

2016



Tell of all his wondrous works! Psalm 105:2

Proclaim the Wonders God Has Done

**Give Thanks
to His Name!**

✠ Evangelical Lutheran Synod

**Report of the
99th Annual Convention
of the
Evangelical Lutheran Synod**

Mankato, Minnesota
June 19–22, 2016



REPORT OF THE
99TH REGULAR CONVENTION
OF THE
EVANGELICAL LUTHERAN SYNOD

and the
60TH ANNUAL MEETING
OF
BETHANY LUTHERAN COLLEGE, INC.

and the
1ST ANNUAL MEETING
OF
LUTHERAN SCHOOLS OF AMERICA, INC.

Convention Theme:
Proclaim the Wonders God Has Done:
Give Thanks to His Name!

Essayist:
The Rev. Timothy Hartwig

Compiled by
The Rev. Craig A. Ferkenstad, Secretary

Held at
BETHANY LUTHERAN COLLEGE

Mankato, Minnesota
June 19–22, 2016

Artwork by Paul Fries

TABLE OF CONTENTS

The Convention Day by Day	
Day by Day	6
Roll Call of Permanent Members	12
2016 Representatives Eligible to Vote.	14
Convention Committees	18
President's Message and Report	
President's Message.	22
President's Report.	26
Convention Essay	
Proclaim the Wonders God Has Done: Give Thanks to His Name!	36
Reports and Action	
Doctrine Committee	72
Bethany Lutheran College	80
Bethany Lutheran Theological Seminary	84
Board for Home Outreach	92
Board for World Outreach	98
Board for Education.	107
Board for Youth Outreach	113
Board for Christian Service.	114
Committee on Worship	117
Equalization Committee	120
Anniversary Offering Committee.	121
Planning and Coordinating Committee.	122
Board of Trustees	128
Centennial Committee.	135
Synod Review Committee	137
Memorial	153
Financial Statements	
Consolidated Financial Statements and Supplementary Information	157
Treasurer's Financial Statements & Supplemental Information	187
Statistics	
Statistical Report for the Year 2015	212
Directories	
Church Bodies in Fellowship with the Evangelical Lutheran Synod	220
Evangelical Lutheran Synod	222
Addresses of Board and Committee Members	227
World Outreach	231
Other Addresses	234
Area High Schools	234
Bethany Lutheran College	235
Bethany Lutheran Theological Seminary	239

Lutheran Elementary Schools and Preschools 240

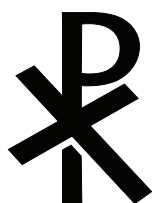
Directory of Lutheran Elementary School and Preschool Teachers 243

Congregations 251

Clergy Roster 264

Periodicals 276

Evangelical Lutheran Synod Foundation 276



THE CONVENTION DAY BY DAY

THE CONVENTION DAY BY DAY

SYNOD SUNDAY, JUNE 19, 2016

The 99th Regular Convention of the Evangelical Lutheran Synod, the 60th Annual Meeting of the Bethany Lutheran College Corporation, and the 1st Annual Meeting of the Lutheran Schools of America began with a festival Synod Sunday Service in Trinity Chapel beginning at 3:00 p.m. Pastor Shawn Stafford (Hartland, Minnesota) preached the sermon based on Psalm 105:1-7 from which the theme of the convention was selected. Psalm 105 records the “wonders” God performed for His Old Testament people Israel. As God’s New Testament people, the church, we too are reminded in God’s word of God’s “wonders” toward us which are centered in the cross and empty tomb. As recipients of God’s blessings, we “tell of the wonders of God:” His faithful promises, His mighty deliverance, and His gracious providence. The Rev. Christopher Dale (Port St. Lucie, Florida) served as the liturgist.



MONDAY, JUNE 21, 2016

The first working day of the 99th Regular Convention of the Evangelical Lutheran Synod, the 60th Annual Meeting of the Bethany Lutheran College Corporation, and the 1st Annual Meeting of the Lutheran Schools of America was opened with a devotion conducted at 9:00 a.m. in Trinity Chapel. The chaplain, the Rev. Michael Muehlenhardt (Cottonwood, Minnesota) preached the opening sermon based on Hebrews 10:15–25 under the theme “Remembering God’s covenant, we proclaim His grace.” With this text we were reminded that even though we live in a troubled world surrounded by many people who want to go their own way, we are saved by God’s grace alone. Motivated by God’s grace, we live under the influence of our Savior to want and work toward the salvation of others, who are near and far away, as we share of the gospel as we are able. The service followed the Order of Matins, including the “Te Deum Laudamus,” Psalm 92 which was chanted responsively, and the hymn, “How Lovely Shines the Morning Star.”

After those in attendance assembled in the convention auditorium, Secretary Ferkenstad announced that the roll had been gathered at the credentials desk. Seventy-seven permanent

voting members and twenty-three permanent advisory members responded to the initial gathering of the roll. There also were 106 men who had been certified by their congregations as representatives to this convention. By the conclusion of the convention, 121 permanent members and 118 delegates registered their attendance.

At 10:06 a.m. President Moldstad declared the 99th Regular Convention of the Evangelical Lutheran Synod, the 60th Annual Meeting of the Bethany Lutheran College Corporation and the 1st Annual Meeting of the Lutheran Schools of America 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. In a world where violent winds and huge waves batter, it is in God’s word where we are directed to a hope that is eternally solid. This kind of hope is deeper than simply a sign of optimism amid the storms of life. As much as we urge, during this election year, the exercise of good citizenship in voting our Christian conscience, this hope is not to be found in the political arena of a county we dearly love. It is not to be found in a set of moral ethics, constitutionally established, around which we strive to rally common agreement. Nor is it in the philosophical writings of scholars. Eternal hope is only set forth in holy Scripture. We have gathered at this 99th convention of our Evangelical Lutheran Synod to be refreshed in the living hope we enjoy in our Savior. We have ample reason for cheerful confidence in God and His promises!

During this first convention session, a welcome was extended to the observer from the Church of the Lutheran Confession (CLC). Greetings were ready from the Confessional Evangelical Lutheran Conference (CELC) and Wisconsin Lutheran Seminary. Presentations also were on behalf of the Board of World Outreach and the Centennial Committee. During the World Outreach presentation, Missionary T.Erickson, who has served as the longest tenured missionary in the history of the ELS, addressed the convention.

After a noon recess, the afternoon session began at 1:00 p.m. with a reading from Psalm 66, prayer, and the singing of the hymn “Ye Lands, to the Lord, Make a Jubilant Noise.”

Before the floor committees were convened, Dr. Gene Pfeifer, Bethany Lutheran College president, was introduced to the assembly; a greeting was read from the Lutheran Mission of Salvation—India; and a presentation was made on behalf of the Board for Home Outreach.

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

TUESDAY, JUNE 21, 2015

The Tuesday morning devotion was conducted by Rev. Jeffery Merseth (Oklee, Minnesota). The sermon was based upon Romans 1:14–17 with the theme “Empowered by the gospel, we proclaim salvation.” We too, like the Apostle Paul, have been changed from enemies of God and His Church by the rightful preaching and application of God’s word. Our conversions may not have been as dramatic or stunning as Paul’s but it is none the less dramatic that God through His Son Jesus Christ has turned His enemies into His children and friends by applying to us the righteousness which His Son performed for us. This is our story of salvation which we have the privilege to share: that because of Jesus our sins are completely and fully forgiven, which is truly good news indeed. The service followed the Order of Prime including Psalm 8, and the hymn, “Awake, My Heart With Gladness.”

Following the normal preliminaries, the Synodical Membership Committee reported. Two congregations, two pastors, and two teachers were received into membership and invited to the stage and welcomed by the president.

The convention continued with the election of the secretary of the synod. Written nominations were gathered and it was announced that the Rev. C.Ferkenstad was elected to a sixth four-year term as secretary of the Evangelical Lutheran Synod.

After the Rev. Steven Lange, from the Wisconsin Evangelical Lutheran Synod, brought greetings to the convention from our sister church body, the remainder of the morning session was filled with the report of the Doctrine Committee

After a noon recess, the afternoon session began at 1:00 p.m. with a reading from Psalm 105, prayer, and the singing of the hymn “God’s Word is Our Great Heritage”

After the normal preliminaries, President Moldstad introduced the essayist, the Rev. Timothy Hartwig (North Mankato, Minnesota). The essayist began reading the essay, *Proclaim the Wonders God Has Done! Give Thanks to His Name!* Discussion followed.

The remainder of the afternoon session consisted of a report from the Anniversary Committee which concluded with the delegates and pastors making cash gifts and pledges for the two-year anniversary offering. \$7,847 was in cash-gifts and \$54,890 in promise-gifts; When advanced-gifts are included, there is \$206,100 of cash-in-hand.

Following the afternoon recess presentations were made by the Hahn Financial Group and Great Plains Lutheran High School prior to reports from the Doctrine and Home Outreach Committees. During the report of the Doctrine Committee, by unanimous voice vote, the convention adopted the “Joint Statement Regarding Termination of Fellowship” which was presented to the Evangelical Lutheran Synod (ELS), Wisconsin Evangelical Lutheran Synod (WELS) and Church of the Lutheran Confession (CLC). The statement begins by stating:

Since the establishment of the CLC in 1960, there has been much discussion about the history behind the formation of the CLC and the precise nature of the differences that have separated the CLC from the ELS and WELS. God desires that we agree on the doctrinal principles of God’s Word and commit ourselves to implementing those principles in our church life....

Early in 2014 a series of informal meetings of some CLC, ELS, and WELS pastors from the Mankato, Minnesota area were held. These informal meetings led to formal meetings in 2015. To proceed with the formal discussions with the CLC, this document was brought to the convention for approval as a correct presentation regarding the biblical doctrine on the termination of fellowship. The joint-statement was shared with the doctrine committees of the three synods and accepted by all the committees prior to this convention.

On Wednesday afternoon, written comments were read from the CLC observer in attendance which said in part:

... I have been most impressed by the emphasis in your devotions and convention essay on the proclamation of God’s law and gospel and the importance of evangelism. That is the heart of our Christian calling....

I am pleased that you have adopted the Joint Statement prepared by representatives from the ELS, WELS, and CLC.... I would invite your prayers for the CLC as it discussed the issue beginning tomorrow in our convention in Eau Claire. We will need the wisdom and guidance of the Holy Spirit for what will not doubt be a lively debate.

It is my prayer that God will bless our future discussions with a genuine unity based on God’s Word and that eventually fellowship between our two synods might be restored....

WEDNESDAY, JUNE 22, 2016

The Wednesday morning devotion was conducted by the Rev. D.Hartwig (Okauchee, Wisconsin). The sermon was based on Colossians 4:2–6 with the theme: “Giving thanks for God’s wonders, we proclaim wisdom and grace.” After Jesus’ Ascension, the disciples may have wondered what was next. “So *now* what?” may have been the question. We may have similar questions today as we approach the end of our synod convention where we will leave our little

bubble of Lutheranism and head back to our various homes. So *now* what? St. Paul gives us the answer in his letter to the Colossians. As we continue to give thanks for the “mysteries of God” (made clear in His gospel) we live lives of thanksgiving, speaking and acting graciously, and continuing to pray for God’s Word to be successfully proclaimed throughout the world.

After the normal preliminaries, the convention turned its attention to presentations from the presidents of Bethany Lutheran Theological Seminary and Bethany Lutheran College. The High Education report was received.

Before the noon recess, Mr. Leroy Meyer was invited to the front of the convention hall and presented a stained-glass plaque in recognition of completing fifty years of service to the synod as a member of the Board of Trustees. During his tenure, he served with four presidents, eleven vice-presidents, three secretaries, three treasurers and a total of thirty-three different men as trustees.

The afternoon session began with a reading from scripture, prayer, and a hand bell section by the Bethany Lutheran College Honor Choir.



Mr. Leroy Meyer and Pres. John Moldstad

The Higher Education report and the World Outreach reports were completed before the convention turned its attention to the to the reading of the essay, *Proclaim the Wonders God Has Done! Give Thanks to His Name!* The essayist, the Rev. Timothy Hartwig (North Mankato, Minnesota) continued reading the essay. Discussion followed.

Following the afternoon recess, anniversaries were observed. As the ten men stood, who were reaching significant anniversaries of their ordination, they were recognized for their years of service. The chaplain led the assembly in prayer and the hymn “Lord of the Church, we humbly pray” was sung.

The convention then concluded its business as it received reports from the committees on Miscellaneous Matter, Elementary Education, Finances, Parish Services, and President’s Message and Report.

In his concluding remarks, President Moldstad commented that some things which we have done during our convention are standard items of business. Here we also have been strengthened in always knowing Jesus Christ as our Savior. There also were some special things which occurred: the kick-off of the special anniversary offering and the adoption of the joint statement on fellowship. We were reminded of our doctrinal statement regarding Closed Communion. We also were edified by a fine essay. The president concluded by quoting President M. E. Tweit’s words from the 1958 convention:

Truly we are highly favored who are permitted to live in this love through the preaching of the unconditioned Gospel and the right administration of Baptism and the Lord’s Supper. From this is ought to follow that ‘we love Him, because He first loved us,’ 1 John 4, 19. May the words of the hymn writer Kingo be our faith and confession as we say:

*Thy love, O gracious Lord and God,
All other loves excelling.
Attunes my heart to sweet accord,
And passes power of telling;
For when Thy wondrous love I see,
My heart yields glad submission;*

I love Thee for Thy love to me

In my poor, lost condition.

With this love of Christ constraining us let us set as our aim at this convention to provide for the following goals of accomplishment in the days, weeks, and months ahead:

- 1. To preserve purity of doctrine and practice within our congregations.*
- 2. To strengthen the bonds of faith and the unity of confession which unites us as a synod.*
- 3. To increase our mission work so that we reach an ever wider field with the saving gospel.*
- 4. To start more elementary schools within our congregations; to enlarge and strengthen our Bethany High School, College and Seminary so that the generations to come may reap of the rich blessings we have received.*
- 5. To increase our Christian giving until it becomes a true reflection of love to our Savior for His boundless love to us.*

O God, Father, Son, and Holy Spirit, give us grace to perform our work. Amen.

At 4:51 p.m. the president declared the 99th Regular Convention of the Evangelical Lutheran Synod, the 60th Annual Meeting of the Bethany Lutheran College Corporation, and the 1st Annual Meeting of the Lutheran Schools of America of 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.

Following the adjournment of the convention, the Communion Service was conducted in Trinity Chapel beginning at 7:30 p.m. The Rev. T.Buelow (Carthage, Missouri) preached the sermon based upon Colossians 3:15–17 with the theme “Give Thanks to God the Father through Christ.” He reminded us that St. Paul urges Christians to practice thankfulness and to encourage one another to be thankful as a fruit of faith. Our convention theme, “Proclaim the Wonders God Has Done: Give Thanks to His Name” comes together in our joint celebration of the Lord’s Supper, referred to by early Christians as “The Thanksgiving” (Eucharistia), since St. Paul also wrote, “Whenever you eat this bread and drink this cup, you proclaim the Lord’s death until He comes.” We can remain thankful as we let “the peace of Christ rule in our hearts” and the “Word of Christ dwell in us richly.” The Rev. L.Ulrich (Mankato, Minnesota) 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: J.Abrahamson, K.Anderson, M.Bartels, T.Bartels, M.Brooks, E.Bryant, T.Buelow, J.Burkhardt, A.Burmeister, C.Dale, M.Dale, J.Dalke, J.DeDeyne, C.Eisenbeis, E.Ekhoff, D.Emmons, M.Ernst, M.Faugstad, P.Faugstad, C.Ferkenstad, R.Flohr, T.Fox, R.Fyffe, J.Gernander, W.Grimm, S.Gullixson, C.Hahnke, W.Halvorson, A.Hamilton, R.Harting, D.Hartwig, T.Hartwig, G.Haugen, P.Heyn, T.Heyn, E.Hoeft, M.Hoesch, J.Jacobsen, D.Jaech, J.Kassera, S.Kauffeld, C.Keeler, B.Kerkow, K.Kluge, N.Krause, F.Lams, P.Lange, P.Lepak, G.Lilienthal, M.Lilienthal, D.Locklair, J.Luplow, M.Luttman, J.Madson, K.Madson, K.Mellon, J.Merseth, J.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, S.Schmeling, G.Schmidt, P.Schneider, J.Skogen, S.Sparley, S.Stafford, P.Sullivan, D.Thompson, R.Tragasz, B.Tweit, L.Ulrich, S.Van Kampen, D.Webber, B.Wiechmann, L.Willitz, P.Zager, T.Zenda

Excused: N.Abrahamson, J.Braun, M.Crick, K.Hermanson, H.Mosley, M.Rogers, D.Russow, T.Saari, G.Smith, T.Smuda, R.VanMehren, P.Webber, J.Wilson

Absent: H.Abrahamson, F.Fiedler, B.Leonatti, D.McQuality, 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

Absent: D.Finn, D.Larson

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: A.Harstad, D.Holbird, B.Klebig, D.Moldstad, S.Reagles, G.Schmeling, T.Schmeling, M.Smith

Absent: M.DeGarmeaux, 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: T.Erickson

Absent: D.Hauser, Y.Kim, T.Schultz

7. Pastors emeriti:

Advisory membership: Not having the right to vote

Present: D.Faugstad, T.Gullixson, R.Holtz, H.Huhnerkoch, T.Kuster, N.Madson, P.Madson, K.Schmidt, J.Smith, J.K.Smith, E.Teigen, R.Wiechmann, C.Wosje

Excused: M.Doepel, H.B.Longshore, T.Westendorf

Absent: P.Anderson, D.Bakke, H.Bartels, K.Brumble, R.Carter, E.Geistfeld, B.Homan, R.Honsey, D.Lillegard, M.Marozick, N.Merseth, J.Moldstad, J.Olsen, G.Orvick, F.Schmugge, T.Skaaland, E.Stubenvoll, 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.Pavelchik, L.Rude, J.Young

Excused: A.Labitzky

Absent: D.Aswege, S.Beilke, R.Brei, 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.Meyer

Individuals

Present: S.Born, M.Meyer, G.Pfeifer

Absent: D.Bruss

2016 REPRESENTATIVES ELIGIBLE TO VOTE

Congregation	Address	Delegate
Abiding Shepherd	Cottage Grove, WI	Matt Banbury
Abiding Word	Bowling Green, OH	Daniel English
Ascension	St. Helens, OR	Ray Biggs
Ascension	Eau Claire, WI	
Bethany	Ames, IA	Peter Levorson
		Robb McMullen
Bethany	Luverne, MN	Roger Erickson
		David Arends
Bethany	Princeton, MN	Russ Kampa
		Glen Hansen
Bethany	The Dalles, OR	Terry Nelson
		Herbert Klaviter
Bethany	Port Orchard, WA	Chris Denney
		Henry Shadbolt
Calvary	Ulen, MN	Andrew Bilitz
Center	Scarville, IA	
Christ	Windsor, CA	
Christ	Port St. Lucie, FL	David Clark
		Keith Duin
Christ	Klamath Falls, OR	(Marcus) Nick Tousey
Christ	Sutherlin, OR	
Christ the King	Bell Gardens, CA	
Christ the King	Green Bay, WI	Charles Hartwig
		Paul Koch
Concordia	Hood River, OR	
Concordia	Eau Claire, WI	Duane Steinhauer
		Gary Kochan
Divine Mercy	Hudson Oaks, TX	Tally Sharp
		Roger Owen
English	Cottonwood, MN	Ray Pederson
		Robert Fenger
Faith	Irvine, CA	
Faith	Parkersburg, IA	Steve Pavelec
Faith	East Jordan, MI	
Faith	Hillman, MI	Marlin Goebel
Faith	Clara City, MN	Scott Knutson
		Wayne Spieker
Faith	Carthage, MO	Charles Krummel
		Fred Waldbuesser
Faith	Medford, OR	
Faith	San Antonio, TX	Jody Welchans
		Curtis Bull
Faith	Oregon, WI	
Family of God	Fort Mohave, AZ	
First	Suttons Bay, MI	
First Shell Rock	Northwood, IA	Joel Dirksen
		Dale Songstad

First Trinity	Marinette, WI	
Forest	Forest City, IA	
Gloria Dei	Saginaw, MI	Les Appold
Gloria Dei	Cold Spring, MN	Roger Knauss
		Fritz Miller
Good Shepherd	Indianola, IA	Robert Goodrich
		Arlan Becker
Good Shepherd	Bloomer, WI	Gary Bergstrom
		William Anderson
Grace	Vero Beach, FL	Norbert Stege
Grace	Lincoln, IL	
Grace	Hobart, IN	Glenn Meentemeyer
		Norman Mathis
Grace	Piedmont, MO	
Grace	Weston, OH	Dan Weaver
Grace	Redmond, OR	
Grace	Madison, WI	Rodney Arneson
		Steven Kamp
Hartland	Hartland, MN	Raymond Toot
		William Robran
Heritage	Apple Valley, MN	Dave Paulsen
		Joshua Mears
Holton	Holton, MI	
Holy Cross	Madison, WI	Dennis Natvig
		Kermit Traska
Holy Scripture	Midland, MI	
Holy Trinity	Okauchee, WI	Dan Neumann
		Pat Beaver
Hope	Portage, IN	Richard Bonner
Hope	Farmington, MN	
Hope	Leander, TX	Ben Wolff
		Stephen Berg
Hope	West Jordan, UT	
Immanuel	Riceville, IA	
Immanuel	Audubon, MN	Jerry Nelson
		Marty Wolbaum
Jerico	New Hampton, IA	Jim Costello
		Neil Shaffer
King of Grace	Waukon, IA	
King of Grace	Golden Valley, MN	Norman Werner
		Jim Minor
Lake Mills	Lake Mills, IA	Harlan Levorson
		William Humphrey
Lakewood	Lakewood, WA	
Lime Creek	Lake Mills, IA	Gary Honsey
Lord of Life	Holland, MI	
Manchester	Manchester, MN	
Messiah	Omro, WI	Michael Buchanan
Mt. Olive	Mankato, MN	Paul Tweit
		Gerold Hansen

Mt. Olive	Trail, MN	
Nazareth	Trail, MN	
New Life	Sebring, FL	
Newport	Wisconsin Dells, WI	Paul Gregerson
Norseland	St. Peter, MN	Allen Quist
		Darwin Gunderson
Norwegian Grove	Gaylord, MN	Robert Reid
		Gary Wills
Oak Park	Oklee, MN	
Our Redeemer	Yelm, WA	
Our Savior	Bishop, CA	
Our Savior	Lakeland, FL	
Our Savior	Naples, FL	
Our Savior	Grants Pass, OR	
Our Savior's	Albert Lea, MN	James Schneider
		James Ring
Our Savior's	Bagley, MN	LeRoy Sundbom
Our Savior's	Belview, MN	
Our Savior's	Princeton, MN	Randall Wise
		Robert Soule
		Chris Zenda (alt.)
Our Savior's	Amherst Jct., WI	
Our Savior's	Elderon, WI	
Our Saviour	Lake Havasu City, AZ	
Our Saviour's	Madison, WI	
Parkland	Tacoma, WA	Tom Langseth
Peace	Kissimmee, FL	Kenneth Sell
		Ken Meyer
Peace	Lakeland, FL	William Dumke
Peace	North Mankato, MN	Robert Paulsen
		J. Kincaid Smith
Peace	Jefferson City, MO	Paul Junkans
		Todd Linhardt
Peace	Deshler, OH	James Beach
Pilgrim	Waterloo, IA	Tim Strauss
		Mark Perlwitz
Pinehurst	Eau Claire, WI	
Pinewood	Burlington, MA	
Redeemer	Scottsdale, AZ	Norman Hartigan
Redeemer	New Hampton, IA	Derwin Robinson
		Wally Knutson
Redeemer	Iola, WI	
Redeeming Grace	Rogers, MN	Dennis Bohnsack
		John Kinney
Resurrection	Winter Haven, FL	Richard Maginnis
Resurrection	North Bend, OR	
Richland	Thornton, IA	Glenn Frederick
		Paul Brown
River Heights	East Grand Forks, MN	Dwight Sorenson
Rock Dell	Belview, MN	

Saude	Lawler, IA	Oakleigh Natvig
Saved by Grace	Gresham, OR	Kirk Campbell
Scarville	Scarville, IA	Benjamin Faugstad
		Kurt Shrader
Scriptural	Cape Girardeau, MO	
Somber	Northwood, IA	Matthew Levorson
		Joseph Holt
St. John's	Frankenmuth, MI	Thomas Conzelmann
		Wilfred Swartz
St. Katherine's	Menomonie, WI	
St. Luke	Mt. Vernon, WA	Charles Wray
St. Martin	Shawano, WI	Glenn Van der Linden
		Gerhardt Vorpahl
St. Matthew	Myrtle Creek, OR	
St. Paul	Lengby, MN	
St. Paul's	Portage, WI	
St. Timothy	Lombard, IL	Leroy Meyer
Trinity	Calmar, IA	
Trinity	Brewster, MA	Paul Chamberlin
Trinity	Rogers City, MI	
Trinity	West Bend, WI	Ralph Seidensticker
		Martin Knuth
Western Koshkonong	Cottage Grove, WI	Alfred Kroll
Zion	Thompson, IA	
Zion	Tracy, MN	Dennis Hayes
Zion	Irwin, PA	

CONVENTION COMMITTEES

1. President's Message and Report

Mr. Wally Knutson
Dr. Thomas A. Kuster
Mr. Dennis Natvig
Rev. Ronald Pederson
Mr. James Schneider
Rev. S. Piet Van Kampen

2. Committee on Nominations

Rev. Erwin Ekhoﬀ
Rev. Peter Faugstad
Rev. David Russow
Rev. David Thompson
Mr. Dennis Behr
Mr. Greg Costello
Mr. Todd Knutson
Mr. Allen Quist

3. Credentials

Rev. Erich Hoeft
Rev. Samuel Schmeling

4. Program

Rev. Gene Lilienthal
Rev. Kenneth Mellon

5. Minutes

Rev. Joseph Burkhardt
Rev. Paul Lange
Mr. James Young

6. Doctrine

Mr. Rod Arneson
Mr. Stephen Berg
Rev. Edward Bryant
Mr. Paul Chamberlin
Mr. Thomas Conzelmann
Rev. Christopher Dale
Mr. Joel Dirksen
Rev. Micah A. Ernst
Mr. Robert Fenger
Rev. Paul Fries
Rev. Jerome Gernander
Mr. Marlin Goebel
Rev. Daniel J. Hartwig
Mr. Paul Junkans
Rev. James Kassera
Mr. Charles Krummel
Rev. Phillip K. Lepak
Rev. David Locklair

Mr. Ken Meyer
Mr. Leroy Meyer
Rev. Michael Muehlenhardt
Mr. Steve Pavelec
Rev. John Petersen
Rev. Nicholas Proksch
Dr. Steven Reagles
Rev. Alex Ring
Mr. Kurt Shrader
Rev. Steven Sparley
Mr. Norbert Stege
Mr. Kermit Traska

7. Finances

Rev. Joseph Abrahamson
Mr. Michael Buchanan
Mr. Keith Duin
Rev. Richard Fyffe
Rev. William Grimm
Rev. Cory Hahnke
Rev. Aaron Hamilton
Mr. Norman Hartigan
Rev. Robert A. Harting
Mr. Charles Hartwig
Rev. Shawn Kauffeld
Rev. Brian Klebig
Mr. Matthew Levorson
Mr. Peter Levorson
Mr. Dave Paulsen
Mr. Mark Perlwitz
Rev. Steven P. Petersen
Rev. Thomas L. Rank
Mr. Larry Rude
Mr. Jody Welchans
Rev. Lawrence Wentzlaff
Mr. Randall Wise

8. Higher Education

Rev. Timothy Buelow
Rev. Michael Dale
Mr. Chris Denney
Rev. Timothy Erickson
Mr. Ben Faugstad
Rev. Rodney Flohr
Rev. Samuel Gullixson
Rev. Wayne Halvorson
Mr. Art Haeussler
Rev. Timothy Hartwig
Rev. Peter Heyn

Rev. Charles Keeler
Rev. Kurt Kluge
Mr. Martin Knuth
Mr. Paul Koch
Rev. Frederic Lams
Mr. Norman Mathis
Rev. Samuel Schmeling
Rev. Kenneth Schmidt
Mr. Ralph Seidensticker
Mr. Tally Sharp
Mr. Tim Strauss
Mr. Wilfred Swartz
Mr. Raymond Toot
Rev. Jay Webber
Rev. Timothy Zenda

9. Home Outreach

Rev. Karl Anderson
Mr. James Beach
Mr. Arlan Becker
Mr. Ray Biggs
Mr. Silas Born
Mr. Curtis Bull
Rev. Matthew Brooks
Rev. Erwin Ekhoﬀ
Mr. Daniel English
Rev. Peter Faugstad
Mr. Glenn Frederick
Mr. Paul Gregerson
Rev. Theodore Gullixson
Mr. Darwin Gunderson
Rev. Thomas A. Heyn
Rev. Roger Holtz
Mr. Gary Honsey
Mr. Steve Kamp
Rev. Nathan Krause
Rev. Paul Lange
Rev. Gene Lilienthal
Rev. Jeff Luplow
Mr. Jim Minor
Rev. Matthew Moldstad
Mr. Dan Neumann
Rev. Glenn Obenberger
Dr. Timothy Schmeling
Rev. Paul Schneider
Rev. Joshua Skogen
Mr. Robert Soule
Mr. Glenn M. Van der Linden
Rev. Benjamin Wiechmann

10. World Outreach

Mr. Matt Banbury
Mr. Gary Bergstrom
Mr. Dennis Bohnsack
Rev. Joe Burkhardt
Mr. Kirk Campbell
Mr. Bob Goodrich
Rev. Erich Hoeft
Rev. Dale Jaech
Mr. Russ Kampa
Mr. Alfred Kroll
Rev. Michael Lilienthal
Mr. Todd Linhardt
Rev. Matt Luttmann
Rev. Kyle Madson
Rev. Paul Madson
Pres. Em. Marvin Meyer
Mr. Terry Nelson
Mr. Michael O'Neill
Mr. Roger Owen
Mr. Raymond Pederson
Rev. Tony Pittenger
Mr. Allen Quist
Rev. Greg Sahlstrom
Rev. Greg Schmidt
Mr. Fred Waldbuesser
Rev. Luke John Willitz
Mr. Ben Wolff

11. Elementary Education

Mr. William Anderson
Mr. Lester Appold
Rev. Tim Bartels
Rev. Andrew Burmeister
Mr. Patrick Beaver
Rev. Christian Eisenbeis
Rev. Martin Hoesch
Rev. Bradley Kerkow
Mr. Roger Knauss
Mr. Tom Lanseth
Rev. Jonathan Madson
Rev. Jeffery Merseth
Mr. Oakleigh Natvig
Mr. William Robran
Rev. J. Kincaid Smith
Rev. David Thompson
Mr. Charles Wray

12. Parish Services

Mr. Richard Bonner
Mr. David W. Clark
Mr. Roger Ericksen
Mr. Gerald Hansen
Dr. Doyle Holbird
Rev. Herb Huhnerkoch
Mr. Herb Klaviter
Mr. Richard Maginnis
Mr. Robb McMullen
Mr. Glenn Meentemeyer Sr.
Rev. John E. Merseeth Sr.
Mr. Robert Paulsen
Mr. Adam Pavelchik
Mr. Robert Reid
Mr. Derwin Robinson
Mr. Kenneth Sell
Mr. Henry Shadbolt
Rev. John Smith
Mr. Dwight Sorenson
Rev. Shawn Stafford
Mr. Leroy Sundbom
Rev. Paul Sullivan
Rev. Richard Tragasz
Mr. Gerhardt Vorpahl
Mr. Dan Weaver
Mr. Marty Wolbaum
Mr. Jim Young
Rev. Paul Zager

13. Synodical Membership

Rev. Jesse DeDeyne
Mr. Joe Holt
Rev. Michael K. Smith
Rev. Gaylin Schmeling
Mr. Dale Songstad
Mr. Norman Werner

14. Miscellaneous

Mr. David Arends
Mr. Andrew Bilitz
Mr. Jim Costello
Mr. William Dumke
Rev. David Emmons
Rev. Mark Faugstad
Mr. Scott Knutson
Mr. Harlan Levorson
Rev. Kenneth Mellon
Chaplain Don Moldstad
Mr. Jerry Nelson
Rev. Daniel Oberer

Mr. Wayne Spieker
Mr. Duane Steinhauer
Mr. Nick Tousey
Rev. Bernt Tweit
Mr. Paul Tweit
Rev. Luke Ulrich

15. Pastoral Conference Records & Resolutions

Rev. Norman Madson
Rev. Robert Otto
Rev. Andrew Palmquist

16. Tellers

Paul Lange
Michael Lilienthal
Joshua Mayer
Daniel Ruiz
Andrew Soule

17. Chaplain

Rev. Michael Muehlenhardt

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:

Violent winds and huge waves batter the ocean shore. The billows intensify. Whatever dots the coastline either blows apart or gets sucked into the sea by the pounding of each blast. The beaches begin to erode. But there in the middle of the stormy waters is a sign of fortitude. An impregnable rock, a large one, juts up majestically from the seaboard and remains completely unscathed. Water pours through its crevices, yet nothing mars its surface. Nor does its foundational moorings yield even an inch. The immovable rock has stood the test of time and continues to prove itself as a great tower of strength.



This scene can serve as a metaphor of the spiritually turbulent and shaky times in which we live. Our Lord foretold how the end times would be full of challenges for believers. We throw up our hands every time we hear of another attack aimed at the Christian faith, threatening to torpedo the morality of the Bible, and we wonder, “Could things get much worse?” The worship liberty long taken for granted in our land appears at risk. If the great institutions of marriage and the family can suffer such a dramatic setback in less than one decade, what does the future hold? Now, even the transgender issue invades our bathrooms! Millennials—those born between 1980 and 2000—are self-described, if surveys are accurate, as likely the least religious generation in our country’s history, with about a third of the “thirty-somethings” preferring to identify themselves as *secular* or *non-spiritual*.

So, where are we headed? If the winds and waves surging against the church are not already gale-force, a powerful hurricane is emerging on the horizon. One pastor put it this way: “At the very eye of the satanic hurricane which is battering the church is the vicious attack being waged upon the Bible... Even many so-called evangelical churches today are advocating accommodation with our culture in order not to offend or in order to get along.”¹

It is not just the evils of society that stoke the churning storm. Inside each of us lurks the old sinful nature. When trouble comes, when we are bother by some haunting sins we have committed in our moments of weakness, or when we feel overwhelmed with grief or loneliness, it may seem as if no solid ground is left for our spiritual footing. Where is **hope**?

There is hope—tremendous hope! Like an eternal “Rock of Gibraltar” rising above the sea of turmoil, we have the never-perishing Word of God. “For everything that was written in the past was written to teach us, so that through endurance and the encouragement of the Scriptures we might have **hope**” (Romans 15:4).

It is in the Word where we are directed to a hope that is eternally solid. This kind of hope is deeper than simply a sign of optimism amid the storms of life. As much as we urge in this election year the exercise of good citizenship in voting our Christian conscience, this hope is not to be found in the political arena of a country we dearly love. It is not to be found in a set of moral ethics, constitutionally established, around which we strive to rally common agreement. Nor is it in the philosophical writings of scholars. It is only that hope set forth in holy Scripture.

So, what exactly is this hope expounded in the writings of the prophets and apostles? In the opening words of his first epistle, the apostle Peter jubilantly summarizes the Christian hope: “Praise be to the God and Father of our Lord Jesus Christ! In his great mercy he has given us

1 D. Barnhardt, *The Vine and the Branches*, vol. 31, Issue 1, p. 4.

new birth into a **living hope** through the resurrection of Jesus Christ from the dead, and into an inheritance that can never perish, spoil or fade—kept in heaven for you, who through faith are shielded by God’s power until the coming of the salvation that is ready to be revealed in the last time” (1 Peter 1:3–5). Our living hope is Christ, our crucified but resurrected and living Lord who gave his life as a ransom payment for us sinners so that by faith in him we have a better land—the inheritance of heaven—guaranteed to be the eternal resting place for each one of us, both in body and soul!

If ever you have to depend on *mercy* in a courtroom, you cannot have an **absolutely certain hope**. Suppose you are guilty of a crime and you stand before a judge and all you have to go on is a hope that you will catch the judge on a day he happens to feel merciful. You do not have a leg to stand on. But if you are arraigned in a courtroom where you know ahead of time that the Judge is predisposed to have mercy toward you because of a ruling he can never retract, and because of his promise, and because of his actions in keeping his promise, you have a solid Rock to stand on! In the Apology of the Augsburg Confession, our Lutheran forefathers emphasized the way that true hope for the Christian exceeds and defies human logic. It depends on *mercy*—God’s mercy and that alone!

Precisely in order to make hope sure and to distinguish between those who are saved and those who are not, we must hold that we are saved through mercy. Unless it is qualified, this statement is absurd. In courts of human judgment a right or debt is certain, while mercy is uncertain. The judgment of God is another thing altogether. Here mercy has God’s clear certain promise and command. Properly speaking, the Gospel is the command to believe that we have a gracious God because of Christ. “God sent the Son into the world, not to condemn the world, but that the world might be saved through him. He who believes in him is not condemned,” etc. (John 3:17, 18)²

A famous painting by George Watts entitled “Hope” hangs in an art gallery in London. The 1886 piece depicts a young girl seated upon a globe. She is blindfolded. In her hand she holds a harp on which all of the strings are broken except for one. The blindfolded girl is touching the one string with her hand, and her head is bent forward as she intently waits to catch the pleasing sound of that one string. For believers in Christ, the painting illustrates how all of the strings on which we are inclined to play the music of life will eventually break—health, material security, earthly peace, and finally our temporal life itself. There remains only one string—Jesus Christ, the heart and center of our hope.

And what sweet music that string transmits to our souls! Is there any wonder we sing with fervor, “My hope is built on nothing less than Jesus blood and righteousness?”³ Christ’s work in living the life of holiness in our place, his work in dying the death of the damned in our place, and his spectacular work of raising himself from the grave means that we sinners have redemption. By faith in the Son of God, our Living Hope and Savior, we now have the righteousness needed for heaven. The good news of God’s forgiveness of sins on account of Christ, as presented daily to us in our baptismal grace, as proclaimed each Lord’s day in the Law–Gospel preaching from the pulpits of our churches, and as sealed to us in the Holy Supper, brings us through all the trials on the tempestuous sea of life. “On Christ, the solid Rock I stand; all other ground is sinking sand.”⁴

We have gathered here at this 99th convention of our Evangelical Lutheran Synod to be refreshed in the living hope we enjoy in our Savior. Our theme this year, “Proclaim the Wonders God Has Done: Give Thanks to His Name,” reflects the joy we have and reminds us

2 *The Book of Concord*, Tappert edition, p. 160.

3 From our 1996 *Evangelical Lutheran Hymnary (ELH)*, #197.

4 *ELH*, #197.

that thankful hearts are also hearts moved to express among ourselves and especially to others the wonders of salvation through faith in Jesus Christ. The essay given this year by Pastor Timothy Hartwig will center on Christian stewardship and on the efforts we make to share the Gospel through the home mission program of our synod.

For the next two annual conventions, the general theme: “Proclaim the Wonders God Has Done!” will be before us. It comes from a phrase taken from Martin Luther’s familiar hymn, “Dear Christians, One and All, Rejoice!”⁵ In celebration of the 500th anniversary of the Lutheran Reformation in 2017, we are scheduling three separate essays on the three “*solas*” of the Lutheran faith—Scripture alone, Grace alone, Faith alone. Then, to celebrate our synod’s centennial in 2018 numerous activities and projects are planned, including a special banquet, an instructive video on the origin and purpose of our ELS, and a new publication on our synod’s history as authored by our synod’s secretary, the Rev. Craig Ferkenstad. We also will be promoting the use of a synod-wide Bible study on seven topics, as written by members of our ELS Doctrine Committee.

During this convention week on Tuesday, June 21st, we look forward to initiating the special thank-offering the synod resolved (2014) to conduct as an avenue for showing thanks to our Lord for his grace showered upon our synod over our one hundred-year history. The proceeds from this offering will be used by our Board for Home Outreach for the enhancement of our home mission efforts. The three-fold purpose of this offering, in cooperation with our Bethany Lutheran Theological Seminary, will be to start new missions, to provide vicar-in-mission training, and to take advantage of cross-cultural mission opportunities in the USA. Our seminary is key in providing candidates who will receive missionary training and then serve in our home missions. We are encouraging our pastors, delegates and any interested guests to bring their thank-offerings forward following the presentation by the Anniversary Offering Committee on Tuesday. Wouldn’t it be wonderful to begin the roll-out of the offering in each of our parishes this fall by announcing a substantial sum of advance gifts! We pray that God blesses this offering to serve for his glory and for the salvation of many blood-bought souls.

If you have read the Planning and Coordinating Committee’s report in our convention BORAM (*Book of Reports and Memorials*), you will notice some disconcerting statistics. The report states: “Over the last four years, the average number of baptized and communicant members [in the synod’s 130 congregations] has dropped; baptized from 147 to 136 and communicants from 115 to 108. Worship attendance on average has also decreased. While some congregations have many adult confirmations each year, many have none.”

The stats naturally concern us as a synod. Yet, of greater concern is the wider kingdom work of our Lord. Are we seeing ourselves—corporately and individually—as playing a vital role in making use of resources and opportunities to reach needy souls with the gospel “before the night comes when no one can work?” Sincere *efforts* are needed in doing what we can to touch the lives of those who are unchurched and who do not know they have a blessed Redeemer who offers solid hope for sinners. The *results* of the efforts, including any potential increase in numbers on local church rosters, is always and only in the realm of the Holy Spirit as he moves the hearts of those who hear to embrace the Christian message. Preaching on John 14:13–14 in the year of 1537, Dr. Luther remarked: “A Christian cannot be still or idle but constantly strives and struggles mightily, as one who has no other object in life than to disseminate God’s honor and glory among the people, that others may also receive such a spirit of grace.”⁶ And so we pray: Lord, have us see the need; help us put forth the efforts to share your Word, and by your Spirit bless those who hear with saving faith.

Far from being despondent, we have ample reason for cheerful confidence in our efforts! God has promised that, as his Word is spread, it will not return to him empty (Isaiah 55:11).

5 ELH, #378.

6 LW 24:87-88

His added time for the existence of our universe, however short that may be, is to have more people brought to repentance and salvation (2 Peter 3:9). We have the assurance as we go forward baptizing and teaching in the name of the Triune God that he will always be with us right to the end (Matthew 28:18–20). We are well-equipped with pastors, teachers and many lay people who have received good Lutheran training in how to properly distinguish the message of sin and the message of grace when speaking with others. Finally, we know there is great rejoicing in heaven over one single soul who confesses sin and comes to faith (Luke 15:10).

While our thank-offering is highlighting home mission efforts, we do not want to overlook the many blessings God is pouring out on our foreign missions under the auspices of our Board for Word Outreach. Think of how orphans in India are learning and reciting Luther's Catechism. Think of how tribes along the Amazon are hearing of Jesus in the jungle schools. Think of how men are being trained to carry on the pastoral duties in Chile. Think of the souls reached through Bible literature distributed at the medical vans in Ukraine. Think of the pupils and their parents in the Czech Republic who have God's Word brought to them at St. Paul's Church and at the Martin Luther School in Plzen. Think of how, after ten years of God's grace at Seoul Lutheran Church, we are now significantly accelerating the instruction of Korean STI (Seoul Theological Institute) students, with a goal toward Lutheran mission work in China. These are truly wonderful blessings! We are thankful for the prayers and offerings of our people in support of these worthy endeavors.

May this year's convention be a spiritually uplifting one for all of us. It is good when we fellow believers in Christ dwell together in unity—unified in our commitment to the pure doctrine of God's Word, united in our desire for God-pleasing worship, and bonded in our efforts to bring the salvation security of the Rock of Ages to all who are in need of hope.

