr. Dennis Behr |
| Rev. Peter Faugstad | Mr. Greg Costello |
| Rev. David Russow | Mr. Todd Knutson |
| Rev. David Thompson | Mr. Allen Quist |

Committee for Archives and History

Elected by the Board of Trustees

| | | |
|---------------------|---------------------------|-------------------------|
| <u>2016</u> | <u>2017</u> | <u>2018</u> |
| Rev. Norman Madson | Rev. Michael Muehlenhardt | Rev. Theodore Gullixson |
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