**Therefore, my hope is in the Lord
And not in mine own merit;
It rests upon His faithful Word
To them of contrite spirit
That He is merciful and just—
This is my comfort and my trust.
His help I wait with patience.⁷**

The Rev. John A. Moldstad, president

PRESIDENT'S REPORT

ORDINATION AND INSTALLATIONS

Candidate of Theology Michael Lilienthal was ordained on July 5, 2015 at Redeemer Lutheran Church in Iola, Wisconsin. The Rev. Lilienthal was installed as pastor of Redeemer Lutheran and Messiah Lutheran Church in Omro, Wisconsin. The candidate's father, the Rev. Gene Lilienthal, preached the sermon. The Rev. Robert Otto, Circuit 6 Visitor, performed the rites of ordination and installation.

The Rev. Erich Hoeft was installed as pastor at Holton Lutheran Church in Holton, Michigan on July 5, 2015. Pres. John Moldstad preached the sermon, while the Rev. Paul Schneider, Circuit 3 Visitor, officiated.

The Rev. Phillip Lepak was installed as pastor of Our Saviour Lutheran Church in Lake Havasu City, Arizona, on July 12, 2015. Pres. John Moldstad preached for the occasion, and the Rev. David J. Webber, Circuit 11 Visitor, performed the rite of installation.

The Rev. David Emmons was installed as pastor of Lake Mills, Lime Creek, First Shell Rock, Sombra, and Immanuel Lutheran Churches in Northwood, Iowa, on July 12, 2015. The Rev. Gaylin Schmeling preached the sermon.

The Rev. Cory Hahnke was installed as pastor of the newly formed parish of Grace and Our Saviour's Lutheran Churches in Madison, Wisconsin, on July 12, 2015, at Our Saviour's.

The Rev. Mark Rogers was installed as pastor of Scriptural Lutheran Church in Cape Girardeau, Missouri, on July 12, 2015.

The Rev. Mark Faugstad was installed as pastor and teacher at Christ Lutheran Church in Port St. Lucie, Florida, on August 2, 2015.

On August 9, 2015, Adam Pavelchik was installed as principal, Ian Watson was installed as seventh- and eighth-grade teacher, and Kristin Schroeder was installed as preschool teacher at Peace Lutheran School in Kissimmee, Florida. The Rev. Matthew Moldstad performed the rite of installation.

The Rev. Jeffrey Merseth was installed as pastor of the Clearwater Parish of Oak Park, Mt. Olive, Nazareth, and St. Petri Lutheran Churches in northern Minnesota on August 16, 2015, at Oak Park Lutheran in Oklee, Minnesota. The Rev. Nile Merseth served as lector, the Rev. Joseph Abrahamson as preacher, the Rev. John Merseth, Sr. as officiant, and the Rev. Nicholas Proksch as liturgist.

Dr. Gene Pfeifer was installed as president of Bethany Lutheran College on August 25, 2015. The rite of installation was performed by the synod president.

Miss Amy Hein was installed as teacher at King of Grace Lutheran School, Golden Valley, Minnesota, on Sunday, August 30, 2015. The Rev. Benjamin Wiechmann performed the rite of installation.

The Rev. Gene Lilienthal was installed as pastor of Our Savior's Lutheran Church in Bagley and St. Paul Lutheran Church in Lengby, Minnesota, on September 13, 2015. The Rev. Jeffrey Merseth was liturgist, the Rev. John Merseth was lector, the Rev. Nicholas Proksch officiated, and the Rev. Michael Lilienthal preached the sermon. The installation was held at Our Savior's.

The Rev. Rodney Flohr was installed as pastor of Gloria Dei Lutheran Church in Cold Spring, Minnesota, on September 13, 2015. The Rev. Kincaid Smith preached the sermon, and Pres. John Moldstad conducted the rite of installation.

The Rev. Peter Heyn was installed as pastor of Peace Lutheran Church in Deshler, Ohio, on September 20, 2015. The Rev. Thomas Heyn preached for the occasion. The Rev. Paul Schneider, Circuit 3 Visitor, performed the rite of installation.

The Rev. Richard Tragasz was installed as pastor of Grace Lutheran Church in Weston, Ohio, on October 4, 2015. The Rev. Paul Schneider performed the rite of installation.

The Rev. Steven Lockman was installed as pastor of Christ Lutheran Church in Windsor and Living Word Lutheran Church (WELS) in Petaluma, California, on November 8, 2015.

The Rev. Micah Ernst was installed as pastor of Peace Lutheran Church in Jefferson City, Missouri, on December 13, 2015. Pres. John Moldstad preached the sermon and performed the rite of installation, the Rev. Tim Buelow served as liturgist, and the Rev. Mark Rogers served as lector.

The Rev. Randy VanMehren was installed as pastor at Peace Lutheran Church, Lakeland, Florida, on January 10, 2016. The Rev. Michael Dale conducted the liturgy. The Rev. Charles Keeler was lector. The Rev. Andrew Burmeister of Our Savior Lutheran of Lakeland preached the sermon. The Rev. Herbert Huhnerkoch, circuit visitor, conducted the rite of installation.

The Rev. Christian Eisenbeis was installed as pastor of First Trinity Lutheran Church in Marinette, Wisconsin on January 31, 2016. The Rev. Fred Stubenvoll, pastor emeritus at First Trinity, served as liturgist. The Rev. Andrew Schmidt, pastor at Immanuel Lutheran Church (WELS) in Mosinee, Wisconsin, preached the sermon. The Rev. Robert Otto, pastor at Good Shepherd Lutheran Church in Bloomer, Wisconsin, and our synod's Circuit 6 Visitor, performed the rite of installation.

The Rev. Peter Faugstad was installed as pastor of Jerico and Saude Lutheran Churches in Lawler, Iowa, on February 21, 2016. The Rev. Thomas Rank preached the sermon, while the Rev. Wayne Halvorson, Circuit 7 Visitor, performed the rite of installation. The Rev. Robert Harting served as lector.

The Rev. Samuel Gullixson was installed as pastor of Parkland Lutheran Church in Tacoma, Washington, on April 17, 2016.

The Rev. Dale Jaech was installed as Pastor of Our Savior Lutheran Church in Bishop, California, on May 8, 2016. The Rev. Richard Warnke (WELS) preached the sermon. The rite of installation was performed by the Rev. David J. Webber.

ANNIVERSARIES, DEDICATIONS, GROUNDBREAKING, AND CHARTER

Bethany Lutheran Church in Luverne, Minnesota, celebrated her 65th anniversary on Sunday, June 21, 2015, with a festive morning service. Former pastors/members, the Rev. Norman Madson, David Lillegard, Ernest Geistfeld, and Paul Fries participated and shared God's Word, along with remembrances of their time at Bethany. The Rev. Andrew Palmquist (current pastor) conducted the service. The ladies of Bethany served a delicious dinner afterward.

Saved by Grace Lutheran Church in Gresham, Oregon, celebrated her twenty-fifth anniversary on July 19, 2015.

Lake Mills Evangelical Lutheran Church in Lake Mills, Iowa celebrated her 150th anniversary on September 20, 2015. Pres. John Moldstad preached for the festive occasion.

On October 4, 2015, Hartland Lutheran Church in Hartland, Minnesota, celebrated her 125th anniversary and Manchester Lutheran Church in Manchester, Minnesota, her 100th anniversary. Pastor Shawn Stafford and the Rev. John Smith (former pastor) led the services of thanksgiving for the Lord's many blessings.

Christ Lutheran Church in Port St. Lucie, Florida, dedicated a new school building on October 10, 2015. President Moldstad preached the sermon and brought greetings from the synod.

Hope Lutheran Church in Farmington, Minnesota, held a ceremonial groundbreaking on November 22, 2015. Pastor Dan Oberer serves the congregation which began in the year of 2007.

Holy Cross Lutheran Church and School in Madison, Wisconsin, opened their new school and early learning center on November 30, 2016.



*Hartland Lutheran Church
Hartland, Minnesota*



*Manchester Lutheran Church
Manchester, Minnesota*

New Life Lutheran Church of Sebring, Florida, celebrated her twenty-fifth anniversary on December 6, 2015. The Rev. Joel Willitz, the founding pastor of New Life, preached at a special afternoon service.

Divine Mercy Lutheran Church of Hudson Oaks, Texas, held a charter Sunday on April 3, 2016.

ANNIVERSARIES OF ORDINATION

The following anniversaries of ordination are being observed this year:

John Moldstad, Sr. – 65 years
David Lillegard – 55 years
Wayne Halvorson – 50 years
Thomas Kuster – 50 years
Erling Teigen – 50 years
Richard Wiechmann – 50 years
Erwin Ekhoﬀ – 40 years
Theodore Gullixson – 40 years
Thomas Westendorf – 40 years
Richard Fyffe – 25 years



*Christ Lutheran School
Port St. Lucie, Florida*



*Holy Cross Lutheran School
Madison, Wisconsin*

RESIGNATIONS, APPOINTMENTS, RETIREMENTS, AND TRANSFERS

Mr. Robert Smith resigned from the Board for Home Outreach (Type B) on June 25, 2015, due to health concerns. Mr. Chan Smith was appointed as an advisory member to the board until the 2016 convention.

The Rev. E.C. Fred Stubenvoll, Jr. retired from the pastoral ministry on July 12, 2015.

The Rev. Jeffrey Smith (WELS) retired from Christ Lutheran Church in Windsor, California, on August 31, 2015. He and wife, Karen, are members of our Leander, Texas, mission congregation.

The Rev. Daniel Faugstad retired from the pastoral ministry on September 15, 2015.

The Rev. Daniel Larson resigned from Saude Lutheran Church, Lawler, and Jerico Lutheran Church, New Hampton, Iowa, on October 31, 2015.

The Rev. Paul Zager resigned from the Doctrine Committee for health reasons on December 8, 2015. The Rev. Karl Anderson was appointed to fill the vacancy.

Mr. Dan Aswege was transferred to the Wisconsin Evangelical Lutheran Synod on June 18, 2016.

The Rev. David Russow will be transferred to the Wisconsin Evangelical Lutheran Synod on July 1, 2016.



*New Life Lutheran Church
Sebring, Florida*

CLOSINGS

The final service for Good Shepherd Lutheran Church in Brownsburg, Indiana, was held on September 6, 2015.

Our Saviour Lutheran Church in Lake Havasu City, Arizona, voted to close its school on December 17, 2015.

On March 13, 2016, Faith Lutheran Church in East Jordan, Michigan, voted to dissolve effective August 1.

MEMBERSHIP REQUESTS

Peace Lutheran, Deshler, Ohio, has applied for membership in the Evangelical Lutheran Synod. For many years, Peace has been an independent congregation in fellowship with the synod. The congregation is served by the Rev. Peter Heyn.

Divine Mercy Lutheran Church, Hudson Oaks, Texas, has applied for membership in the Evangelical Lutheran Synod. The congregation is served by the Rev. Kyle Madson.

The following individuals have applied for membership in the Evangelical Lutheran Synod:

The Rev. Michael Lilienthal, pastor of Redeemer Lutheran Church, Iola, Wisconsin, and Messiah Lutheran Church, Omro, Wisconsin.

The Rev. Christian Eisenbeis, by transfer from WELS on March 8, 2016.



*Peace Lutheran Church
Deshler, Ohio*



Dr. Gene R. Pfeifer, president of Bethany Lutheran College.

Mr. Adam Pavelchik, principal of Peace Lutheran School, Kissimmee, Florida.

Mr. Shu-Ting Lai, principal of Bethany Lutheran School, Port Orchard, Washington.

CONSTITUTION REVISION

Revised constitutions have been received from Mt. Olive Lutheran Church, Mankato, Minnesota and Concordia Lutheran Church, Hood River, Oregon. The Membership Committee is asked to peruse the revisions and bring a recommendation to the convention.

COLLOQUIES

A Colloquy–Part 1 was conducted for the Rev. Robert Lawson, Jr. on January 22, 2016. Members of the Colloquy Committee were Pres. John Moldstad, Vice Pres. Glenn Obenberger, Prof. Erling Teigen, Mr. Greg Costello, the Rev. Erwin Ekhoﬀ, Mr. Ronald Younge, and Seminary Pres. Gaylin Schmeling. A Colloquy–Part 2 will be scheduled in the near future.

A Colloquy–Part 1 was held for the Rev. Steven Brockdorf on March 15, 2016. Members of this Colloquy Committee consist of Pres. John Moldstad, Vice Pres. Glenn Obenberger, the Rev. Karl Anderson, Mr. Allen Quist, the Rev. Erwin Ekhoﬀ, Mr. Ronald Younge, Seminary Pres. Gaylin Schmeling, and the Rev. John Petersen. Pastor Brockdorf has not yet completed Part 1.

A STUDY ON THE VIABILITY OF A VETERANS' MONUMENT

On November 9, 2015, upon the recommendation of the Board for Christian Service, the synod president appointed an ad hoc committee to pursue a feasibility study for commissioning the creation of a military monument: the potential design, the cost (to be covered by private donations, not impacting the synod's budget), and the location. Appointees to the Veterans Memorial Subcommittee are: Mr. Brad Wosmek, Prof. William Bukowski, and Mr. Bruce Gratz. The subcommittee will report its findings through the Board for Christian Service. While there has been no resolution from the synod approving the establishment of a monument, convention resolutions from 2012 (*Synod Report* 2012: 151) and 2013 (*Synod Report* 2013: 119–120) have encouraged further study of the project.

BETHANY LUTHERAN COLLEGE

Dr. Gene Pfeifer was installed as president of Bethany Lutheran College, Mankato, Minnesota, on August 25, 2015, and inaugurated on November 13, 2015. Dr. Pfeifer is the tenth president of Bethany. Gene and his wife, Dr. Carrie Pfeifer, are both graduates of our

sister synod's (WELS) Martin Luther College, New Ulm, Minnesota, and have served for a number years at St. Croix Lutheran High School, St. Paul, Minnesota. We pray God will guide and bless them at our synod's college.

GENERAL PASTORAL CONFERENCE

Pastors from our Evangelical Lutheran Synod gathered in Bloomington, Minnesota, for the annual General Pastoral Conference on September 30–October 2, 2015. During the three-day session five essays were presented: Doctrinal: “Luther’s Commentary on Galatians (LW 26)” by the Rev. Kyle Madson; Exegetical: “An Overview of the Minor Prophets” by the Rev. Joshua Skogen; Doctrinal: “A Critique of the New Perspective on Paul” by the Rev. James Braun; and Practical: “Pastoral Care and Devotional Life” by the Rev. Luke Ulrich.

LUTHERAN ELEMENTARY SCHOOLS

Christ Lutheran opened its classical education school in Port St. Lucie, Florida, in the fall of 2015. The Lutheran school offers preschool and VPK to students ages 3–5, as well as schooling for all elementary grades. Like other schools of our fellowship in the state of Florida, Christ Lutheran School benefits from involvement in the “Step Up” program.

The congregations of the ELS operate 14 elementary schools and 5 independent preschools throughout the country. In addition the ELS operates the School of Martin Luther in Plzen, Czech Republic, through Thoughts of Faith, Inc.

EVANGELISM RESOURCES

The ELS website has been expanded in the past year to include a number of evangelism resources made available by our Board for Home Outreach. They can be found at <<http://els.org/resources/evangelism/>>.

ELS Home Outreach Administrator, the Rev. Larry Wentzlaff, reports: “Pastor Tony Pittenger from Bethany Lutheran Church in Port Orchard, Washington, recently shared an outreach/evangelism effort that has been employed by his congregation for the last few years and has been blessed with many participants. It is called ‘Power Hour.’ It involves teaching little children (preschool age) and their parents about the love of Jesus. Bethany uses this program as a recruiting tool for their Christian Day School, but it can also be used as a stand-alone outreach effort meant to build relationships while sharing the Gospel message.”

ANNIVERSARY OFFERING

The 2016 convention kicks off a thankoffering celebrating the 500th anniversary of the Lutheran Reformation in 2017 and the 100th anniversary of the Evangelical Lutheran Synod in 2018. The 2014 convention committed this offering to “provide funding for the Board for Home Outreach ... for starting new home missions” (*Synod Report* 2014, 112). The Anniversary Offering Committee, in consultation with the Board for Home Outreach, has identified needs totaling nearly \$2,000,000 over the course of the offering.

Pastors, delegates and guests at this year’s convention are encouraged to participate in bringing forward gifts and/or pledges on Tuesday afternoon of convention week. More information will be shared at the convention, including a “case for support” explaining in greater detail how proceeds will be used.

Each and every congregation of the synod is strongly urged to participate in this offering with gifts and prayers. These gifts are given over and above regular contributions and in thankfulness for the blessings we have received. The Lutheran church and the Evangelical Lutheran Synod certainly have been blessed over these past centuries. “Give thanks to the Lord, for he is good; his love endures forever” (Psalm 107:1).

CAMP LOR-RAY ANNIVERSARY

The fiftieth anniversary of Camp Lor-Ray, Twin Lake, Michigan, was marked with a special outdoor service on Saturday, July 4, 2015. The camp is run by an association comprising members from neighboring WELS and ELS churches. For the festive service, the Rev. Fred Adrian (WELS) served as liturgist, while Pres. Moldstad was the guest preacher. Kathy Bruss and Timothy Moldstad, daughter and son of one of the camp's founders, the late Rev. Robert Moldstad, gave some reminiscing remarks following the service. Jeff Hendrix, a student at Bethany Lutheran Theological Seminary, helped organize the jubilee celebration.

CELC ASIA–OCEANIA CONFERENCE

Our congregation in Seoul, South Korea, had the privilege of hosting a regional gathering of the Confessional Evangelical Lutheran Conference (CELC) on October 28–31, 2015. The main topic of study for the conference was the Sacrament of Holy Baptism. Seoul Lutheran Church, served by the Rev. Young Ha Kim, also celebrated on November 1, 2015, its tenth anniversary. The ELS president preached for the occasion and brought greetings from the synod.

CHURCH OF THE LUTHERAN CONFESSION

Representatives of the Church of the Lutheran Confession (CLC), the Evangelical Lutheran Synod (ELS), and the Wisconsin Evangelical Lutheran Synod (WELS) met three times in the past year: August 21, 2015, in Mankato, Minnesota; November 13, 2015, in Waukesha, Wisconsin; and February 12, 2016, in Eau Claire, Wisconsin. The three men representing the CLC are the Rev. Michael Eichstadt (president), the Rev. Paul Nolting, and the Rev. Bruce Naumann; the three from the WELS are the Rev. Mark Schroeder (president), Prof. Thomas Nass, and Dr. John Brenner; and the ELS is represented by the Rev. John Moldstad (president), the Rev. Gaylin Schmeling, and Prof. Erling Teigen.

These meetings were focused on editing a document that originally was proposed in 1990. The document is on the doctrine of church fellowship, particularly how we understand Romans 16:17–18. All three doctrinal commissions of the respective church bodies offered suggested changes for the statement. It is a joy to report that the nine participants agreed to a revision of the 1990 document entitled “Joint Statement Regarding the Termination of Fellowship.” The document can be found in its entirety in the report of the Doctrine Committee. To proceed with the formal discussions with the CLC, this document is being brought forward for approval at this convention.

The group also addressed how the biblical doctrine of fellowship is applied in various situations. One significant area of discussion is how the biblical fellowship principles impact participation in various organizations that may have religious elements in their governing documents or in how the organizations function. Another subject for discussion has been the biblical doctrine of the role of men and women in the church, in marriage, and in society.

LUTHERAN CHURCH–MISSOURI SYNOD

On December 1–2, 2015, representatives from the ELS, WELS, and the Lutheran Church–Missouri Synod (LCMS) met in Jacksonville, Florida. This was the fourth time leaders of these former Synodical Conference bodies held informal discussions. A complete report of the progress of these sessions can be found at <<http://els.org/download/ELS-LCMS-WELSApproved-122015.pdf>>. Noted differences still exist on subjects such as: joint-prayer fellowship, the role of women in the church, triangular inter-church relations, cooperation in externals, and on certain aspects of the doctrine of the ministry. Restoration of church fellowship with the LCMS is not the purpose of these informal meetings and certainly

is not imminent. The informal conversations, however, on the issues have been appreciated by the leaders involved and have yielded opportunities for encouraging toward a confessional Lutheran understanding and practice.

COMMITTEE FOR COMMUNICATION

Along with the Communication Director, the Committee for Communication serves as an advisory committee to the synod president. The committee consist of four members: two appointed by the synod and two elected by the synod, each serving a one-year term. The membership presently consists of the Rev. Daniel Hartwig, chairman (appointed); Mr. Lance Schwartz, secretary (appointed); Mr. David Gruen (elected); Mr. Andrew Overn (elected).

Last year, the committee recommended the synod purchase electronic voting devices for use at synod convention. These devices were purchased and successfully used at the 2015 convention. They will continue to be used moving forward. The committee is recommending improvements to be made so that voting will be more seamless in future conventions.

The committee is actively working on updating the synod's historical record of all of our congregations in preparation for a updated photo directory to be released before the synod's centennial anniversary. Emails were sent in January 2016 to every pastor containing a file for every congregation. The file was composed of the data from the previous 1998 pictorial directory. Every pastor was asked to update that information, both the historical paragraph and the record of those pastors who have served in that congregation. In addition to producing an updated printed directory, the committee is also working on integrating these records into the synod's digital database for access through the synod's website and other digital means.

The committee also is actively encouraging the Communication Director to produce regular videos, which can be shown to congregations as an update to synod members on our church body's life and ministry.

The Rev. Daniel J. Hartwig, chairman

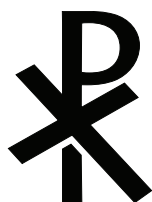
CONGREGATIONS VISITED DURING THE PAST YEAR

Holton Lutheran, Holton, Michigan; Our Saviour, Lake Havasu City, Arizona; Our Savior & Rock Dell, Belview, Minnesota; King of Grace, Waukon, Iowa; Lake Mills Lutheran, Lake Mills, Iowa; Trinity, Brewster, Massachusetts; Christ, Port St. Lucie, Florida; Peace, Kissimmee, Florida; Peace, Jefferson City, Missouri; Redeeming Grace, Rogers, Minnesota; Faith, San Antonio, Texas; Concordia, Eau Claire, Wisconsin; St. Luke, Mt. Vernon, Washington; Clearwater Parish, Oklee, Minnesota; Forest, Forest City, Iowa; Zion, Thompson, Iowa.

PASTORAL CONFERENCES ATTENDED

ELS General Pastoral Conference; Great Lakes Pastoral Conference; West Coast Pastoral Conference; Southern Minnesota and Iowa Pastoral Conference; Circuit 8 (northern Minnesota) Winkel.

The Rev. John A. Moldstad, president



CONVENTION ESSAY

PROCLAIM THE WONDERS GOD HAS DONE: GIVE THANKS TO HIS NAME!

The Rev. Timothy Hartwig

“... tell of all His wondrous works.” — Psalm 105:2

INTRODUCTION

Belief drives action. We would like to think that all of our decisions are purely logical, but the reality is that what we believe is influencing us more than we realize. For example, I was recently looking at purchasing a gas leaf blower. I was quite deep into my “research” when I realized that I was only considering Stihl leaf blowers. So biased was I by my beliefs that my first “objective” Internet search was for “Stihl leaf blowers.” Why? I believe that Stihl makes very reliable equipment that performs well. It is the good German engineering. My Dad had a Stihl chainsaw on the farm. I have a Stihl chainsaw. You can’t go wrong with a Stihl. At least, that is what I believe.

To what brands are you loyal? How much of your loyalty is based on belief? Maybe we could start a discussion in the synod over which company makes the best pickups—Ford, Chevrolet, or Dodge. Another discussion could determine which is better, Mac or PC. In his book *Start with Why*, Simon Sinek successfully argues that brand loyalty is driven primarily by belief. People base their purchasing decisions on faith. Belief drives actions.

Maybe you are already wondering why I am talking about belief, actions and brand loyalty. What do they have to do with our theme, “Give Thanks to His Name!”? This essay was assigned with the twofold purpose of building a case for support for our anniversary offering and calling the members of the Evangelical Lutheran Synod to action. Belief drives action. Therefore, the case for support must address our beliefs. Our faith will cause us to respond to the call to action and shape how we fulfill it.

This is scriptural. The holy writer said, “I believed; therefore I have spoken” (Psalm 116:10). Paul cited that verse in his second letter to the Corinthians:

It is written: “I believed; therefore I have spoken.” With that same spirit of faith we also believe and therefore speak,¹⁴ because we know that the one who raised the Lord Jesus from the dead will also raise us with Jesus and present us with you in his presence.¹⁵ All this is for your benefit, so that the grace that is reaching more and more people may cause thanksgiving to overflow to the glory of God.¹

Paul believed and therefore he spoke. He proclaimed God’s grace in Christ Jesus. Those who heard and received the same faith that Paul possessed overflowed with thanksgiving to God’s glory. They gave thanks to His name.

A thank-offering will be collected in honor of our two upcoming anniversaries: The 500th anniversary of the Lutheran Reformation and the 100th anniversary of the Evangelical Lutheran Synod. The money gathered will be used to support our home mission activity, our efforts to have God’s grace “reach more and more people” here in the United States of America. That grace will cause more of our neighbors to give thanks to His name.

The thread of brand loyalty is also important to our discussion. Why should you be loyal to the ELS and support her efforts? Why should you give thanks to His name through her? You are loyal to the ELS because she hallows God’s name. How?



*The Rev. Timothy
Hartwig*

1 2 Corinthians 4:13–15

God's name is kept holy when His Word is taught in its truth and purity and we as children of God live holy lives according to it.²

As members of the ELS, we are convinced that in our midst God's Word is taught in its truth and purity. What a treasure this is! What a reason to give thanks! The offering we are about to begin is in honor of 100 years of truth-filled heritage in our midst. For a century, the men and women of our synod have been bound together by the truth of God's Word to support and defend each other, and to carry out the work of Christ's church on earth. If that isn't enough to celebrate, we have also been blessed with 500 years of truth in Confessional Lutheranism. This dual heritage is a great gift from God and reason to give thanks to His name.

Let us take some time, then, to revisit the Truth that unites us so that our faith may be strengthened and our actions conformed to the Word of God.

PART 1: THE CASE FOR SUPPORT FOR THE ANNIVERSARY OFFERING

The case for support for the anniversary offering consists of two threads. The thank-offering is in support of home mission activity. Therefore, we will discuss the reasons for us wanting to carry out this work. This is the first thread. The second is Christian giving. An offering is a collection of gifts. Our possessions and wealth must be understood correctly if we are to give in thankfulness to God with the proper motivation.

A. What do we believe about our countrymen?

Home mission work is everything we do to connect residents of the United State of America with the means of grace. What we believe about countrymen will directly impact our zeal and determination to see this work carried out.

i. Do we believe our countrymen are Christian?

There is quite a bit of debate over whether the United States of America was founded as a Christian country. The faith of the founding fathers has been scrutinized and dissected with differing conclusions drawn. We probably won't settle that debate here today. But one thing that we will all be able to agree upon is that the influence of Christianity is waning in this country. Church attendance is in decline. The moral compass of the country has been distorted by the iron rocks of many "isms." Fewer Americans are associating with any religion at all. This demographic change has been referred to as "the Rise of the Nones."³

Nones are people that identify as atheist, agnostic or "nothing in particular" when polled concerning their religion.⁴ According to Pew Research, the portion of the U.S. adult

2 *An Explanation of Dr. Martin Luther's Small Catechism.* (p.18). Evangelical Lutheran Synod. 2001

3 James Emery White has written a book by this title and Pew Research has written much on the demographic change.

4 *The Rise of the Nones: Understanding and Reaching the Religiously Unaffiliated*, Baker Books, 2014.

James White gives a 10-point snapshot of the typical none:

1. Male
2. Young
3. White
4. Not necessarily an atheist
5. Not very religious
6. A Democrat
7. In favor of abortion and same-gender marriage being legal
8. Liberal or moderate

population that identifies as “none” has grown from 16% in 2007 to 23% in 2014.⁵ But that is not the most troubling part. It is bound to continue to increase. In the younger generations, the percentage is much higher. 36% of Younger Millennials (born 1991–1996) and 34% of Older Millennials (born 1981–1990) are nones. The departure from organized religion is most prevalent in, but not limited to, the young. Between 2007 and 2014, nones gained in every age group. 18% of adult Americans say that they were raised as Christians or members of another faith, but are now unaffiliated with any religion. In the same time frame, the portion of U.S. adults who identified as Christian fell from 78% to 71%. These are troubling trends indeed.⁶ Should we assume that our countrymen are Christian?

How should we view these statistics? It would be very easy to have a doom and gloom perspective. We might as well pack up and go home. Our country is lost. We could take the defeatist attitude of Elijah, “Lord, just kill us now.”⁷ However, do not our current circumstances present us with a new opportunity? The decline of Christianity means that there are more and more unbelievers that need to hear the Gospel. If you meet a Millennial, there is a 1 in 3 chance that they are a none. There is a growing need for home mission activity, and more opportunity for us to proclaim the wonders God has done.

There is one further assumption about residents of the United States that we need to address. It is a stealth universalism. Universalism is the teaching that all people, regardless of their faith, go to heaven. Only the really bad people like Hitler, Stalin and Jeffrey Dahmer go to hell, according to this idea. If you have ever been to a non-Christian’s funeral and someone has expressed, “He is in a better place now,” they, whether they know it or not, are a Universalist. Does everyone go to heaven? Do we assume that our neighbors are on the path to heaven? Sometimes I think this is done to “put the best construction” on the situation. We don’t want to speak ill of the dead or of our neighbor in general. However, we must be willing to face the brutal truth. What we believe about our countrymen will drive our actions. We should not assume that Americans are Christian when their nature and the statistics say otherwise.

Let’s review then what the Bible teaches about all people and therefore citizens of the United States of America also.

ii. What do we believe about the nature of our countrymen?

The Bible clearly teaches that God created a perfect world in six regular 24-hour days.⁸ He placed Adam and Eve in the garden and gave them the fruit of every tree to eat—except one. He commanded them not to eat from the Tree of the Knowledge of Good and Evil. Eve was deceived by the serpent’s cunning⁹ and ate of the forbidden fruit. She gave some to Adam and he also ate. They sinned against God, and God’s word held true. He had told them that if they ate it, they would surely die.¹⁰ They ate. They died, and all mankind with them. By their disobedience, they corrupted all men because from then on their children would be born in their image rather than God’s.¹¹ The Bible is clear on what the consequence of their sin means for the citizens of the United States. Hear these verses:

9. Not necessarily hostile toward religious institutions

10. Most likely a westerner

5 <http://www.pewresearch.org/fact-tank/2015/05/13/>

a-closer-look-at-americas-rapidly-growing-religious-nones/

6 All of the preceding statistics in this paragraph are from the previously cited webpage.

7 1 Kings 19

8 Genesis 1–2

9 2 Corinthians 11:3

10 Genesis 2:17

11 Genesis 5:3 When Adam had lived 130 years, he had a son in his own likeness, in his own image.

Psalm 51:5 Surely I was sinful at birth, sinful from the time my mother conceived me.

Ephesians 2:1 As for you, you were dead in your transgressions and sins.

Romans 7:18 I know that nothing good lives in me, that is, in my sinful nature. For I have the desire to do what is good, but I cannot carry it out.

Romans 6:23 For the wages of sin is death.

Ezekiel 18:20 The soul who sins is the one who will die. The son will not share the guilt of the father, nor will the father share the guilt of the son. The righteousness of the righteous man will be credited to him, and the wickedness of the wicked will be charged against him.

Revelation 21:8 But the cowardly, the unbelieving, the vile, the murderers, the sexually immoral, those who practice magic arts, the idolaters and all liars—their place will be in the fiery lake of burning sulfur. This is the second death.

John 3:18 Whoever believes in him is not condemned, but whoever does not believe stands condemned already because he has not believed in the name of God's one and only Son.

Mark 16:16 Whoever believes and is baptized will be saved, but whoever does not believe will be condemned.

Let those verses sink in. What are we to believe about our countrymen? Does everyone go to heaven, as Universalism proclaims? No! All people by nature are sinful from conception and destined to eternal death and suffering. What do we believe about Americans? We believe that the citizens of this country are in grave danger! If the statistics are true, then God's grace is reaching less and less of them each and every day. The residents of the US need our home mission activity.

iii. What do we believe about our countrymen and God's grace?

God's Word is just as clear concerning for whom His grace is intended as it is about the natural condition of man. God declares:

Ezekiel 18:32 For I take no pleasure in the death of anyone, declares the Sovereign Lord. Repent and live!

Isaiah 1:18 "Come now, let us reason together," says the Lord. "Though your sins are like scarlet, they shall be as white as snow; though they are red as crimson, they shall be like wool."

John 1:29 The next day John saw Jesus coming toward him and said, “Look, the Lamb of God, who takes away the sin of the world!”

John 3:16 For God so loved the world that he gave his one and only Son, that whoever believes in him shall not perish but have eternal life.

Romans 5:19 For just as through the disobedience of the one man the many were made sinners, so also through the obedience of the one man the many will be made righteous.

2 Corinthians 5:19 God was reconciling the world to himself in Christ, not counting men’s sins against them.

This is good news! We are to believe that each and every American has been redeemed by the blood of Jesus the Christ, that their sins are paid for, and that the grace of God is for them. Whenever you see one of your neighbors, regardless of his race, ethnicity, sexuality, creed, or whether he has tattoos or piercings, you are beholding a blood-bought soul. “God was reconciling the world to himself in Christ, not counting men’s sins against them.” This is the chief wonder that God has done.

We can look at creation in all of its intricate design and be filled with awe. Creation is nothing compared to the miracle of God’s grace. It is astonishing that God would come to save His disobedient creatures. God became man. God suffered and died in payment for sin. God rose triumphant from the grave and thereby declared all men forgiven! He did this not because man has merited it in anyway. He did it because He chose to love us. It is amazing grace. No wonder Luther penned:

Dear Christians, one and all rejoice,
With exultation springing,
And, with united heart and voice
And holy rapture singing,
Proclaim the wonders God hath done,
How His right arm the vict’ry won;
Right dearly it has cost Him.¹²

iv. What do we believe about our countrymen and saving faith?

There are two more teachings in God’s Word concerning our neighbors that we need to review. Both of them are concerning faith. Even though God has reconciled the whole world to himself in Christ, it is faith in Jesus that makes God’s grace the possession of the individual, as these Scriptures state:

Ephesians 2:8–9 For it is by grace you have been saved, through faith—and this not from yourselves, it is the gift of God—⁹ not by works, so that no one can boast.

Hebrews 11:6 And without faith it is impossible to please God, because anyone who comes to him must believe that he exists and that he rewards those who earnestly seek him.

12 ELH #378, *Dear Christians, One and All Rejoice*

Mark 16:16 Whoever believes and is baptized will be saved, but whoever does not believe will be condemned.

John 3:16 For God so loved the world that he gave his one and only Son, that whoever believes in him shall not perish but have eternal life.

This faith that clings to the life, death and resurrection of Jesus for salvation is worked by the Holy Spirit and through the Means of Grace, as the following Scriptures state:

1 Corinthians 12:3 Therefore I tell you that no one who is speaking by the Spirit of God says, “Jesus be cursed,” and no one can say, “Jesus is Lord,” except by the Holy Spirit.

1 Corinthians 2:14 The man without the Spirit does not accept the things that come from the Spirit of God, for they are foolishness to him, and he cannot understand them, because they are spiritually discerned.

John 6:63 The Spirit gives life; the flesh counts for nothing. The words I have spoken to you are spirit and they are life.

John 3:5 Jesus answered, “I tell you the truth, no one can enter the kingdom of God unless he is born of water and the Spirit.”

Titus 3:4–7 But when the kindness and love of God our Savior appeared, ⁵ he 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, ⁶ whom he poured out on us generously through Jesus Christ our Savior, ⁷ so that, having been justified by his grace, we might become heirs having the hope of eternal life.

We may think that these are just simple, basic doctrines that we have known from childhood, but their application to our lives is far reaching. First, we see our need to be in regular contact with the Word for the strengthening of our faith. Day after day, we need the Spirit to come to us and tell us that our sins are forgiven in Jesus. Second, what then are we to believe about our countrymen? We are to believe that without the Holy Spirit they cannot have faith in Christ and without the Word and Sacraments they cannot have the Holy Spirit. Therefore, it is essential that they be connected to God’s Word and Sacraments if they are to believe and be saved. This is what our home mission work does. Therefore, Americans need our home mission activity!

v. What do we believe about our responsibility to our countrymen?

Who will carry out this work? How will our neighbors be connected to the Means of Grace? What is our individual responsibility for the sowing of the seed of God’s Word among the inhabitants of the US? These are extremely important questions and their answers are crucial to the case for support.

God could have sent angels to do this work. He could have chosen to use donkeys as He did with Balaam.¹³ The Lord has not chosen to do either of those things. In the Gospel of John, we read:

On the evening of that first day of the week, when the disciples were together, with the doors locked for fear of the Jews, Jesus came and stood among them and said, "Peace be with you!"²⁰ After he said this, he showed them his hands and side. The disciples were overjoyed when they saw the Lord.²¹ Again Jesus said, "Peace be with you! As the Father has sent me, I am sending you."²² And with that he breathed on them and said, "Receive the Holy Spirit.²³ If you forgive anyone his sins, they are forgiven; if you do not forgive them, they are not forgiven."²⁴

These verses are the *sedes doctrinae*¹⁵ for the Office of the Keys. This Office is explained by the Small Catechism:

What is the Office of the Keys?

The Office of the Keys is the special authority which Christ has given to His Church on earth: to forgive the sins of the penitent sinners, but to retain the sins of the impenitent as long as they do not repent.

Where is this written?

The evangelist writes, John 20:22-23: "Jesus breathed on His disciples and said to them, 'Receive the Holy Spirit. If you forgive the sins of any, they are forgiven them; and if you retain the sins of any they are retained.'"¹⁶

The Keys are given to the church. Because the church is made up of individual believers, the Keys are given to every believer. Luther explains:

The keys belong to the whole church and to each of its members, both as regards their authority and their various uses. Otherwise we do violence to the words of Christ, in which he speaks to all without qualification or limitation: "Let him be to you," and "You will have gained your brother," and "Whatever you," etc.... In all of these declarations we find established the fullest authority and the most immediate exercise of the right to bind and to absolve. Were this not true we would be denying to Christ himself the right and use of the keys as he dwells among even a couple of his disciples. But this indeed I have abundantly elaborated elsewhere. As we have declared already, the ministry of the Word belongs to all. To bind and to loose clearly is nothing else than to proclaim and to apply the gospel. For what is it to loose, if not to announce the forgiveness of sins before God? What is it to bind, except to withdraw the gospel and to declare the retention of sins? Whether they want to or not [they must concede]¹⁷ that the keys are an exercise of the ministry of the Word and belong to all Christians.¹⁸

Since Christ bestowed on all Christians the authority and the right of exercise of the Keys with the words cited from John 20:23, the words Jesus spoke in verse 21 must also apply to

13 Numbers 22:30

14 John 20:19-23

15 Seat of Doctrine

16 *An Explanation of Dr. Martin Luther's Small Catechism.* (p.23). Evangelical Lutheran Synod. 2001

17 Luke 19:10

18 Luther, M. (1999). *Luther's works, vol. 40: Church and Ministry II.* (J. J. Pelikan, H. C. Oswald, & H. T. Lehmann, Eds.) (Vol. 40, pp. 27-28). Philadelphia: Fortress Press.

all Christians: “As the Father has sent me, I am sending you.” Who is Christ sending into the world to connect unbelievers to the Means of Grace? All Christians are sent by Christ on the mission of Christ to seek and to save the lost.¹⁹

This truth is expressed by the full context of our theme verse:

Oh give thanks to the Lord; call upon his name; make known his deeds among the peoples! ² Sing to him, sing praises to him; tell of all his wondrous works!²⁰

All of the verbs in these verses are imperatives, commands applying to all Christians: Give thanks, call, make known, sing and tell. God commands all believers to give thanks and call upon His name; to sing His praises; and to make known and tell of His wondrous works to the nations.

Therefore, all of the great commissions recorded by Mathew²¹, Mark²², Luke²³ and John²⁴ are given to the disciples and the apostles as representatives of the church; that is, as representatives of all believers. Christ was not just commissioning the apostles, but all who would follow after them in the faith. Chemnitz expressed this in his Enchiridion:

10 Yet all Christians have a general call to proclaim the virtues of God, 1 Ptr 2:9... It is true that all Christians have a general call to proclaim the Gospel of God, Ro 10:9.²⁵

This is why Paul could write to the Corinthians, “All things are yours.”²⁶ The Keys, the Word and the Sacraments do not belong to any one Christian or group of Christians. They are the possessions of all believers. “All things are yours!”

This very thought caused the Missouri Synod to adopt the following as part of their Brief Statement in 1932:

St. Paul reminds all believers: “All things are yours,” 1 Cor. 3:21, 22, and Christ Himself commits to all believers the keys of the kingdom of heaven, Matt. 16:13–19, 18:17–20, John 20:22, 23, and commissions all believers to preach the Gospel and to administer the Sacraments Matt. 28:19, 20; 1 Cor. 11:23–25.²⁷

19 Luke 19:10

20 *The Holy Bible: English Standard Version*. (2001). (Ps 105:1–2). Wheaton: Standard Bible Society.

21 Matthew 28:19–20 Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, ²⁰ and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age.”

22 Mark 16:15–16 He said to them, “Go into all the world and preach the good news to all creation. ¹⁶ Whoever believes and is baptized will be saved, but whoever does not believe will be condemned.”

23 Luke 24:46–49 He told them, “This is what is written: The Christ will suffer and rise from the dead on the third day, ⁴⁷ and repentance and forgiveness of sins will be preached in his name to all nations, beginning at Jerusalem. ⁴⁸ You are witnesses of these things. ⁴⁹ I am going to send you what my Father has promised; but stay in the city until you have been clothed with power from on high.”

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

24 John 20:21–23 Again Jesus said, “Peace be with you! As the Father has sent me, I am sending you.” ²² And with that he breathed on them and said, “Receive the Holy Spirit. ²³ If you forgive anyone his sins, they are forgiven; if you do not forgive them, they are not forgiven.”

25 Chemnitz, Martin. Edited, translated, and briefly annotated by Poellot, Luther. (1981). *Ministry, Word, and Sacraments: An Enchiridion*. (p. 29). St. Louis: Concordia Publishing House.

26 1 Corinthians 3:21–22

27 *Brief Statement of the Doctrinal Position of the Missouri Synod*. (Adopted 1932). (p. 8). St. Louis: Concordia Publishing House.

The earliest Christians demonstrated this understanding. After the stoning of Stephen, persecution broke out in Jerusalem and Luke tells us, “that all except the apostles were scattered throughout Judea and Samaria.”²⁸ Luke went on to write, “Those who had been scattered preached the word wherever they went.”²⁹ The Greek word *ἑξαγγελισάμενοι* translated *preached* in this verse is exactly the same word used to describe the activity of Paul and Barnabas in Derbe in Acts 14:21.³⁰ The scattered Christians from Jerusalem understood what Peter wrote of all believers in his first epistle.

But you are a chosen people, a royal priesthood, a holy nation, a people belonging to God, that you may declare the praises of him who called you out of darkness into his wonderful light.³¹

They understood that they were here on earth to preach, to proclaim the wonders God has done and give thanks to His name. In his typical blunt fashion, Luther said it this way:

We have no other reason for living on earth than to be of help to others. If this were not the case, it would be best for God to kill us and let us die as soon as we are baptized and have begun to believe. But He permits us to live here in order that we may bring others to faith, just as He brought us...³²

You must, says Peter, exercise the chief function of a priest, that is, to proclaim the wonderful deed God has performed for you to bring you out of darkness into the light... Thus you should also teach other people how they, too, come into such light... Then let it be your chief work to proclaim this publicly and to call everyone into the light into which you have been called. Where you find people who do not know this, you should instruct and also teach them as you have learned, namely, how one must be saved through the power and strength of God and come out of darkness into the light.³³

What should we believe concerning our countrymen? We should believe that we have the responsibility and privilege to call them out of darkness through the preaching of the Word. God the Holy Spirit will use that seed to create and preserve faith where and when He pleases. Home mission activity is our individual responsibility.

vi. What do we believe about our collective responsibility to our countrymen?

The Christian's general call to proclaim the Gospel in no way contradicts or undermines the divinely instituted public ministry. Also, the institution of the public ministry does not rescind or negate the general call of Christians to preach the Gospel. Both stand side by side and work hand in hand. The very paragraph in which Chemnitz defends the general call to all Christians also states:

28 Acts 8:1

29 Acts 8:4

30 Acts 14:21 They preached the good news in that city and won a large number of disciples.

31 1 Peter 2:9

32 Luther, M. (1999). *Luther's works, vol. 30: The Catholic Epistles*. (J. J. Pelikan, H. C. Oswald, & H. T. Lehmann, Eds.) (Vol. 30, p. 11). Saint Louis: Concordia Publishing House.

33 Ibid., 64–65.

But the public ministry of the Word and of the Sacraments in the church is not entrusted to all Christians in general, as we have already shown, 1 Co 12:28; Eph 4:12. For a special call is required for this, Ro 10:15.³⁴

Chemnitz cites Romans 10:15 in support. The broader context of this verse shows the church working together for the salvation of those who do not yet know the Word of Christ. Paul wrote:

As the Scripture says, “Anyone who trusts in him will never be put to shame.”¹² For there is no difference between Jew and Gentile—the same Lord is Lord of all and richly blesses all who call on him,¹³ for, “Everyone who calls on the name of the Lord will be saved.”¹⁴ How, then, can they call on the one they have not believed in? And how can they believe in the one of whom they have not heard? And how can they hear without someone preaching to them?¹⁵ And how can they preach unless they are sent? As it is written, “How beautiful are the feet of those who bring good news!”...¹⁷ Consequently, faith comes from hearing the message, and the message is heard through the word of Christ.³⁵

These verses establish the doctrine of the call into the public ministry. God uses the church to send and call workers into His harvest field.³⁶ In fact, rather than negating the general call, the specific call into the public ministry becomes an avenue for Christians, at least partially, to fulfill their general call. They do this by calling and sending missionaries to bring the good news to others. So God has instituted the public ministry in part so that Christians can work together and proclaim the wonders God has done through others.

The New Testament church has throughout its history acted collectively in the sending of preachers. In Acts, we read that the church in Jerusalem sent Barnabas to the Christians in Antioch.³⁷⁻³⁸ Later, the church in Antioch, under the direction of the Holy Spirit, set apart Paul and Barnabas for missionary work.³⁹ It is then also our responsibility to train, call and support preachers so that the Kingdom of God may come to people that we ourselves may never meet this side of eternity.

To wrap up this thread, what should we believe about our countrymen? We should not assume that our neighbors are Christians. Seeing the peril that they are in by nature and the trends in our country, we should make every effort individually and collectively to connect them with the Word and Sacraments so that they receive by faith God’s grace and every blessing in Christ. They need our home mission activity. It is our responsibility. It is our privilege to “tell of all His wondrous works!”

B. What do we believe about our possessions?

Training, calling and sending home missionaries is only part of our provision for home mission work. The anniversary offering recognizes that there is a requirement of financial support. You are being asked to give your hard-earned dollars to satisfy this need. Why would

34 Chemnitz, Martin. Edited, translated, and briefly annotated by Poellot, Luther. (1981). *Ministry, Word, and Sacraments: An Enchiridion*. (p. 29). St. Louis: Concordia Publishing House.

35 Romans 10:11-15, 17

36 Luke 10:2

37 Acts 11:19–21 Now those who had been scattered by the persecution in connection with Stephen traveled as far as Phoenicia, Cyprus and Antioch, telling the message only to Jews.²⁰ Some of them, however, men from Cyprus and Cyrene, went to Antioch and began to speak to Greeks also, telling them the good news about the Lord Jesus.²¹ The Lord’s hand was with them, and a great number of people believed and turned to the Lord.

38 Acts 11:22

39 Acts 13:1–3

you do such a thing? What you believe about your possessions will determine your response to that question.

i. Do we believe that possessions are dangerous?

It is hard to perceive that money and wealth could be detrimental. They are often thought to be the solution to our problems. It is frequently said, “If only we had more money!” It is as if money is the eternal good that can work no wrong. The Bible paints a very different picture. Just before the children of Israel entered the Promised Land Moses gave them this guidance:

When the Lord your God brings you into the land he swore to your fathers, to Abraham, Isaac and Jacob, to give you—a land with large, flourishing cities you did not build,¹¹ houses filled with all kinds of good things you did not provide, wells you did not dig, and vineyards and olive groves you did not plant—then when you eat and are satisfied,¹² be careful that you do not forget the Lord, who brought you out of Egypt, out of the land of slavery.⁴⁰

Obviously, the people of Israel were in real danger of forgetting the Lord because Moses returned to that very thought in chapter 8. He said:

When you have eaten and are satisfied, praise the Lord your God for the good land he has given you.¹¹ Be careful that you do not forget the Lord your God, failing to observe his commands, his laws and his decrees that I am giving you this day.¹² Otherwise, when you eat and are satisfied, when you build fine houses and settle down,¹³ and when your herds and flocks grow large and your silver and gold increase and all you have is multiplied,¹⁴ then your heart will become proud and you will forget the Lord your God, who brought you out of Egypt, out of the land of slavery.⁴¹

Moses specifically said that the children of Israel would be tempted to say, “My power and the strength of my hands have produced this wealth for me.” Just think about that. How could the people of Israel be tempted to think this way? Moses clearly laid out in Deuteronomy 8 why this should never happen. He presented them with the facts. It was God who brought them out of the land of slavery, Egypt, through the powerful working of the plagues. It was God who led them through the wilderness for forty years. God provided manna from heaven for them to eat. God preserved their clothing so that it did not wear out. God did all this despite their grumbling and rebellion. He brought them into a “good land—a land with streams and pools of water, with springs flowing in the valleys and hills; a land with wheat and barley, vines and fig trees, pomegranates, olive oil and honey; a land where bread will not be scarce and you will lack nothing; a land where the rocks are iron and you can dig copper out of the hills.”⁴² God had done everything for the people of Israel by grace. What does history show that the Israelites did in response? With time, they forgot! In their prosperity, they forgot Who had provided all these things. In the end, the curse that Moses pronounced at the close of chapter 8 fell on their heads.

If you ever forget the Lord your God and follow other gods and worship and bow down to them, I testify against you today that you will surely be destroyed. Like the nations the Lord destroyed before you, so you will be destroyed for not obeying the Lord your God.

40 Deuteronomy 6:10–12

41 Deuteronomy 8:10–14

42 Deuteronomy 8:7–9

They disobeyed. They forgot. They worshiped other gods. They even killed those sent to call them back to the truth. Finally, they were destroyed. The warning that Moses gave concerning prosperity and riches was needed to protect the Israelites. Is it needed for us today?

The Bible is replete with warnings about the dangers associated with earthly treasure and possessions. Here are just some of them:

1 Timothy 6:10 For the love of money is a root of all kinds of evil. Some people, eager for money, have wandered from the faith and pierced themselves with many griefs.

Matthew 19:24 Again I tell you, it is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God.

Matthew 13:22 The one who received the seed that fell among the thorns is the man who hears the word, but the worries of this life and the deceitfulness of wealth choke it, making it unfruitful.

Philippians 3:18–19 For, as I have often told you before and now say again even with tears, many live as enemies of the cross of Christ.¹⁹ Their destiny is destruction, their god is their stomach, and their glory is in their shame. Their mind is on earthly things.

Matthew 6:21 For where your treasure is, there your heart will be also.

Do we really believe these verses? Are they true? We can be tempted to think that the fine line of holding on to Jesus and wealth at the same time can be successfully navigated. Jesus rebuts this thought:

No one can serve two masters. Either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve both God and Money.⁴³

What should we believe about our possessions? We should believe that they present a real spiritual danger because we are constantly tempted to use them in ways that are God-displeasing. They very easily become false gods and inhibit or destroy our faith in Jesus. Take to heart what Jesus said: “It is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God!”⁴⁴

ii. Do we believe that possessions can buy us heaven?

Wealth and possessions become false gods when they are trusted for security and loved more than God. It is thought that enough money cures all worries. Financial experts tell us that with the right fiscal planning we will be secure. In fact, worldly wisdom insists that if we are really disciplined and make wise choices, we can slice out our own piece of heaven here on earth. Of course, Christians aren’t looking for heaven on earth, right? But are we content with what the Lord has provided? The desire is often expressed, “I don’t want to be rich. I just want to be comfortable.” That is seeking heaven here on earth because it is trying to gain a “paradise” through riches where the suffering and pain of sin is not experienced.

43 Matthew 6:24

44 Matthew 19:24

More money is not the real solution to our problems because it cannot buy heaven. Jesus asked, “What good is it for a man to gain the whole world, yet forfeit his soul? Or what can a man give in exchange for his soul?”⁴⁵ We can’t purchase heaven with our possessions! The whole earth is insufficient for that transaction. Peter declared:

For you know that it was not with perishable things such as silver or gold that you were redeemed from the empty way of life handed down to you from your forefathers, ¹⁹ but with the precious blood of Christ, a lamb without blemish or defect.

More money is not the answer to our problems. Jesus is. He purchased paradise for you by the shedding of His precious blood. He paid the price so that you are forgiven. God loves you because of Jesus and you are going to be in the luxury of heaven. Jesus has made you rich.

iii. Do we believe that we are rich?

Many parallels can be drawn between the children of Israel in the Promised Land and Christians in the United States of America. We live in a land flowing with milk and honey. Bread is not scarce. Our rocks are rich with minerals, metals and gems. We are enjoying a standard of living that few in the history of the world have known. Our poor are considered rich by most of the world. God has certainly blessed America. How is it responding?

Many Americans are forgetting all the benefits that they have received from God. They have begun to despise the Lord and turn from Him. Many of the citizens of the US no longer care about His laws and commands. What about you? If you would do an honest assessment, how are you measuring up? It is easy for us to look at the nation “going to hell in a hand basket” and just shake our heads. We should be looking in the mirror to make sure we are remembering all the benefits that we have received by grace. Psalm 103 is a useful aid for this purpose. David wrote:

Praise the Lord, O my soul; all my inmost being, praise his holy name. ² Praise the Lord, O my soul, and forget not all his benefits— ³ who forgives all your sins and heals all your diseases, ⁴ who redeems your life from the pit and crowns you with love and compassion, ⁵ who satisfies your desires with good things so that your youth is renewed like the eagle’s. ⁶ The Lord works righteousness and justice for all the oppressed.

Often when we consider giving thanks, we focus on the physical blessings that we have: family, house, cars, food, clothing, etc. Notice that David started with the spiritual. What is the chief benefit that we have received from God? It is the forgiveness of sins! God sent Jesus to work and die for you so that you could have the riches of heaven. As Paul said, “For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich.”⁴⁶ This is not only the chief benefit that we receive from God. It is also the one to be desired most. Jesus said, “But seek first his kingdom and his righteousness, and all these things will be given to you as well.” Dear brothers and sisters, you are redeemed. Christ has redeemed you. He has paid off the debt of your sins and made you rich in the righteousness of His perfect life. You have treasure stored up “in heaven, where moth and rust do not destroy and thieves don’t break in and steal.”⁴⁷ Remember it. Cherish it every day. Live in the richness of God’s grace. “Forget not all His benefits.” Give thanks to His name.

45 Mark 8:36

46 2 Corinthians 8:9

47 Matthew 6:20

Having firmly grasped the spiritual riches that we have in Christ, we must also acknowledge the tremendous physical prosperity with which we have been blessed. We have been given “everything needed for this body and life”⁴⁸ and much more. Luther’s list in explanation of daily bread is good for us to contemplate. He lists the following:

1. Food;
2. Drink;
3. Clothing;
4. Shoes;
5. House;
6. Home;
7. Fields;
8. Cattle;
9. Money;
10. Goods;
11. God-fearing spouse and children;
12. Faithful servants and rulers;
13. Good government;
14. Good weather;
15. Peace;
16. Health;
17. Order;
18. Honor;
19. True friends;
20. Good neighbors; and
21. The like.⁴⁹

Take some time to ponder this list. Do you believe that you are rich? You are! God has graciously given you everything you need and more in Christ.

iv. Do we believe that our possessions are instruments to serve the Lord?

Since money and goods cannot purchase heaven, what benefit are they? How are they to be used so that we do not fall into temptation? When Paul wrote to the Corinthians about the matter of a collection, he drew their attention to the example of the Macedonian churches. Theirs is an example we can learn from too. Paul wrote:

And now, brothers, we want you to know about the grace that God has given the Macedonian churches. ² Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. ³ For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, ⁴ they urgently pleaded with us for the privilege of sharing in this service to the saints. ⁵ And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God’s will.⁵⁰

God’s grace had changed the Macedonian Christians so that they overflowed with thanksgiving. Their meager possessions became for them an instrument of thanksgiving. They

48 *An Explanation of Dr. Martin Luther’s Small Catechism.* (p.16). Evangelical Lutheran Synod.
2001

49 *Ibid.*, 19.

50 2 Corinthians 8:1–5

surprised the apostle with the generosity of their gift. Their poverty was not an excuse, but the dark backdrop that enabled the bright light of their faith to be seen more clearly. Their belief drove their actions. By faith, their wealth became an instrument to serve the Lord and give thanks to His name.

Our wealth is used to serve the Lord in many of the vocations to which He has called us. We serve Him when, because of our faith, we provide for our family, pay for Christian education, pay taxes, give to the poor, and financially support the work of the Gospel. Your treasure can be used for eternal good.

Jesus told a parable about a dishonest manager in Luke 16.⁵¹ This story can be difficult to understand because to some it appears as if Jesus is commending dishonesty. However, the manager is praised because he used his position to gain friends. Jesus explained the point of the parable when He said, “For the people of this world are more shrewd in dealing with their own kind than are the people of the light. I tell you, use worldly wealth to gain friends for yourselves, so that when it is gone, you will be welcomed into eternal dwellings.” Jesus wants us to be shrewd with the riches that he has given us. We are to use wealth to gain eternal “friends.” There is no better way to give thanks to His name than using God’s money to connect people with the Means of Grace and thereby gain friends in heaven.

v. Do we think that God needs our wealth?

There is a misunderstanding of Christian giving that we must discuss. It is addressed by this question: “Does God need our offerings?” Sometimes when stewardship and giving are taught, it is from the perspective of need. Incorrect statements and exhortations are used, like the following: “The church needs your money for a new building”; “God needs your wealth for missions and the proclamation of the Gospel”; and “The church needs your money to survive. So give!” Let’s be clear. God does not need you. God does not need your treasure. It is just as He proclaimed through the Psalmist:

Hear, O my people, and I will speak, O Israel, and I will testify against you: I am God, your God.⁸ I do not rebuke you for your sacrifices or your burnt offerings, which are ever before me.⁹ I have no need of a bull from your stall or of goats from your pens,¹⁰ for every animal of the forest is mine, and the cattle on a thousand hills.¹¹ I know every bird in the mountains, and the creatures of the field are mine.¹² If I were hungry I would not tell you, for the world is mine, and all that is in it.¹³ Do I eat the flesh of bulls or drink the blood of goats?¹⁴ Sacrifice thank offerings to God, fulfill your vows to the Most High,¹⁵ and call upon me in the day of trouble; I will deliver you, and you will honor me.⁵²

51 Luke 16:1–9 Jesus told his disciples: “There was a rich man whose manager was accused of wasting his possessions.² So he called him in and asked him, ‘What is this I hear about you? Give an account of your management, because you cannot be manager any longer.’³ “The manager said to himself, ‘What shall I do now? My master is taking away my job. I’m not strong enough to dig, and I’m ashamed to beg—⁴ I know what I’ll do so that, when I lose my job here, people will welcome me into their houses.’⁵ “So he called in each one of his master’s debtors. He asked the first, ‘How much do you owe my master?’⁶ “‘Eight hundred gallons of olive oil,’ he replied. “The manager told him, ‘Take your bill, sit down quickly, and make it four hundred.’⁷ “Then he asked the second, ‘And how much do you owe?’ “‘A thousand bushels of wheat,’ he replied. “He told him, ‘Take your bill and make it eight hundred.’⁸ “The master commended the dishonest manager because he had acted shrewdly. For the people of this world are more shrewd in dealing with their own kind than are the people of the light.⁹ I tell you, use worldly wealth to gain friends for yourselves, so that when it is gone, you will be welcomed into eternal dwellings.

52 Psalm 50:7–15

Through the prophet Haggai, He also said, “The silver is mine and the gold is mine.”⁵³ God doesn’t need your money because it isn’t yours. He wants you to give of what He has given you and He will use it, but not because He needs it. You, by grace, are His chosen instrument. He has given you everything you have so that you are empowered to serve Him.

In connection with this, it is good for us to remember the advice that Mordecai gave to Esther:

Do not think that because you are in the king’s house you alone of all the Jews will escape.

¹⁴ For if you remain silent at this time, relief and deliverance for the Jews will arise from another place, but you and your father’s family will perish. And who knows but that you have come to royal position for such a time as this?⁵⁴

Mordecai was asking Esther potentially to sacrifice her life for the sake of God’s people. Brothers and sisters, God will save His people; His Gospel will be proclaimed with or without you. Who knows but that you have been raised up to your position for such a time as this?

We believe, then, that God does not need our possessions. They are His from the start. He has empowered us with these gracious gifts so that we are able to support the proclamation of the Gospel. Our anniversary offering is an opportunity to give thanks to His name through our monetary gifts.

Conclusion to the Case for Support for the Anniversary Offering

It is clear that the United States of America needs our home mission activity because we by nature are sinful, and the trends in our culture are moving away from Christianity. We, in love for our neighbors, desire to connect them with the Means of Grace so that the Holy Spirit may create faith in their hearts. This work is ours both individually and collectively.

To support home mission work, God has given us physical wealth. These possessions can be a source of temptation, but it is God-pleasing for us to use them shrewdly to assist in connecting others to Christ.

This is what we believe. Belief drives action. Brothers, what should we do?

PART 2: THE CALL TO ACTION

When Peter and the apostles proclaimed the truth that Jesus is the Messiah at Pentecost, those who heard were cut to the heart.⁵⁵ They were convinced that they had crucified the very one for whom they were waiting. They believed and their faith caused them to ask, “Brothers, what should we do?” It is a good question for us to ask. What should we do? We have considered two threads: Home missions and Christian giving. What action is our belief calling us to take? We will begin by looking at how our brothers and sisters of the ELS have responded in the past.

A. What have we done in the past?

In 1967, Julian Anderson produced a booklet for the Jubilee Anniversary Committee with the title *Let’s Look at Our Synod*. Concerning the founding fathers of the Evangelical Lutheran Synod, he wrote:

[They] were well aware of the vital importance of such “home” mission work. Back in 1918, when they were forced to reorganize, they gave immediate attention to this work of preaching the gospel beyond the limits of their own congregation and towns. Despite the fact that there were only 11 congregations left in the “synod,” this handful of Christians

53 Haggai 2:8

54 Esther 4:13–14

55 Acts 2:37

immediately took two important steps. In 1918 they resolved to take over the support of a new mission in the western suburbs of Chicago; and they called two pastors to serve as “missionaries-at-large” over the whole upper Midwest area. These men gathered little groups of Christian people into many small congregations throughout Minnesota, Wisconsin, Iowa and North Dakota, and continued to serve these little mission congregations until more men could be found to take over the work in each place.⁵⁶

In its first year of existence, the ELS adopted a home mission in Chicago. Despite all the turmoil that they had gone through and were continuing to experience, home mission work was so important that they seized the opportunity. What our founding fathers began has continued. The ELS has almost carried out 100 years of home mission work. Appendix A lists all the missions that the ELS has supported.⁵⁷ Including the new cross-cultural mission in Bell Gardens, California, 111 locations have been the focus of home mission work for our synod. That is over 1 location per year of existence. There is a good possibility that you are being served at one of the locations on that list. This work has been carried out at considerable expense. Appendix B⁵⁸ lists the congregations that have received support from the Synod through the Board for Home Missions and the Board for Home Outreach (BHO). In the last 45 years, over \$13,000,000 have been expended in these efforts. It is easy to draw attention to the money because we can measure it. Think also of the great expenditure of time and energy. Members of the ELS, both missionaries and laity, have sacrificed years of their lives to these efforts. God has called families to tear up their roots and move all over the country so that other Americans would have the opportunity to hear of Christ. It is abundantly clear that home mission work has been important to the Evangelical Lutheran Synod. It always has been and we should pray that it always will be.

B. What opportunities lie before us now?

Our founding fathers seized the opportunities that were before them for home mission work even though the cost was great. What opportunities are lying in front of us today? The anniversary offering material is making us aware of three: new mission sites, the vicar in mission program, and cross-cultural ministry.

i. New Mission Sites

Our anniversary committee states:

Population movement to suburban areas has been unprecedented. Many people in fast-growing areas are often unchurched or struggling to find a church. Some of them are our family members and friends.⁵⁹

The movement of people from rural to urban settings has been a concern for a long time. It was on the minds of the synod 50 years ago. Anderson wrote:

In recent years it has been the policy of our synod's Mission Board to concentrate our efforts in the larger towns and cities of our country, in keeping with the increasing urban movement of our population. It is simply a matter of arithmetic that we can reach the

56 Anderson, Julian G. (1967). (pp. 7-8) *Let's Look at Our Synod*. Board of Publications, Evangelical Lutheran Synod. Mankato Minnesota.

57 It is difficult to determine which missions were started as home missions. Our early records aren't clear

58 Many thanks to Treasurer Keith Wiederhoeft for compiling this data.

59 *Proclaim the Wonders God Has Done!* Anniversary Committee Material.

largest number of people in the metropolitan areas. This urban movement, however, has created problems for us, which every synod member should be aware of. Land purchase and building cost have increased tremendously in the larger towns and cities in recent years. The fact is that we must now be prepared to spend a minimum of about \$100,000 at every new mission station; and this has necessarily reduced the number of new missions we can open. Over the last ten years we have been able to open one new mission about every 2–3 years. With our Golden Jubilee funds, however we hope to be able to accelerate this to a new mission every 1–2 years.⁶⁰

The migration from rural to urban has continued and so has the rise of costs for home mission work. It is now estimated that \$1,500,000 is needed to establish a mission. That figure includes supporting the missionary and mission and purchasing adequate land and buildings to serve for 10–20 years. Manpower costs have risen, but land and building have contributed much more to the increased costs. Prominent and visible land and structures of sufficient size in growing communities are expensive; expensive, but necessary.

These inflated prices mean that unless the financial resources available for home mission work are increased, fewer home missions will be established. You can make a difference. Support the thank-offering so that more missions can be started.

ii. Vicar in Mission Program

Our missions not only need money, they need men. The Vicar in Mission Program is primarily focused on “giving home mission experience” to future pastors of the synod. Why is this necessary? There are some people who are just natural missionaries. They are not intimidated to knock on someone’s door. Speaking to strangers is easy for them. Then there are the rest of us. The good news is that these skills can be learned. That does not mean that we will suddenly become “comfortable” with the work. We can, however, learn to do it very well. The Vicar in Mission Program helps provide this vital training for future pastors of the synod.

Apart from the regular training a man receives from his vicarage, this program offers a vicar the following benefits: his evangelism skills are honed; he gains experience in teaching adult converts; he learns how to promote the congregation through means of various media; he learns how to become connected with the community; he learns to think like a missionary; and he learns how the BHO supports and oversees the missionary and the mission. It is also expected that the men exposed to working in a home mission setting will be more willing to serve in this capacity later. Hopefully, the fear of the unknown is eliminated.

Though not a primary objective, a boost is given to the mission through this program. More manpower means that more work gets done. Yes, it does take more of the missionary’s time to oversee the vicarage, but the total amount of work done increases. It is also a morale boost to the missionary. He has someone with which to work and plan.

This program is not only important for the home missions of the synod. It is important for the established congregations as well. Our adopted vision statement encourages all congregations of the synod to view themselves as mission congregations. Let’s face it, if the pastor doesn’t view himself as a missionary, it is not likely that the congregation will view itself as a mission. Training our pastors to think and work like missionaries is a must if we are to realize this part of our vision. The Vicar in Mission Program is step in the right direction.

Supporting a vicar costs the BHO about \$30,000 per year. The thank-offering will help train future pastors of the synod to have a mission mindset.

60 Anderson, p. 10

iii. Cross-Cultural Ministry

The third opportunity promoted for the offering is Cross-cultural Ministry. Bell Gardens, California, presents us with a unique situation. We already have a congregation there with land and building, but the community has changed. It is now 96% Hispanic. The primary language of 83% of the population is Spanish. It was proposed to the BHO that it support a Hispanic outreach effort in Bell Gardens. The board accepted the proposal and requested the assignment of a candidate to the mission. Mr. Matthew Behmer was assigned and is now at a language institute in Mexico for four months. When his time there is complete, he and his wife will be “near native” in their ability to speak Spanish. We have the place and the man: what about the money? It will cost about \$100,000 per year to support this initiative. As with all of our missions, it is hoped that it will grow and become more and more self-sufficient. Until then, it needs our financial support so that it has time to grow.

The immigration debate has been raging in our political circles. Even if the United States were to close its borders tomorrow, the reality is that we are going to have to come to terms with all of the different ethnicities living around us. They are now part of the country and therefore our countrymen. Cross-cultural ministry may become the norm. In some ways, this is a blessing. No longer do we have to go somewhere to reach all nations. The nations are coming to us.

Your participation in the thank-offering will enable the BHO to develop and support the Cross-Cultural Ministry in Bell Gardens, California, and elsewhere.

There are exciting opportunities before us. How can we make sure that we seize them and don't let them slip by? The answer is planning. Planning in our homes, our congregations, and our synod.

C. How can we plan for the future?

A number of years ago, the Planning and Coordinating Committee went on a fact-finding mission to assess the health of the synod and determine if changes and new direction were needed. They did this to develop a strategic plan. Their findings caused grave concern to arise over the future prosperity of the ELS. The Planning and Coordinating Committee reported to the 2010 Synod Convention:

The Evangelical Lutheran Synod is in decline, in terms of:

- total number of congregations;
- total congregational membership;
- youthfulness (having an aging membership);
- financial support from within the membership;
- the number of congregations at or below “critical mass”;
- the shrinking demographic of which they (congregations) are a part;
- recognizing that we are surrounded by the lost, and we are not interacting with them;
 - Individually through vocations
 - Congregationally
 - Educationally
 - Through synodical organization and function
 - Through media
- fostering individual use of the means of graces in personal devotion, Bible classes, and the Divine Service;
- an apparent lagging dedication toward evangelism and stewardship;
- placement of seminary and teaching graduates;

- its “little” synod mentality;
- in recognizing that we are “not of this world.”

The decline of the Evangelical Lutheran Synod is so serious, in human terms, as to make the continuing existence of the synod doubtful in its current form beyond twenty years.
[Underlining added⁶¹]⁶²

In response to these challenges, the synod adopted a vision statement in June 2011: “In the next 5 years we will learn to engage others with Jesus.” Five years have passed since the vision statement and goals were adopted at convention. Progress has been made, but the work is not finished. We still need planning, and the question must continue to be asked, “Brothers, what should we do?”

We have decided to do something. We have determined that a special offering is fitting for the occasion and the opportunities that God has made evident. Planning is needed for this offering to be a true reflection of our thankfulness to God and the great importance of the tasks before us. Our contributions to this collection should deliberate and planned.

Our Giving Counselor, Rev. Dan Basel, has often expressed that the synod can’t be strong without strong congregations. He has deliberately encouraged giving to the local congregation first. Financially strong congregations can give generously to the synod. We should take it one step further. Strong congregations do make a strong synod. Strong families make strong congregations. The planning necessary for our anniversary offering to be successful begins at home.

i. Planned giving in the home.

What should we be expecting and asking the ELS families to do in this regard? God guides us concerning giving through Paul’s letters to the Corinthians. He wrote:

Now about the collection for God’s people: Do what I told the Galatian churches to do.

² On the first day of every week, each one of you should set aside a sum of money in keeping with his income, saving it up, so that when I come no collections will have to be made;⁶³

and

Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously.⁷ Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.⁸ And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work.⁶⁴

God desires to be first in all things, including our money. Paul draws this to our attention by saying, “On the first day of every week.” This can be easier said than done. Even well meaning Christians, who are trying to budget and plan for their offerings, can carelessly put God last. This happens when, in the process of budgeting, expenses are subtracted from income and the amount of given to the Lord is determined by the size of the surplus. When this is the mode of operation, God is last and receives the “leftovers.” God deserves to be first. When budgeting,

61 The underlined points are directly connected to our discussion. You could argue that more of the points should be underlined

62 *Synod Report* 2010 (pp. 140–141).

63 1 Corinthians 16:1–2

64 2 Corinthians 9:6–8

a Christian should look at his blessings, decide what part of them he will use to give thanks to the Lord, and then tailor his life to live on the “leftovers.”

The NIV rendering is not as good as what it could be. Income is too narrow a word for what Paul was addressing. Paul speaks with a more general term by saying, “whatever he may have prospered.” We also can be too narrow in our perspective when we look at how we have prospered. For example, some people only look at their take-home pay. They pay their taxes and social security and give to God according to what they bring home. That is not first-fruit thanksgiving.

On top of this, there are some subtle ways that our “income” is made to appear smaller than it is in reality. This happens when our employer pays for benefits for us, such as health insurance, retirement, social security and Medicare. If your employer was simply paying you and you had to purchase all these things, you would be forced to recognize them as part of your income. They are, even if your employer is paying for them directly. What amount are you giving to reflect your thankfulness to God for health insurance and health services? Have you conscientiously considered all the ways that the Lord has prospered you, so that you can give thanks to His name?

The phrase “whatever he may have prospered” also points to proportionate giving. Proportionate giving speaks in terms of percentages rather than dollars and cents. This type of giving allows the offering amount to change as the Lord increases or decreases prosperity. So what percentage should you give?

In the Old Testament, God commanded that a tenth be given. This is called tithing. However, God also commanded that many other sacrifices be made yearly. So the people of the Old Covenant were giving much more than 10%. In fact, some have estimated that they were required to give 18–21% of their income.

God has not commanded a percentage for New Testament Christians to give in thanksgiving. Christ has set us free from the demands of the law by satisfying every one of them with His perfect life. Consequently, we are free to give. However, this freedom has caused us to have some misconceptions about giving to the Lord in the New Testament era.

The first misconception is about the tithe. For some reason, giving 10% is seen as the end goal of Christian giving rather than the starting point. It is believed that if you are giving 10% you are satisfying God requirements, and you have made it as a Christian. The tithe was not the ultimate giving goal of the Old Testament believers, and it ought not be for New Testament Christians. In our very blessed era, should it not be viewed as the starting point? From there, as the Lord blesses, a Christian should grow to “excel in this grace of giving.”⁶⁵

The second misconception is in regard to our freedom. The thought is that we can give whatever WE want to give. God has set us free. He has not set the percentage. How will you use your freedom? Heed the advice of St. Paul to the Galatians: “You, my brothers, were called to be free. But do not use your freedom to indulge the sinful nature; rather, serve one another in love.”⁶⁶ Use your freedom to give generously because God has set you free by grace.

Paul tells us that the Lord loves a cheerful giver. How can we be cheerful as we give generously? I have sometimes heard Christians say that you should give until it hurts. The thought is that you aren’t giving enough if it doesn’t hurt. Can Christian giving cause pain? Giving generously may require that we go without things that we would like, but that doesn’t mean that it has to hurt. It is hard to be cheerful when you are in pain. Giving done in thanks is always joyful because it is in response to what was received. If you aren’t happy about giving, then you haven’t truly taken stock of how the Lord has graciously prospered you. Unhappy giving is a sign that something isn’t right in the heart. The prayer of David in Psalm 51 is very fitting:

65 2 Corinthians 8:7

66 Galatians 5:13

Create in me a pure heart, O God, and renew a steadfast spirit within me. ¹¹ Do not cast me from your presence or take your Holy Spirit from me. ¹² Restore to me the joy of your salvation and grant me a willing spirit, to sustain me.

God grant us His Spirit so that our hearts would be set right, and that we would be empowered joyfully to give generously from our first-fruits.

What would be the result if every family of the synod started to give near 10% of their total blessings to the Lord? It would be like Moses collecting gifts for the building of the tabernacle.⁶⁷ More would be gathered than our local congregations and our synod need. We truly would be overflowing with thanksgiving!

This type of giving would require every member of the ELS to have a financial plan. From my experience, few families have and maintain a budget. We can talk about giving proportionately and generously, but it will only be words unless the time and energy are given to develop and follow the plan. Do we need to help our members be better managers of God's gifts by providing financial training in the area of budgeting? This could be critical in helping our members give thanks to His name through the anniversary offering.

ii. Planned giving for the congregation.

The first responsibility for our thanksgiving is to support Word and Sacrament ministry. Strong congregations make a strong synod. The local congregation is obligated to support the pastor and the entire ministry of the congregation, and it is our first giving obligation. This understanding of Christian giving is essential to the healthy functioning of a congregation and must be taught to all members of the synod.

There can be reluctance on the part of pastors to preach and teach on the topic of money and giving. There can also be pushback from members. We need to remember that Jesus taught a great deal about money. We should not be afraid to do likewise. This is part of the whole counsel of God and is not to be neglected. Great harm is done to the church when stewardship and Christian giving are not taught. As uncomfortable as we may be when talking out money, the consequences of ignoring it are far more painful. Allow me to use an analogy. A number of you have told me that you delivered newspapers as a child, as my two oldest do now. I have been surprised with the number of times that people have asked, "Do you still have to collect the money?" Apparently, in the past, the newspaper deliverer did not just drop off the papers. He had to gather all the money as well. It seems that collecting was not a part that they enjoyed. But consider the consequences of a paperboy not trying to get his money. He had bought the papers. If he didn't get a payment, he would have to use some of the money from other subscribers to cover the cost. It wouldn't take very many people refusing to pay and he would not be able to afford to get the news to his subscribers. He may not like it, but he has to confront the delinquent about the bill or the news stops being delivered to everyone. In the same way, we have to confront our membership on the issue of money and giving; otherwise, the Good News may no longer be delivered in our neighborhood. This is the negative. Now let's look at the positive.

There is a powerfully positive compounding effect to proportionate Christian giving. The following table illustrates this with regard to the number of families needed to support a pastor with their average compensation.

⁶⁷ Exodus 36:4-7 So all the skilled craftsmen who were doing all the work on the sanctuary left their work ⁵ and said to Moses, "The people are bringing more than enough for doing the work the Lord commanded to be done." ⁶ Then Moses gave an order and they sent this word throughout the camp: "No man or woman is to make anything else as an offering for the sanctuary." And so the people were restrained from bringing more, ⁷ because what they already had was more than enough to do all the work.

<u>Percentage Given</u> ⁶⁸	<u>Number of Families</u> ⁶⁹
1	100
2	50
3	34
4	25
5	20
6	17
7	15
8	13
9	11
10	10
12	9
15	7

When members are giving 3%⁷⁰ of their compensation, it takes 34 families just to support the pastor. You can see the effect of raising it just 1% to 4%. Then only 25 families are needed. If our members were giving 10% of their “prosperity”, it would only take 10 families to support their pastor at their average compensation. There is much benefit to instructing God’s people in the grace of giving. The potential for extra pastoral manpower would be of great service elsewhere, or even assisting in doubling efforts at the home church level.

The members of the ELS should be taught what God says about money and giving. It is part of the “all things” that Jesus commanded us to teach.⁷¹ If that isn’t enough, our survival instinct should be kicking in. We can’t have a local congregation if we can’t support a preacher. Planning for and educating about Christian giving will help ensure that the opportunity to hear God’s Word will continue. Guided by His counsel, God’s people will learn how to give thanks to His name with their gifts to the church.

Our congregations need to be planning. Adopting a congregational budget allows the membership to discuss, prioritize and plan the work that they intend to do for the year. Budgeting and proper financial reporting are essential for the confidence of the members. Our people need to be able to see how their gifts are being put to work. This assures them that the money is not being wasted and that beneficial ministry is being carried out. Congregations with a plan will encourage members to have a plan, and vice versa. Part of the congregation’s plan should include gifts to the synod.

iii. Planned giving for your synod

Just as individual Christians are prayerfully and conscientiously to determine what they can give to support Kingdom work, so too congregations are to prayerfully and conscientiously determine what they can give to support the broader work of Christ’s Kingdom. It should not be surprising that many believe that there is a direct correlation between the percentage of offerings that a congregation gives to its larger church body and the percentage that its members give to the congregation.⁷² The congregation is setting an example for its members, whether it

68 Percentage given of total compensation, including all benefits, not just the salary.

69 The number of families needed to provide for a pastor with the average compensation of the givers.

70 This is often cited as what the average Christian gives.

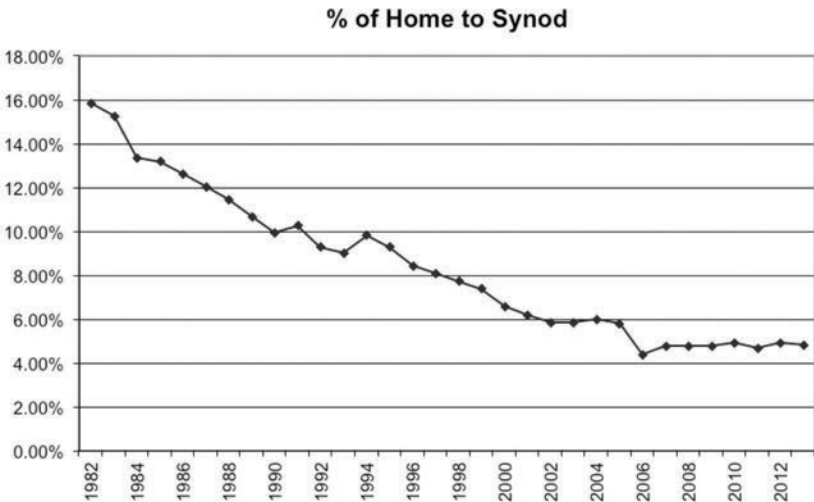
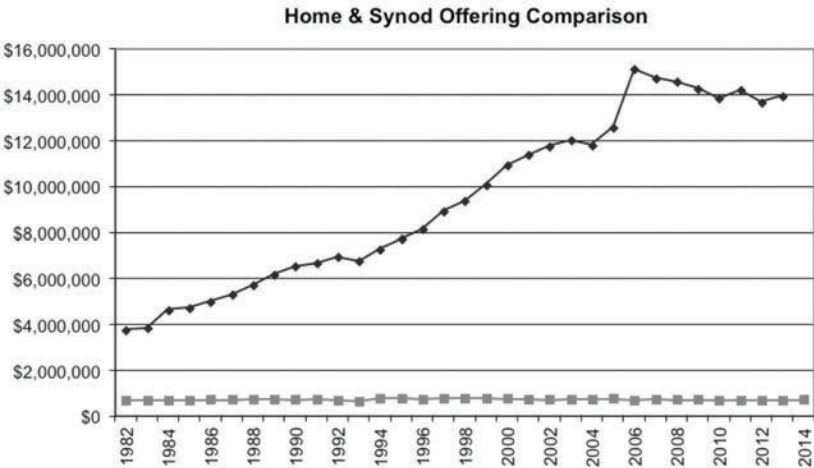
71 Matthew 28:20

72 Dr. LaGrow and Mr. Mantey, both now sainted, were the first to introduce this to me. It held true in Lake Havasu, Arizona. I am not sure about at Peace in North Mankato, Minnesota. I do not have any research to support this correlation and I was unable to determine LaGrow’s and Mantey’s source.

is aware of it or not. If we want the members of our congregations to give proportionately, our congregations should give a percentage of their offerings to the synod.

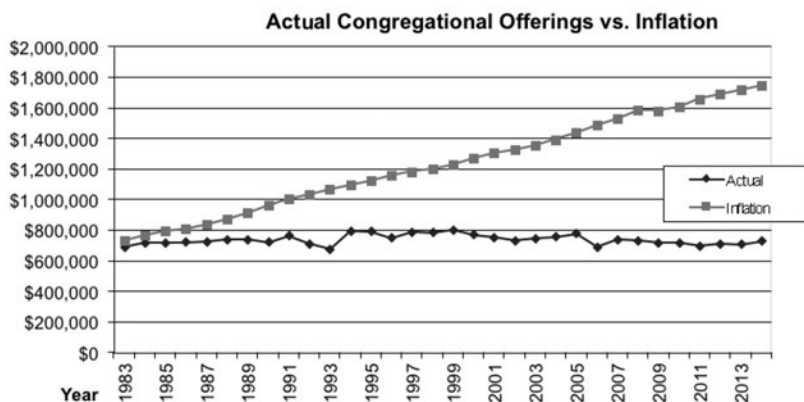
It would be beneficial for all involved if our churches were to give proportionately to the synod from their first-fruits. Our congregations can fall just as easily into the poor practice of giving from their leftovers, as do their individual members, because the same process for budgeting is used. Expenses are subtracted from offerings, and gifts to the synod are determined by the size of the surplus. As stated before, this is “leftover” giving.

When we look at the data for gifts from congregations to the synod, there are only two explanations. Either our congregations are not using proportionate giving or they are consciously decreasing the percentage of their gifts to the synod, as the following graphs show.⁷³



73 Thanks to Mr. Keith Wiederhoeft for creating these graphs.

The offerings to local congregations steadily increased until 2006, but the percentage given to the synod steadily declined. God obviously has blessed our members so that they can give more to their congregations, but the congregations have given proportionately less to the synod. If our churches would set the example of giving 10%, we would almost double our budgeted congregational contributions. For over 30 years, we have planned for the same amount of congregational contributions. In that time frame, our synod contributions have lost over half of their purchasing power because of inflation, as the following graph illustrates.



We are hamstringing our synod by giving less and less to her in real terms every year. Brothers and sisters, this should not be! It is time to reassess. It is time to take stock of the blessings that God has bestowed on us through our beloved Evangelical Lutheran Synod. It is time to give thanks to His name through her! The Anniversary Offering is a great opportunity to do so.

iv. Planned giving for the Anniversary Offering

Here is something radical to consider. What if we passed a resolution at this convention that any amount over the budgeted \$760,000 of congregational contributions went to the Anniversary Offering? What if our churches also passed their own resolutions that they will give 10% of their offerings to the synod? What if the members of the Evangelical Lutheran Synod resolved to give at least 10% of their compensation to their local churches? What would happen? We would have well-funded congregations and synod. On top of that, we would collect well over \$2,000,000 for the offering in its duration. This type of radical change would cause the thanksgiving to continue well beyond the offering. Our home mission work could be funded for the next 100 years. More opportunities would be realized to give thanks to His name and to tell of all His wondrous works.

Brothers, what should we do?

CONCLUSION

Belief drives action.

We believe that our countrymen desperately need our home mission activity.

We believe that Jesus is the Savior and that He has lived, died and risen again to earn God's forgiveness for all people.

We believe that God works through His Means of Grace to create and preserve faith in Jesus Christ.

We believe that God has called and sent us to connect our countrymen to the Word and Sacraments.

We believe that God wants us to call and send others to reach our neighbors in places that we ourselves cannot go.

We believe that God has made us rich in Christ and blessed us with everything we need to support our home mission activity.

We believe that God has given us unique opportunities to sow the seed of the Word among our countrymen.

We believe. Now is the time for action.

Brothers and sisters, when we spend so much time looking at how we are to live as God's redeemed children, it is easy for us to become burdened with sin. We see how we have failed to live up to what God expects. We have been lax in our mission zeal, and we have misused God's gracious gift of wealth. It is true that we have failed. It is also true that we are forgiven. Jesus died on the cross for all of our sins. The payment has been made. Our debt is settled. Jesus declared this with His words, "It is finished." Here again the words of St. Paul, "For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich." You are rich. Your sins are forgiven. You have treasure in heaven. God loves you. Give thanks to His name!

Therefore, go home to your churches and houses. Remind your people of what we, the Evangelical Lutheran Synod, believe. Proclaim the wonders that God has done! Remind them that their sins are forgiven through the life, death and resurrection of Jesus the Christ. Teach them what we believe. Show them the opportunities that are before us, and the need for home mission work in the United States of America. Encourage every congregation and every member of the ELS to participate in the Anniversary Offering.

For 100 years, the truth that we have received from God's Word and the Lutheran Reformation has united us to carry each other's burdens and to work together so that God's name is hallowed, His Kingdom comes, and His will is done. To God be the glory, now and forever. Give thanks to His name! Tell of all His wondrous works!

The words of Hymn #191, "Hark! The Voice of Jesus Crying", are a fitting close to this essay.

Hark! The voice of Jesus crying,
"Who will go and work today?
Fields are ripe and harvests waiting;
Who will bear the sheaves away?"
Loud and long the master calleth;
Rich reward he offers thee.
Who will answer gladly saying,
"Here am I, send me, send me?"

If you cannot speak like angels,
If you cannot preach like Paul,
You can tell the love of Jesus;
You can say He died for all.
If you can-not rouse the wicked
With the Judgment's dread alarms,
You can lead the little children
To the Savior's waiting arms.

If you can-not be a watch-man,
 Standing high on Zion's wall,
 Pointing out the path to heaven,
 Offering life and peace to all,
 With your prayers and with your offerings
 You can do what God demands;
 You can be like faithful Aaron,
 Holding up the prophet's hands.

Let none hear you idly saying,
 "There is nothing I can do,"
 While the multitudes are dying,
 And the Master calls for you.
 Take the task He gives you gladly;
 Let His work your pleasure be.
 Answer quickly when He calleth,
 "Here am I, send me, send me!"⁷⁴

Amen!

Soli Deo Gloria.

APPENDIX A—HOME MISSIONS OF THE EVANGELICAL LUTHERAN SYNOD

- 1918 Western Chicago suburb
- 1921 Marshfield, OR
- 1922 Forest – Forest City, IA
 First – Suttons Bay, MI
- 1924 Vulcan, Alberta, Canada
- 1925 First American – Mayville, ND
- 1926 Fresno, CA
 Holton – Holton, MI
 Emmaus – Minneapolis, MN
 Simcoe, ND
 Holy Cross – Madison, WI
- 1927 Bethany – Mankato, MN
 Sheyenne, ND
 Concordia – Eau Claire, WI
- 1928 Central – Duluth, MN
 Watford City, ND
- 1929 Forsyth, MT
- 1937 Zion – Tracy, MN
- 1939 Pinehurst – Eau Claire, WI
- 1940 Redeemer – New Hampton, IA
- 1941 Bethel – Sioux Falls, SD
- 1945 Calvary – Eau Claire, WI
- 1946 Lakewood – Tacoma, WA (Lakewood, WA)
- 1949 Hiawatha – Minneapolis, MN
- 1952 Bethany – Luverne, MN

74 March, D. *Hark! The Voice of Jesus Crying*. ELH #191.

- 1953 Our Savior's First – Granada Hills, CA
Bethany – Princeton, MN
Edgecumbe Hills – St. Paul, MN
Indian Landing – Rochester, NY
- 1954 Bethlehem – Ellsworth, MN
- 1955 Our Redeemer – Canoga Park, CA
- 1956 St. Timothy – Lombard, IL
Central Heights – Mason City, IA
- 1957 River Heights – East Grand Forks, MN
- 1960 Grace – Madison, WI
- 1963 Pilgrim – Waterloo, IA
Concordia – Traverse City, MI
- 1965 Faith – Petoskey, MI
Our Savior's – Amherst Junction, WI
Ascension – Eau Claire, WI
- 1966 Harvard Street – Cambridge, MA
- 1969 St. Paul's – Chicago, IL
Bethany – Ames, IA
Faith – Muskegon, MI
Faith – Austin, MN
- 1970 Heritage – Apple Valley, MN
- 1971 Cape Cod, MA
Chittenango – Chittenango, NY
- 1972 Trinity – Brewster, MA
- 1973 Faith – Alpena, MI
Faith – St. Edward, NE
- 1974 Christ – Savannah, GA
- 1975 Our Savior – Naples, FL
St. Andrew – Colorado Springs, CO
- 1976 Indian Landing – Scottsville, NY
Manlius – Syracuse, NY
Christ – Sutherlin, OR
- 1977 Good Shepherd – Richardson, TX
- 1978 Faith – Carmel, CA
- 1979 Messiah – Minot, ND
- 1980 Our Saviour's – Lake Havasu City, AZ
(Our) Redeemer – Yelm, WA
Faith – Oregon, WI
- 1984 Trinity – Sebastian, FL
- 1985 Our Savior – Lakeland, FL
- 1986 Christ the Cornerstone – Phoenix, AZ
Bethel – Yuba City, CA
Christ – Port Saint Lucie, FL
Resurrection – Marietta, GA
Immanuel – Detroit Lakes, MN
Bethany – The Dalles, OR

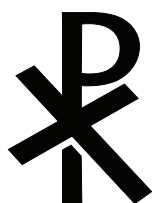
- 1988 Family of God – Fort Mohave, AZ
Faith – Irvine, CA
Peace – Colorado Springs, CO
Jensen Beach – Jensen Beach, FL
Grace – Crookston, MN
Bethlehem – Warroad, MN
Our Savior – Grants Pass, OR
Christ – Klamath Falls, OR
- 1989 Good Shepherd – Brownsburg, IN
- 1990 Peace – Kissimmee, FL
New Life – Sebring, FL
Saved By Grace – Gresham, OR
- 1992 Peace – Lakeland, FL
Reformation – Hillsboro, OR
- 1993 Lord of Life – Holland, MI
Good Shepherd – Pierce Co., WA
- 1994 Resurrection – Winter Haven, FL
Messiah – Puyallup, WA
- 1995 Abiding Word – Bowling Green, OH
Zion – North Huntington, PA (Irwin, PA)
- 1996 Lamb of God – Cartersville, GA
Emmaus – Chicago, IL
- 1997 Redeemer – Scottsdale, AZ
Harbor Trinity – Gig Harbor, WA
- 1998 Christ – Windsor, CA
Peace – North Mankato, MN
Abiding Shepherd – Cottage Grove, WI
- 1999 Asian Mission – Irvine, CA
Our Redeemer – Naples, FL
Hope – Port Hadlock, WA
Christ the King – Green Bay, WI
- 2000 Grace – Hobart, IN
Good Shepherd – Indianola, IA
Faith – San Antonio, TX
- 2001 Korean Lutheran – Des Moines, WA
Parkland Lutheran Daughter Mission – Tacoma, WA
- 2002 South Lake Lutheran – Clermont, FL
Apostles' – Ukiah, CA
Light of Life – Plainfield, IL
- 2003 Beautiful Saviour – Springboro, OH
Faith – Medford, OR
- 2005 Redeeming Grace – Rogers, MN
Beautiful Savior – Osage Beach, MO
- 2007 Hope – Farmington, MN
- 2011 Hope – Leander, TX
- 2013 Divine Mercy – Hudson Oaks, TX
- 2016 Christ the King – Bell Gardens, CA (Cross-Cultural Ministry)

APPENDIX B

Congregation	City	State	Total per Congregation
Family of God	Fort Mojave	AZ	\$316,123
Our Saviour's	Lake Havasu City	AZ	\$60,250
Christ the Cornerstone	Phoenix	AZ	\$65,246
Redeemer	Scottsdale	AZ	\$250,654
Faith	Carmello	CA	\$16,490
Asian	Irvine	CA	\$802,695
Faith	Irvine	CA	\$15,000
Apostles	Ukiah	CA	\$8,000
Christ	Windsor	CA	\$124,656
Bethel	Yuba City	CA	\$7,300
Peace	Colorado Springs	CO	\$14,800
St. Andrew	Colorado Springs	CO	\$81,450
South Lake	Clermont	FL	\$569,460
Jensen Beach	Jensen Beach	FL	\$91,955
Peace	Kissimmee	FL	\$409,231
Our Savior	Lakeland	FL	\$143,142
Peace	Lakeland	FL	\$455,728
Our Redeemer	Naples	FL	\$97,133
Our Savior	Naples	FL	\$95,924
Christ	Port St. Lucie	FL	\$165,435
Trinity	Sebastian	FL	\$65,960
New Life	Sebring	FL	\$174,828
Resurrection	Winter Haven	FL	\$525,769
Lamb of God	Cartersville	GA	\$39,426
Resurrection	Marietta	GA	\$12,331
Christ	Savannah	GA	\$76,012
Bethany	Ames	IA	\$97,871
Korean Lutheran	Des Moines	IA	\$55,900
Central Heights	Mason City	IA	\$27,474
Good Shepherd	Indianola	IA	\$75,502
Redeemer	New Hampton	IA	\$3,520
Pilgrim	Waterloo	IA	\$73,147
King of Grace	Wauken	IA	\$52,167
Emmaus	Chicago	IL	\$60,000

Grace	Lincoln	IL	\$17,000
St. Paul's	Chicago	IL	\$25,070
St. Timothy	Lombard	IL	\$3,633
Light of Life	Plainfield	IL	\$225,006
Good Shepherd	Brownsburg	IN	\$46,561
Grace	Hobart	IN	\$60,911
Trinity	Brewster	MA	\$8,620
Harvard St.	Cambridge	MA	\$2,000
Faith	Alpena	MI	\$33,883
	Cape Cod	MA	\$880
Lord of Life	Holland	MI	\$380,895
Holton	Holton	MI	\$4,185
Faith	Muskegon	MI	\$19,025
First	Suttons Bay	MI	\$3,550
Heritage	Apple Valley	MN	\$83,669
Faith	Austin	MN	\$3,600
Grace	Crookston	MN	\$2,650
Immanuel	Detroit Lakes	MN	\$4,500
River Heights	East Grand Forks	MN	\$15,400
Bethlehem	Ellsworth	MN	\$460
Hope	Farmington	MN	\$779,553
Peace	North Mankato	MN	\$560,458
Redeeming Grace	Rogers	MN	\$1,340,256
Bethlehem	Warroad	MN	\$118,900
Beautiful Savior	Osage Beach	MO	\$5,417
Messiah	Minot	ND	\$26,500
Faith	St. Edward	NE	\$10,141
Grace	Redmond	OR	\$63,853
Chittenango	Chittenango	NY	\$24,835
Indian Landing	Rochester	NY	\$30,557
Indian Landing	Scottsville	NY	\$21,218
Manlius	Syracus	NY	\$6,411
Abiding Word	Bowling Green	OH	\$495,800
Beautiful Savior	Springboro	OH	\$131,425
Our Savior	Grants Pass	OR	\$126,806
Saved by Grace	Gresham	OR	\$284,420
Reformation	Hillsboro	OR	\$2,000

Christ	Klamath Falls	OR	\$6,042
Faith	Medford	OR	\$176,576
Christ	Sutherlin	OR	\$7,000
Bethany	The Dalles	OR	\$2,100
Zion	N. Huntingdon	PA	\$32,400
Divine Mercy	Hudson Oaks	TX	\$323,604
Hope	Cedar Park	TX	\$463,178
Good Shepherd	Richardson	TX	\$72,558
Faith	San Antonio	TX	\$543,063
Harbor Trinity	Gig Harbor	WA	\$188,288
Parkland Mission	Parkland	WA	\$50,452
Good Shepherd	Pierce Co.	WA	\$39,558
Hope	Port Hadlock	WA	\$15,000
Messiah	Puyallup	WA	\$161,029
Lakewood	Tacoma	WA	\$21,527
Redeemer	Yelm	WA	\$28,240
Our Savior's	Amherst Jct.	WI	\$5,465
Abiding Shepherd	Cottage Grove	WI	\$617,024
Ascension	Eau Claire	WI	\$3,595
Christ the King	Green Bay	WI	\$61,955
Grace	Madison	WI	\$5,348
Holy Cross	Madison	WI	\$339
Faith	Oregon	WI	\$151,669
Total amount reported over 45 years			\$13,076,638



REPORTS AND ACTION

SYNODICAL MEMBERSHIP—ACTION OF THE SYNOD

Resolution 1: Membership Application for Congregations

WHEREAS, Divine Mercy Lutheran Church, Hudson Oaks, Texas, and Peace Lutheran Church, Deshler, Ohio, have applied for membership in the Evangelical Lutheran Synod and submitted their constitutions for approval, and,

WHEREAS, The Committee on Synodical Membership has reviewed their constitutions and found them to meet the requirements of the constitution of the Evangelical Lutheran Synod, therefore,

A. BE IT RESOLVED, That Divine Mercy Lutheran Church, Hudson Oaks, Texas, be accepted into membership of the Evangelical Lutheran Synod, and,

B. BE IT RESOLVED, That Peace Lutheran Church, Deshler, Ohio, be accepted into membership of the Evangelical Lutheran Synod.

Resolution 2: Congregation Constitution Revision

WHEREAS, The *Handbook* of the Evangelical Lutheran Synod encourages congregations to submit their revised constitution for synodical review, and,

WHEREAS, The revised constitutions of the following congregations have undergone synodical review, and,

WHEREAS, The Committee on Synodical Membership has found that they meet the requirements of the constitution of the Evangelical Lutheran Synod, therefore,

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

1. Mount Olive Lutheran Church, Mankato, Minnesota.
2. Concordia Lutheran Church, Hood River, Oregon.

Resolution 3: Membership Application of Pastor

WHEREAS, It has been established that the application for synodical membership from the Reverend Michael Lilienthal meets the requirements of the constitution of the Evangelical Lutheran Synod, therefore,

BE IT RESOLVED, That The Reverend Michael Lilienthal, Redeemer Lutheran Church, Iola, Wisconsin, and Messiah Lutheran Church, Omro, Wisconsin, be received into permanent membership of the Evangelical Lutheran Synod.

Resolution 4: Membership Application of Pastor transfer from WELS

WHEREAS, The Reverend Christian Eisenbeis has requested transfer from membership and clergy roster of the WELS to membership and inclusion on the clergy roster of the ELS, and,

WHEREAS, He has been transferred to the ELS by the officials of the WELS, therefore,

BE IT RESOLVED, That the Reverend Christian Eisenbeis be received into permanent membership of the Evangelical Lutheran Synod.

Resolution 5: Membership Application of President of Bethany Lutheran College

WHEREAS, President Gene R. Pfeifer, has requested permanent membership in the Evangelical Lutheran Synod, and,

WHEREAS, the Committee on Synodical Membership has found his application meets the requirements of the constitution of the Evangelical Lutheran Synod, therefore,

BE IT RESOLVED, That Gene R. Pfeifer, Ph.D., President of Bethany Lutheran College, be accepted into permanent membership of the Evangelical Lutheran Synod.

Resolution 6: Membership Application of Teachers

WHEREAS, The following teachers have requested membership in the Evangelical Lutheran Synod, and,

WHEREAS, The committee on Synodical Membership having examined their applications for synodical membership, has found that they meet the requirements of the constitution of the Evangelical Lutheran Synod, therefore,

BE IT RESOLVED, That the following teachers be received into permanent membership into the Evangelical Lutheran Synod:

1. Adam Pavelchik, Principal at Peace Lutheran School, Kissimmee, Florida.
2. Shu-Ting Lai, Principal at Bethany Lutheran School, Port Orchard, Washington.

CREDENTIALS—ACTION OF THE SYNOD

Resolution 1: Excuses of permanent members: non-attendance

WHEREAS, Excuses for absence from the 2016 Synod Convention have been received from the following permanent members of the synod: Nate Abrahamson, James Braun, Matthew Crick, Martin Doepel, Karl Hermanson, Allen Labitzky, Boyd Longshore, Homer Mosley, Mark Rogers, David Russow, Trent Saari, Glenn Smith, Thomas Smuda, Randy VanMehren, Paul Webber, Tom Westendorf, and Jim Wilson, therefore,

BE IT RESOLVED, That they be excused.

Resolution 2: Excuse of congregation: non-attendance

WHEREAS, An excuse for absence from the 2016 Synod Convention has been received from Resurrection Lutheran (North Bend, Oregon), therefore,

BE IT RESOLVED, That she be excused.

Resolution 3: Excuse of pastor: late arrival

WHEREAS, An excuse for late arrival at the 2016 Synod Convention has been received from the Rev. Jesse DeDeyne, therefore,

BE IT RESOLVED, That he be excused.

Resolution 4: Excuse of pastor: partial attendance

WHEREAS, An excuse for partial attendance at the 2016 Synod Convention has been received from the Rev. Greg Haugen, therefore,

BE IT RESOLVED, That he be excused.

Resolution 5: Excuse of pastors: early departure

WHEREAS, Excuses for early departure from the 2016 Synod Convention has been received from the following pastors: Jerry Gernander, Fred Lams, and Jeffrey Merseth, therefore,

BE IT RESOLVED, That they be excused.

REPORT OF THE DOCTRINE COMMITTEE

There are times when we meet individuals who confide in us, “I really want to believe that Jesus died for my sins on the cross, but I am not sure if I believe or not.” We may have had thoughts like this ourselves: “I desperately want to believe in the Savior, but I don’t feel as if I am saved. I don’t know if I have faith or not.” Such ideas can lead to utter despair. To such thoughts we should confidently respond that even the desire or longing for salvation in Jesus indicates that saving faith is already present (Mark 9:24). Be comforted that the desire to trust in Jesus indicates that the Holy Spirit has already worked faith in the heart, for apart from Jesus we can do nothing, not even desire Him (John 15:5).

This comforting truth is clearly expressed in our Confessions: “And Paul wrote in Philippians 2[:13]: ‘For it is God who is at work in you, enabling you both to will and to work for his good pleasure.’ This precious verse is very comforting for all pious Christians who feel and perceive a tiny glimmer and longing for God’s grace and eternal salvation in their hearts. For they know that God has ignited this beginning of true godliness in their hearts and, moreover, that he wants to strengthen them in their great weakness and help them, so that they may persevere in true faith to the end” (FC SD II:14).

This confident hope, as the entire plan of redemption, our great God has revealed to us in His inerrant and life-giving Word. It is our purpose as a synod and as a Doctrine Committee to continue in that Word so that we are indeed Christ’s disciples (John 8:31). We desire to confess boldly the truth of His Word so that more and more may have the comfort of full salvation in Jesus Christ our Savior.

COMMITTEE MEMBERSHIP

Since the last convention, the committee consisted of the Rev. Karl Anderson, 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 a non-voting, advisory member. Vice President Glenn Obenberger was also invited to attend the meetings. The Rev. Karl Anderson was appointed to fill the position of Pastor Zager, who resigned at the end of 2015 for health reasons. We thank him for his faithful years of service as a member and secretary of the committee. This demanded a considerable amount of work, and he faithfully carried out the responsibilities of secretary. The Doctrine Committee’s three meetings were devoted to the consideration of questions and other matters referred to it by the synod convention, the synodical president, the chairman of the committee, and groups or other individuals within the synod.

WISCONSIN EVANGELICAL LUTHERAN SYNOD

The 63rd biennial convention of the Wisconsin Evangelical Lutheran Synod (WELS) was held on the campus of Michigan Lutheran Seminary, Saginaw, Michigan, July 27–30, 2015. The theme of the convention was “One in Christ.” Representatives of the Doctrine Committee attended the convention. President Moldstad brought greetings to the convention on behalf of the Evangelical Lutheran Synod (ELS).

In the years when the Evangelical Lutheran Confessional Forum (ELCF) does not meet, as was the case in 2015, there is a meeting of the Doctrine Committee and the WELS CICR. This meeting occurred September 25 in Waukesha, Wisconsin. The main topics at this meeting were a discussion of the “Joint Statement Regarding the Termination of Fellowship,” discussion of the fellowship statement of the Overseas Brethren in 1961, and the discussion of the WELS Bible study on the doctrine of fellowship of 2014. The discussion of the WELS

fellowship document was continued in a meeting between the ELS Doctrine Committee and five members of the WELS Conference of Presidents (COP) on December 7 in Mankato.

The biennial meeting of the forum will be held on October 17–18, 2016, in Mankato, Minnesota. The forum consists of twelve representatives of the ELS and twelve representatives of the WELS. The forum meetings are divided into the administration division, mission division, doctrine division, higher education division, Lutheran elementary schools division, and stewardship division. The doctrinal division of the forum (consisting of two members from each synod) naturally discusses primarily doctrinal matters in its divisional session, and then joins the other divisions in a plenary session that gives attention to reports from all the divisions of the forum.

FORMAL MEETINGS WITH THE CLC

The Church of the Lutheran Confession (CLC) was formed in 1960 from former members of the ELS, WELS, and Lutheran Church–Missouri Synod (LCMS). These individuals and congregations withdrew from their former church bodies over questions concerning the doctrine of church fellowship. Currently, the CLC has a membership of 7,624 souls in 77 congregations in the USA and Canada, with more than 58,000 souls in sister churches in foreign fields. The worker-training institutions of the CLC are Immanuel Lutheran Seminary, College, and High School in Eau Claire, Wisconsin. There is an area high school in Mankato, Minnesota, and around 17 Lutheran elementary schools throughout the country. The CLC's membership is concentrated in Michigan, Minnesota, South Dakota, and Wisconsin. The CLC supports mission work in a number of countries in Africa and Asia.

Early in 2014 a series of informal meetings of some CLC, ELS, and WELS pastors from the Mankato, Minnesota area was held. At these meetings, there was discussion concerning the “Joint Statement” of 1990 and concerning the history behind the break up of the Synodical Conference. The sessions were very cordial and encouraging. It was the view of the group that it might be beneficial for the three synods to try another round of official doctrinal discussions at this time. In September 2014, the six pastors in the group sent a letter to the presidents of the three synods asking them to “call upon the respective doctrinal committees of the CLC, ELS, and WELS to convene jointly for formal discussions, with the ‘Joint Statement’ of 1990 as the starting point.”

Representatives from the CLC, WELS, and the ELS met on January 30, April 17, August 21, and November 13, 2015, and February 12, 2016. Doctrine Committee members, Prof. Gaylin Schmeling and Prof. Erling Teigen, together with Pres. John Moldstad, served as the representatives from the ELS. In these meetings the “Joint Statement” of 1990 was discussed and revised. In the November 13 meeting, the group made final edits on the “Joint Statement”. This statement had been adopted by the group as a draft in an earlier meeting and had been shared with the doctrinal committees of all three synods. Comments from those committees were considered in the writing of the latest draft. The revised statement was shared again with the three doctrinal committees and was accepted by all the committees. At the December 7–8 meeting of the Doctrine Committee of the ELS the statement was approved as a correct presentation regarding the biblical doctrine on the termination of fellowship. To proceed with the formal discussions with the CLC, this document is brought to convention for approval as a correct presentation regarding the biblical doctrine on the termination of fellowship. The statement is included below.

At these meetings a portion of time was spent addressing how the biblical doctrine of fellowship is applied in various situations. One significant area of discussion was how the biblical fellowship principles impact participation in various organizations that may have religious elements in their governing documents or in how the organizations function. Discussion of this and other matters will continue in future meetings.

Introduction to the
JOINT STATEMENT

Since the establishment of the CLC in 1960, there has been much discussion about the history behind the formation of the CLC and the precise nature of the differences that have separated the CLC from the ELS and WELS. God desires that we agree on the doctrinal principles of God's Word and commit ourselves to implementing those principles in our church life. Then we will react to circumstances in the future with a unified understanding of Bible doctrine.

To that end, the "Joint Statement," drafted in 1990 and revised in 2015 by representatives of the CLC, ELS, and WELS, is offered as a scripturally sound presentation on the matters of church fellowship that have separated us for many years. Agreement on this doctrine would be a necessary first step toward the restoration of God-pleasing fellowship relations.

It is understood that this "Joint Statement," if and when it is adopted by the three synods, will supersede all previous statements or interpretations of previous statements that are in conflict with it. All conflicting or possibly conflicting statements from any of the three synods are herewith rejected.

JOINT STATEMENT
Regarding the Termination of Fellowship

- I. On the basis of Holy Scripture and in a spirit of Christian unity and love we believe and affirm that it is God's gracious will and purpose:
 - A. That His church on earth be one flock under one Shepherd, the Lord Jesus Christ. Jesus' sheep listen to His voice (Jn. 10:16, 27). They gladly hear His Word and follow Him because He is "the way and the truth and the life." No one comes to the Father except through Him (Jn. 14:6). The words that Jesus speaks are precious to His followers because they "are spirit and they are life" (Jn. 6:63). Jesus alone has the words of eternal life because He is the Holy One of God (Jn. 6:68, 69). His church lives by His Word and gladly shares it with others.
 - B. That all who believe in Jesus as their Savior and Lord agree with one another so that there may be no divisions among them and they may be perfectly united in mind and thought (1 Cor. 1:10). He urges them "to make every effort to keep the unity of the Spirit through the bond of peace" (Eph. 4:3). Dissensions and divisions arise when Jesus' disciples do not carefully listen to His voice as He speaks to them in the Holy Scriptures, God's inspired, inerrant, and authoritative Word. Jesus assures them that if they remain in His Word and hold firmly to it, they are really His disciples. He promises, "Then you will know the truth, and the truth will set you free" (Jn. 8:31, 32). For this reason Scripture admonishes us to watch our life and doctrine closely and to persevere in them so as to save both ourselves and our hearers (1 Tm. 4:16), to keep as the pattern of sound teaching what we have heard from God's spokesmen (2 Tm. 1:13), and to do our best to be workers who do not need to be ashamed and who correctly handle the word of truth (2 Tm. 2:15).
 - C. That Christians as individuals and as church bodies be on constant guard against falsehood and error. False doctrines and unscriptural teachings are sown by Satan, "the father of lies." "He was a murderer from the beginning, not holding to the truth" (Jn. 8:44). His aim is to separate Jesus' sheep from their Good Shepherd and to take them with him to

eternal destruction. With fatherly love God therefore warns us to beware of false prophets (Mt. 7:15), to watch out for those who cause divisions and put obstacles in our way by going contrary to the teaching we have learned and to “keep away from them” (Ro. 16:17). Out of loving concern He commands us not to “be yoked together with unbelievers,” but rather to “come out from them and be separate” (2 Cor. 6:14, 17). Earnestly He admonishes us not to assist or encourage those who do not continue in Christ’s teaching (2 Jn. 10, 11).

- D. That Christian brothers, motivated by Christian love and concern, exercise their fellowship by admonishing one another whenever it is called for, and particularly also when they notice that their brothers have strayed into error (Eze. 33:1-9; Ro. 15:1-14; Ga. 6:1-5; Eph. 4:1-6; Col. 3:12-17; 2 Tm. 4:2). Failure to admonish would be disobedience to God and evidence of an unloving heart. Those giving the admonition will not do this in a self-righteous, haughty spirit or in a loveless, mechanical way, but humbly and patiently, in the spirit of Christ, the Good Shepherd, who lovingly seeks every lost and straying sheep and strives to rescue it (Lk. 15:3-7). The response to such fraternal admonition given to an erring individual or group within the fellowship will help to determine whether the error is a matter of weakness or whether the erring individual or group is causing divisions and offenses by teaching contrary to God’s Word (Ro. 14:1; 16:17). If the erring individual or group is willing to be instructed from the Word of God while also refraining from promoting the error and at the same time making efforts to address it, the error will be treated as a matter of weakness. If, however, the erring individual or group rejects the admonition from Scripture and holds to the error, they are causing divisions and offenses, and our Lord instructs us to avoid them (Ro. 16:17).

[Note: Those who adhere to false teaching in spite of admonition are regularly referred to as “persistent errorists” in the ELS and WELS, while in the CLC they are referred to simply as “errorists.” This document uses the phrase “those who adhere to error” because it communicates the truth adequately and it has been used in the same manner in all three synods (see III, G, H).]

- II. With respect to Romans 16:17, 18, on the basis of Holy Scripture and in a spirit of Christian unity and love, we believe and affirm:
 - A. The present active infinitive *skopein*, meaning “to keep on watching out for,” refers to Christians’ ongoing activity of being constantly alert and on the lookout for those who are causing divisions and offenses by teaching contrary to God’s Word (see III, A, B).
 - B. While the word *skopein* does not in itself specifically and directly enjoin admonition, this does not deny that admonition as enjoined in other passages of Scripture will normally take place concurrently with the watchfulness of which *skopein* speaks whenever error appears within the circle of fellowship.
 - C. The primary purpose of such admonition is in love to show the erring individual or group that they have left the truth of God’s Holy Word, and then also by the power of the Holy Spirit to bring them back, if possible, to the “pure, clear fountain of Israel” (Formula of Concord, S.D., Comprehensive Summary, 3; *Concordia Triglotta*, 851) (see III, C).

- D. Admonition continues until the erring individual or group either repents of their error and turns away from it or until they show themselves to be guilty of causing divisions and offenses by continuing in their error (see III, D).
 - E. Christians will rejoice when those who have misspoken or inadvertently strayed into error accept admonition and correction from God's Word (see III, I).
 - F. Scripture enjoins us to "test the spirits to see whether they are from God" (1 Jn. 4:1). This testing involves making a judgment based on the principles of Scripture as to whether we are dealing with weak brothers or those who adhere to error (see III, E).
 - G. When "testing the spirits" in regard to a church body we need to consider not only its official statements and resolutions, but also its corporate actions or inactions. We cannot assume that every expression of individual members reflects the position of the church body, or that the correctness of its official statements and resolutions automatically guarantees that there is scriptural practice within the body.
 - H. The imperative *ekklinate* calls for a clean break of fellowship with those who adhere to error. When it has been ascertained that a person or a church body is causing divisions and offenses (*tous poiountas dichostasias kai ta skandala*) by teaching contrary to Holy Scripture, the directive to avoid is as binding as any word addressed to us by our Savior God in His holy Word (see II, D).
 - I. A break in fellowship with those who adhere to error is a forceful, loving, and ongoing admonition regarding the seriousness of their error.
 - J. The apostle's urgent command *ekklinate* ("avoid," "keep away from") is the voice of the Good Shepherd Himself as He lovingly protects His sheep and lambs from the deception of error. Such a termination of fellowship serves the spiritual welfare of Christ's flock. Continuing in fellowship with those who are causing divisions and offenses exposes Jesus' disciples to the leaven of error, which is contrary to His saving intent (Mt. 16:5-12; Rom. 16:18).
- III. With respect to Romans 16:17, 18, on the basis of Holy Scripture and in a spirit of Christian unity and love:
- A. We reject the view that the verb *skopein* refers to labeling or branding those who have already been identified as individuals or a church body causing divisions and offenses (The KJV translation "mark" can be misunderstood.) (see II, A).
 - B. We reject the view that *skopein* does not refer to an ongoing, durative activity. (see II, A).
 - C. We reject the view that the primary purpose of admonition is to determine whether or not people are adhering to error (Gal. 6:1; see II, C).
 - D. We reject the view that the decision to avoid is to be made on the basis of a subjective judgment or conjecture about the possible outcome of the admonition (see II, D).
 - E. We reject the view that permits the use of subjective judgment to prolong fellowship with those who adhere to error, since such action is contrary to the principles of Scripture (see II, F).
 - F. We reject using expressions such as "debt of love" as a basis for delaying a break in fellowship with those who adhere to error.

- G. We reject the understanding that, when a person or group has been identified as causing divisions and offenses through false teaching, persistence in the error is an *additional* criterion that must be met before breaking fellowship. We likewise reject the understanding that demanding recognition for error or making propaganda for error are *additional* criteria that must be met. Rather, these are ways that a person or group can be identified as causing divisions and offenses.
- H. We reject any use of the term “persistent errorist” that would imply that there are individuals or groups who adhere to error with whom we can continue in fellowship in the hope that they may someday return to the truth.
- I. We reject the view that the *ekklinatē* injunction is to be applied to those within the circle of fellowship who have misspoken or inadvertently erred, or to those who are weak brothers. Christian love will lead us rather to “correct, rebuke and encourage—with great patience and careful instruction” those who have erred in this way (2 Tim. 4:2; see II, E).
- J. We reject the view that a break in fellowship with those who adhere to error is *per se* the equivalent of excommunication. A termination of fellowship is a judgment on doctrine, not on personal faith.

Revised
Pewaukee, Wisconsin
November 13, 2015

Church of the Lutheran Confession:	Michael M. Eichstadt Bruce J. Naumann Paul D. Nolting
Evangelical Lutheran Synod:	John A. Moldstad, Jr. Gaylin R. Schmeling Erling T. Teigen
Wisconsin Ev. Lutheran Synod:	John M. Brenner Thomas P. Nass Mark G. Schroeder

INFORMAL MEETING WITH THE LUTHERAN CHURCH–MISSOURI SYNOD

For the past four years, representatives from our synod and from the Wisconsin Evangelical Lutheran Synod have been meeting for informal discussions with counterparts from the Lutheran Church–Missouri Synod (LCMS). At the most recent meeting, held December 1–3 in St. John’s, Florida, participants unanimously adopted a document that reports on the results of the meetings that have taken place. The report also looks ahead to the future and outlines some of the areas that still need to be addressed. While the report indicates a number of areas of agreement, it also should be recognized that there is significant disagreement in a number of other doctrinal areas. The informal meetings with the LCMS are helpful, but a restoration of fellowship with the LCMS is not likely in the foreseeable future. The report is found at <<http://els.org/download/ELS-LCMS-WELSAproved-122015.pdf>>.

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 reorganization of the synod for use in the fall of 2017. The Bible study, *Proclaiming God's Truth*, is being prepared and will include seven segments. These segments compare the history and theology of the Reformation with the history and doctrinal issues that helped shape the synod. The topics of the segments include the following: 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 2017 Confessional Evangelical Lutheran Conference (CELC) convention, which occurs at the time of the 500th anniversary of the Lutheran Reformation, will be held in Germany. This will be the ninth triennial convention of the CELC. The Evangelical Lutheran Free Church (Germany; ELFK) is planning to hold the convention at the Gymnasium St. Augustin in Grimma on June 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 theme of the convention will be “Reformation: Then and Now.”

A special CELC committee intends to produce “Ninety-five Theses for the 21st Century” as an anniversary project. These theses will present all the Lutheran fundamentals but also will include topics that need to be addressed in our contemporary society. This idea follows in the tradition of the ninety-five theses of Claus Harms in 1817.

The officers of the CELC are: president, the Rev. Daniel Koelpin; vice-president, Prof. Gaylin Schmeling; secretary, the Rev. Timothy Buelow; treasurer, Mr. Mark Schulz; planning committee, the Rev. Michael Duncan and the Rev. Larry Schlomer.

The Theological Commission continues to produce *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, Article V of the doctrine of eschatology, and Article VI of the church's mission. These statements may be found in PDF form on the CELC website under the heading “Eternal Word: A Lutheran Confession” <www.celc.info>.

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.

The Lord's injunction to His people is to hold fast to and to teach all things which He has commanded them. Let us therefore continue to pray to God the Father through His Son, Jesus Christ, that His Holy Spirit may lead us into His Word and truth and preserve us therein.

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)

The Rev. Gaylin Schmeling, chairman
The Rev. Thomas Rank, secretary

DOCTRINE—ACTION OF THE SYNOD

Resolution 1: Meetings with Lutheran Church–Missouri Synod

WHEREAS, Representatives of the Lutheran Church–Missouri Synod, the Wisconsin Evangelical Lutheran Synod and the Evangelical Lutheran Synod have met informally for the past four years, 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 report on 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 and general public.

Resolution 2: Service of Rev. Paul Zager

WHEREAS, The Rev. Paul Zager has served faithfully on the Doctrine Committee for many years including service as the committee secretary, and,

WHEREAS, The Rev. Zager has resigned for health reasons, therefore,

BE IT RESOLVED, That the synod thank the Rev. Paul Zager for his years of faithful service.

Resolution 3: Theological Trends

WHEREAS, The Doctrine Committee strives to keep abreast of doctrinal and theological trends 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, the promulgation of various evolutionary theories as truth, etc., therefore,

BE IT RESOLVED, That the Doctrine Committee be directed to 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 4: “Joint Statement Regarding Termination of Fellowship”

WHEREAS, Representatives of the Evangelical Lutheran Synod, Wisconsin Evangelical Lutheran Synod and the Church of the Lutheran Confession have met to discuss the “Joint Statement Regarding Termination of Fellowship”, and

WHEREAS, “This statement had been adopted by the group as a draft in an earlier meeting and had been shared with the doctrinal committees of all three synods. Comments from those committees were considered in the writing of the latest draft. The revised statement was shared again with the three doctrinal committees and was accepted by all the committees. At the December 7–8 meeting of the Doctrine Committee of the ELS the statement was

approved as a correct presentation regarding the biblical doctrine on the termination of fellowship,” therefore

BE IT RESOLVED, That the “Joint Statement Regarding Termination of Fellowship” be approved as a correct presentation regarding the biblical doctrine on the termination of fellowship.

See further action under “Memorials.”

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. Nicholas Proksch, East Grand Forks, Minnesota; Timothy E. Thiele, Oconomowoc, Wisconsin; and The Rev. David Thompson, San Antonio, Texas.

Advisory Members: The Rev. John A. Moldstad, Mankato, Minnesota, President of the ELS; and Gene R. Pfeifer, Mankato, Minnesota, President of Bethany Lutheran College.

The board at its February meeting elected the Rev. Mark Bartels for a three-year term as a type “B” member beginning June 2016. The synod is asked to ratify that election at the 2016 convention.

THE FACULTY AND STAFF

Bethany Lutheran College and Theological Seminary are thankful that the Lord continues to provide talented and committed men and women who embrace the mission of the college and seminary and serve as faculty and staff. We praise God for sending us these dedicated workers. During a special service on February 1, 2016, the college and seminary observed the following anniversaries:

BLC FACULTY/STAFF ANNIVERSARIES OBSERVED 2016

Bethel Balge, Piano Lessons Instructor	10 years
Jonathan Moeller, Information Technology Specialist	10 years
Kurt Paulsen, Assistant Professor, Communication.....	10 years
Mary Jo Starkson, Registrar	10 years
Ellen Bartscher, Computer Systems Specialist.....	15 years
Jonathan Loring, Assistant Professor, Communication.....	15 years
Eric Ouren, Associate Professor, Art	15 years
Ann Fredrickson, Adjunct Faculty, Music.....	20 years
Adrian Lo, Associate Professor, Music.....	20 years
Tatjana Durand, Adjunct Faculty, Spanish.....	25 years
Laura Matzke, Voice and Organ Lessons Instructor	25 years
Dean Shoop, Professor, Business.....	35 years
Mark Wiechmann, Associate Professor, Psychology	35 years

BLTS FACULTY/STAFF ANNIVERSARIES OBSERVED 2016

Adolph Harstad, Professor, Old Testament	25 years
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In July 2015, Gene R. Pfeifer, Ph.D. became the tenth president of Bethany Lutheran College and was installed at the Opening Service on Tuesday, August 25. The Inauguration of President Pfeifer took place in Trinity Chapel on Friday, November 13, and was attended by his family, friends, and colleagues; members of the Board of Regents; dignitaries from other higher education institutions and organizations; and faculty, staff, and students.

This past academic year we had the following new faculty and professional personnel join our staff: Nicholas Cook, ESL and International Recruiter; Michael Dunn, Head Coach, Cross Country and Indoor/Outdoor Track and Field; Nicholas Hauman, Ph.D., Sociology; Carrie Pfeifer, Ed.D., Education; and Sara Traylor, Ph.D., R.N.

ENROLLMENT

On December 18, 2014, 29 students graduated and on May 15, 2015, 67 students graduated for a total of 96 graduates receiving the baccalaureate degree as part of the 16th four-year graduating class. These graduates represented 18 of the 19 majors.

<u>10-year BLC Report on Attendance Statistics</u>					
	FA2006	FA2007	FA2008	FA2009	FA2010
Full Time	533	576	585	607	575
FTE	562	590	590	611	591
ELS	23%	21%	18%	18%	17%

<u>10-year BLC Report on Attendance Statistics</u>					
	FA2011	FA2012	FA2013	FA2014	FA2015
Full Time	572	558	534	488	490
FTE	587	577	558	507	500
ELS	16%	16%	16%	16%	15%

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

The above enrollment data reflects, however, some significant trends that the college is addressing and for which the college seeks your assistance. Two items stand out. One, that for five of the past six fall enrollment periods, the college has experienced declines in student population that appears to have finally plateaued in the fall of 2015. Over this time the drop in enrollment has represented a 19% loss of students—a greater percentage loss in student population than other peer institutions. Secondly, a noticeable decline in the enrollment of young people from within our own ELS and from other confessional Lutheran synods has been realized. For example, since the spring semester of 2012, enrollment of ELS students has dropped by twenty-seven, WELS students by forty-nine, and LC-MS students by twenty-seven. This past semester, the percentage enrollment of ELS, WELS, LC-MS, and CLC students totals 50%. While these trends in enrollment present real challenges, we remain confident of God’s blessings upon Bethany Lutheran College and its mission to connect and strengthen students in their relationship with their Savior, and in equipping them for lives of Christian vocation.

The college is addressing these enrollment challenges through a variety of both recruitment and programming initiatives; and seeks your valued input on ways to encourage more young people of our ELS to make use of Bethany for their college education.

ENROLLMENT IMPACT ON BETHANY FINANCES

As with most colleges and universities, student tuition represents the largest portion of their revenue. Bethany Lutheran College relies on student tuition to cover 70% of its operational cost. The decline in student enrollment has had a significant impact upon the college's ability to carry out its mission. In the 2015–16 fiscal year, despite the college employing cost saving measures, Bethany still faced a budgeted annual deficit of approximately \$852,000 which was scheduled to be covered by the contingency fund. We are thankful to report that due to budget scrutiny throughout the year, coupled with enrollment blessings beyond what was budgeted, the college's deficit for the fiscal year is estimated to be approximately \$500,000. Because enrollment is not yet predicted to return to the 600 student level in the next fiscal year, the college once again faces a projected budget deficit. This deficit is projected to be covered through a combination of strategies such as larger draws from the college's endowments, use of remaining contingency funds, and tight budget scrutiny. Once again, we remain confident that God's blessings upon Bethany Lutheran College and its mission will sustain the college so that it may continue to be an instrument used by God for his purpose of saving many lives for eternity.

CURRICULAR AND CO-CURRICULAR PROJECTS

Development of the Nursing Program continues. The Minnesota Board of Nursing approved our letter of intent in October of 2015. Bethany can now advertise a "Proposed Nursing Program" as we continue its development.

At their February meeting the Board of Regents approved a major in American Studies making it the 21st major at Bethany. Built on a solid Liberal Arts foundation, this major equips students with an interdisciplinary skill set for interpreting the cultural heritage and contemporary trends in the United States preparing them for careers in journalism, community development, public policy, foreign service, and other fields requiring a comprehensive understanding of American life.

At their February meeting the Board of Regents also approved the hiring of a Director of Online Learning. The person in this position will lead the college in assisting Bethany professors to develop a core set of ten General Education courses currently taught live on campus, to also be offered in an online format. The online courses are initially being targeted toward high school students who will take the courses as dual credit. This means the course will be granted as credit both toward their high school as well as toward their college diplomas. The courses provide benefit to the student both in terms of reduced time in earning a college diploma and in the financial cost of reduced tuition.

With an increase in international students on our campus, Bethany has added English as a Second Language training for the students that need help improving their English. Nick Cook was recently hired to lead the ESL efforts.

Data collected from the annual survey of Bethany alumni indicates that of those who sought employment, 77% of recent graduates were employed within three months, and over 91% within 6 months of graduation. Of those who went on to graduate school, alumni indicated being well prepared for the rigors of graduate school and that they experienced a high success rate (89%) of getting into their first graduate program of choice.

PHYSICAL PLANT

As the campus ages over time, several compressors, motors, and chiller units were replaced around campus. A new boiler system was installed at the power plant, and the main road around Trinity Chapel and Old Main was replaced. During the summer of 2015, the college

undertook an extensive remodeling project at the president's home at 128 West Glencrest, Mankato. The goal was to give the house a fresh new look for servicing and hosting events.

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 \$18,544 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 \$13,500 to several projects including the Dorothy Theiste Memorial Auxiliary Scholarship, supplies for the proposed nursing program, current meter for the biology department, new books for Memorial Library, funding to support students conducting gospel-outreach projects for Christ in Media Institute, Hymn Prelude Library for the organ studio library supporting the organ music students, and folding high top tables for the events department. 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 received through December 31, 2015:

Ruth Farnum
Charlotte Ferkenstad
Lester Goetzke
Jeanette Gulbrandson
Violet Holte
Harold Nelson

FROM THE PERSPECTIVE OF THE BOARD OF REGENTS

The *Handbook of the Evangelical Lutheran Synod* says regarding the college president's duties: "He shall, under the supervision of the board, submit a report to the annual meeting of the corporation..." In the comprehensive report you have read here, you can see why your Board of Regents is thankful to the Lord for the capable and enthusiastic president he has provided us. President Pfeifer sees where the blessings are and moves to enhance those areas of campus life. He sees where the challenges are and seeks to unite the campus in forging ahead more vigorously than ever to meet those challenges with God's direction and help. The Board of Regents has tackled the challenge to enhance enrollment as well, like filling a vacancy to make sure that we can continue to offer the engineering major on campus even after the University of Minnesota phases out its dual degree engineering program soon; or like approving the continued development of the nursing major. The most challenging issue faced by the BOR recently was having to limit adding new faculty and staff positions only to those areas which would have a direct impact on preserving and enhancing student enrollment, even though there were priority staffing needs in other areas. Now, as a synod, we have an important role in praying and working toward a larger student body and additional resources which will make possible the filling of additional needs.

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

Gene R. Pfeifer, President

REPORT OF THE BOARD OF REGENTS OF BETHANY LUTHERAN THEOLOGICAL SEMINARY

“But now, thus says the Lord, who created you, O Jacob, And He who formed you, O Israel: ‘Fear not, for I have redeemed you; I have called you by your name; You are Mine. When you pass through the waters, I will be with you; And through the rivers, they shall not overflow you. When you walk through the fire, you shall not be burned ...’” (Isaiah 43:1–2). Our Lord tells us that He formed us as His own. He created us and still preserves us. But then something catastrophic occurred. “Fear not, for I have redeemed you,” He assures us. We lost our original relationship with Him and were doomed to destruction. Yet the Father in love sent His only begotten Son to redeem us with His own precious blood. He chose us as His own in the baptismal waters through His Spirit and no one will pluck us out of His hand (John 10:28). Thus we know that when we pass through the waters and the fires, that is, through all the conflicts and struggles of life, He will be with us. He took upon Himself our sin, death, and hell so that we could have His righteousness, life and heaven. Therefore we are confident that He will never leave us nor forsake us. This wonderful comfort is offered to us in the means of grace, the Word and the Sacraments, and is received by faith alone in Him as the Savior, which faith is worked, strengthened, and preserved through these same means of grace.

The purpose of Bethany Lutheran Theological Seminary is to prepare men as pastors who proclaim the beautiful message of the gospel, “Fear not, for I have redeemed you; I have called you by your name.” Each year we continue to send forth more workers who have been trained to preach the blessed truths of God’s Word and to avoid false doctrine. The Lord permitted us another school year where men were trained for this blessed ministry. May our gracious Lord continue to bless our seminary to the glory of His name and the welfare of precious blood-bought souls.

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. Nicholas Proksch, East Grand Forks, Minnesota; the Rev. David Thompson, San Antonio, Texas; 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, served as an advisory consultant of the board until August 24, 2015.

The board at its February meeting elected the Rev. Mark Bartels for a three-year term as a type “B” member beginning in June 2016. The synod is asked to ratify that election at the 2016 convention.

FACULTY

The following professors taught in the seminary during the 2015–16 school year: Adolph Harstad, Michael Smith, Thomas Kuster, Dennis Marzolf, Thomas Flunker, and Gaylin Schmeling. Professor Harstad leads our Old Testament studies and teaches Church History, Homiletics, and other practical courses. Professor Smith teaches our New Testament courses, Symbolics, Homiletics and other practical courses. Professor Kuster teaches Communication, Professor Marzolf teaches Hymnology, and Professor Flunker teaches Hispanic Outreach. President Schmeling teaches Church History, Dogmatics, Homiletics, and other practical courses.

During a special service on February 1, 2016, the seminary observed the twenty-fifth anniversary of Adolph Harstad as professor at the seminary. Professor Harstad has distinguished himself as an author producing two excellent commentaries on the book of Joshua, one over 800 pages. Recently he completed a new commentary on Deuteronomy, which will be his third commentary. These commentaries are a wonderful blessing to confessional Lutheranism.

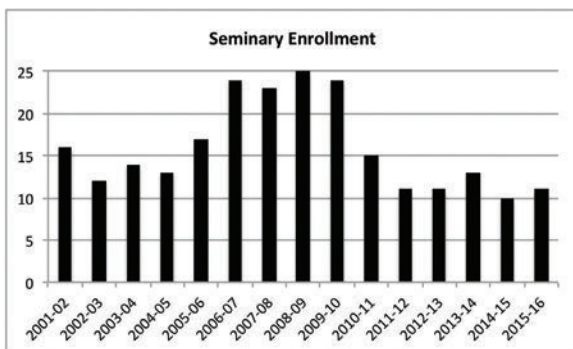
ENROLLMENT

There were twelve students enrolled at the seminary in the 2015–16 academic year. It breaks down as follows: 1 junior, 2 middlers, 2 seniors, and 5 vicars. The vicars were Matthew Behmer at Peace Lutheran Church (North Mankato, Minnesota) and Bethany Lutheran College (Mankato, Minnesota); Jeffrey Hendrix at Good Shepherd Lutheran Church (Indianola, Iowa); Joshua Mayer at Redeeming Grace Lutheran Church (Rogers, Minnesota); Daniel Ruiz at Hope Lutheran Church (Leander, Texas); and Andrew Soule at Norseland Lutheran Church (Saint Peter, Minnesota) and Norwegian Grove Lutheran Church (Gaylord, Minnesota). 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>
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
2015-16	1	2	2	5	1	11



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

The gracious Savior who laid down His life for our salvation is calling for pastors to shepherd and nurture the flock purchased with His own blood. The seminary would like to encourage every young man in our synod—and not merely the young men—to consider this vital work which the Savior has placed before us. There is no greater work!

ACTIVITIES

Bjarne Wollan Teigen Reformation Lectures: The annual Bjarne Wollan Teigen Memorial Lectures were held October 29–30, 2015. This year the theme was **Lutheranism and the Arts**. The titles and presenters were: “Lutheranism and the Visual Arts” by Prof. William Bukowski; “Lutheranism and History” by Dr. Robert Rosin; “Lutheranism and Literature” by Prof. Brian Dose.

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 2–4, 2016. The theme of the seminar was “Take Up the Sword,” emphasizing world outreach, home outreach, and congregational life. Thirty-one presenters from wide-ranging ministries spoke about their work. In addition, many organizations set up displays to share their work in God’s kingdom.

Seminary Marriage Workshop: On February 20, 2016, Dr. Michael and Anita Smith led the annual marriage seminar for the students and their wives/fiancées, entitled, “Life in the Real World.” A panel of three pastors and their wives—Pastor Norman and Amanda Madson, Pastor Thomas and Sonja Rank, and Pastor Luke and Rachel Ulrich—shared their unique

experiences of life in the parish. Much discussion took place and the panelists fielded many questions. After the seminar, the group enjoyed lunch together.

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 will be held at Bethany Lutheran Theological Seminary in Mankato on July 6–7, 2016. The first portion of the institute will be a presentation entitled "Concordia, Discordia, Et Irenicum: The Reception of the Book of Concord in Seventeenth Century Braunschweig Lutheranism." This presentation demonstrates how the Book of Concord was received in the northern German states. It will be given by Dr. Timothy Schmeling of Bethany Lutheran College. The second segment of the institute will be entitled "Church of the Lutheran Confession: Then and Now," centering on the origin and recent history of the CLC. This presentation will be given by President Gaylin Schmeling.

Senior Recognition Dinner: This event was held on the evening of April 4, 2016. This is always a pleasant and relaxing evening for the students and staff.

Vicar Workshop: Our annual vicar workshop was held on Wednesday, May 11, 2016. The returning vicars reported on certain phases of their vicarages. 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 11, 2016, at 4:00 p.m. in Trinity Chapel. The Rev. Craig Ferkenstad was the preacher, President Gaylin Schmeling served as liturgist, and the Rev. Herbert Huhnerkoch represented the Board of Regents. The following graduated from the seminary with a Master of Divinity degree: Matthew Behmer, Sung Gyu Choi, Jeffrey Hendrix, Joshua Mayer, Daniel Ruiz, and Andrew Soule. Elisabeth Urtel graduated from the seminary with a Master of Arts in Lutheran Theological Studies degree.

THE SEVENTY-FIFTH ANNIVERSARY OF THE CLERGY BULLETIN/LUTHERAN SYNOD QUARTERLY

The first issue of the *Clergy Bulletin* is dated August 21, 1941. This issue is one page in length and contains this introduction: "That the Lord will use this humble sheet to the glory of His name is our sincere prayer as we send out this first 'Clergy Bulletin.' May it under His guidance serve to keep us better informed and better equipped for work in our Synod. ... It is also our fervent wish that our pastors will make intelligent use of the Bulletin, realizing that it is a means by which one can reach other pastors in Synod." (*Clergy Bulletin*, Vol. I, No. 1 [Aug. 21, 1941]) The *Lutheran Synod Quarterly* has carried out this noble task in the past and strives to do so today. In this anniversary year we thank the Lord for all the blessings poured out on His church through the *Clergy Bulletin* and *Lutheran Synod Quarterly*.

The subscription price for the *Quarterly* 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, 2014 – June 30, 2015:

Vivian Dashcund.....	\$500.00
Edward Durfee.....	\$30,057.09
Robert Knott.....	\$2,000.00

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; Keith G. 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; 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; Brian Koch; Ewald and Verda Kohlmeier; 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 Sahnøw; Edna May Scherzer-Getz; Eugene and Bertha Schiller; Gaylin and Rebecca Schmeling; 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, 2015

	<u>College</u>	<u>Seminary</u>	<u>2015</u> <u>Total</u>
REVENUES, GAINS AND OTHER SUPPORT			
Tuition and general fees	11,742,758	311,150	12,053,908
Less: Scholarships and grants	(5,487,022)	(304,270)	(5,791,292)
Net Tuition and Fees	6,255,736	6,880	6,262,616
Government Grants	146,015	-	146,015
Contributions	5,279,749	291,357	5,571,106
Endowment income	601,284	144,812	746,096
Endowment gains (losses)	54,418	73,588	128,006
Gains (losses) on beneficial interest in funds held in trust	1,512	(493)	1,019
Gain (loss) on beneficial interest in perpetual trust	3,601	3,601	7,202
Sales and services of student activities	68,693	-	68,693
Other sources	595,573	42,237	637,810
Auxiliary services	3,056,294	-	3,056,294
Adjustment of actuarial liability	(41,450)	(23,221)	(64,671)
Total Revenues, Gains and Other Support	16,021,425	538,761	16,560,186
EXPENSES			
Program expenses			
Instruction	6,329,707	485,288	6,814,995
Academic Support	555,467	-	555,467
Student services	4,109,358	86,331	4,195,689
Auxiliary	2,574,920	7,754	2,582,674
Support expenses			
Institutional Support	3,612,558	48,035	3,660,593
Allocable expenses			
Operation and maintenance of plant	1,628,908	52,002	1,680,910
Depreciation	1,927,666	70,488	1,998,154
Interest	455,452	-	455,452
Less: Allocated expenses	(4,012,026)	(122,490)	(4,134,516)
Contributions receivable written-off	8,900	-	8,900
Total expenses	17,190,910	627,408	17,818,318
Change in Net Assets	(1,169,485)	(88,647)	(1,258,132)
Net Assets - Beginning of Year	71,621,101	11,269,763	82,890,864
NET ASSETS - END OF YEAR	70,451,616	11,181,116	81,632,732

HIGHER EDUCATION—ACTION OF THE SYNOD

Resolution 1: Appointment to the Board of Regents

WHEREAS, The Rev. Mark Bartels was elected by the Board of Regents for a three year term as a “type B” member beginning in June 2016, therefore,
BE IT RESOLVED, That the synod ratify the election.

Resolution 2: Recognition of Bethany Lutheran College and Bethany Lutheran Theological Seminary Anniversaries and College Presidency

WHEREAS, God has blessed Bethany Lutheran College and Bethany Lutheran Theological Seminary through the faithful service of its faculty and staff, and,

WHEREAS, A number of them, in both institutions, have been recognized this year for their many years of work, and,

WHEREAS, Dr. Gene Pfeifer has been installed as the President of Bethany Lutheran College, therefore,

A. BE IT RESOLVED, That we thank God for the faithful service of those who have received special recognition in the past year and for all others who help to fulfill the missions of the college and the seminary, and,

B. BE IT RESOLVED, That we ask the Lord to guide and bless Dr. Pfeifer in his work as college president, and,

C. BE IT RESOLVED, That we encourage the members of the synod continually to pray for Dr. Pfeifer and all who serve our college and seminary.

Resolution 3: Enrollment and Recruitment for Bethany Lutheran College

WHEREAS, The reports of enrollment trends of the last ten years indicate that Bethany Lutheran College’s matriculation has declined significantly over the last several years, and,

WHEREAS, Enrollment seems to have leveled off, yet is still drastically below the approximated 600 students needed to balance the budget, and,

WHEREAS, Bethany has sent out representative groups (such as the choir and band) and recruitment personnel to congregations throughout the synod, Lutheran area high schools, and other venues, and,

WHEREAS, There is a great need for quality confessional Lutheran higher education, and,

WHEREAS, Pastors and congregation members are very effective recruiters for the college, therefore,

A. BE IT RESOLVED, That we encourage pastors and congregation members to promote Bethany Lutheran College among the young people of the synod and others who may be interested in attending the college, and,

B. BE IT RESOLVED, That we encourage pastors and congregations to invite Bethany representatives to make presentations on the college and connect them with potential students and their families, and,

C. BE IT RESOLVED, That we encourage Bethany to continue to send student groups (such as the choir and band, among others) as well as college representatives to congregations throughout the synod and to other appropriate venues (such as Lutheran area high schools) on a regular basis, and,

D. BE IT RESOLVED, That the administration, faculty, and staff of Bethany continue to develop new ways to promote Bethany among confessional Lutheran groups and organizations, and other groups and organizations where potential students might be recruited (such as displays at conferences; radio, webcast, and internet advertisements).

Resolution 4: Curricular and Co-Curricular Projects at Bethany Lutheran College

WHEREAS, The Minnesota Board of Nursing has approved Bethany Lutheran College's letter of intent for developing a nursing program, and,

WHEREAS, Other new majors have been approved, are being modified or are under development, and,

WHEREAS, Great strides have been made in the use of online learning technologies for the delivery of education which can be useful for attracting high school, non-traditional, post-military, second career, international, and other students, therefore,

BE IT RESOLVED, That we commend the Board of Regents and the administration, faculty, and staff of Bethany Lutheran College for these initiatives and encourage them to pursue these and other avenues of improvement in curriculum and methods of education.

Resolution 5: The Perspective of the Board of Regents

WHEREAS, The synod recognizes that significant and immediate challenges have faced Bethany Lutheran College in the past few years and that there are still many challenges to be faced, and,

WHEREAS, We appreciate the capable and enthusiastic work that has gone into addressing these issues, and,

WHEREAS, The primary reason for Bethany Lutheran College's existence is to nurture to maturity the "One Thing Needful," within the context of a liberal arts education, and,

WHEREAS, There is great value in having a constant presence of ordained faculty on campus, both for the students as well as for the faculty and staff, in developing a mature Christian atmosphere, and,

WHEREAS, We seek to be bold in our confession of what we believe and teach according to the Lutheran Confessions which in itself can also serve to preserve and enhance student enrollment, and,

WHEREAS, The work of theologically trained pastors and teachers is integral to the mission of Bethany Lutheran College, therefore,

A. BE IT RESOLVED, That we encourage the college, in its self understanding and in its presentation of itself to the Church and the world, to continue to emphasize its confessional Lutheran character, and,

B. BE IT RESOLVED, That the Board of Regents and the leadership of Bethany Lutheran College continue to place a high priority on the calling, from the ELS clergy roster, of full-time ordained professors for religion classes to the faculty.

Resolution 6: Enrollment and Recruitment for Bethany Lutheran Theological Seminary

WHEREAS, 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, and,

WHEREAS, The synod has determined to collect a special offering to expand our mission activity and this will require a continuing supply of pastors, and,

WHEREAS, Pastors and congregation members are effective recruiters for the seminary, therefore,

BE IT RESOLVED, That we encourage the male youth and men of the synod to consider studying for the Ministry.

Resolution 7: Bethany Lutheran Theological Seminary Activities

WHEREAS, Bethany Lutheran Theological Seminary organizes and conducts various activities that are beneficial in the training of future pastors and continuing education for the Church at large, such as the Bjarne Wollan Teigen Reformation Lectures, seminary students'

attendance at the Mission and Ministry Seminar, Seminary Marriage Workshops, Seminary Wives meetings, Annual Pastors' Institute, Senior Recognition Dinner, Vicar Workshop, and Commencement Service, therefore,
BE IT RESOLVED, That we commend the seminary for these special activities and efforts.

Resolution 8: The Seventy-Fifth Anniversary of the Clergy Bulletin/Lutheran Synod Quarterly

WHEREAS, The seminary is marking the 75th Anniversary of the *Lutheran Synod Quarterly*, originally known as the *Clergy Bulletin*, and,
WHEREAS, This publication is beneficial for the pastors of the synod and for others, and,
WHEREAS, This publication is available in print and electronically, therefore,
A. BE IT RESOLVED, That we thank the seminary faculty for continuing to produce this useful resource, and,
B. BE IT RESOLVED, That the individual clergy and pastors' conferences of the synod, and others, support the publication of the *Lutheran Synod Quarterly* through the submission of essays and articles.

Resolution 9: Grants, Estates, Legacies, Scholarships and Endowment Funds

WHEREAS, Financial support through 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, Bethany Lutheran College Women's Auxiliary, and,
WHEREAS, Estates and legacies have been received from Ruth Farnum, Charlotte Ferkenstad, Lester Goetzke, Jeanette Gulbrandson, Violet Holte, Harold Nelson, Vivian Dashcund, Edward Durfee, and Robert Knott, therefore,
A. BE IT RESOLVED, That the synod thank the Lord for the generosity of these and other donors, and,
B. BE IT RESOLVED, That the synod expresses its gratitude to organizations and individuals who continue to offer their support for the college and seminary, and,
C. BE IT RESOLVED, That the synod encourage others to remember the college and seminary in their wills and financial planning.

**REPORT OF THE
BOARD FOR HOME OUTREACH**

Do you belong to a mission congregation? Perhaps you think that's an odd question to ask. Shouldn't the Board for Home Outreach know which congregations of the synod are missions? Certainly. But over the past few years the board has been encouraging *every* congregation of the synod to think of themselves as "mission" congregations. What does that mean? Here's one definition of a "mission congregation": *a congregation that has a regular, consistent, and faithful plan to find the lost in their community and share the gospel with them.* Consider your congregation. Does this definition fit? If not, how could you work toward making it fit? The Board for Home Outreach exists to help all the congregations of the synod—all our "missions"—to reach out with 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. Channing 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 has established four 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, 2) to establish home missions, 3) to develop educational packages for equipping congregations of the synod for outreach and evangelism, and 4) to share what “works” with the synod. Resources for outreach and evangelism are now available on the synod’s website <<http://els.org/resources/evangelism>> and will be updated on a regular basis. 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 2016.

EVANGELISM–MISSIONS COUNSELOR

The Rev. Larry Wentzlaff serves as the Evangelism–Missions Counselor. His first full year as EMC was filled with travel, presentations, and conferences. Fifty congregations of the synod were visited during the year. The purpose of these visits was to engage the pastor, congregational leadership, and members in discussion regarding outreach and evangelism. Specifically, the goals of each visit were to: 1) discuss how the congregation perceived itself as a “mission” congregation, 2) discuss the health of the congregation, 3) promote congregational ownership of its outreach and evangelism, and 4) assist the congregation in their unique setting using various resources to establish or enhance outreach and evangelism efforts. (Much of this work was made possible by a grant from the Board of Trustees.) Based on what he has learned about the needs of the synod’s congregations, the Rev. Wentzlaff is compiling a resource of guidelines and procedures for congregations to use as they plan for outreach and evangelism. Any congregation of the synod looking for assistance with its outreach and evangelism efforts is encouraged to contact the Rev. Wentzlaff.

FORMAL ORGANIZATION

Divine Mercy – Weatherford/Hudson Oaks, Texas, celebrated its formal organization as a congregation on Sunday, April 3, 2016. The Rev. Kyle Madson serves Divine Mercy which meets in leased space along a main thoroughfare in Hudson Oaks. Prof. Michael K. Smith preached for the “Charter Sunday” service and the Rev. Larry Wentzlaff led a Bible class prior to the service. Divine Mercy currently has 45 baptized souls and 28 communicants under its care. The congregation is applying for membership to the synod at the 2016 convention.

BUILDING PROJECTS

In November 2015, the board granted approval to Hope – Farmington, Minnesota to proceed with the construction of their first building. Hope broke ground for this project on

November 22, 2015. Current plans are for the building to be completed in September 2016. See <www.hope-farmington.com/whats-the-future-of-hope> for a depiction of the project.

Plans have also been approved for a building to be constructed for Hope – Leander, Texas. Construction should begin in 2016.

UPCOMING SPECIAL OFFERING

The board is grateful to the synod that the proceeds from the special anniversary offering to begin at this year's convention have been designated for use by the board to start new home missions (*Synod Report*, 2014, p. 112). The board continues to work on plans for the best use of these anticipated funds and is excited to see how the Lord chooses to bless our synod through this offering.

APPOINTMENT OF TYPE B MEMBER

Following the retirement of Mr. Robert Smith, the board appointed Mr. Channing Smith to complete the last several months of a type-B term. The board seeks ratification of this appointment at the 2016 synod convention for another three-year term.

HOME MISSION UPDATES

Divine Mercy Lutheran Church, Weatherford/Hudson Oaks, Texas: See above.

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 77 baptized and 44 communicant members. As mentioned above, Hope is working on plans for a building project which should begin in 2016. During the 2015–16 academic year, Hope hosted Vicar Daniel Ruiz as part of the board's Vicar in Mission program. Vicar Ruiz has gained valuable experience in working in a mission setting and his work has enhanced the ministry of the congregation.

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 76 baptized and 47 communicant members. As mentioned above, Hope is in the midst of a building project and plans to be in its new home in the fall of 2016. Hope continues to reach out to its community by members inviting friends to worship and 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 175 baptized and 133 communicant members. Redeeming Grace also has a preschool with 31 students enrolled. Beginning in the summer of 2015, the congregation has hosted Vicar Joshua Mayer as part of the board's Vicar in Mission program. Vicar Mayer has worked especially in the areas of outreach and youth work. 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 69 baptized and 54 communicant members. The Rev. David Thompson serves Faith as its pastor. In December 2015, the congregation hired Mr. Mark Harrington to serve as its Director of Evangelism. With the help of the Rev. Paul Fries, Faith produced a short video to be used in its outreach efforts. The congregation also reaches out to its community through personal evangelism of members and special events such as the Worldview Conference held in February 2016.

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 32 baptized and 18 communicant members. Grace reaches out to its community through various means, such as by honoring military veterans in November 2015 over three Sundays.

SALARY SCALE FOR 2017

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 and allowance for additional pay for continued education or other factors is contained in the 5% and 10% columns. 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 \$2600 deductible level. The board approves an annual contribution of \$2600 to a Health Savings Account (HSA) of the called worker. Pension is 6% of base salary with up to an additional 2% employee contribution match. 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.

2017 Salary Schedule				
<i>Years of Service</i>	<i>Home Mission Salary</i>	<i>Increment Increase</i>	<i>* 5%</i>	<i>* 10%</i>
0	32,986	250	34,635	36,284
1	33,236		34,897	36,559
2	33,486		35,160	36,834
3	33,736		35,422	37,109
4	33,986		35,685	37,384
5	34,236		35,947	37,659
6	34,561	325	36,289	38,017
7	34,886		36,630	38,374
8	35,211		36,971	38,732
9	35,536		37,312	39,089
10	35,861		37,654	39,447

11	36,261	400	38,074	39,887
12	36,661		38,494	40,327
13	37,061		38,914	40,767
14	37,461		39,334	41,207
15	37,861		39,754	41,647
16	38,336	475	40,252	42,169
17	38,811		40,751	42,692
18	39,286		41,250	43,214
19	39,761		41,749	43,737
20	40,236		42,247	44,259
21	40,786	550	42,825	44,864
22	41,336		43,402	45,469
23	41,886		43,980	46,074
24	42,436		44,557	46,679
25	42,986		45,135	47,284
26	43,611	625	45,791	47,972
27	44,236		46,447	48,659
28	44,861		47,104	49,347
29	45,486		47,760	50,034
30	46,111		48,416	50,722
31-W	46,111		48,416	50,722

OPERATING BUDGET – 2016

Please refer to the audited financial report submitted by the synod treasurer for actual home outreach expenditures for 2015.

ANTICIPATED INCOME \$500,957

SUBSIDY —EXPLORATORY MISSION

Divine Mercy, Weatherford/Hudson Oaks \$ 90,000

SUBSIDY — HOME MISSIONS

Hope, Cedar Park \$150,000

Hope, Farmington 140,000

Redeeming Grace, Rogers 44,000

SUBSIDY — CONGREGATIONS RECEIVING SUPPORT

Faith, San Antonio	\$ 27,600
Grace, Lincoln	6,000
Christ the King, Bell Gardens	50,000

BOARD/EMC EXPENSES

EMC	\$ 89,448
Board travel	8,000
Vicarage support	13,000
Other expenses	23,880
Total Expected Expenditures 2016	\$641,928
Budget Shortage	\$140,971

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 2015 the synod budgeted \$160,106 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: \$210,000), 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 for Home Outreach

WHEREAS, The board has set as one of its priorities “to develop educational packages for equipping congregations of the synod for outreach and evangelism”, and

WHEREAS, There are many evangelism and outreach efforts and strategies used by congregations throughout the synod that may be useful to other congregations, therefore,

A. BE IT RESOLVED, That the Board for Home Outreach continue to solicit material from the congregations, and,

B. BE IT RESOLVED, That congregations send in their tested materials to the Board for Home Outreach.

Resolution 2: Evangelism-Missions Counselor

WHEREAS, Pastor Wentzlaff has visited many congregations and given many presentations, and,

WHEREAS, Pastor Wentzlaff has resources, funds, and materials available to assist congregations, therefore,

A. BE IT RESOLVED, That we thank Pastor Wentzlaff for the help and support that he has provided to numerous congregations in their outreach efforts, and,

B. BE IT RESOLVED, That we encourage more congregations to request his services.

Resolution 3: Thanksgiving for home mission blessings

WHEREAS, The synod's home missions have been greatly blessed as is evident by the report of the Board for Home Outreach, therefore,
BE IT RESOLVED, That we thank the Lord for the blessings that He has bestowed upon our home missions.

Resolution 4: Home Mission Building Information

WHEREAS, We are spending a substantial amount of resources for our home mission building projects, and,
WHEREAS, It is good for the members of the synod to know how the home mission offerings are used, therefore,
BE IT RESOLVED, That the Board for Home Outreach include the cost of the building projects of home missions in its future reports, specifying along with member statistics, the cost context of the mission, the size and makeup of facility, and amount of land.

Resolution 5: Appointment of Type B Member

WHEREAS, Mr. Robert Smith has retired from the Board for Home Outreach, and,
WHEREAS, Mr. Channing Smith was appointed by the board to complete the last several months of a type-B term, and,
WHEREAS, The board seeks ratification of this appointment for a three-year term, therefore,
BE IT RESOLVED, That Mr. Channing Smith's appointment to the board be ratified for a three-year term.

Resolution 6: Stewardship of Personnel

WHEREAS, The board, partially or fully, subsidizes multiple church workers in some mission congregations, therefore,
BE IT RESOLVED, That the Board for Home Outreach express its strategy of the stewardship of personnel in its future report.

Resolution 7: Benefits and Salary Scale for 2017

WHEREAS, The Board for Home Outreach has proposed the 2017 benefits and salary scale for home missionaries, therefore,
BE IT RESOLVED, That the synod approve this salary scale for home missionaries for the 2017 fiscal year.

**REPORT OF THE
BOARD FOR WORLD OUTREACH**

In Acts, chapter 10 we see the gospel break into Gentile (non-Jewish) territory for the first time. Previously, the message had been shared primarily with Jews, but the story of Peter's outreach to Cornelius, a Roman centurion, epitomizes the truth that "God so loved the world that he gave his one and only Son..." (John 3:16).

Peter defined the message of mission, "telling the good news of peace through Jesus Christ, who is Lord of all" (Acts 10:36). The Board for World Outreach seeks to further that mission goal, supporting gospel outreach in seven fields world-wide. We thank God for the opportunity to serve, and pray his blessing on our synod's effort to share "*the good news of peace through Jesus Christ*" for the salvation of many souls.

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. 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 (Vicar Matt Behmer, the Rev. Wayne Halvorson [Chair], the Rev. Thomas Heyn; Mr. Marlin Goebel, advisory). We note with gratitude the twenty-nine years of service the Rev. Halvorson has given to our synod's foreign mission program. He completes his service on the board at this convention. The BWO has asked the president to appoint him to an advisory position during the coming transition period.

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

For many years, Faith Mission Society has published *Mission News*, raising funds for unbudgeted special needs in our mission fields. Also for many years, the Board has published the *Helping Hands Mission Newsletter*, providing information primarily about South America. The BWO has inaugurated a new, combined version of these two publications, *Mission News & Helping Hands*, which will focus on ELS mission work in Asia and South America. The publication will be provided every-other month to all ELS congregations for distribution at the worship services. Each issue will focus on a single field and a single subject, in hopes that we can provide more in-depth information about our work together.

Thoughts of Faith's *Newsletter* is published bi-monthly with news about affiliate churches in Latvia, Ukraine and Czech Republic. We ask all pastors and congregations to assist us in distributing news about our world outreach program.

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

For many years, our synod's foreign mission work was administered by a member of the BWO in the position of Field Secretary, the volunteer liaison between the synod and the mission fields. In 1997 the synod established the position of Missions Counselor, one full-time called worker who served both the Home and Foreign Mission Boards as one-half time staff to each. Eventually, support from a major funding source for ELS world missions enabled BWO to expand its program, and new work was taken on in India, Ukraine, Czech Republic and Latvia. These additional fields required additional administrative staff, and in 2009 a full-time BWO Administrator was called.

The BWO has now resolved to call a one-half time administrator. There are two central reasons for this decision. First, financial support from the major funding source to ELS missions

has declined over the past several years. As total expenditures for mission work decrease, it is important that expenses for administering that work do not take up a disproportionate amount of resources. In other words, we should not spend on administration what we could spend on mission work. Second, several of our fields have matured to the point that North American supervision of their work is no longer critical. For example, the mission in Peru is nearly fifty years old and is served by thirteen national pastors, its seminary is managed by a national pastor, and the church conducts its own mission program in the Amazon jungle. In Chile, three national pastors will likely be ordained within the next eighteen months. In Europe, the national churches we work with there are now served by bi-vocational national pastors. We are thankful that God has blessed our work to the extent that it has achieved its initial intent—autonomous sister-church bodies, fellow members of the Confessional Evangelical Lutheran Conference, have now emerged from what were once foreign mission stations.

Does this mean that our mission relationship with these churches is coming to a close? No. We will continue to provide financial support, advice as needed and fraternal encouragement. We will continue to provide liaisons to each field from the Board for World Outreach, in some cases relying on former missionaries to serve as advisors. A process of field-familiarization has been underway for several years to equip board members to assume more active supervision of affiliates in South America and in Europe.

The one-half time administrator will serve the board in general matters such as assistance with budgeting, promotion, communication, etc., and will specifically serve the Asia Committee as its administrator for the newer and expanding work in India and Korea. The World Outreach program is growing in Asia as we continue to develop the Seoul Theological Institute, through which we train men for ministry to the Korean (ethnic) Chinese (citizenship) population of greater Asia.

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!

Challenges and opportunities remain before the ELS Board for World Outreach. Join us in the prayer that God would bless our efforts to bring “the good news of peace through Jesus Christ” faithfully to the fields where we work around the world.

The Rev. Steven Petersen, World Outreach Administrator

ASIA COMMITTEE

India

The Lutheran Mission of Salvation—India (LMSI) is a mission of the Evangelical Lutheran Synod, and funded through the Marvin M. Schwan Charitable Foundation along with many ELS donors. We are thankful that the Women’s Mission Society has also shown a special love for the work of LMSI, and has made many generous contributions to that work over the years.

LMSI’s 21,000+ members are served by eleven national pastors and a group of about 240 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 to the north of India.

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. LMSI Seminary classes for a new group of students working towards ordination is scheduled to begin in mid-2016, and will be taught by three ordained LMSI pastors.

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

Over four hundred Indian children are hearing the word of God taught daily at four LMSI-operated schools. The latest school opened mid-2015 in a small village outside of Hyderabad called Guntipalli. St. John's Lutheran School will be the only school in that village and serves children of the LMSI orphan home there, as well as drawing families from 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-part Guntipalli mission come to its full fruition. Simeon Mamidi, son of LMSI leader Solomon Mamidi is the senior school administrator for Guntipalli. Simeon, a bright and gifted young man is also pursuing pre-Seminary courses through the Asia Lutheran Seminary (WELS) in Hong Kong and Beijing, China. BWO assists Simeon in the expenses associated with this ambitious plan to become a fully ordained Pastor, like his father. We invite prayers and financial support for Simeon as he diligently pursues his ALS courses, while providing key administrative leadership and management at the Guntipalli school.

Grace and Truth Lutheran School with some 140 students operates 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 Marvin M. Schwan Charitable Foundation. To God be the glory that this church and school now play such a vital role in Rajahmundry.

Education of children in Sunday Schools and Christian Day School operations is of paramount importance to LMSI. Last year nearly 10,000 children heard the gospel message and of the sacrifice of Jesus Christ for their sakes. God be praised!

The Christ-in-Media project at Bethany College has encouraged BWO, 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 is assigned to lead LMSI in that important project. Pastor Gollapalli was invited to represent LMSI an October 2015 gathering of the CELC/Asia-Pacific/Oceania Region in Seoul, South Korea where he delivered a presentation on the effective and practical uses of technology for advancing Confessional Lutheranism in India. The presentation was well-received, and additional uses of technology to deliver Gospel materials and facilitate contact with local pastors and churches are now in use in the two major LMSI centers in India. We invite prayers and financial gifts to support the use of technology in India and other mission fields as the opportunities are put before our missionaries.

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 to make joint plans for the coming year.

LMSI has adjusted fairly well to major funding declines 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 these reductions in overall 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, medical assistance, and disaster relief. Our brothers managing the affairs of the ELS Board for Christian Service have been particularly generous in times of dire needs in India. BWO thanks Mary Ann McKay, a member of Our Savior's Lutheran Church, Naples, Florida for conducting a program which encourages ELS congregations to sponsor specific LMSI orphan homes—a great blessing to our work.

South Korea

In 2015 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 hostile and challenging situation in North Korea ever allow, the same foundation built in South Korea could also be used to bring the gospel message to the repressed souls of that dark nation. Development of ministries in China and elsewhere will be a long-term BWO 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.

The ministry teaching goals of Seoul Theological Institute (STI) began to take shape and bear initial fruits in 2015. STI was created 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 in place within the 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 ongoing blessing of relying upon our trusted friend and BWO/Thoughts of Faith alum, Pastor John Vogt (WELS). Pastor Vogt taught a series of courses in Seoul to nine students in April and October of 2015. Those same students will gather again in April 2016 to be taught a few more STI courses by Steve Petersen while making his annual visit to the South Korea mission.

In 2015 we, and the Seoul Lutheran Church, welcomed the return of Sung Gyu (Sam) Choi following his many years of theological education at Bethany Lutheran Theological Seminary, and Concordia Seminary, Fort Wayne, Indiana. Mr. Choi and his family returned to Seoul in June 2015 upon his successful attainment of a Ph.D. degree. 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.

BWO intends for him to assume full leadership of STI, eventually. While performing the traditional duties of a vicar for SLC, Mr. Choi has been asked by BWO to take on the role of administrator and primary professor for STI. The progress towards creating pastors and teachers for work in Korea will be significantly accelerated once we have a Korean-speaking professor (Choi) teaching the Korean STI students, without the need and expense of providing a translator.

God willing, Vicar Choi will be ordained by Steve Petersen in April 2016. The ELS prayers and financial support are welcomed for the very important establishment of STI and for the ultimate goal of spreading the gospel throughout Korea and greater Asia.

The year 2015 marked the 10th 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 took place in late October 2015, and also in conjunction with SLC hosting a gathering of the Asia-Oceania church bodies of the CELC. Representing the ELS

at these significant and joyous occasions in Seoul where President John Moldstad, BWO Administrator Steve Petersen, Pastor Paul Fries for communications support, and BWO board members, Pastor Bradley Kerkow and Dan Browning, BWO and Asia Committee chairman. Approximately 150 ELS and WELS mission staff and Asia-Pacific Rim missionaries attended the three-day conference. The SLC staff and members did a spectacular job of planning and hosting this first-ever Asia regional missionary conference.

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 (and soon Pastor Sam Choi) this congregation continues to inspire us all 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 280 baptized members.

English as a second language (ESL) is offered at SLC through an 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 U.S., is managed by Mrs. Margaret Kim.

In 2015 we saw evidence of the modest success of Pastor Kyun (Ken) Chung working within a 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 2014. At present, Pastor 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 overall ELS mission in Korea.

Mr. Dan Browning, Asia Committee Chair

EUROPE COMMITTEE

Since 2009 our Evangelical Lutheran Synod has overseen the mission fields known as Thoughts of Faith, Inc. It has been the privilege of our Board for World Outreach to be involved in the work which is conducted in the Czech Republic, Latvia, and Ukraine, where The Gift of Life ministry operates its Medical Clinics on Wheels and four pro-life counseling Life Centers. We remain grateful for the opportunity to share the gospel and assist our brothers and sisters in Christ who live in central and eastern Europe. These remain uncertain times for those countries once under the domination of the Soviet Empire. We pray that God will continue to bless our efforts 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 continues to grow, serving over 250 children from pre-school through 8th grade in the city of Plzen. Mlos Vrsecky is the school's director. The BWO plays an active role in assisting the school through its participation in the school's 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.

The building in Plzen in which Martin Luther School is located also houses pastor's offices, classrooms, the chapel used by the school and St. Paul's Lutheran congregation, plus several apartments for teachers and guests. The pastors and mission secretary Jarka Boukova teach religion classes. Through their relationship with students, they have opportunity to minister to Czech families.

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 takes place in Kekava, served by Pastor Ilars Plume and Ozolneicki, served by 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 un-churched 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 political challenges 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. It may be located at <<http://www.latvijasluteranis.lv>>.

The Rev. John J. Petersen, Europe Committee Chair

Ukraine – the International Charitable Fund “Gift of Life”

Gift of Life has brought blessings of God to thousands and, in turn, was blessed with another productive year. Client numbers were high at both of the clinics and 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; the gospel message was proclaimed. GoL continues to be sought after more and more as Ukraine feels the effects of war.

Medical Clinic on Wheels (MCOW) departed Ternopil, late March working cooperatively with the Global Health Observatory at the first of seventeen locations in 2015. The medical bus had 5,318 visits (staff of three). The dental bus had 5,650 visits (staffed by four dentists). Physically/mentally challenged and poverty stricken (mostly children) along with refugees from Crimea and eastern regions and soldiers home on leave /and families were our main clients. The buses are in good condition. New window blinds were installed in the medical bus, a state of the art, user-friendly vision screener was purchased, as well as a blood analyzer which gives full blood panel results within three minutes from blood drawn from a finger (a dream come true for the doctors!). A new glucose meter was added. The dentists have a new, up-to-date ultrasonic cleaning device and a four-liter water distiller necessary for sterilization. Two new tires and an RV furnace were installed.

14,547 people attended pro-life presentations by GoL at various institutions throughout Ukraine: 4,528 attended programs conducted in the life centers; 1,198 individual counseling sessions were given; in addition 1,667 attended group counseling sessions. Confidentiality prohibits GoL from knowing the exact number of saved babies, although hundreds of lives were again saved in 2015. 96 babies were baptized. Bishop Horpynchuk (Kyiv), Pastor Andrusiv (Kremenz) and Pastor Kokovkyi (Ternopil) provided Bible studies at the centers. We and three counselors attended a pro-life conference in Cluj Napoca Romania.

Many church congregations, schools and Sunday schools sent boxes of aid directly to Ukraine. The aid is divided between MCOW and Lutheran Prolife Centers. Awareness of the GoL material aid program stateside continues to increase. The aid is very much appreciated, especially now. We are pleased with the outpouring from our Lutheran friends in America and are grateful.

Seven members of St. James and St. John Lutheran Church, Ternopil, provide evangelism and information at the MCOW street garage. When traveling, the MCOW receptionist who is a trained deaconess and GoL employee accompanies the buses. Our Lutherans are becoming more and more known as compassionate Christians who show love by their charitable actions and their concern for the physical and spiritual welfare of their neighbors.

The Russian invasion has cooled on the ground. The new tactic seems to be undermining Ukraine's economy as this country "teeters" on the edge of bankruptcy. What has been negative for Ukraine has been positive for GoL as our services are sought after more than ever. Our donors past and present would/can be proud of the charitable work done by GoL on their behalf!

Nicholas and Kerry Laper, Gift of Life Administrators

SOUTH AMERICA COMMITTEE

Peru

The Peruvian Evangelical Lutheran Confessional Church is approaching a milestone. In 2018 it will have been in existence for fifty years. The Lord of the Church has granted a blessing to the Evangelical Lutheran Synod to be able to proclaim the good news of Jesus to thousands in Peru. In all those years training of pastors from the national church has been a priority. At present there are about thirty pastors, seminary students and vicars. Prayerfully the national church will be able to thirty the leadership and further training of the next generation of pastors and leaders.

The headquarters of the Peruvian Church is at the Seminary building in the Santa Beatriz district of Lima. The building houses a congregation, seminary classrooms, offices, library and dormitory as well as synodical offices. At present Missionary David Haeuser continues to be a seminary professor, and mentor for the Peruvian Church.

Two elementary schools continue to train the youth in Lima. Jesus Redentor (100+ students) is located in Anno Nuevo. That school has experienced a change in school director this past year. It also received some upgrading and remodeling. The other school Martin Lutero (195 students) in Reynoso is continuing to grow and educate the youth. This school is near to capacity.

A bright spot this year has been the continued outreach into the Shawi Tribes in the Amazon Jungle region. The extension Seminary in Terapoto has been the place from which many pastors, vicars and evangelists have been able to organize and conduct worship in many villages and formed many congregations. Likewise, there are two elementary schools (twenty-two and twenty-five students) and a high school (twelve students) in the Amazon region. Those schools are reaching many souls with the message of Jesus.

A major objective of the Board for World Missions is to enable the Peruvian church to become independent very soon. That will mean that the officers of the church and congregations will become legally registered with the government of Peru and be run by the Peruvian national leaders. Likely we will need to continue to assist them and perhaps support some of their workers for a time yet.

Chile

The Board for World Outreach continues to focus outreach to the middle class of Chilean society. This has resulted in the relocation of some properties and allocation of funds from some of the properties to become the operating budget for recent years. The La Cisterna church has been sold in anticipation of the day when Chileans must maintain their own properties. A search for a newer, more manageable facility in Santiago has begun. We hope to locate a headquarters nearer public transportation and new housing which would accommodate an English program in conjunction with congregational ministry.

The congregation in Linares (about five hours south of Santiago) is building a larger worship facility to accommodate the growth of the congregation. Plans are being drawn to build on the current property, and nearly enough funds to begin construction are on hand.

Missionary Timothy Erickson has in recent years been focusing on training of pastors and vicars to become leaders in the church. Three of the students are vicars now. God-willing, they will be ordained in 2017 and take on the leadership of the Chilean church.

Chelsea Deitsche has conducted the English as a Foreign Language program in Linares for several years. The program has been successful in reaching many students who become acquainted with church members and in some cases begin adult instruction classes. In fact, the EFL program is likely to be expanded to more than one location in the country, creating opportunity for a second teacher to enter the program soon. A partnership has been established with the Kingdom Workers (WELS) to place American teachers in the schools in the town of Longavi. These teachers support our mission by inviting friends and neighbors to our church and by conducting Bible study classes.

The Rev. Wayne Halvorson, South America Committee Chair

WORLD OUTREACH—ACTION OF THE SYNOD

Resolution 1: Christian Apologetics

WHEREAS, In his message to the 2016 synod convention, President John Moldstad stated that one third of the “thirty somethings” in the United States self-identify as “secular” or “non-spiritual”, and,

WHEREAS, Most people in our world do not recognize the Scriptures as being God’s inerrant Word, and,

WHEREAS, Christian apologetics is a useful tool for evangelism and mission work (see “ELS Doctrine Committee Apologetics Study Document—Confess and Defend: ὁμολογία and ἀπολογία.”), and,

WHEREAS, The New Testament evangelists made extensive use of Christian apologetics in their mission work, therefore,

BE IT RESOLVED, That the Board for World Outreach make a proposal to the 2017 synod convention for the purpose of equipping the membership of the ELS with a working knowledge of Christian apologetics.

Resolution 2: Part-Time World Outreach Administrator

WHEREAS, The Reverend Thomas Heyn has accepted a call to be the part-time administrator for the Board for World Outreach, therefore,
BE IT RESOLVED, That the Evangelical Lutheran Synod both thank and pray for Reverend Heyn in his new duties.

Resolution 3: Thanksgiving

WHEREAS, The Reverend Wayne Halvorson has completed twenty-nine years of service on the Board for World Outreach, therefore,
BE IT RESOLVED, That the Evangelical Lutheran Synod thank him for his years of faithful service.

Resolution 4: Finances and Administration

WHEREAS, The reduction of salaried personnel is a difficult administrative decision to make, and,

WHEREAS, We always seek to ensure that mission fields have the best possible theological and organizational support, and,

WHEREAS, The Holy Spirit has blessed the Evangelical Lutheran Synod world mission fields with enduring fidelity to the Gospel and concern for souls, therefore,

- A. BE IT RESOLVED, That the Evangelical Lutheran Synod commends the Board for World Outreach for its responsible action in reducing administrative costs in the interest of maintaining financial support to our mission fields, a decision that reflects their confidence in God's providence, and,
- B. BE IT FURTHER RESOLVED, That the synod membership give thanks to God for what He has wrought in our various mission fields, in terms of growth and self-sufficiency, which enables the administrative reduction to be made without jeopardy to the work of the Gospel.

REPORT OF THE BOARD FOR EDUCATION FOR THE 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. Chris Dale (chair), the Rev. Michael Dale (secretary), the Rev. Alexander Ring (Secretary of Schools), the Rev. Jerry Gernander, Mr. Nathan Rovey, Mr. Ken Meyer and Mr. Tim Schubkegel. Advisory members include Prof. Silas Born (Director of Christian Education) and Prof. Mike Butzow (BLC Education Dept.).

SPECIAL THANKS

The board wishes to thank Prof. Silas Born who graciously volunteers his time as ELS Director of Christian Education, working together with WELS in the production of call lists for ELS schools needing teachers.

MEETINGS

The Board met on September 28–29, 2015 in Mankato, Minnesota and April 4–5, 2016 in Kissimmee, Florida.

WORK OF THE BOARD IN THE PAST YEAR

Grant Disbursement

Grants were approved and disbursed to Columbia Lutheran School, The Dalles, Oregon, and King of Grace Lutheran School, Golden Valley, Minnesota. In addition one continuing education grant was disbursed to King of Grace Lutheran School, Golden Valley, Minnesota.

Also, the board applied for and received a special projects grant in the amount of \$13,100 from the ELS Board of Trustees. The money is to be used by ELS schools to increase their presence in their individual communities.

Principals Meeting

For the past five years the Board has hosted a principals meeting the Monday of convention. This gives a chance for us to share information with our principals and a chance for them to share support and ideas with each other.

Teachers' Conference

The board is discussing an ELS National Teachers' Conference to be held in summer 2017. Current sites under discussion include the Orlando, Florida and Boston, Massachusetts areas.

School Visitation

The board conducted school visits this past school year. The visits were done by ELS principals, the secretary of schools (the Rev. Alex Ring), and members of the board. The purpose of the visits was to give advice, encouragement, and support to our schools and teachers. The board continues its practice of holding one meeting per year on the site of one of ELS schools. In 2016 we met at Parkland Lutheran School, Parkland, Washington. In April 2017 we plan to meet at Holy Cross Lutheran School, Madison, Wisconsin.

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

Increased School Support

The board continues to discuss ways to better support our ELS schools.

Joint Work

The board plans to discuss with Board for Outreach the possibility of planting early learning centers in connection with home mission starts.

System for Sharing Information

The board seeks to work with the ELS communications director to develop a web based system which would allow teachers and principals to share and exchange information and ideas for use in the classroom.

TEACHER SALARY SCHEDULE

It is the responsibility of the board to provide a minimum salary recommendation for consideration by our schools.

Years of Service	ELS Bachelor of Science Salary 2014/15	Increment Increase	ELS Bachelor of Science Salary proposal 2015/16	ELS Bachelor of Science Salary proposal 2016/17
			2%	2%
0	\$28,706		\$29,280	\$29,866
1	\$28,956		\$29,530	\$30,116
2	\$29,206		\$29,780	\$30,366
3	\$29,456		\$30,030	\$30,616
4	\$29,706		\$30,280	\$30,866
5	\$29,956	\$250	\$30,530	\$31,116
6	\$30,281		\$30,855	\$31,441
7	\$30,606		\$31,180	\$31,766
8	\$30,931		\$31,505	\$32,091
9	\$31,256		\$31,830	\$32,416
10	\$31,581	\$325	\$32,155	\$32,741
11	\$31,981		\$32,555	\$33,141
12	\$32,381		\$32,955	\$33,541
13	\$32,781		\$33,355	\$33,941
14	\$33,181		\$33,755	\$34,341
15	\$33,581	\$400	\$34,155	\$34,741
16	\$34,056		\$34,630	\$35,216
17	\$34,531		\$35,105	\$35,691
18	\$35,006		\$35,580	\$36,166
19	\$35,481		\$36,055	\$36,641
20	\$35,956	\$475	\$36,530	\$37,116
21	\$36,506		\$37,080	\$37,666
22	\$37,056		\$37,630	\$38,216
23	\$37,606		\$38,180	\$38,766
24	\$38,156		\$38,730	\$39,316
25	\$38,706	\$550	\$39,280	\$39,866

26	\$39,331	\$625	\$39,905	\$40,491
27	\$39,956		\$40,530	\$41,116
28	\$40,581		\$41,155	\$41,741
29	\$41,206		\$41,780	\$42,366
30	\$41,831		\$42,405	\$42,991

Years of Service	ELS Masters Degree Salaries for 2014/15	Increment Increase	ELS Masters Degree Proposed Salaries for 2015/16	ELS Masters Degree Proposed Salaries for 2016/17
			2%	2%
0	\$30,661	-----	\$31,274	\$31,900
1	\$30,911		\$31,524	\$32,150
2	\$31,161		\$31,774	\$32,400
3	\$31,411		\$32,024	\$32,650
4	\$31,661		\$32,274	\$32,900
5	\$31,911	\$250	\$32,524	\$33,150
6	\$32,236		\$32,849	\$33,475
7	\$32,561		\$33,174	\$33,800
8	\$32,886		\$33,499	\$34,125
9	\$33,211		\$33,824	\$34,450
10	\$33,536	\$325	\$34,149	\$34,775
11	\$33,936		\$34,549	\$35,175
12	\$34,336		\$34,949	\$35,575
13	\$34,736		\$35,349	\$35,975
14	\$35,136		\$35,749	\$36,375
15	\$35,536	\$400	\$36,149	\$36,775
16	\$36,011		\$36,624	\$37,250
17	\$36,486		\$37,099	\$37,725
18	\$36,961		\$37,574	\$38,200
19	\$37,436		\$38,049	\$38,675
20	\$37,911	\$475	\$38,524	\$39,150

21	\$38,461	\$550	\$39,074	\$39,700
22	\$39,011		\$39,624	\$40,250
23	\$39,561		\$40,174	\$40,800
24	\$40,111		\$40,724	\$41,350
25	\$40,661		\$41,274	\$41,900
26	\$41,286	\$625	\$41,899	\$42,525
27	\$41,911		\$42,524	\$43,150
28	\$42,536		\$43,149	\$43,775
29	\$43,161		\$43,774	\$44,400
30	\$43,786		\$44,399	\$45,025

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

1. Duties as principal are to be remunerated at 10% of the base salary. Other duties assigned to a teacher, but not those expected because of regular congregational membership, should also be adequately remunerated.
2. Congregations are encouraged to provide financial support for the teachers' continuing education. Teachers should be encouraged to take a minimum of three credit hours of graduate or undergraduate work during each three-year period. Congregations may also wish to establish a salary incentive program to encourage teachers to take additional coursework by providing incremental increases based upon additional credits.
3. The congregation should insist that the teachers attend the annual teachers' conference and should provide ways and means to do so.
4. The congregation should encourage all male teachers to attend the synod convention and become permanent advisory members to the synod. Congregations should assist these teachers by providing ways and means to attend.
5. A sick leave of five days shall be granted each year. These shall be accumulated to a maximum of fifty days. For any sick leave beyond the accumulated amount, the substitute teaching may be deducted from the salary of the teacher who is absent.
6. Personal leaves are not to exceed five days each year. The cost of substitute teaching is to be deducted from the teacher's salary for all days over five days. In the event of a death or serious illness in the immediate family, an additional leave shall be considered. The extent of this leave is to be determined by the congregational Board for Christian Education based upon distance and circumstances.
7. In addition, we recommend that teachers receive: a) housing based upon family need or a housing allowance equivalent to 135% of the HUD rental value of a three-bedroom home in their community; b) family health insurance; and c) a pension set at 6% of the teacher's salary.

The Rev. Chris Dale, chairman

ELEMENTARY EDUCATION—ACTION OF THE SYNOD

Resolution 1: Alternative Funding

WHEREAS, Our Lutheran schools in Florida have been benefiting financially from involvement in the "Step Up for Students" program, and,

WHEREAS, Other states may have similar programs, therefore,
BE IT RESOLVED, That the Board for Education research to discover if similar alternative
(and acceptable) funding programs are available to our schools in other states.

Resolution 2: Grant Disbursement

WHEREAS, The Board for Education “continues to discuss ways to better support our ELS schools,” and,

WHEREAS, The Board for Education applied for and received a special projects grant from the ELS Board of Trustees, in the amount of \$13,100, and,

WHEREAS, This money is specifically to be used by ELS schools to increase their presence in their individual communities through special projects, therefore,

A. BE IT RESOLVED, That the Board for Education formulate and publicize a grant request process to the administrators of our synod’s schools, and,

B. BE IT RESOLVED, That our schools make prompt application for and use of these funds.

Resolution 3: Prof. Silas Born

WHEREAS, Prof. Silas Born serves as an advisory member of the Board for Education, and,
WHEREAS, Prof. Born also volunteers his time as our synod’s Director of Christian Education, and,

WHEREAS, Prof. Born generously works with our synod and our sister synod in the production of call lists for schools in need of teachers, therefore,

BE IT RESOLVED, That we thank Prof. Born for his many years of dedicated work on behalf of Christian education in our synod.

Resolution 4: Early Learning Centers

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

WHEREAS, Early Learning Centers that seek to meet the needs of children in a challenging world and complement the God-ordained role of parents can be valuable for making contact with families in our communities, and,

WHEREAS, Such centers also provide wonderful opportunities for sharing the Gospel, therefore,

A. BE IT RESOLVED, That the Board for Home Outreach and the Board for Education continue to discuss and prayerfully consider incorporating such Early Learning Centers with mission churches and encouraging them within established churches, and,

B. BE IT RESOLVED, That the Board for Education publicize and promote resources for the opening of such facilities.

Resolution 5: 2017 Teacher Salary Scale

WHEREAS, The Board for Education has prayerfully considered the 2017 salary scale for teachers, therefore,

A. BE IT RESOLVED, That the salary scale for teachers reflect the Board for Home Outreach recommendation regarding family health insurance (BORAM, p. 35), and,

B. BE IT RESOLVED, That the synod approve this salary scale for teachers for the 2017 fiscal year, and,

C. BE IT RESOLVED, That all congregations of the synod with schools consider this *minimum* salary scale when determining their teacher’s salary.

REPORT OF THE BOARD FOR YOUTH OUTREACH

The Board for Youth Outreach has met twice since the ELS Convention in June 2015. The board continues to serve the synod in the area of youth work. The board seeks to help in making Bible study materials available, conduct youth conventions and provide help for regional youth retreats, camps, and much more. The board is continually thankful to the Lord at the continued financial blessings from the synod-wide thank-offering taken several years ago, *His Truth for Our Youth*. The money which the Lord has provided is helping us carry out projects that would otherwise not be possible.

The officers of the BYO include Pastor Bernt Tweit as chairman and Pastor Matthew Brooks as recording secretary. The members of the board remained the same from the previous year, including Mr. Ben Faugstad, Prof. Pete Bloedel, Dr. Josh Mears, the Rev. Kyle Madson, and the Rev. Tony Pittenger.

In 2014 the BYO conducted a survey of synod pastors (see the 2015 *Synod Report* for results). The majority of ELS pastors feel that basic Bible history knowledge is lacking in their congregations. As a result the 2015 synod convention specifically asked two things of the board. The first is to “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.” To that end, the year’s convention delegates should find displayed materials available.

The second item asked of the board was to “maintain a record of the camps held with the synod each year, including locations, attendance, and theme and include it in the annual report of the board.” What follows is a list of the 2015 camps and figures, and then the planned schedules of ELS camps for 2016.

2015 Camps and Statistics

- Camp Indianhead, Waupaca, Wisconsin: 48 youth; “Through His Eyes.”
- Camp Indianhead, Henning, Minnesota: 103 youth; 12 counselors; 10 pastors; “What’s the Difference?”
- Camp Lor-Ray, Twin Lake, Michigan: 110 youth (PreK-9th grade); 63 staff and parents; “We Now Implore God the Holy Ghost.”
- Camp Olympic Lutherhaven, Washington: 60 campers; 25 counselors.
- Camp 4 Star, near Olympia, Washington: 100 youth.
- City Camp, Orlando, Florida: 24 campers; 8 chaperones.

2016 Camps and Information

- Camp Indianhead, Minnesota: July 10–15, 2016, “Sanctify Them By the Truth, Your Word is Truth;” Lutheran Island Camp, Henning, Minnesota; \$275.
- Camp Indianhead, Wisconsin: July 17–22, 2016; “The Upside Down Way of God;” Pine Lake Camp, Waupaca, Wisconsin; <www.CampIndianheadWI.com>; \$285.
- Camp Lor-Ray: K–3: July 6–8; 4–6th grade: July 10–15; 7–9th grade: July 17–22; “Two Kingdoms;” Twin Lake, Michigan; \$280.
- Camp Olympic Lutherhaven, Washington: July 16–21, 2016; Wildcat Lake, Bremerton, Washington; \$120.
- Camp 4 Star, near Olympia, Washington; July 10–16, 2016; \$200.

The 2015 Lutheran Youth Association (LYA) Convention was held on the campus of Bethany Lutheran College, July 23–26, under the direction of Dr. Josh Mears and Prof. Peter Bloedel. The Rev. David Thompson was the keynote speaker. The youth had the option to

choose an indoor waterpark near the Mall of America or to go to the Mall of America itself as one of the fun activities. That evening the convention attendees were treated to an excellent meal and Divers concert at Heritage Lutheran Church, Apple Valley. One hundred and eighty-five youth and adults from throughout the synod attended the convention. Once again, we thank the many counselors and pastors who helped make the convention run more smoothly.

The LYA Convention for 2016 will be held on the campus of the University of Texas–Dallas, in the Dallas–Fort Worth area, July 28–31. The theme will be “Two Kingdoms.” The keynote speaker will be Prof. Wade Johnston from Wisconsin Lutheran College. Many thanks to Vicar Jeff Hendrix for producing the artwork and promotional video. Besides subsidizing many of the costs of an LYA Convention, the board provides travel subsidy to help bring youth to the convention. In 2016 the amount of travel subsidy is increasing from \$10,000 to \$12,000.

Future LYA Conventions are due to be held in Kentucky, Washington, and then back in Mankato, as it is our custom to hold the LYA Convention on the campus of BLC once every four years. The theme for the 2017 LYA Convention has already been selected: “Saved Through Water.” The convention will have the opportunity to explore the new Ark Experience, just south of Cincinnati, Ohio, July 27–30, 2017. In 2018 the board is planning a very special convention to celebrate the 100th anniversary of the reorganization of the Evangelical Lutheran in the state of Washington, on the campus of Pacific Lutheran University. The board is considering making a request for a grant from the Board of Trustees for the 2018 convention.

There were some youth retreats held throughout the synod during the year. We continue to encourage area youth retreats that include at least two or more ELS churches. The board does provide financial help for these retreats.

In February of 2016 two members of the board, Tony Pittenger and Matt Brooks, attended the “Christ Hold Fast Conference” just outside of Orlando, Florida. Both attendees took advantage of opportunities to share information about the ELS with other conference attendees. An important “take-away” was that our youth are growing up in a culture where they are being encouraged to accept lifestyles and doctrines that are not in line with God’s word, and that finally cause them to lose their grip on the gospel.

In its fall 2015 meeting the board voted to give \$2000 for the 2016 Youth Honor Choir Camp, which is held each year during the synod convention.

In January 2016 Kyle Madson and Tony Pittenger presented to the seminary student body on the topics: “BYO Scope and Purpose,” and “Purpose and Intent of LYA.”

For years the board has wrestled with how to produce *Young Branches* magazine on a regular basis. It is a time-consuming endeavor to produce a magazine. For now the board has decided to make *Young Branches* a two-page section of the *Lutheran Sentinel*. Josh Mears will be the Managing Editor of the *Young Branches* pages, while Kyle Madson is now the editor of the *Lutheran Sentinel*.

The board reminds the pastors of the synod to distribute free materials to youth confirmation students that have been produced by the board in years past. These include “Cling to the Cross” and “Cling to the Cross II.”

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, Called Worker 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, Health Insurance & 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, October, 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 premiums costs of that term life insurance to the synod.

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 some congregations have used is to allow their called workers to purchase private health insurance through the state or federal marketplace. Another option to consider, if a congregation would like to remain with WELS VEBA, is the use of a Health Reimbursement Account (HRA) or a Health Savings Account (HSA) 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 purchasing a high deductible insurance plan and then self-insuring the difference between that deductible and a lower deductible plan. The board recommends the \$1,000 deductible insurance plan through an HRA for this year and the \$2,600 deductible plan through an HRA in 2017. Under an HRA the coverage for the employee remains the same at the lower deductible level. Small claims are paid through the HRA and funded with the premium savings of the higher deductible plan. The advantages of an HRA are evident especially in larger congregations where there is more than one full time called worker to be insured. The more called workers there are, the greater the opportunity for savings.

A Health Savings Account (HSA) is an account created for individuals who are covered under high-deductible health plans (HDHPs) to save for medical expenses that HDHPs do not cover. Contributions are made into the account by the individual or the individual's employer and are limited by law to a maximum amount each year. The contributions are invested over time and can be used to pay for qualified medical expenses, which include most medical care such as dental, vision, and over-the-counter drugs.

There are a number of companies that will administer Health Reimbursement Accounts as well as Health Savings Accounts. The synod is currently using Averill Anderson, LLC, out of West Bend, Wisconsin, to administer our HRA. 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 or HSA, feel free to contact Mark Anderson or Tim Hussey of Averill Anderson, LLC at (262) 338-8588.

WORLD NEEDS FUND

The current balance of the World Needs Fund is \$45,948. Through the Mother's Day offering and other donations the fund received gifts from individuals and congregations totaling \$16,155. The board distributed \$13,800 in aid for earthquake relief in Nepal, flooding relief in Malawi, and aid to various individuals in difficult circumstances. In addition to the original \$2,000 that the board sent to aid relief efforts in Nepal, members of the synod donated an additional \$7,035 to Nepal relief through the ELS World Needs Fund.

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. It is humbling for the board to play even a small part of these various relief efforts and know that the Lord is working

through all of us to reflect His love and care to our brothers and sisters in Christ and to the world around us.

The World Needs Fund has been greatly blessed over the years with many donations, so much so that the board is currently discussing how to more fully utilize those funds. 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 order to address the future retirement needs of our synod's called workers, the synod has set up an IRS-compliant, third-party-administered 403(b) plan. Together with the WELS, the ELS participates in the Shepherd Plan Solution through the Hahn Financial Group, Inc. and Retirement Plan Consultants, LLC. In addition to encouraging called workers to plan for their retirements, the board strongly encourages the pastors and teachers of our synod to enroll in the Shepherd Plan.

In 2015 and in the current year 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. The amount distributed for 2015 was \$23,870. In 2017 that amount will be increased to \$500 for full time called workers and \$250 for part time workers.

WIDOWS' AND RETIRED WORKERS' SPECIAL NEEDS

In 2015, the board increased the amount of subsidy from \$310 per month to \$320 per month. Total support payments were \$34,410 for the year (an increase over the 2014 amount of about \$9000). The board has not planned any further changes to this amount for the immediate future.

CALLED WORKER ASSISTANCE PROGRAM (CWAP)

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 their immediate families. The inclusion of teachers' immediate families in the plan is new this year, necessitating the name-change from "Clergy Assistance Program" to "Called Worker Assistance Program".

The sessions must be purchased in clusters of ten, but the prepaid sessions never expire from year to year. While all information about individual clients is kept confidential, the board is informed as to how many use the service, how many hours were used, etc. In 2015 there were five new cases opened, totaling twenty-four cases since the plan's inception in 2010.

This service is not meant to replace the circuit visitor in his capacity as counselor, but rather to supplement the circuit visitor. Yet in cases where the circuit visitor needs to refer someone

for professional counseling, he can refer them to the CWAP in the certain knowledge that the counselors are of the same Christian fellowship, sharing a confessional Lutheran worldview.

The board would also like to encourage individual ELS congregations to examine the practical costs and benefits of the Member Assistance Program from WLCFS for their own use. Every congregation at some point will have a family in crisis or an individual who has gone through a traumatic event. 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.wlcf.org>>, or call WLCFS at 1-800-438-1772.

SERVING OUR MILITARY PERSONNEL

The board maintains a list of deployed active duty personnel in need of spiritual care. Currently there are three names on that list. If you or someone you know is going to be deployed in service overseas or will be stationed far from a church of our fellowship and would like to receive devotions, sermons, etc., please send an email to the Rev. Erich Hoeft, at <pastorehoeft@gmail.com>.

The board also has taken on the duty of providing spiritual care for veterans. To that end, the board has added a page to the synod's website <<http://els.org/resources/military>>. Also, board member Denny Behr is serving as a liaison to the newly formed Lutheran Military Support Group (LMSG), an organization of ELS and WELS veterans who have come together to aid ministry to those who are serving actively as well as veterans of our armed forces. Currently the LMSG is seeking congregations and individuals to help support their cause. Visit their website for more information <www.lutheranmilitary.org>.

VETERANS' SERVICE MONUMENT PROPOSAL

At our October meeting the board passed a motion directing President Moldstad, in consultation with the Board of Trustees, to establish an *ad hoc* committee of three men to make a firm proposal of a veterans' monument including location suggestion and funding options to the Board of Christian Service for an eventual report to a convention requesting action. To that end, President Moldstad has appointed Prof. William Bukowski, Mr. Bruce Gratz, and Mr. Brad Wosmek to serve on the committee. This *ad hoc* committee has already met and begun its work of researching and studying the feasibility of a veterans' monument.

APPROVED EXPENDITURES FOR 2016

Widow support	\$30,720
Board Expenses	\$4,300
Pastor Retirement support (Schwan Foundation grant)	\$24,750
Total	\$59,770

The Rev. S. Piet Van Kampen, chairman

REPORT OF THE COMMITTEE ON WORSHIP

As we approach several "big" anniversaries relating to the Lutheran Church and the Evangelical Lutheran Synod, a relatively smaller milestone was passed just this year of 2016. It has now been twenty years since the publication of the *Evangelical Lutheran Hymnary* as edited by the then Committee on Worship: Professor Dennis Marzolf, Professor Mark DeGarmeaux, and Pastor Harry Bartels. Over the last two decades 25,000 copies have been published in three

printings, and another printing is anticipated within the year. The ELH pulled together the best elements from *The Lutheran Hymnary* (1913) and *The Lutheran Hymnal* (1941), while also incorporating some previously unknown hymns and liturgies. It has been well-received in the ELS and is appreciated in other circles as well.

The ELS Committee on Worship had one face to face meeting in 2015 and having reviewed the synodical guidelines for the committee, quickly got down to work. The officers elected for this past year have been Pastor Peter Faugstad (chairman), and Pastor James Braun (secretary). Among the guiding principles for the work of the committee include the 1986 by-law relating to liturgical forms used within the ELS and the 2011 Report of the Committee on Evangelical Lutheran Synod Worship which clarified this by-law.

These days it has become difficult to recruit, retain, or even have an organist in our parishes, and the need for recordings of liturgy and hymns has been communicated to the committee. After considering several options, the committee recommends the “Substitute Organist Service,” a product offered by Church Music Solutions. A professional organist records the liturgy and hymns each week. Then the music files are downloaded to an iPad and can be played through an appropriately-equipped organ, or simply through a sound system. A per-service fee is required (\$45), but this fee is negotiable for smaller congregations. Any congregation can demo this program for no fee, and the company is offering two free services to any ELS congregation that becomes a member in 2016. Roland Kreke, the vice-president of Church Music Solutions, will help any congregation get set up to use this program: e-mail: rolandk@churchmusicsolutions.com, or call: 618-975-8435.

The committee also resolved that—with the help of Pastor Paul Fries—a Committee on Worship web page would be developed which would make resources available to anyone interested. Among other things, you will find at <els.org/resources/worship>.

- **General Worship Resources**—Here you can access a church year calendar, which includes the Sunday and Festival schedule for both the historic and three-year lectionaries along with saint days and holidays. There are also links to worship essays written by ELS pastors, a service planning program built and maintained by Pastor Jesse Jacobsen, and other worship materials.
- **Evangelical Lutheran Hymnary Resources**—This page provides links to an online handbook for the ELH, scripture references for ELH hymns and liturgies, and more. Those who print the entire liturgy in the bulletin each week will find liturgy graphics available in high quality jpg format. Congregations without a regular organist will also find accompaniment options given on the “Music for Liturgy and Hymns” page.
- **Services for special occasions** can be found here as well, such as the Good Friday-Annunciation Day liturgy produced by the committee for use on March 25, 2016.

Other projects the committee is looking at include:

- The production of a new ELS agenda and altar books.
- A braille Evangelical Lutheran Hymnary.
- Continuing to produce resources for the congregations of the ELS so that we may deepen our understanding of the gospel- and Christ-centered nature of our historic way of worship, hymns, art, and architecture.

The Rev. James Braun, secretary

PARISH SERVICES—ACTION OF THE SYNOD

Resolution 1: Requests Fulfilled

WHEREAS, There were two requests from the 2015 convention to which the board responded, one with materials currently on display at this convention, and the other with a list of youth camps and their statistics, therefore,

BE IT RESOLVED, That the synod recognize that these two requests have been fulfilled, and to thank the board for its work.

Resolution 2: Youth Conventions

WHEREAS, The board reports a successful 2015 LYA convention and plans for the next three years, including a special convention at Pacific Lutheran University for the synod's 100th anniversary, and,

WHEREAS, The conventions held at the campus of Bethany Lutheran College have been instrumental in evoking interest from the synod's youth in choosing Bethany after high school, therefore,

BE IT RESOLVED, That the synod encourage the board's work on holding these national youth conventions, with the fourth year conventions held at Bethany Lutheran College.

Resolution 3: Area Youth Retreats

WHEREAS, The board provides financial assistance for area youth retreats between more than one church, therefore,

BE IT RESOLVED, That the synod encourage our congregations to collaborate in such youth activity.

Resolution 4: Young Branches Incorporated into the Lutheran Sentinel

WHEREAS, The board reports that the youth publication *Young Branches* will now be incorporated into the *Lutheran Sentinel*, and,

WHEREAS, The youth of our congregations may not realize that this content is directed toward them, or find the printed format to be engaging, therefore,

BE IT RESOLVED, That the synod encourage the board to ensure that the digitally-formatted version is published in a way that can take readers directly into the *Young Branches* content, or that may be shared on social media.

Resolution 5: HRA and HSA Health Insurance Information

BE IT RESOLVED, That the synod thank the board for providing health insurance information.

Resolution 6: Match for Called Workers' Pension Contributions

WHEREAS, The synod provides a partial match to congregational funding of pastors' and teachers' pensions, therefore,

BE IT RESOLVED, That the synod encourage congregations to contribute to a 403(b) retirement plan for called workers, and to complete the necessary paperwork to receive the synod matching funds for called workers' pensions.

Resolution 7: Serving Lutheran Military Personnel

WHEREAS, The Lutheran Military Support Group (LMSG) stands ready to provide spiritual support through sermons and devotions to those who are serving actively, their families, as well as veterans of our armed forces, therefore,

BE IT RESOLVED, That congregations and their pastors be encouraged to provide the names of military personnel and their families to the LMSG through the web site <www.lutheranmilitary.org>, and to help support the mission of the LMSG.

Resolution 8: Veterans' Monument

BE IT RESOLVED, That the *ad-hoc* committee present their progress at the 2017 synod convention.

Resolution 9: Hymnary Anniversary

WHEREAS, The *Evangelical Lutheran Hymnary* was published twenty years ago, and has proven to be a reliable resource for our churches in the Lutheran heritage of liturgical worship, therefore,

BE IT RESOLVED, That the synod rejoice with thanksgiving for God's blessings through the *Evangelical Lutheran Hymnary* over the last twenty years.

Resolution 10: "Substitute Organist Service"

BE IT RESOLVED, That the synod thank the worship committee for providing information about the "Substitute Organist Service," and inform congregations about its availability.

Resolution 11: Online Worship and Hymnary Resources

A. BE IT RESOLVED, That the synod thank the worship committee for providing abundant worship resources, ELH resources, and services for special occasions through the synod web site, and,

B. BE IT RESOLVED, That the synod encourage the committee in its continuing work toward an ELS agenda, altar book, and a braille *Hymnary*.

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 – 2015 CONVENTION

Cash Balance on Hand 4/1/2015		\$ 4,140.66
Receipts 4/1/2015 through 3/31/2016:		
Church Assessments Received	\$19,686.00	
Interest Income	\$ 1.83	
Total Receipts		\$19,687.83
Total Cash Available		\$23,828.49

Disbursements 4/1/2015 through 3/31/2016:

Air Fares and Mileage	\$ 16,918.20	
Printing, Postage, checks, etc.	<u>\$ 39.01</u>	
Total Disbursements		<u>\$ 16,957.21</u>

Cash Balance on Hand 4/1/2016		<u>\$ 6,871.28</u>
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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 or \$.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.)

Keith Wiederhoeft, treasurer

REPORT OF THE ANNIVERSARY OFFERING COMMITTEE

The Anniversary Offering Committee, 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 has continually met to prepare for the anniversary offering, meeting in August and October of 2015 and also in February 2016. Electronic means of communicating help us keep our cost to a minimum. The communications director's office and work are also of great help in our production and printing of suitable materials.

The June 2016 ELS Convention will see the rollout of the offering materials and a presentation will go out for the case for support. The offering will be known as the "Proclaim the Wonders God Has Done Thankoffering" and the committee will be presenting the offering booklet along with promise forms and information during the convention.

In addition the committee is asking that congregations please use the materials designed for the local churches and their members. We ask that this presentation be made somewhere between September 11, 2016 and October 9, 2016. The recommended dates include three weeks of sermons and accompanying Bible Study materials. The offering booklet can then be presented and promise cards be asked to be returned the week of October 9. It is assumed that the congregation and their pastors can determine what materials they will use, but we urge them to make full use of the stewardship and missions materials that will be provided.

Once again the goal of the committee and the synod's decision to receive this offering are stated as follows:

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.

The committee, in consultation with the Board for Home Outreach and Bethany Lutheran Theological Seminary, have identified three special opportunities to support under our home missions program. With this offering we would propose to

1. Continue to start and sustain new home missions.
2. Support a vicar-in-mission project on a yearly basis.
3. Support cross-cultural mission projects.

It also is the prayer of the committee that we, as a synod, as individuals and even individuals who are friends of our ELS will, by God's grace, raise significant funding for these areas of work. We, as your brethren, would ask you, members of all ages in our ELS, to prayerfully and generously support this work to the glory of our Lord and in order to perpetuate missions in our country and thereby more significantly spread God's saving word through our ELS missions into the world.

*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 Education, 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 19, 2016.

2017 BUDGET

A 2017 congregation contribution budget of \$760,000 is proposed. This is identical to the adopted 2016 budget and includes the same financial challenge to the members of our synod that all contributions in excess of \$735,000, 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 2017 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	\$15,234		\$148,392
Bethany Lutheran Seminary	28,205	3,227		31,432
Board for Home Outreach	*200,106	18,889	\$126,721	*345,716
Board for World Outreach	115,000	13,157	84,481	212,638
Board for Youth Outreach	13,316	1,524		14,840
Lutheran Elementary Schools	18,158	2,077	13,500	33,735
Communications & Technology	27,237	3,116		30,353
Christian Service	23,068	16,932		40,000
Synod Fund:	<u>201,752</u>	18,082		219,834
Retirement Contribution			50,000	50,000
Board of Trustees			<u>27,456</u>	27,456
Communication Director		<u>55,604</u>		<u>55,604</u>
		<u>\$147,842</u>	<u>\$302,158</u>	
	\$760,000	\$450,000		\$1,210,000
* Only if \$760,000 congregational offerings are realized for the year. Congregation offerings between \$735,000 & \$760,000 will be allocated to the Board for Home Outreach				
† Estimate only. The actual number will not be known until December 2016.				

STRATEGIC PLAN

At last year's convention, the synod directed the Planning & Coordinating Committee to pursue an updated strategic plan with a progress report being made to the 2016 convention.

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). Eight goals were set forth under that plan, each of which has been addressed in significant ways (Synod Report, 2015, pp. 106–108):

- 1) With an aggressive and concerted effort, inform all synod members of our plan and purpose.
- 2) Improve synodical communications.
- 3) Improve external communications.
- 4) View each congregation as a "mission congregation."
- 5) Assist congregations and various synod entities to identify the harvest field in their respective locations.
- 6) Learn what and how we are doing for outreach/evangelism.
- 7) Develop and provide resources to share with congregations and pastors on ways to engage the unchurched in our respective communities.
- 8) Through our educational activities, create more opportunities to engage others with Jesus.

Plans for the Future

At its January 2016 meeting, the members of the Planning and Coordinating Committee discussed extensively the development of an updated strategic plan for the synod. The

discussion focused on identifying needs of the synod, desires that corresponded to some of these needs, and actions which could be taken to fulfill some of these needs and desires.

- 1) The Planning & Coordinating Committee believes there is a need to further **analyze, understand, and replicate our successes**. When we see that the Lord has blessed a congregation with external growth or success in its various programs, the Lord receives all the glory. At the same time, one of the blessings that comes with that success is sometimes being able to see how it came about and determine whether those circumstances can be translated and replicated in other ministries and congregations. As the synod seeks to accomplish this analysis, it will be necessary to gather additional information and statistics from congregations in order to analyze various trends.
- 2) In the area of **communication**:
 - a) There is a need to foster a **spirit of cooperation** within the synod. It was thought that somehow every pastor of the synod could do a better job of promoting the work of the synod. This could be accomplished in part by contacting pastors individually to encourage this promotion.
 - b) There is a need for **improved internal communication**. It would be desirable to find a way for the synod to reach the laity more directly, perhaps by having a “contact man” in every congregation.
 - c) There is a need for **spreading out the responsibility for the synod** to the synod’s congregations, perhaps by making more use of the circuit visitors. The duties of the circuit visitors could be prescribed better so that they could be more proactive in providing information about the needs of the synod.
 - d) There is a need to **move beyond Facebook and email** as means of communicating about the synod. Facebook and email are both still effective; however, there needs to be some awareness about and planning for what might replace them in the future so that the synod is able to make necessary changes in communication tools when the time comes.
 - e) There is a need to **demonstrate continuity** between the various entities of the synod, by way of having a “**master plan**” for communication. For example, all the publications and communication of the synod could be better “branded” with a common-looking theme.
 - f) There is a need to **tell “our” story**, that is, to express personal appreciation for God’s grace as realized through membership in the synod. Perhaps the *Lutheran Sentinel* could feature appropriate “human interest” stories as a way to “bear one another’s burdens” and “rejoice in the Lord always” (Galatians 6:2; Philippians 4:4).
- 3) In the area of **missions**:
 - a) There is a need for **each of our congregations to come to a better understanding of who they are and what they do**. This understanding could be accomplished by congregations utilizing self-assessment tools such as are available through the Evangelism-Missions Counselor. Once a congregation has come to a better self-understanding, appropriate outreach and evangelism strategies could be planned and employed.
 - b) There is a need for congregations to **raise their awareness of mission opportunities in the synod**. Perhaps established congregations could “adopt” specific projects or missions, thereby increasing the feeling of ownership and being personally invested in the mission work of the synod.
 - c) There is a need to **increase the home mission efforts of the synod**. A step in a positive direction is the designation of the upcoming Anniversary Thankoffering for home mission efforts.

4) In the area of **stewardship**:

- a) There is a need for **congregations to see that offerings are given in thanks to Christ** even when the immediate results are invisible. When individuals give to the local congregation, they see the fruit of that gift right away: salaries are paid, the building remains heated and lit, Sunday School materials are purchased for the children, etc. Often that level of instant gratification is not available when congregations make their offerings to the synod. While no one underestimates the importance of giving to fulfill a need, the reason we give should be stated again and again: “For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sakes He became poor, that you through His poverty might become rich” (2 Corinthians 8:9).
- b) There is a need to **show the members of the synod how and where their offerings are being used** so that their gifts take on more of a “personal” touch. The offerings that the synod receives are used to accomplish much good in people’s lives. Future pastors are trained in the seminary. Mission fields are identified, opened, and expanded. Congregations receive assistance to carry out the Great Commission. More people get to hear the gospel and be brought to faith who have never heard it before. The generous souls in our synod need to know how their gifts help to make a difference in people’s lives both now and in eternity.
- c) In connection with “a” and “b” there is a need for our **congregations to think first of the needs of the kingdom at large rather than only the immediate needs of the congregation.**

All of these stewardship needs might be addressed through the re-establishment of a Board for Stewardship of the synod.

Plans in Place

There are plans already in place that address some of the above needs and desires.

- 1) The theme for the next three synod conventions (2016–2018) will be “Proclaim the Wonders God has Done!” This theme rightly focuses the work of the synod on spreading the gospel of our Lord.
- 2) The Anniversary Thankoffering is set to begin at the 2016 convention. The proceeds from this offering will be used by the Board for Home Outreach to establish new home missions, support cross-cultural work in the United States, and support the Vicar-in-Mission program.
- 3) As we approach the 500th anniversary of the Reformation in 2017, along with the upcoming centennial anniversary celebration of the reorganization of the ELS, the synod has some unique opportunities to reinforce the great “solos” of the Reformation and to inspire thanks and praise to God for his grace in preserving the gospel message for us—thanks and praise that shows itself in a renewed zeal for the gospel and for communicating that gospel to others.
- 4) The Board for Home Outreach
 - a) is involved in ongoing investigation of potential sites for new home missions,
 - b) provides subsidy to six missions or congregations,
 - c) makes use of its Evangelism-Missions Counselor to support congregations in their outreach and evangelism efforts (including the distribution of resources via the synod website),
 - d) remains committed to the Vicar in Mission program as a way of enhancing the training of future pastors in mission work, and
 - e) together with the Board for World Outreach communicates with the synod via a monthly electronic newsletter.

5) The Board for World Outreach

- a) supports and helps oversee mission work in seven countries,
- b) plans to expand work in Korea through the Seoul Theological Institute which will train workers for Korean and Chinese outreach,
- c) is working towards leading other current mission fields to their maturity, where the missions become self-sufficient church bodies of their own, in fellowship with the ELS and other church bodies of the CELC,
- d) is planning for a transition from a full-time to a part-time administrator, and
- e) together with the Board for Home Outreach communicates with the synod via a monthly electronic newsletter.

Statistical Information

Synodically, there has been a general downward trend in various metrics over the past twenty years. The following graph shows four year averages of synod statistics going back to 1996.

Years	Baptized Members	Communicants	Adults Confirmed	Average Worship Attendance	Giving – Home	Giving – All Other
1996-2000	19,262	15,041	211	9,819	9,472,862	1,090,832
2001-2005	18,703	14,775	229	9,753	11,911,309	1,188,484
2006-2010	19,909	15,740	196	8,948	14,030,785	1,289,774
2011-2014	18,448	14,564	152	8,162	13,738,926	1,247,539

Over the past four years (2011–2014), most statistics do not look positive. The following graph lists the average number per congregation of the following categories: baptized members, communicant members, adult confirmations, average worship attendance (weekly), giving for home purposes, and giving for all other purposes.

Average per congregation

Year	Baptized Members	Communicants	Adults Confirmed	Average Worship Attendance	Giving – Home	Giving – All Other
2011	147	115	1	65	102,443	8,925
2012	144	114	1	64	105,279	8,903
2013	140	111	1	61	105,792	9,201
2014	136	108	1	61	108,463	11,272

Over the last four years, the average number of baptized and communicant members has dropped; baptized from 147 to 136 and communicants from 115 to 108. Worship attendance on average has also decreased. While some congregations have many adult confirmations each year, many have none. When coupled with the realities of the synod's aging clergy roster (over half of the pastors in the synod are age 50+) and aging parishes, these statistics show a trend that may not be easily reversed.

While there is much to give us pause, the news is not entirely negative. The increased giving we see both for home purposes as well as other purposes is a sign that people are aware of the situation that church and synod are facing and seek ways to address these concerns at home and on the synodical level.

These statistics also highlight the important work in which other synod boards and committees are engaging in order to meet the current and future needs of the synod. The Board for Christian Service is looking at ways to better utilize the funds donated to the World Needs Fund. The Board for Youth Outreach is hard at work providing opportunities for more young people to be engaged with the gospel. The Committee on Worship is producing practical resources to aid congregations in their weekly worship planning. These are just a few examples of current plans underway in the synod.

Possible Strategies to be Included in a Long-Range Plan

While the following suggestions do not address all the needs, desires, and statistics as listed above, they can be positive steps toward enhancing the work of the synod.

Under the theme of “Proclaim the Wonders God has Done!” the committee discussed how a strategy relying on both *inreach* and *outreach* is needed. *Inreach* refers to building up the members of our congregations with the gospel message in order to equip and prepare them for outreach; *outreach* refers to the efforts local congregations make to reach people who need to know the good news of Jesus Christ.

Inreach:

Every congregation is encouraged to

- 1) make use of the seven Bible studies being prepared by the Doctrine Committee for use in the fall of 2017.
- 2) consider making use of other Bible studies pertaining to outreach/mission work (e.g., the study document on apologetics from the Doctrine Committee <<http://els.org/our-work-together/dc-2/apologeticsdoc>> and “The Gospel to Share” by Northwestern Publishing House <<http://online.nph.net/p-18146-the-gospel-to-share-cd.aspx>>).
- 3) promote and implement the Anniversary Thankoffering (2016–18), and
- 4) make use of the resources available at <<http://els.org/resources/evangelism>>.

Outreach:

Every congregation is encouraged to

- 1) consider making use of the Evangelism-Missions Counselor (The Rev. Larry Wentzlaff) for outreach planning to identify at least one congregational strength to foster,
- 2) create an annual plan of outreach events/activities, and
- 3) make use of the resources available at <<http://els.org/resources/evangelism>>.

All of this should be considered as we continue to encourage each congregation to think of itself as a *mission* congregation. A *mission congregation* is defined as **a congregation that has a regular, consistent, and faithful plan to find the lost in their community and share the gospel with them.**

Conclusion

The Planning and Coordinating Committee will continue to develop an updated strategic plan for the synod. The committee welcomes input from the members of the synod regarding this important work.

As we now approach the two major anniversaries of the 500th anniversary of the Lutheran Reformation and the 100th anniversary of the reorganization of the Evangelical Lutheran Synod, we wish to *Proclaim the Wonders God Has Done*.

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

REPORT OF THE BOARD OF TRUSTEES

MEMBERSHIP

During the past year, the Board of Trustees of the Evangelical Lutheran Synod consisted 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.

Mr. Donald Heiliger (Colonel, USAF ret.), who served as a member of the board since 2004, departed the Church Militant on March 23, 2016. We give thanks to the Lord for Mr. Heiliger's devoted service to the church.

Mr. Leroy Meyer is completing his service on the board with this convention. It is especially noted that he has completed fifty years of service on the board; during this time, he also served as the treasurer of the Evangelical Lutheran Synod, 1972–2001. We thank the Lord for this faithful worker and commend him to God's continued care.

MEETINGS

The Board of Trustees of the Evangelical Lutheran Synod has met since the last convention for regular quarterly meetings on August 4, November 3, 2015 and February 2, 2016. The board met via telephone conference call on March 29 and also will meet in May 2016.

The president of the synod, the Rev. John A. Moldstad, and the secretary of the synod, the Rev. Craig Ferkenstad, also serve as the chairman and secretary of the Board of Trustees.

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

STAFF

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

TRUSTEES

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

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 2015 was -2.71%. For the year 2016, the distribution percentage from the endowments will be remain at 3.25% of a three year rolling average of 2012-13-14. An accounting is found in the “Financial Statements and Supplementary information.”

Lutheran Schools of America, Inc. (LSA)

Membership in the LSA, Inc. is identical to membership in the Evangelical Lutheran Synod. The revised bylaws for the Lutheran Schools of America, Inc., which were adopted at last year's synod convention, call for an annual meeting of the corporation which shall be held “at the same time as the Evangelical Lutheran Synod” (*Bylaws for the Lutheran Schools of America, Inc.*, Article II.A). The year's convention also serves as the first annual meeting of the Lutheran Schools of America, Inc.

Last year's convention also replaced the “Board for Lutheran Schools of America” with the “Board for Education for the Schools of the Evangelical Lutheran Synod.” This has created a change in the working relationship between the boards. The Board of Trustees is no longer expected to be involved in the day-to-day operation of the LSA, Inc.

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. An attempt is made to conduct one face-to-face meeting each year with the Board of Regents. Such a meeting was held on May 12, 2015.

During the past fiscal year, Bethany Lutheran College had an operating budget of \$12,097,492. To meet this need, \$487,405 has been withdrawn from reserve funds.

During this same period, Bethany Lutheran Seminary had an operating budget of \$575,252.

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, upon recommendation from the Board for Home Outreach, a building projects were approved at Farmington, Minnesota which will total \$2.2 million for the property and building and at Leander, Texas which will total \$3.33 million for the property and building. The sale of three lots was approved in Winter Haven, Florida. Approval also was given to the Board for World Outreach for the purchase of housing in Korea.

Archives and Museum

The Committee on Archives and History is responsible both for the archival and museum collections of the synod and is elected by the Board of Trustees. Committee members are: the Rev. John Petersen (chair), the Rev. Theodore Gullixson, Mr. Sigurd Lee, the Rev. Michael Muehlenhardt, the Rev. Norman Madson, and the Rev. Shawn Stafford. The synodical guidelines were changed in 2014 to allow the Committee on Archives and History to appoint both an archivist and museum director. The committee has appointed the Rev.

Theodore Gullixson to serve as archivist. Becky DeGarneau continues to serve as Director of Programming for the Ottesen Museum. Thanks is extended to the Rev. Paul Madson for having served as archivist pro tem for the past fifteen years.

FINANCES

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

Congregation Funding

We are pleased to report that our congregations submitted offerings for our synod work this past year in excess of \$743,000. This signals the first time since 2005 that the receipts totaled over \$740,000. The previous year (2014) showed a total of \$729,000. While we did not reach the congregational contribution portion of our synodical budget in 2015 (\$760,000), we give thanks to the Lord for moving our members to respond to the needs for the Kingdom work at large as we share the gospel of Christ with others.

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 2016, MAP made a total funding request of \$500,000 to the Marvin M. Schwan Charitable Foundation. Approval has been received for the following funding:

Peru & Chile	\$40,000
Lutheran Mission of Salvation—India	160,000
MAP - administrative	60,000
Gift of Life/Thoughts of Faith	<u>170,000</u>
Total	\$430,000

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 2016, the Foundation is providing a grant of \$450,000. This will be distributed as approved by the 2015 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.

For 2015, the following projects received approval and funding.

Guntipalli, India (matching funds)	\$ 7,500	Board for World Outreach
"Engaging Others With Jesus" (congregation support)	25,000	Board for Home Outreach

Media and Video Streaming Enhancement	4,400	Board for Home Outreach
Promotion of Lutheran elementary schools	<u>13,100</u>	Board for Education
	\$50,000	

Wills and Estates

The synod gratefully acknowledges the receipt of proceeds from the following estates during the period March 1, 2015 - February 29, 2016:

Martin Robinson Trust	\$ 31,750.00 (Synod)
Norman & Violet Holte Estate	14,190.77 (Synod)
Alvin & Florence Johnson Estate	508.44 (Synod)
Hans G. Ostrand Estate	317,992.00 (Synod)
Marguerite H. Ylvisaker Estate	213,401.82 (Synod)
Sylvia King Estate	10,000.00 (Synod)
Lorraine F. Mueller Estate	318,256.13 (Synod-Church Extension Fund)

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 2015. The actual expenditures appear in the treasurer's report.

Bethany Lutheran College	\$150,225
Bethany Lutheran Seminary	31,820
Board for Home Outreach	557,221
Board for World Outreach	868,784
Board for Youth Outreach	48,271
Lutheran Elementary Schools	145,413
Publications	68,550
Christian Service	81,879
Synod Fund	<u>877,566</u>
	\$2,829,729

The following expenditures also were incurred

Thoughts of Faith	\$361,418
Lutheran Schools of America, Inc.	145,415

2017 Program Funds Recommendation

The Board of Trustees recommends the following allocation of Program Funds be requested of the Marvin M. Schwan Charitable Foundation for 2017. The request includes an increase in annual retirement contributions from \$300 to \$500 for pastors or teacher of the synod. This plan is administered by the Board for Christian Service.

The following recommendation comes with the understanding that any reduction or additions to the program funds be reallocated by the Board of Trustees following the percentage reflected below.

World Outreach	\$ 84,481
Home Outreach	126,721
Retirement contribution (TSA)	50,000
CDS match (3%)	13,500
Board of Trustees	27,456
Budget supplement	<u>147,842</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:

What are some of the ways we can and do promote stewardship, locally as well as synodically?

First and foremost, the weekly preaching and teaching that rightly divides the word of truth will bring both law and gospel to bear in our stewardship teaching. However, it is gospel motivation that is foundational to all we do and teach on stewardship or Christian giving. For the sake of those we teach it is important to weave the teaching of Christian stewardship into our preaching teaching whenever possible, and not just one Sunday in the church year.

Our motivation is clear, as Paul points out in Romans 12:1, we are urged to present our bodies as “living sacrifices” in service to our Lord. Yet gospel motivation is clearly laid out as he states we are to do this, “by the mercies of God.” So, our giving, whether it is of our time, our abilities or even our earthly wealth is to come from a heart that recognizes what the Apostle John also taught, “We love Him for He first loved us” (1 John 4:19).

The scripture regularly directs us to consider our management of our Lord’s blessings and that is our focus in promotion of stewardship in our synod. If we follow our Savior’s command then we also are to acknowledge in thanks-giving our heavenly Father’s divine providence. Jesus states in Matthew’s gospel account, “But seek first the Kingdom of God and His righteousness and all these things shall be added onto you”(Matt. 6:33). He shows there is an inseparably connection between having assurance that all our daily needs will met by the Lord and being able to generously give trusting that the Lord will provide. In a similar fashion, while our primary stewardship certainly involves proper teaching and proclaiming God’s saving word, there is also the matter of using our talents, abilities and earthly wealth in support of the same, as Luke states, “For everyone to whom much is given, from him much will be required; and to whom much has been committed, of him they will ask the more” (Luke 12:48).

To provide special opportunities to talk about this management, the giving counselor offers assistance in teaching and preaching on this topic of Christian giving as well as missions and estate planning. Many have taken advantage of this opportunity with the giving counselor being allowed to speak or preach at twenty-six of our congregations around the synod in 2015.

Yet we should not hesitate to remind our hearers to trust in God’s divine providence and to give generously, not so we are blessed, but that we may be a blessing to others resulting in praise being raised to God. As we generously support the Gospel proclamation, it matters not the size of our congregation, large or small we realize that mission work is a vital part of what we do as a church as well as individuals and even in smaller groups our people need to know they have an avenue, through their church and synod to be actively a part of that work. While many do a wonderful job of “engaging others with Jesus” personally, most of us do this through our monetary offerings.

The Great Commission, while still applying to our local congregational work, also compels us in love for Christ to support missions at home as well as around the world. With this in mind, Christian giving is a mission emphasis.

As a synod, we encourage congregations to join together in support of the missions and ministry our congregations have chosen to support through the processes set forth by our synod. Namely, our budgetary planning and coordinating through our synod’s planning board proposes a yearly budget in support of missions and ministry. Each of our delegates and pastors are asked to help bring this financial plan home to their congregations. Since it is passed by our

delegates and voting pastors, it is vital that they in turn ask that their congregations generously support this work.

In 2015 we are very thankful for the support of our members and their congregations. It is note-worthy that over \$743,000 was given by congregations toward our budget of \$760,000. Any gifts over the \$725,000 base budget were allocated for home mission support.

To give us perspective on this number, the last time we surpassed the \$740,000 congregational contribution amount was in 2005. From the giving counselor and the entire staff of the ELS we wish to extend a very special thanks to all our pastors and their congregations for their generous support.

In addition, we thank the individual donors of our ELS who gave over \$375,563 directly to various ELS ministries and missions (this does not include legacies). On top of that, generous individuals and groups from both the ELS and the WELS gave another \$375,563 in support of Thoughts of Faith in 2015.

Please note that in order to encourage congregational giving, the synod sends out regular reports through the administrator, the office of the president and the office of the giving counselor. We regularly seek to inform our congregations of their progress in supporting synodical ministry and missions goals. Of special note is the monthly reports sent out to all our pastors by Administrator Keith Wiederhoeft. Circuit and church-by-church groupings in these reports give pastors and circuit visitors vital information so that they can in turn be aware of their congregation's support and may note if there is a need to encourage generosity, as well as thankfulness when congregations exceed their goals.

Of special interest is President Moldstad's monthly newsletter which contains a synodical-giving graph that informs individuals and pastors of our progress as a synod toward our pledged support for missions and ministry. In addition toward the end of our synod's fiscal year we send out both an insert as well as a special giving envelopes. We then ask our pastors and their congregations to have a special "synod Sunday" and encourage members to support the synod's budget through their congregations.

Again, on the congregational level, one of the best tools to encourage giving locally is the promotion of congregational planned giving through a local stewardship chairman or committee. Materials continue to undergo transformation in this area of stewardship with the goal of helping to strengthen the planned giving "stewardship" teaching and activity at a local level. There is also a list of tools and strategies for a congregational planned giving "quick start" program available through the giving counselor. With just a few simple guidelines these ideas and tools can help even the smallest of congregations to enhance their own stewardship program.

Our biggest challenge remains, less than one in seven estates name the church or missions as a beneficiary of their estate. I urge you, by the mercies of God, remember your church. It is important to encourage each other by having an ongoing discussion on planned giving. Our churches need to continue to work on developing a "giving culture" where blessings to a congregation are recognized and God's people are encouraged as they rejoice in the Lord when gifts are given.

Note to our congregations: As the Anniversary Thankoffering Committee presents the special offering this summer and fall, you should note that there will be a three-week Bible Study provided along with a sermon outline provided to our pastors for possible use. We encourage our congregations to once again take advantage of this opportunity to teach about Christian giving and prepare to celebrate the 500th and 100th anniversaries with generosity towards gospel ministry.

As giving counselor, I also want to thank the pastors and congregations of our synod who have been very gracious about extending invitations or accepting offers to preach and talk about planned giving in their churches. As I do I want to thank numerous families and pastors

who give gifts of lodging and support to cover the cost of the giving counselor's travel expenses. After serving more than nine years as giving counselor, it continues to be a joy to know and work with you, the pastors of our synod and the fine individuals and families that make up our congregations around the country. Our people, when given opportunity, are a generous group of people who in turn challenge me again and again to be generous.

Please remember that the giving counselor is available to help preach and/or present stewardship studies or seminars as well as assist with planned giving for your churches as well as for our ELS missions and ministries.

May our Lord bless our work together as we grow in the grace of giving as our Lord's faithful servants. What joy there will be as our Lord comes to us and promises in Luke, "Blessed are those servants whom the master, when he comes, will find watching. Assuredly, I say to you that he will gird himself and have them sit down to eat, and will come and serve them" (Luke 12:37).

*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 2015 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 Lutheran Reformation, and,

WHEREAS, In 2018 the ELS will celebrate the 100th anniversary of the reorganization of the synod, and,

WHEREAS, According to the resolutions of the 2014 and 2015 conventions (page 112, SR2014, page 115, SR2015) the Board for Home Outreach would use the funds received for home mission work, and,

WHEREAS, The committee has begun the offering during 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 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 4: Trustee Membership

WHEREAS, Mr. Leroy Meyer faithfully served as Synod Treasurer for thirty years and as a member of the Board of Trustees for fifty years, and,

WHEREAS, Mr. Donald Heiliger served since 2004 on the Board of Trustees and departed the Church Militant on March 23, 2016, therefore,
BE IT RESOLVED, That we thank God for their years of service.

Resolution 5: 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" years ended December 31, 2015 and 2014, and he has provided the "Treasurer's Financial Statements and Supplemental Information" for year ended December 31, 2015, 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 be accepted.

Resolution 6: Report of the Planning and Coordinating Committee – 2017 Budget

WHEREAS, The Planning and Coordinating Committee has provided its report on the proposed budget for congregational funding for 2017, and,

WHEREAS, The 2015 congregational contributions toward the synod budget exceeded \$740,000 for the first time since 2005, and,

WHEREAS, The Planning and Coordinating Committee, as part of the proposed budget, has stipulated that congregational giving in excess of \$735,000 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 2017, and,

B. BE IT RESOLVED, That the congregations of the ELS be commended for exceeding \$740,000 in 2015, and,

C. BE IT RESOLVED, That the synod communicate to the congregations that any funding received in excess of \$735,000 in the current budget will be allocated to the Board for Home Outreach.

Resolution 7: Report of the Planning and Coordinating Committee

WHEREAS, The 2015 Convention 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, and

WHEREAS, The convention Committee on Finances has reviewed their progress report, therefore

A. BE IT RESOLVED, That the Planning and Coordinating Committee be thanked and urged to continue its work, and,

B. BE IT RESOLVED, That synod members be encouraged to contact the Planning and Coordinating Committee with suggestions if desired.

REPORT OF THE CENTENNIAL COMMITTEE

We stand at the doorway of two very significant anniversaries. 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. A year long observance is being planned to begin at the 2017 convention and conclude following the 2018 convention.

The anniversary theme encompassing these dual anniversaries is *Proclaim the Wonders God Has Done*. The theme is a phrase selected from Martin Luther's familiar hymn, *Dear Christians, One and All Rejoice*.

The anniversary theme is portrayed in the anniversary logo which was designed by Prof. Andrew Overn. The logo looks back to the wonders God has done: the Lime Creek church building where the synod was reorganized in 1917, the hammer and nails which began the Lutheran Reformation in Wittenberg in 1517, and the cross where Christ shed his blood for our eternal forgiveness. The logo is available for download, for use by congregations and synod boards, on the synod's website <els.org/anniversaries>. Other additional resources also are available on the website.

The committee has met three times since the last convention. The Anniversary Offering Committee meets as an independent Ad Hoc Committee. We wish to express our gratitude to the Rev. Paul Fries for preparing a booklet with Martin Luther's *Small Catechism*. Along with the booklet, *Growing in His Mercy*, which was reprinted last year, these materials should provide a fitting introduction to the dual anniversaries and also the anniversary offering.

Component parts of the anniversary observances being planned are:

500th Anniversary of the Lutheran Reformation—2017:

Lutheran Sentinel (Commemorative Reformation Issue).

Convention Essay: *Proclaim the Wonders God Has Done: Sola Scriptura, Sola Gratia, Sola Fide*.

Convention Hymn Festival.

100th Anniversary of the reorganization of the synod—2018:

Lutheran Sentinel (Commemorative Centennial Issue).

Convention Essay: *Proclaim the Wonders God Has Done: His Enduring Grace*.

Convention Choral Union Concert.

Convention Anniversary Program and Reception.

Published history book: *Proclaim His Wonders*: authored by the Rev. Craig A. Ferkenstad.

Video presentation for use both at the convention and in congregations of the synod: prepared by the Rev. Donald Moldstad and Candidate Jeff Hendrix.

Bulletin covers are being designed for use at the 2017 and 2018 conventions and in the congregations.

Plans also are being made for a congregation observance on October 14, 2018. This date of October 14 was known as "Founders' Day" in the old Norwegian Synod and many significant events and anniversaries were observed near that date.

At this year's convention, group photographs will be taken of both the assembled convention in the gymnasium and also a group photograph of the clergy. These photographs will be taken during the conclusion of the Tuesday morning session. As these will serve as the centennial photographs, both delegates and pastors should make special efforts to be present.

As we observe the momentous years of 2017 and 2018, a major component will be the centennial history, *Proclaim His Wonders*, is being written by the Rev. Craig Ferkenstad. This will be the synod's first book publication since the *Catechism—Explanation* was published in 2001. The hardcover book should be published in time for the 2017 convention. This book will differ from previously published histories as, with the extensive use of photographs, it will attempt to place "flesh-and-blood" upon the people and events of the past one-hundred years. This is how we looked and this is what we thought. These are your family stories. This is your identity as a member of the Evangelical Lutheran Synod.

Another major part of the anniversaries is the Bible Study being prepared by the Doctrine Committee entitled, *Proclaiming God's Truth*. It is hoped that all the congregations of our synod can embark on this study beginning in the fall of 2017. This study will be an important

link between the dual anniversaries as it “helps our people understand both how the ELS is a continuation of Reformation theology and practice and how this applies to current issues and challenges” (cf. *Synod Report*, 2013, page 72). Further information is available in the report of the Doctrine Committee.

It is anticipated that the ELS Historical Society will hold their 2018 meeting on June 16, 2018 including an event at Lime Creek Lutheran Church near Lake Mills, Iowa where the synod was reorganized in during the June 14–19, 1918 convention. A commemorative medallion also is anticipated from the society. The 2018 LYA convention is being planned for Parkland, Washington near the site of the congregation which was served by the Rev. Bjug Harstad, the first president of the reorganized synod.

Members of the Centennial Committee are the Rev. Craig Ferkenstad (Chairman), Prof. Don Moldstad (Program Coordinator), the Rev. Peter Faugstad (Congregation Coordinator), Mrs. Lois Jaeger (Event Coordinator), and President John Moldstad (Theological Coordinator).

With these forthcoming anniversaries, we again have the wonderful opportunity to proclaim God’s great deeds and His great salvation to His glory alone. These anniversary years be the time that we will say with the psalmist, “O give thanks to the Lord; call upon his name; make known his deeds among the peoples!” (Psalm 105:1).

*Dear Christians, one and all, rejoice,
With exaltation springing,
And, with united heart and voice
And holy rapture singing,
Proclaim the wonders God hath done,
How His right arm the victory won;
Right dearly it hath cost Him. [ELH, 378].*

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. President John Moldstad serves as an advisory member. The committee met nine times since the last convention. This is the third report responding to the direction of the 96th Evangelical Lutheran Synod convention to “conduct [a] review of the *Handbook* and to report” (*Synod Report*, 2013, Res. 3, pp. 114–115). All research and recommendations 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).

SECTION 320: DOCTRINE COMMITTEE

Section 320: Doctrine Committee

To establish a preamble and remove the same material from Article II:

Preamble

The Doctrine Committee exists to advise the president and synod on doctrinal matters, and in upholding the doctrine of Scripture and the confessional principles and practices of the synod.

To amend the number of required meetings:

Article I: Membership and Organization

- A. The Doctrine Committee shall consist of seven voting members: two laymen, four clergymen and the president of Bethany Lutheran Theological Seminary. The vice president of the synod shall be an advisory member.
- C. The committee shall meet at least twice per year at least one meeting of which must be a face-to-face meeting. Special meetings may be called by the chairman, by a majority of the voting members of the board or by the president. 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. Ordinarily regular meetings shall be held four times annually.

Article II: Duties of the Committee

Delete Article II: A. and B, included in the preamble. Reletter the remaining statements.

SECTION 341: BOARD FOR HOME OUTREACH

Section 341: Board for Home Outreach

To establish a preamble and remove the same material from Article II:

Preamble

Inasmuch as our Lord commands that His Church, both collectively and individually, have as its primary mission the communication of the unconditioned gospel to all humanity, it follows that each member of His body should be trained and equipped to engage others more faithfully with Jesus not only by a Christian life, but also by verbal communication. The board exists to encourage and equip congregations of the synod in the United States and Canada in the work of outreach and evangelism, providing resources as needed.

Article II: Duties of the Board

- A. ~~Inasmuch as our Lord commands that His Church, both collectively and individually, have as its primary mission the communication of the unconditioned gospel to all humanity, it follows that each member of His Body should be trained and equipped to engage others more faithfully with Jesus not only by a Christian life, but also by verbal communication. Thus, the board shall strive to encourage and equip congregations of~~

the synod in the work of outreach and evangelism, providing resources as needed: Such Develop materials to encourage and equip congregations of the synod in the work of outreach and evangelism which may include the study of and recommendations concerning printed, audio, video, and computer related materials and conducting workshops and seminars.

To standardize the meeting requirements:

Article I: Membership and Organization

- C. The board shall meet at least twice per year; at least one 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.

Delete the existing Article I. C.

To eliminate footnotes:

Article II: Duties

- D. Since opportunities for engaging others more faithfully with Jesus are to be sought in locations not served by churches of our fellowship, it shall be the duty of the board:
2. To call qualified men from the Evangelical Lutheran Synod or from its wider fellowship to serve exploratory missions in accordance with God's Word: "And how shall they preach unless they are sent," (Romans 10:14) =15 and the Lutheran Confessions: "Of ecclesiastical order we teach that no one should publicly teach in the church or administer the sacraments unless he is rightfully called," AC XIV, *Evangelical Lutheran Hymnary*, p.11 Article XIV of the Augsburg Confession.

The footnotes will be deleted.

SECTION 345: BOARD FOR WORLD OUTREACH

To rewrite the guidelines:

Section 345: Guidelines for the Board for World Outreach

Preamble

As its share of the responsibilities commanded by Jesus Christ in Matthew 28:19-20, the Board for World Outreach will initiate and assist in the spreading of the gospel throughout the world except in the United States and Canada which charge has been given to the Board for Home Outreach.

Article I: Board Membership, Officers and Their Duties

- A. The board shall consist of nine members, who shall be elected by the Evangelical Lutheran Synod meeting in convention (see Bylaws of the Evangelical Lutheran Synod, Chapter V. Paragraph I. D). Three members shall be clergy, three members shall be lay and three members shall be either clergy or lay. The terms of office shall be staggered and each shall be for three years.
- B. The board shall elect from its members a chairman, vice chairman and recording secretary. The board may designate committees whose members it shall elect (see General Synodical Guidelines, Article III. E.). The board may also call or hire individuals to such positions as it deems necessary to conduct its business. e.g., World

Outreach Administrator, Missions Field Coordinator and secretaries. While the called or hired positions are authorized, they are not mandated (see Article IV and the note). The board shall prepare its own internal guidelines that may include duties in addition to those that are in these guidelines.

C. Duties of the officers:

1. The chairman, on behalf of the board, shall call and preside over all the meetings of the board and shall prepare the agenda for each meeting in consultation with the Administrator. He shall supervise the work of the World Outreach Administrator.
2. The vice chairman shall preside in the absence of the chairman.
3. The duties of the recording secretary are defined in General Synodical Guidelines, Article III, C.
4. The duties of the treasurer will be administered by the office of the Evangelical Lutheran Synod Business Administrator/Treasurer. He or his representative shall serve as an advisor to the board.

D. The board shall meet at least twice each year, 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. 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 II: Duties

- A. In general it shall be the duty of the board to locate promising world mission fields and, with the authorization of the synod, to establish missions in accordance with the doctrine and practice of the Evangelical Lutheran Synod.**
- B. In keeping with the Great Commission ("All authority has been given to Me in heaven and on earth. 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 things that I have commanded you; and lo, I am with you always, even to the end of the age"—Matthew 28:18–20 NKJV), the board shall have the responsibility to call qualified men from the Evangelical Lutheran Synod or from its wider fellowship to fill positions created by vacancies in the missionary staff, and subject to synod authorization through the Board of Trustees, to make necessary additions to the staff.**
- C. The board shall counsel with, support and pray for the missionaries and the church bodies under its jurisdiction and shall encourage them to be faithful stewards of the mysteries of God.**
- D. The board shall keep accurate records.**
- E. Annually the board shall submit a detailed budget request to the Missions Advancement Project, Inc. (MAP) for the portion of the board budget that is specially funded through MAP.**
- F. The board shall recommend a salary scale and benefit package for its missionaries in keeping with the current economies of the respective mission fields and include its recommendation in its report to the synod for synodical approval.**
- G. Before requesting synod action to abandon a given field, the board shall make a careful survey of the situation and report to the synod. (The withdrawing of missionaries or staff members does not of itself mean that the field is abandoned.)**
- H. The board shall be responsible for establishing priorities for the fields, budgeting, and deciding major and/or difficult issues brought forward by each committee.**

Article III. Committees

- A. Membership for each regional committee authorized by Article I. B. shall consist of at least one clergy and one lay member.
- B. Duties of the regional committees:
 - 1. Generally each committee shall meet twice annually and more if needed. Committee chairmen shall arrange for committee meetings in conjunction with each plenary meeting of the board.
 - 2. Each committee is responsible for the tasks assigned to it, and shall implement programs and activities carried out in the respective fields, including liaison correspondence with, and advice to, the fields receiving support from the synod.
 - 3. Each committee shall carry out the objectives and policies set by the board and shall provide regular reports to the board through the committee chairman.
 - 4. Each committee shall counsel and pray for the missionaries under the its jurisdiction and shall encourage them to be faithful stewards of the mysteries of God.
 - 5. Each committee shall work together with the World Outreach Administrator in carrying out its business.
 - 6. Cooperatively, the committee chairs shall prepare the budget of the board and the board shall submit it to the Planning and Coordinating Committee (see Guidelines for the Planning and Coordinating Committee, Article III).
- C. Additional subcommittees may be established for administrative purposes (budget, personnel, policy, etc.) and also be governed by appropriate guidelines established by the board. (See General Synodical Guidelines, Article III, E.)

Article IV: The Office of World Outreach Administrator

- A. General duties:
 - 1. Assist planning and conduct the work of the board, including day-to-day management.
 - 2. Promote missions by preaching, teaching and distributing print and digital media.
 - 3. Assist missionaries and fields.
 - 4. Monitor finances and statistics.
 - 5. Study missiology.
- B. Specific duties:
 - 1. Pray.
 - 2. Coordinate committees with the board chair.
 - 3. Visit the fields.
 - 4. Arrange conferences and meetings.
 - 5. Coordinate fraternal relations with the fields of the board and with other church bodies of our fellowship.
 - 6. Counsel called workers.
 - 7. Coordinate furlough deputations when scheduling local mission presentations.
 - 8. With the committee chairmen, prepare the report to the synod convention.
 - 9. Monitor reports from fields and provide summaries for the board.
 - 10. Facilitate fund raising as opportunities arise.
- C. Additional duties to be performed as needed and as resources and time permit:
 - 1. Locate new fields.
 - 2. Mentor/train missionaries and lay workers.
 - 3. Teach in the seminaries in the fields.
 - 4. Coordinate U. S. training of national pastors.

5. Coordinate volunteers.
6. Coordinate humanitarian efforts.

Article V: The Relationship Between the Board for World Outreach and the Board of Trustees

- A. When the Board for World Outreach concludes that the mission work is best served by the purchase of real estate property, it shall proceed in the following manner:
 1. The Board for World Outreach shall make known to the Board of Trustees any need or plan for the purchase of real estate property. Its report shall include the need for the property, the location and the size of the property. The Board of Trustees shall review the report and respond with its recommendations.
 2. Upon hearing from the Board of Trustees, the Board for World Outreach shall investigate the proposed property acquisition, keeping the Board of Trustees informed as it proceeds, and shall make recommendations to the Board of Trustees when it has completed such investigation. The final report and recommendations from the Board for World Outreach shall include:
 - a. The projected need and use of the property.
 - b. The description and location of the property.
 - c. The cost and the timing.
 - d. The source of available financing. The Board of Trustees shall make arrangements for any loan.
 - e. The potential repayment plan.
 - f. The assurance that the national church body, the congregation or the Evangelical Lutheran Synod is able to satisfy the legal requirements for the ownership of the property.
 3. When these points have been considered and agreed upon, a plan of implementation between the two boards shall be established for each individual project. This plan shall include an outline of the responsibilities of each board in regard to the specific project.
- B. The Board of Trustees has the responsibility and authority to make the final decision in all matters involving financial obligations (see Articles of Incorporation of the Evangelical Lutheran Synod, Article VIII and Article IX; Constitution of the Evangelical Lutheran Synod, Chapter V, Paragraph 1).
- C. The Board of Trustees shall have the final determination on the disposition of any property.
- D. The Board for World Outreach and the Board of Trustees shall establish a joint subcommittee to meet as necessary.

Article VI: Discipline in Cases under the Jurisdiction of the Board (See Guidelines for Synodical Discipline and Appeal, Article III)

Note: The 92nd convention of the synod authorized the calling or hiring of a Missions Field Coordinator (see Article I. B., SR 2009, p.117). This position is not filled at this time; therefore there are no guidelines. At such time as someone may be called or hired for this position, guidelines will be required.

Delete the existing Guidelines for the Board for World Outreach.

To correlate with Board for World Outreach, Article V. D.:

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

Article XI: The Relationship Between the Board of Trustees and the Board for World Outreach

See Guidelines for the Board for World Outreach, Article ~~V~~, VIII

SECTION 351: GUIDELINES FOR THE COMMITTEE ON WORSHIP

The guidelines were revised:

Section 351: Guidelines for the Committee on Worship

Preamble

The committee shall engage in an ongoing study of Lutheran Worship as it relates to the worship life of the synod's members. It shall work towards developing a greater understanding of the Lutheran heritage in Christian worship among those members, increasing their interest in that heritage; and informing the synod's pastors and congregations concerning the doctrine and practice of Lutheran worship and liturgy.

Article I: Membership and Organization

- A. The Committee on Worship shall consist of five members, three of whom shall be clergymen and two shall be laymen. The terms of office shall be three years; the terms are to be staggered.
- B. The committee shall elect from its own midst a chairman and a secretary. The chairman shall perform such duties as necessarily pertain to that office. The duties of the secretary are defined in General Synodical Guidelines, Article III.C.
- C. The committee shall have at least one face-to-face meeting annually. Special meetings may be called by the chairman, by a majority of the voting members of the committee or by the synod president. However, it shall not meet on less than two days' notice, oral or written, without the unanimous consent of the committee. A majority of the voting members shall constitute a quorum.

Article II: Duties, Responsibilities

- A. Assignments for the committee may be initiated by the convention, the General Pastoral Conference and the president of the synod. In consultation with the president of the synod, the committee may initiate its own assignments.
- B. The committee shall uphold the provisions of the Evangelical Lutheran Synod Bylaws, Chapter I as further explained in *Synod Report*, 2012, p. 89, Report of the Committee on ELS Worship.
- C. The committee shall keep abreast of trends, movements and new materials in all aspects of worship and shall consult regularly with faculty members who teach in the area of worship at Bethany Lutheran College and at Bethany Lutheran Theological Seminary.
- D. The committee shall submit a budget request to the Planning and Coordinating Committee to be included in the synod budget. (see Guidelines for the Planning and Coordinating Committee, Article III).
- E. When the committee has identified a project requiring non-budgeted funds, it shall submit a proposal to the Committee for Communication.
- F. When the committee is ready to print a project, it shall submit a request for funds to the Board of Trustees.

Delete the existing Section 351: Guidelines for the Worship Committee.

SECTION 353: GUIDELINES FOR THE BOARD FOR YOUTH OUTREACH

To establish a preamble and revise the responsibilities of the board:

Section 353: Guidelines for the Board for Youth Outreach

Preamble

To promote the spiritual education and Christian fellowship of the youth of the synod, and to provide youth leadership training for the congregations.

Article II: Duties

- A. To assist congregations in the promotion and advancement of Sunday Schools and Vacation Bible Schools. To promote in-service training for Sunday School teachers, both at the congregation and circuit level.
- B. To promote youth development to the glory of God and the welfare of the synod's congregations by:
 - 1. Encouraging the youth to reach out to others with the saving gospel of Christ.
 - 2. Promoting synod-wide annual Lutheran Youth Association conventions and circuit youth rallies with concrete suggestions for programs speakers and topics.
 - 3. Encouraging and conducting youth camps in the synod.
 - 4. Providing youth leadership training for teachers, officers and workers in the parish.
- C. To promote youth education to the glory of God and the welfare of the synod's congregations by:
 - 1. Encouraging the youth to attend high schools and colleges of our fellowship.
 - 2. Developing and providing materials for congregations to send to college students, making use of the Committee for Communication for materials and coordination.
- D. The board shall:
 - 1. Attend workshops and courses to keep informed and be better prepared for the work.
 - 2. Periodically review Sunday School and other educational materials from different publishers. Prepare reports and statistics on the progress of Sunday School and other part time educational agencies in the synod.
 - 3. Make arrangements with the synod president to provide for convention essays and/or other suitable material on education and youth.
 - 4. Keep informed, through an individual member of the board or a subcommittee, of issues in government, law, and society that 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 board.
 - 5. Submit an annual budget to the Planning and Coordinating Committee (see Guidelines for the Planning and Coordinating Committee, Art. III).

Delete the existing Article II.

SECTION 355: GUIDELINES FOR THE BOARD FOR CHRISTIAN SERVICE:

To clarify and to add a provision for emergencies:

Section 355: Guidelines for the Board for Christian Service

Preamble

Article I: Membership and Organization

- D. In time of an emergency, the committee shall consult with the administration of the synod.

Article II: Duties of the Board

- A. Support for retired workers, widows, etc.
1. It shall be the duty of the board to administer this support:
 - c. In case of emergency needs, the officers of the board shall be authorized to grant immediate aid and seek the approval of the full board by electronic means conference telephone call. Their action will be confirmed at the next regular board meeting.

SECTION 357: GUIDELINES FOR THE COMMITTEE FOR COMMUNICATION

To establish a preamble and revise the guidelines:

Section 357: Guidelines for the Committee for Communication

Preamble Article I

The advisory responsibility of the Committee for Communication includes all aspects of communications for the Evangelical Lutheran Synod.

Article I H Membership and Organization

- A. The Committee for Communication will consist of four members, two to be appointed by the president of the synod for one-year terms, and two to be elected by the synod for two ~~one-year~~ terms; the two-year terms will be staggered. One member must be a pastor serving a congregation.

Article II HH: Duties and Responsibilities of the Committee and the Synod President

- A. The committee shall:
2. Advise the Planning and Coordinating Committee regarding certain communication needs (e.g. ~~director of communication~~ director, web expenditures, etc.).
- C. The president of the synod shall appoint ~~nominate~~ as Editor-in-chief of the *Lutheran Sentinel* an ordained member of the clergy of the Evangelical Lutheran Synod. The appointment ~~nomination~~ shall be ratified ~~approved~~ by the Committee for Communication ~~Board of Trustees~~. The editor shall serve under the direction of the president. He shall be paid a stipend approved by the Board of Trustees. The removal of an editor shall be for cause and by a three-fourths majority of the voting members of the Committee for Communication ~~board~~.

Article III: Communication Director

- A. The position of communication director is a full-time called position under the direct supervision of the synod president, called by the Board of Trustees and is responsible

for the communications of the Evangelical Lutheran Synod. The salary shall be set by the Board of Trustees.

- B. To be qualified for this office, the communication director must be a member of the Evangelical Lutheran Synod clergy roster who is experienced in parish work and outreach efforts, and who has demonstrated a desire and ability to use the latest means of contemporary communication technology. He must also:

1. Have demonstrated the ability to communicate effectively and have the respect of his colleagues.
2. Have shown a solidly evangelical scriptural approach in his advice and practice in applying the Word of God.

- C. He shall be responsible for:

1. Serving the synod president in his behalf and under his direction by assisting him in imparting to the congregations and pastors of the synod's vision and goals, and by responding publicly via media to the issues of the day with real, practical wisdom in a loving manner that strives to reach others with the gospel of Christ.
2. Together with the Committee for Communication, recommending to the synod an overall communication strategy, style manual and preferred communication methods, including recommendations for graphic design, printing, web design/hosting, etc. These recommendations shall be made toward bringing a unified style to the synod and keeping the synod on pace with the best communication technologies.
3. Growing and developing professionally in the field of communication through continuing education (a budget for such education will be provided), establishing professional relationships with the communication staff of church entities within the fellowship of the Evangelical Lutheran Synod, and making extensive use of the resources of Bethany Lutheran College.
4. Keeping in contact with the parish ministry and pastoral life by attending the General Pastoral Conference, the synod convention and local circuit meetings and conferences, and also conducting services at area churches whenever possible.

Delete the existing Section 357, Article III: Guidelines for the Committee for Communication.

SECTION 360: GUIDELINES FOR THE SYNOD REVIEW COMMITTEE

To provide a preamble and remove redundant language:

Section 360: Guidelines for the Synod Review Committee

Preamble

The committee exists to review the synod's constitution and guidelines to determine that they are consistent with the law, with internal provisions, and with existing practice.

Article I: Membership and Organization

- A. The Synod Review Committee shall consist of five members, three to be appointed by the president of the synod for three-year terms and two to be elected by the synod for three-year terms. The president shall appoint two clergymen and one layman. The synod shall elect one clergyman and one layman.
- B. In 1996 the president shall appoint two (2) clergymen, one (1) for a term of three (3) years and the other for a term of one (1) year, and one (1) layman for a term of two (2) years.
- C. In 1996 the synod shall elect one (1) layman for a term of two (2) year.

FD. The committee shall meet as necessary matters are assigned to it according to the provisions of Article II. A.
D., E. and F. shall be relettered to B., C. and D, respectively.

SECTION 370: GUIDELINES FOR THE PLANNING AND COORDINATING COMMITTEE

To revise and update:

Section 370: Guidelines for the Planning and Coordinating Committee

Preamble

The committee exists to establish priorities for the work of the synod and recommend a budget to carry out the work of the Lord's Kingdom. Its membership is composed of the chairmen of the boards and committees in order to coordinate the work and finances of the synod.

Article I: Membership and Organization

- A. The membership shall consist of the officers of the synod, the chairmen of the Board for Christian Service, the Doctrine Committee, the Board for Education, the Board for Home Outreach, the Board of Regents, the Board for World Outreach, the Committee on Worship, the Board for Youth Outreach, and three laymen elected by the synod at its convention. Under exceptional circumstances, if the chairman of a board is unable to attend, he may send a representative from the board's membership. The treasurer of the Evangelical Lutheran Synod shall be an advisor.
- B. The three laymen elected to the committee shall not hold a position on the Board of Trustees or on any of the boards or committees referred to in Article I. A., or hold an office in the synod during their tenure on the Planning and Coordinating Committee.
- C. The president and secretary of the synod shall serve as the chairman and secretary of the committee. The duties of the committee secretary are defined in General Synodical Guidelines, Article III.C.
- D. Time and frequency of meetings shall be determined by the chairman.

Article II: Duties

- A. The committee shall engage in strategic planning for the future work of the synod by developing long-term plans (five years or longer).
 - 1. It shall solicit future projections from the synod's operational boards and committees and the educational boards and institutions of the synod.
 - 2. The Planning and Coordinating Committee shall define the amount of detail required for strategic planning, including implementation of projects and financial factors.
 - 3. On the basis of its evaluation, the committee shall recommend to the synod unified long-term plans for the work of the synod not limited to financial concerns.
 - 4. The committee shall review and update the plans and report to the synod.
- B. The committee shall develop and recommend an annual budget for adoption by the convention.

Article III: Synodical Budget Preparation

- A. Each synodical board or committee that operates with budgeted funds shall prepare a budget request to submit to the Planning and Coordinating Committee. The request will include:
 - 1. Expenditures for the previous year and the current year to date.
 - 2. Itemized requests for the next year for operating expenses, and for new projects with cost estimates.
- B. The Planning and Coordinating Committee shall review requests and prepare a budget (anticipated income and expenditures) for the following fiscal year. It shall submit its recommended budget to the synod convention.

Article IV: Synodical Budget Adoption by the Convention

- A. The recommended budget from the Planning and Coordinating Committee will be assigned to the convention Committee on Finance. The Committee on Finance will review and submit the proposed final budget to the convention with comment. Comments may include:
 - 1. A recommendation to approve the budget as proposed by the Planning and Coordinating Committee.
 - 2. A recommendation to approve with amendments:
 - a. Amendments proposed from the floor of the convention, and approved for consideration by the convention, must be submitted to the convention Committee on Finance for study before final adoption.
 - b. No amendments requiring the expenditure of synod funds will be approved unless a funding source is identified.
- B. The convention will consider and adopt the budget.
 - 1. Any synod board or division of work which concludes that its needs are not being given adequate consideration by the Planning and Coordinating Committee may appeal to the synod convention who shall order the Planning and Coordinating Committee to review the complaint and report to the following synod convention.
 - 2. The adopted budget will include anticipated income and anticipated expenses.

Article V: Synod Budget Operation

- A. The Board of Trustees will oversee the operation of the synod budget (see Articles of Incorporation of the Evangelical Lutheran Synod, Article VIII; Constitution of the Evangelical Lutheran Synod, Chapter V, Paragraph 1.)
 - 1. Expenses will be paid by the synod treasurer when submitted and approved by the appropriate board and or the synod president within the funding limits established in the final budget.
 - 2. Expenditures for a board or office may exceed the adopted budget if funds are, or become, available in the designated year, such as:
 - a. Income in excess of estimates or actual expenses.
 - b. Special gifts, legacies, etc.
 - c. Special circumstances that make it prudent or desirable to proceed by borrowing or otherwise funding these expenditures.
 - d. Designated gifts to be used in designated areas.
 - e. Sufficient fund balance for the respective board.

3. In the event of an anticipated income shortfall and in order to prevent unwarranted deficits, the Board of Trustees may reallocate the budget approved by the convention.
 - a. If time permits, the Board of Trustees may consult with the Planning and Coordinating Committee in preparing the reallocated budget.
 - b. All boards directly affected and the Planning and Coordinating Committee shall be informed of such reallocation of the budget.
 - B. The synod may override a decision of the Board of Trustees to reallocate budgeted funds at the regular convention or a special convention called for that purpose.
- Delete existing Section 370: Guidelines for the Planning and Coordinating Committee.

SECTION 240: CONVENTION GUIDELINES

Article V: Synod Budget Adoption by the Convention

(See Guidelines for the Planning and Coordinating Committee, Article IV)

Renumber the succeeding articles.

415: GUIDELINES FOR BETHANY LUTHERAN SEMINARY

To revise the publication process for calling professors for the seminary:

415: Guidelines for Bethany Lutheran Theological Seminary

Article II: Responsibilities of the Board of Regents

- A. Faculty
 2. The board shall call other professors as necessary who are members of, or in fellowship with, the Evangelical Lutheran Synod. If the one called is not already a member of the synod, he shall make application as soon as possible. ~~The procedure for calling a professor for the seminary shall follow the procedure established by the synod.~~
 - b. ~~The board~~ When the board determines that it is necessary to seek a candidate for professor, it shall publish in the *Lutheran Sentinel* and in other appropriate media circulated to all the member congregations of the synod the general qualifications for this office as well as the field in which he is to instruct. It shall ask the Voters' Assembly of the congregations of the synod to submit nominations for the office. Members of the board may nominate additional candidates. It shall announce a final date for the submission of nominees which shall be at least thirty days from its published call for nominations.
 - c. The names of the candidates together with the names of those who nominate them shall be published in the *Lutheran Sentinel* and in other appropriate media circulated to all the member congregations of the synod at least 30 days prior to the election call meeting. Comments may be submitted to the secretary of the Board of Regents by a specified date that will be not earlier than twenty days following the distribution of the names of the nominees.

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

WHEREAS, the Synod's Centennial Committee is making preparations to celebrate the 500th Anniversary of the Reformation in 2017, and the 100th anniversary of the re-organization of the Norwegian Synod in 2018, therefore,

BE IT RESOLVED, That the report of the Centennial Committee be accepted, and that the committee be encouraged in their work.

Resolution 2: Report of the Synod Review Committee

WHEREAS, the Synod Review Committee's detailed report has made numerous proposed updates and amendments to the *Handbook* of the Evangelical Lutheran Synod, therefore,

A. BE IT RESOLVED, That the report be adopted, and,

B. BE IT RESOLVED, That the committee be thanked for their tireless labor on the proposed amendments as they work toward their final report to the convention in 2017.

Resolution 3: Dates for the 2017 Synod Convention

BE IT RESOLVED, That the next Synod Convention be held June 18 through June 22, 2017.

PRESIDENT'S MESSAGE AND REPORT—ACTION OF THE SYNOD

Resolution 1: President's Message and Report

WHEREAS, The president in his message encouraged us, in the face of dangers and challenges old and new both to the Church and to us as individuals, to find our sure and only hope in the solid rock of God's Word, and in the work of our Savior Jesus Christ to which that Word directs us, and,

WHEREAS, The President's Report summarized the wide variety of activities being undertaken by synod officers, pastors, lay people, and congregations in bringing that Word of God to communities and nations, and,

WHEREAS, The committee reviewed the assigned sections of the report which detailed the ongoing activities of the synod, therefore,

BE IT RESOLVED, That the convention receive the President's Message and Report with approval and gratitude to God for permitting us the blessing of doing His gracious work among His people.

Resolution 2: Voting Devices

WHEREAS, The Committee for Communication has procured electronic voting devices and fully implemented them for elections at the synod convention in both 2015 and 2016, and,

WHEREAS, The committee is still working to train pastors and delegates in the proper use of these devices, therefore,

BE IT RESOLVED, That the synod thank the committee for its work in transitioning the convention to an electronic voting protocol.

Resolution 3: Updated Synod Pictorial Directory

WHEREAS, The synod last published a pictorial directory in 1998 and there have been many changes in the congregations of the synod since that time, and,

WHEREAS, The Committee for Communication sent an email request in January for all pastors to update the history of their congregations since 1998, and,

WHEREAS, The committee will be asking for photos of church exteriors and interiors in the coming weeks, and,
WHEREAS, Only approximately half of the pastors in the synod have responded to the initial request, therefore,
BE IT RESOLVED, That the synod encourage its pastors and congregations to fulfill the requests for updated historical information and photos in a timely manner.

Resolution 4: Regular Synodical Video Updates

WHEREAS, The Committee for Communication has encouraged the Communication Director to produce regular videos for the purpose of updating members on our church body's life and ministry, and,
WHEREAS, The Communication Director has already begun production of the first of these video updates, and,
WHEREAS, The pastors of our congregations serve as gatekeepers when it comes to disseminating information from the synod, therefore,
A. BE IT RESOLVED, That the synod thank the Communication Director for the time, effort, and professionalism he has put into completing this task, and,
B. BE IT RESOLVED, That when they are completed, the synod encourage its pastors to make regular use of these videos with the members of their congregations.

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 19, 2016, as well as the Monday business session, June 20, 2016, 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 21, 2016, 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 22, 2016, morning and afternoon sessions.

PASTORAL CONFERENCE RECORDS AND RESOLUTIONS—ACTION OF THE SYNOD

Resolution 1: Minutes

WHEREAS, Conferences and winks serve to promote spiritual growth and discussion among the brethren and provide opportunities for Christian fellowship, and,
WHEREAS, Minutes of these meetings and the accompanying papers reflect continual interest by our pastors in promoting this growth through ongoing Biblical study, and,

- WHEREAS, Some copies of minutes and overviews and papers from our circuits and conferences were submitted and reviewed and found to be in good order, and,
WHEREAS, The collection and review of these documents lead to the eventual placement in the archives of the synod, therefore,
A. 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 winkel and conference documents for review, and,
B. 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,
C. 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 2: Designated Email

- WHEREAS, The synod has asked circuits to submit conference and winkel minutes and copies of papers that are presented, and,
WHEREAS, It is sometimes cumbersome for secretaries to produce and bring along copies of such documents to the annual synod convention, and,
WHEREAS, The synod president and synod secretary are in agreement that a private email address be set up to receive conference and winkel minutes for synod records, therefore,
A. BE IT RESOLVED, That the Communications Director in connection with the synod archivist establish a private email address whereby the archivist can receive such minutes and papers, and,
B. BE IT RESOLVED, That the circuit and conference secretaries submit electronic copies of their minutes (and conference papers when available) to the synod archivist through this designated email, and,
C. BE IT RESOLVED, That the circuit and conference secretaries mail hard copies of conference papers to the synod archivist if electronic copies are not available.

Resolution 3: Anniversaries of Ordination

- WHEREAS, The Reverend John Moldstad, Sr. is observing the 65th anniversary of his ordination into the holy ministry, and,
WHEREAS, The Reverend David Lillegard is observing the 55th anniversary of his ordination into the holy ministry, and,
WHEREAS, The Reverend Wayne Halvorson is observing the 50th anniversary of his ordination into the holy ministry, and,
WHEREAS, The Reverend Thomas Kuster is observing the 50th anniversary of his ordination into the holy ministry, and,
WHEREAS, The Reverend Erling Teigen is observing the 50th anniversary of his ordination into the holy ministry, and,
WHEREAS, The Reverend Richard Wiechmann is observing the 50th anniversary of his ordination into the holy ministry, and,
WHEREAS, The Reverend Erwin Ekhoﬀ is observing the 40th anniversary of his ordination into the holy ministry, and,
WHEREAS, The Reverend Theodore Gullixson is observing the 40th anniversary of his ordination into the holy ministry, and,
WHEREAS, The Reverend Thomas Westendorf is observing the 40th anniversary of his ordination into the holy ministry, and,
WHEREAS, The Reverend Richard Fyffe 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.

MEMORIAL

WHEREAS, According to the 2001 edition of *An Explanation of Dr. Martin Luther's Small Catechism*, "We use the doctrine of the church correctly when according to God's Word, we ... avoid all false teaching churches" (140), and,

WHEREAS, According to the same edition, "We should not admit to the Lord's Supper ... those who are of a different confession, since the Lord's Supper is a testimony of the unity of faith" (206), and,

WHEREAS, Some pastors of our synod have been administering and continue to administer the Lord's Supper to college students and to seasonal residents who belong to false-teaching churches, and,

WHEREAS, These college students and seasonal residents in nearly all cases have the opportunity to leave their false-teaching churches and to join our churches if they truly adhere to the teachings of our synod and reject the falsehoods taught in the churches to which they belong, and,

WHEREAS, Some pastors of our synod have been defending and continue to defend the practice of administering the Lord's Supper to these individuals who choose to remain members of false-teaching churches, and,

WHEREAS, Pastors and congregations need to know where the synod stands on matters of doctrine and related practice in order to determine whether or not they are united with the synod in doctrine and in practice, therefore,

A. BE IT RESOLVED, That we as a synod explicitly clarify our position on whether or not the scriptural principles of church fellowship apply to college students and to seasonal residents, and,

B. RESOLVED, That we as a synod explicitly clarify our position on whether or not each individual pastor has the right to practice altar fellowship with members of false-teaching churches who have the opportunity to leave their false-teaching churches, but choose not to do so.

*New Life Lutheran Church
Sebring, Florida*

ACTION OF THE SYNOD

WHEREAS, We teach according to *An Explanation of Dr. Martin Luther's Small Catechism* that "We should be concerned about communing in a worthy manner because the Lord expressly instructs us to examine ourselves before partaking of the Sacrament in order that we may receive it with blessing. – 1 Corinthians 11:28, 'A man ought to examine himself before he eats of the bread and drinks of the cup.'" (2001 Edition, Q. 325), and,

WHEREAS, We teach that "All communicants who receive the Sacrament unworthily call down God's wrath and judgment upon themselves. – 1 Corinthians 11:29 'Anyone who eats and drinks without recognizing the body of the Lord eats and drinks judgment on himself,'" (2001 Edition, Q. 329), and,

WHEREAS, The Scriptures reprove those who commune together without doctrinal unity, saying (1 Corinthians 11:17-18) "In the following directives I have no praise for you, for your meetings do more harm than good. In the first place, I hear that when you come together as a church there are divisions among you, and to some extent I believe it," and,

WHEREAS, We uphold the doctrine and practice of closed communion for these and other reasons. Specifically we teach, "We should not admit to the Lord's Supper

those who do not believe in the Real Presence of Christ's body and blood,

those who are known to be ungodly and impenitent,

those who have given offense and have not removed it,

those who are not able to examine themselves, or

those of a different confession, since the Lord's Supper is a testimony of the unity of faith," (2001 Edition, Q. 330) and

WHEREAS, We teach that we testify to the unity of our faith when we "belong to that congregation, synod or denomination which teaches the Word of God in all its purity," (2001 Edition, Q. 208), and,

WHEREAS, The following is an expression of our historic practice, particularly with regard to exceptions:

Do we hold that the exercise of church fellowship, especially prayer and altar fellowship, can be decided in every instance solely on the basis of formal church membership, that is, on whether or not the person belongs to a congregation or synod in affiliation with us?

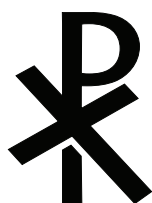
No. Ordinarily this is the basis on which such a question is decided since church fellowship is exercised on the basis of one's confession to the pure marks of the church, and ordinarily we express our confession by our church membership. There may be cases in the exercise of church fellowship where a person's informal confession of faith must also be considered. This is especially true regarding the weak. But whether one is guided by a person's formal or informal confession of faith, in either instance it must in principle be a confession of the full truth of God's Word. In addition, special care must be exercised so as not to cause offense to others or to interfere with another man's ministry. Further, we are not to judge harshly concerning the manner in which a brother pastor after much agonizing handles such difficult cases. (*Lutheran Sentinel* 59, No. 14 [July 22, 1976]: 220-221; Evangelical Lutheran Synod, *Synod Report*, 1976:65), and

WHEREAS, In some particular cases it is more difficult to balance the importance of a person's personal confession against their church membership, as with those who change their residence and proximity to an orthodox church because of school attendance or seasonal homes, and

WHEREAS, Concern has been expressed that the exceptions may have become more commonplace than is warranted, therefore,

A. BE IT RESOLVED, That the matter of faithful practice of closed communion, including this concern, be referred to the synod president and addressed at the 2016 Circuit Visitors' Conference and that he report to the 2017 Convention, and

B. BE IT RESOLVED, That this is the synod's reply to the memorial.



FINANCIAL STATEMENTS

EVANGELICAL LUTHERAN SYNOD
CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEARS ENDED DECEMBER 31, 2015 AND 2014

**EVANGELICAL LUTHERAN SYNOD
TABLE OF CONTENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014**

INDEPENDENT ACCOUNTANTS' REVIEW REPORT	1
CONSOLIDATED FINANCIAL STATEMENTS	
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION	3
CONSOLIDATED STATEMENTS OF ACTIVITIES	4
CONSOLIDATED STATEMENTS OF CASH FLOWS	6
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	7
SUPPLEMENTARY INFORMATION	
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION	25
CONSOLIDATING SCHEDULE OF ACTIVITIES	26
COMBINING SCHEDULE OF FINANCIAL POSITION	28

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Trustees
Evangelical Lutheran Synod
Mankato, Minnesota

Report on the Financial Statements

We have reviewed the accompanying consolidated financial statements of Evangelical Lutheran Synod (the Synod), which comprise the consolidated statement of financial position as of December 31, 2015 and 2014, and the related consolidated statements of activities and cash flows for the years then ended and the related notes to the consolidated financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of 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's Responsibility for the Financial Statements

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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the consolidated financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusions

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.

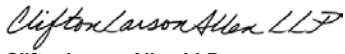
Board of Trustees
Evangelical Lutheran Synod

Known Departure from Accounting Principles Generally Accepted in the United States of America

As disclosed in Note 1 to the consolidated financial statements generally accepted accounting principles in the United States of America require that controlled entities be included within the consolidated financial statements of the Synod. Management has informed us that certain controlled entities; Bethany Lutheran College, Bethany Lutheran Theological Seminary, Gift of Life, Faith in Action, School of Martin Luther, and other foreign mission corporations have not been included in the consolidated financial statements of the Synod. Management has not determined the effects of this departure from accounting principles generally accepted in the United States of America on financial position, changes in net assets and cash flows of the consolidated financial statements.

Supplementary Information

The supplementary information included in the accompanying schedules of financial position-operating divisions, activities-operating divisions, and combining schedule of financial position, is presented for purposes of additional analysis and is not a required part of the basis consolidated financial statements. The information is a presentation of management. We have not audited or reviewed such information and, accordingly, we do not express an opinion, a conclusion, or provide any assurance on it.



CliftonLarsonAllen LLP

Austin, Minnesota
May 3, 2016

EVANGELICAL LUTHERAN SYNOD
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2015 AND 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

	2015	2014
ASSETS		
Cash and Cash Equivalents	\$ 735,526	\$ 744,496
Accounts Receivable	487,802	92,610
Interest Receivable	70,040	59,955
Inventory of Publications	50,472	56,116
Prepaid Expenses	26,087	26,128
Other Assets	1,970	10,000
Loans Receivable	2,039,471	960,606
Mission Deposits	406,800	418,800
Investments	17,757,722	19,511,075
Property Held for Resale	922,897	606,410
Property, Plant, and Equipment, Net	859,856	866,487
	<u>\$ 23,358,643</u>	<u>\$ 23,352,683</u>
Total Assets		
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable	\$ 268,508	\$ 94,967
Interest Payable	54	1,293
Other Liabilities	4,172	29,396
Notes Payable	83,830	111,252
Charitable Gift Annuity and Trust Agreements	904,100	966,301
Total Liabilities	1,260,664	1,203,209
NET ASSETS		
Unrestricted:		
Designated	3,609,150	3,310,424
Undesignated	3,726,388	3,949,134
Total Unrestricted Net Assets	7,335,538	7,259,558
Temporarily Restricted	8,060,870	8,188,345
Permanently Restricted	6,701,571	6,701,571
Total Net Assets	22,097,979	22,149,474
Total Liabilities and Net Assets	<u>\$ 23,358,643</u>	<u>\$ 23,352,683</u>

See accompanying Notes to Consolidated financial Statements.

(3)

EVANGELICAL LUTHERAN SYNOD
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2015
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES, GAINS, AND OTHER SUPPORT				
Contributions:				
Congregations/Organizations/Individuals	\$ 1,288,954	\$ 93,087	\$ -	\$ 1,382,041
Estate, Trusts, and Memorials	521,648	451,256	-	972,904
Thrivent	500	-	-	500
Helping Hands	57,735	-	-	57,735
Mission Advancement Project	402,500	-	-	402,500
Schwan Funds	492,500	-	-	492,500
Others	114,350	-	-	114,350
Interest	392	90,529	-	90,921
Investment Income	166,557	272,959	-	439,516
Rent and Royalties	303	-	-	303
Publications	14,028	-	-	14,028
Services Provided	-	-	-	-
Registration Fees	42,880	-	-	42,880
Subscriptions	33,401	-	-	33,401
Realized and Unrealized Loss on				
Long-Term Investments	(297,135)	(549,420)	-	(846,555)
Net Assets Released from Restrictions	485,886	(485,886)	-	-
Total Revenues, Gains, and Other Support	3,324,499	(127,475)	-	3,197,024
EXPENSES				
Bethany Lutheran College	150,225	-	-	150,225
Bethany Lutheran Theological Seminary	31,820	-	-	31,820
Lutheran Schools of America	70,456	-	-	70,456
Thoughts of Faith	364,464	-	-	364,464
Christian Services	86,587	-	-	86,587
Church Extension	4,686	-	-	4,686
Youth Outreach	48,591	-	-	48,591
World Outreach	872,027	-	-	872,027
Home Missions/Evangelism	566,575	-	-	566,575
Publications	65,409	-	-	65,409
Synod Fund	691,117	-	-	691,117
Other Programs and Costs	283,832	-	-	283,832
Depreciation	12,730	-	-	12,730
Total Expenses	3,248,519	-	-	3,248,519
CHANGE IN NET ASSETS	75,980	(127,475)	-	(51,495)
Net Assets - Beginning	7,259,558	8,188,345	6,701,571	22,149,474
NET ASSETS - ENDING	<u>\$ 7,335,538</u>	<u>\$ 8,060,870</u>	<u>\$ 6,701,571</u>	<u>\$ 22,097,979</u>

See accompanying Notes to Consolidated financial Statements.

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 Gain 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.

(5)

**EVANGELICAL LUTHERAN SYNOD
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2015 AND 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

	2015	2014
CASH AND CASH EQUIVALENT FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (51,495)	\$ 267,540
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	12,730	12,529
Decrease in Liability for Charitable Gift Annuity and Trust Agreements	(62,201)	(91,791)
Realized and Unrealized Losses (Gains) on Investments	846,555	(319,648)
(Increase) Decrease in:		
Accounts Receivable	(395,192)	191,435
Interest Receivable	(10,085)	5,630
Inventory of Publications	5,644	7,098
Prepaid Expenses	41	15,487
Other Assets	8,030	(10,000)
Property Held for Resale	(316,487)	-
Mission Deposits	12,000	(71,000)
Increase (Decrease) in:		
Accounts Payable	173,541	(20,099)
Interest Payable	(1,239)	-
Other Liabilities	(25,224)	(71,948)
Net Cash Provided (Used) by Operating Activities	196,618	(84,767)
CASH AND CASH EQUIVALENT FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Investments	2,179,591	2,397,789
Purchases of Investments	(1,272,793)	(1,842,920)
Issuance of Loans Receivable	(1,106,280)	(92,688)
Collections of Loans Receivable	27,415	37,798
Purchase of Equipment	(6,099)	(4,160)
Net Cash Provided (Used) by Investing Activities	(178,166)	495,819
CASH AND CASH EQUIVALENT FLOWS FROM FINANCING ACTIVITIES		
Payment of Notes Payable	(27,422)	(283,925)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(8,970)	127,127
Cash and Cash Equivalents - Beginning	744,496	617,369
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 735,526</u>	<u>\$ 744,496</u>
SUPPLEMENTAL INFORMATION		
Cash Paid for Interest	<u>\$ 323</u>	<u>\$ 1,767</u>

See accompanying Notes to Consolidated financial Statements.

**EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(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 the Ukraine, Czech Republic, and Latvia through radio broadcasting, literature and missionaries. Gift of Life and School of Martin Luther are all subsidiaries of Thoughts of Faith, Inc. 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, 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, 2015 AND 2014
(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, 2015 and 2014.

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 \$210,611 and \$215,420 at December 31, 2015 and 2014, respectively, and is included in annuities payable on the consolidated statements of financial position. Also included in annuities payable at December 31, 2015 and 2014 is \$30 and \$109, 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, 2015 AND 2014
(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 \$401,441 and \$441,528 at December 31, 2015 and 2014, 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 \$292,018 and \$309,244 at December 31, 2015 and 2014, respectively.

Assets held by the Synod under Trust agreements are reported at fair value based on quoted market prices and amounted to \$721,185 and \$779,068 at December 31, 2015 and 2014, 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, 2015.

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, 2015.

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, 2015 and 2014.

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 when 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, 2015 AND 2014
(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, 2015 and 2014.

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, Plant, and Equipment

Acquisitions of property, equipment, and improvements over \$500 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, 2015 AND 2014
(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, 2015 AND 2014
(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, 2015 and 2014 are as follows:

	December 31, 2015			
	Level 1	Level 2	Level 3	Total
Investments:				
Equity Mutual Funds	\$ 1,781,720	\$ -	\$ -	\$ 1,781,720
Equities	9,688,079	-	-	9,688,079
Alternative Investments	1,781,001	-	-	1,781,001
Real Estate and Specialty Assets	2,238,084	-	-	2,238,084
Government Obligations	374,960	-	-	374,960
Municipal Bonds	151,321	-	-	151,321
Corporate Obligations	1,332,690	-	-	1,332,690
Total	<u>\$ 17,347,855</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,347,855</u>

	December 31, 2014			
	Level 1	Level 2	Level 3	Total
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 and 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>

Subsequent Events

In preparing these consolidated financial statements, the Synod has evaluated events and transactions for potential recognition or disclosure through May 3, 2016, the date the consolidated financial statements were available to be issued.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

NOTE 2 INVESTMENTS

Investments consist of the following at December 31, 2015 and 2014:

	2015	2014
Equity Mutual Funds	\$ 1,781,720	\$ 2,106,410
Equities	9,688,079	10,287,874
Alternative Investments	1,781,001	1,835,098
Real Estate and Specialty Assets	2,238,084	2,586,873
Government Obligations	374,960	231,449
Municipal Bonds	151,321	77,537
Corporate Obligations	1 332 690	1 452 937
	<u>17,347,855</u>	<u>18,578,178</u>
Certificates of Deposit	204,867	727,897
Lutheran Association for Church Extension, Inc., Certificates	<u>205,000</u>	<u>205,000</u>
Total Investments	<u>\$ 17,757,722</u>	<u>\$ 19,511,075</u>

Assets held by the Synod under the charitable remainder unitrust agreements as of December 31, 2015 and 2014 totaled \$721,185 and \$779,068, respectively. They are included in the various investment categories.

	2015	2014
Investment Return is Summarized as Follows:		
Interest Income	\$ 90,921	\$ 71,941
Investment Income	439,516	409,579
Realized and Unrealized Gains (Losses)	<u>(846,555)</u>	<u>319,648</u>
Total	<u>\$ (316,118)</u>	<u>\$ 801,168</u>

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(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, 2015 and 2014 totaled \$64,818 and \$54,659, respectively.

	Interest Rate	Maturity	2015	2014
Congregational Loans:				
Hope, West Jordan, UT	3.25%	December 1, 2022	\$ 151,595	\$ 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	265,765	283,765
Resurrection, FL	3.25%	November 1, 2020	182,403	182,403
Family of God, Fort Mohave, AZ	5.75%	June 15, 2024	175,624	143,692
Gloria Dei, Cold Spring, MN	0.00%	September 1, 2020	27,794	33,794
Redeeming Grace, Rogers, MN	4.88%	April 5, 2022	529,348	-
Holy Cross, Madison	0.00%	March 1, 2016	280,000	-
Jesus Lutheran, Seoul, South Korea	0.00%	N/A	115,000	-
Jesus Lutheran, Seoul, South Korea	0.00%	N/A	150,000	-
Other Loan:				
Christen Service Loan to Individual	0.00%	December 1, 2021	22,662	24,862
Total Loans Receivable			<u>\$ 2,039,471</u>	<u>\$ 960,606</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	\$ 577,741
2016	33,289
2017	33,869
2018	34,484
2019	32,933
Thereafter	1,327,155
Total	<u>\$ 2,039,471</u>

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

NOTE 3 LOANS RECEIVABLE (CONTINUED)

The following table presents the aging of past due loans by loan segment as of December 31, 2015 and 2014:

		31 - 90 Days	90+ Days		Nonaccruing
<u>As of December 31, 2015</u>	<u>Current</u>	<u>Past Due</u>	<u>Past Due</u>	<u>Total</u>	<u>Loans</u>
Congregational Loans	\$ 1,102,142	\$ -	\$ 914,667	\$ 2,016,809	\$ -
Loan to Individuals	22,662	-	-	22,662	-
Total	<u>\$ 1,124,804</u>	<u>\$ -</u>	<u>\$ 914,667</u>	<u>\$ 2,039,471</u>	<u>\$ -</u>

		31 - 60 Days	90+ Days		Nonaccruing
<u>As of December 31, 2014</u>	<u>Current</u>	<u>Past Due</u>	<u>Past Due</u>	<u>Total</u>	<u>Loans</u>
Congregational Loans	\$ 33,794	\$ -	\$ 901,950	\$ 935,744	\$ -
Loan to Individuals	24,862	-	-	24,862	-
Total	<u>\$ 58,656</u>	<u>\$ -</u>	<u>\$ 901,950</u>	<u>\$ 960,606</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 loans are loans where there is no current interest or principal payments being made and it is probable the Synod will recover from the loan collateral.

	Current	Watch	Past Due	Doubtful	Total
<u>As of December 31, 2015</u>					
Congregational Loans	\$ 1,102,142	\$ -	\$ 914,667	\$ -	\$ 2,016,809
Loan to Individuals	22,662	-	-	-	22,662
Total	<u>\$ 1,124,804</u>	<u>\$ -</u>	<u>\$ 914,667</u>	<u>\$ -</u>	<u>\$ 2,039,471</u>

	Current	Watch	Past Due	Doubtful	Total
<u>As of December 31, 2014</u>					
Congregational Loans	\$ 33,794	\$ -	\$ 901,950	\$ -	\$ 935,744
Loan to Individuals	24,862	-	-	-	24,862
Total	<u>\$ 58,656</u>	<u>\$ -</u>	<u>\$ 901,950</u>	<u>\$ -</u>	<u>\$ 960,606</u>

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(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, 2015 and 2014, there was no allowance for uncollectible accounts.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

	December 31, 2014	Additions	Disposals	December 31, 2015
Land	\$ 710,536	\$ -	\$ -	\$ 710,536
Buildings	197,842	-	-	197,842
Equipment	100,128	6,099	-	106,227
	<u>1,008,506</u>	<u>6,099</u>	<u>-</u>	<u>1,014,605</u>
Less: Accumulated Depreciation	142,019	12,730	-	154,749
Total	<u>\$ 866,487</u>	<u>\$ (6,631)</u>	<u>\$ -</u>	<u>\$ 859,856</u>

	December 31, 2013	Additions	Disposals	December 31, 2014
Land	\$ 710,536	\$ -	\$ -	\$ 710,536
Buildings	197,842	-	-	197,842
Equipment	95,968	4,160	-	100,128
	<u>1,004,346</u>	<u>4,160</u>	<u>-</u>	<u>1,008,506</u>
Less: Accumulated Depreciation	129,490	12,529	-	142,019
Total	<u>\$ 874,856</u>	<u>\$ (8,369)</u>	<u>\$ -</u>	<u>\$ 866,487</u>

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

NOTE 5 DEFERRED COMPENSATION

Under a deferred compensation agreement the Synod paid 24 monthly installments in an amount equal to the fair value of the agreement's invested assets. Monthly payments began in May of 2013 for the employee and ended in 2015. The Organization's accrued retirement benefit related to this plan were \$0- and \$24,963 on December 31, 2015 and 2014, respectively, which is equal to the related investment account.

NOTE 6 NOTES PAYABLE

Notes payable at December 31, 2015 and 2014 consists of the following:

<u>Description</u>	<u>2015</u>	<u>2014</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	\$ 30,884
Life Loan Plan notes, unsecured, amounts loaned by individuals at interest rates from 5% to 6% per annum	2,946	5,368
Unsecured working capital demand loan from Helping Hands; payment terms variable	50,000	75,000
Total	<u>\$ 83,830</u>	<u>\$ 111,252</u>

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>
2016	\$ 30,884
2017	25,000
2018	25,000
2019	-
2020	-
Thereafter	2,946
Total	<u>\$ 83,830</u>

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

NOTE 7 CHARITABLE GIFT ANNUITY AND TRUST AGREEMENTS

Obligations under charitable gift annuity and trust agreements at December 31, 2015 and 2014 consist of the following:

	2015	2014
Charitable Gift Annuities - Due to Donors	\$ 210,611	\$ 215,420
Charitable Gift Annuities - Agency Obligations	30	109
Charitable Gift Annuities - Due to Others Upon		
Death of the Donor	292,018	309,244
Agency Obligations (Unitrusts)	401,441	441,528
Total	<u>\$ 904,100</u>	<u>\$ 966,301</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, 2015, and 2014 was approximately \$43,300 and \$39,400, respectively. The related employee contributions were \$85,024 and \$64,399 for the years ended December 31, 2015 and 2014, respectively.

NOTE 9 FUNCTIONAL EXPENSES

The Synod provides programs and support for various churches for the purposes and responsibilities such as evangelism, foreign and home missions, education, Bethany Lutheran College, and Bethany Lutheran Theological Seminary. Functional expenses for the years ended December 31, 2015 and 2014 is as follows:

	2015	2014
Program	\$ 2,582,832	\$ 2,525,602
General and Administrative	665,687	638,163
Total	<u>\$ 3,248,519</u>	<u>\$ 3,163,765</u>

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

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 \$150,225 and \$150,224 on December 31, 2015 and 2014, respectively, to Bethany Lutheran College and \$31,820 and \$31,820 on December 31, 2015 and 2014, respectively, to Bethany Lutheran Theological Seminary. The funds provided are used for operating support.

As of December 31, 2015 and 2014, the amounts included in accounts payable for Bethany Lutheran College were \$41,337 and \$20,196, respectively, and for Bethany Lutheran Theological Seminary the amounts were \$27,950 and \$740, respectively.

NOTE 11 CONTINGENCIES

As of December 31, 2015 and 2014, the Synod is contingently liable to the extent of approximately \$2,991,000 and \$3,694,000, respectively, as guarantor of the indebtedness for the following congregations: Family of God - Ft. Mohave, Arizona; Redeeming Grace - Rogers, Minnesota.; Faith - San Antonio, Texas; and Peace - Kissimmee, Florida. As of December 31, 2015, congregations were current with their loan payments. The Synod is making payments for the Family of God - Ft. Mohave for defaulting on their loan, which amounted to approximately \$32,000 in 2015 and 2014.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(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, 2015 and 2014:

	2015	2014
World Outreach	\$ 737,392	\$ 720,212
Home Missions/Evangelism	74,075	59,298
Lutheran Schools of America	75,644	29,036
Projects and Grants	54,340	79,368
Publications	82,640	79,383
Youth Outreach	127,910	105,386
World Needs	45,949	45,714
Book of Family Prayer	12,532	13,235
Christian Service	20,336	23,993
Special Disaster Aid	-	620
Pension Plan	4,665	2,785
Health Reimbursement	14,000	-
Thoughts of Faith	5,809	5,809
Energy Echo	8,592	10,064
A & J Levorson	15,594	15,200
ELS Foundation:		
Donated	738,430	773,927
Board of Trustees	1,592,389	1,346,394
75th Anniversary / His Truth for Our Youth	(1,147)	-
Total	<u>\$ 3,609,150</u>	<u>\$ 3,310,424</u>

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

NOTE 12 UNRESTRICTED DESIGNATED, TEMPORARILY RESTRICTED AND PERMANENTLY RESTRICTED NET ASSET BALANCES (CONTINUED)

Temporarily restricted net assets consist of the following at December 31, 2015 and 2014:

	2015	2014
Home Mission Expansion/Evangelism	\$ 3,229,277	\$ 3,315,013
World Outreach	641,331	731,482
General World Outreach	515,087	582,675
Church Extension	1,992,633	1,616,118
Home Mission/Evangelism Reserve	221,493	233,962
Thoughts of Faith	257,295	250,582
Robert & Madelyn Soule Endowment Fund	204,457	271,318
Partners in the Gospel	348,811	401,888
World Outreach Mission Seminary	109,383	171,308
President's Office	131,846	173,038
Charitable Gift Annuity	175,782	185,583
Marvin and Delores Schwan	54,076	90,924
Soule President Endowment	71,381	97,972
Anniversary Offering	90,436	5,041
Steen Endowment	3,256	15,078
75th Anniversary / His Truth for Our Youth	-	23,390
St. Martin Lutheran Church - Shawano, WI	2,674	3,958
Whipple-Olson-Wilson Endowment	9,459	15,574
ELS Schools	2,193	3,441
Total	<u>\$ 8,060,870</u>	<u>\$ 8,188,345</u>

Temporarily restricted net assets were released during the years ended December 31, 2015 and 2014 for as qualifying expenditures were made by the Synod.

Permanently restricted net assets are restricted for the following purposes at December 31, 2015 and 2014:

	2015	2014
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
Total	<u>\$ 6,701,571</u>	<u>\$ 6,701,571</u>

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(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, 2015 AND 2014
(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, 2015 and 2014:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
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 and Release of Endowment Assets for Expenditure	-	(189,760)	-	(189,760)
Endowment Net Assets, December 31, 2014	-	1,267,859	6,701,571	7,969,430
Investment Return:				
Investment Income	-	181,861	-	181,861
Net Realized and Unrealized Losses	-	(298,011)	-	(298,011)
Total Investment Return	-	(116,150)	-	(116,150)
Contributions	-	-	-	-
Appropriations/Transfers of Endowment Assets for Expenditure	(1,147)	(214,173)	-	(215,320)
Endowment Net Assets, December 31, 2015	\$ (1,147)	\$ 937,536	\$ 6,701,571	\$ 7,637,960

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 \$1,147 and \$0- at December 31, 2015 and 2014, respectively.

EVANGELICAL LUTHERAN SYNOD
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(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 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, 2015
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)

	Evangelical Lutheran Synod	Lutheran Schools of America	Thoughts of Faith Inc.	Total
ASSETS				
Cash and Cash Equivalents	\$ 735,526	\$ -	\$ -	\$ 735,526
Accounts Receivable	478,759	-	9,043	487,802
Interest Receivable	70,040	-	-	70,040
Inventory of Publications	50,472	-	-	50,472
Prepaid Expenses	24,624	-	1,463	26,087
Other Assets	1,970	-	-	1,970
Loans Receivable	2,039,471	-	-	2,039,471
Mission Deposits	406,800	-	-	406,800
Investments	16,968,023	151,889	637,810	17,757,722
Property Held for Resale	922,897	-	-	922,897
Property, Plant, and Equipment, Net	859,856	-	-	859,856
Total Assets	<u>\$ 22,558,438</u>	<u>\$ 151,889</u>	<u>\$ 648,316</u>	<u>\$ 23,358,643</u>
LIABILITIES AND NET ASSETS				
LIABILITIES				
Accounts Payable	\$ 208,449	\$ -	\$ 60,059	\$ 268,508
Interest Payable	54	-	-	54
Other Liabilities	4,172	-	-	4,172
Notes Payable	33,830	-	50,000	83,830
Charitable Gift Annuity and Trust Agreements	904,100	-	-	904,100
Total Liabilities	<u>1,150,605</u>	<u>-</u>	<u>110,059</u>	<u>1,260,664</u>
NET ASSETS				
Unrestricted				
Designated	3,527,697	75,644	5,809	3,609,150
Undesignated	<u>3,374,990</u>	<u>76,245</u>	<u>275,153</u>	<u>3,726,388</u>
Total Unrestricted Net Assets	6,902,687	151,889	280,962	7,335,538
Temporarily Restricted	7,803,575	-	257,295	8,060,870
Permanently Restricted	<u>6,701,571</u>	<u>-</u>	<u>-</u>	<u>6,701,571</u>
Total Net Assets	<u>21,407,833</u>	<u>151,889</u>	<u>538,257</u>	<u>22,097,979</u>
Total Liabilities and Net Assets	<u>\$ 22,558,438</u>	<u>\$ 151,889</u>	<u>\$ 648,316</u>	<u>\$ 23,358,643</u>

**EVANGELICAL LUTHERAN SYNOD
CONSOLIDATING SCHEDULE OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2015
(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	\$ 1,052,344	\$ 5,737	\$ 230,873	\$ 1,288,954
Estate, Trusts, and Memorials	519,613	25	2,010	521,648
Thrivent	500	-	-	500
Helping Hands	57,735	-	-	57,735
Mission Advancement Project	227,500	-	175,000	402,500
Schwan Funds	463,573	28,927	-	492,500
Others	111,850	-	2,500	114,350
Interest	392	-	-	392
Investment Income	146,683	4,095	15,779	166,557
Rent and Royalties	303	-	-	303
Publications	14,028	-	-	14,028
Services Provided	-	-	-	-
Registration Fees	42,880	-	-	42,880
Subscriptions	33,401	-	-	33,401
Realized and Unrealized Losses on				
Long-Term Investments	(261,681)	(7,305)	(28,149)	(297,135)
Transfers	(23,738)	23,738	-	-
Net Assets Released from Restrictions	485,886	-	-	485,886
Total Revenues, Gains, and Other Support	2,871,269	55,217	398,013	3,324,499
EXPENSES				
Bethany Lutheran College	150,225	-	-	150,225
Bethany Lutheran Theological Seminary	31,820	-	-	31,820
Lutheran Schools of America	-	70,456	-	70,456
Thoughts of Faith	-	-	364,464	364,464
Christian Services	86,587	-	-	86,587
Church Extension	4,686	-	-	4,686
Youth Outreach	48,591	-	-	48,591
World Outreach	872,027	-	-	872,027
Home Missions/Evangelism	566,575	-	-	566,575
Publications	65,409	-	-	65,409
Synod Fund	691,117	-	-	691,117
Other Programs and Costs	283,832	-	-	283,832
Depreciation	12,730	-	-	12,730
Total Expenses	2,813,599	70,456	364,464	3,248,519
CHANGE IN UNRESTRICTED NET ASSETS	57,670	(15,239)	33,549	75,980

EVANGELICAL LUTHERAN SYNOD
CONSOLIDATING SCHEDULE OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2015
(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	86,000	-	7,087	93,087
Estate, Trusts, and Memorials	451,256	-	-	451,256
Interest	90,529	-	-	90,529
Investment Income	272,959	-	-	272,959
Realized and Unrealized Losses on Long-Term Investments	(549,420)	-	-	(549,420)
Net Assets Released from Restrictions	(485,886)	-	-	(485,886)
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	<u>(134,562)</u>	<u>-</u>	<u>7,087</u>	<u>(127,475)</u>
CHANGE IN NET ASSETS (DEFICIT)	<u>\$ (76,892)</u>	<u>\$ (15,239)</u>	<u>\$ 40,636</u>	<u>\$ (51,495)</u>

**EVANGELICAL LUTHERAN SYNOD
COMBINING SCHEDULE OF FINANCIAL POSITION
DECEMBER 31, 2015
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

	Evangelical Lutheran Synod December 31, 2015	Bethany Lutheran College June 30, 2015	Bethany Lutheran Theological Seminary June 30, 2015	Total
ASSETS				
Cash and Cash Equivalents	\$ 735,526	\$ 26,028	\$ 113,619	\$ 875,173
Inter-Company Receivable (Payable)	-	(28,247)	28,247	-
Accounts Receivable	487,802	-	-	487,802
Student Accounts Receivable, Net of Allowance for Doubtful Accounts of \$65,000	-	11,586	-	11,586
Contributions Receivable	-	143,368	-	143,368
Interest Receivable	70,040	-	-	70,040
Other Receivables, Net of Allowance for Doubtful Accounts of \$2,000	-	182,669	4,165	186,834
Inventory	50,472	251,700	-	302,172
Prepaid Expenses and Other Assets	434,857	23,169	6,571	464,597
Student Notes Receivable, Net of Allowance for Doubtful Notes of \$40,000	-	504,435	-	504,435
Loans Receivable	2,039,471	350,000	-	2,389,471
Investments	17,757,722	35,704,100	9,537,030	62,998,852
Deferred Debt Acquisition Costs	-	-	-	-
Beneficial Interest in Funds Held in Trust	-	143,983	95,602	239,585
Beneficial Interest in Perpetual Trust	-	423,773	423,773	847,546
Land Held for Resale	922,897	-	-	922,897
Property, Plant, and Equipment, Net	859,856	48,502,969	1,374,634	50,737,459
Total Assets	<u>\$ 23,358,643</u>	<u>\$ 86,239,533</u>	<u>\$ 11,583,641</u>	<u>\$ 121,181,817</u>
LIABILITIES AND NET ASSETS				
LIABILITIES				
Accounts Payable	\$ 268,508	\$ 351,998	\$ 11,822	\$ 632,328
Interest Payable	54	-	-	54
Other Liabilities	4,172	-	-	4,172
Accrued Liabilities	-	665,575	3,859	669,434
Deposit Accounts	-	72,887	-	72,887
Line of Credit Payable	-	378,520	-	378,520
Long-Term Debt and Notes Payable	83,830	12,924,955	-	13,008,785
Charitable Gift Annuity and Trust Agreements	904,100	787,898	377,134	2,069,132
Deposits Held in Custody for Others	-	151,505	9,740	161,245
U.S. Government Grants Refundable	-	454,579	-	454,579
Total Liabilities	<u>1,260,664</u>	<u>15,787,917</u>	<u>402,555</u>	<u>17,451,136</u>
NET ASSETS				
Unrestricted:				
Designated	3,609,150	-	-	3,609,150
Undesignated	3,726,388	14,982,143	1,874,488	20,583,019
Total Unrestricted Net Assets	<u>7,335,538</u>	<u>14,982,143</u>	<u>1,874,488</u>	<u>24,192,169</u>
Temporarily Restricted	8,060,870	30,849,476	816,663	39,727,009
Permanently Restricted	6,701,571	24,619,997	8,489,935	39,811,503
Total Net Assets	<u>22,097,979</u>	<u>70,451,616</u>	<u>11,181,086</u>	<u>103,730,681</u>
Total Liabilities and Net Assets	<u>\$ 23,358,643</u>	<u>\$ 86,239,533</u>	<u>\$ 11,583,641</u>	<u>\$ 121,181,817</u>

TREASURER'S
FINANCIAL STATEMENTS & SUPPLEMENTAL INFORMATION
FOR YEAR ENDED DECEMBER 31, 2015

**EVANGELICAL LUTHERAN SYNOD
MANKATO, MINNESOTA**

C O N T E N T S

	<u>Page</u>
Balance Sheet (Exhibit I)	1
Statement of Changes in Fund Balance -Operating Funds (Exhibit II)	2
Fund Descriptions for ELS Foundation (Exhibit III)	3 - 4
Balance Sheet & Changes in Fund Balance -Foundation Funds (Exhibit IV)	5 - 6
Summary of Financial Activities by Fund (Exhibit V)	7-14
Notes to Financial Statements (Exhibit VI)	15-19
Loans Receivable (Schedule A)	20
Mortgages Payable (Schedule B)	21

BALANCE SHEET Evangelical Lutheran Synod, Mankato, Minnesota December 31, 2015

EXHIBIT I

ASSETS

Cash - checking account	
Accounts receivable - contributions	
Inventory and other income	
Inventory of publications	
Prepaid expenses/deposits	
Other Assets	
Investments:	
Investment management accounts	
Loans receivable (Schedule A)	
Allowance for doubtful accounts	
Interest receivable	
Real Estate Investment (Note B)	
Accumulated depreciation	
TOTAL	
Due from (to) other funds	

TOTAL ASSETS

LIABILITIES AND FUND BALANCES

Liabilities:	
Notes payable (Note C & Schedule B)	
Working capital	
Liabilities program	
Liabilities program	
Accounts payable	
Interest payable	
Deferred revenue	
Annulment payable	
Other liabilities	

TOTAL LIABILITIES

Fund Balances:	
Unrestricted - designated (Note D)	
Unrestricted - designated (Note E)	
Permanently restricted (Note F)	
Temporarily restricted (Note G)	

TOTAL FUND BALANCES

TOTAL LIABILITIES & FUND BALANCES

GENERAL FUND 1	CHURCH EXTENSION AND LOAN FUND 2	RESIDENCES AND REAL ESTATE FUND 3	HOME OUTREACH FUND 6	WORLD OUTREACH FUND 7	TRUST AGENCY FUND 8	DONOR ADVISED FUND 9B	ELEMENTARY EDUCATION (USA) FUND 9C	THOUGHTS OF FAITH FUND 9D	EVANGELICAL LUTHERAN SYNOD FOUNDATION	TOTAL ALL FUNDS
\$38,390.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,390.71
104,037.67	0.00	0.00	245,266.53	52,851.32	0.00	0.00	0.00	0.00	\$76,600.00	487,801.06
50,471.62	0.00	0.00	0.00	88,962.42	0.00	0.00	0.00	0.00	326,800.00	522,234.04
15,657.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,973.00
1,970.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,570,619.65	\$1,354,520.28	\$0.00	\$1,011,688.95	\$534,461.71	\$66,955.49	\$24,186.01	\$151,898.83	\$637,910.43	\$12,700,897.59	\$18,654,935.88
0.00	627,880.37	0.00	22,862.00	0.00	0.00	0.00	0.00	0.00	1,385,100.00	2,034,412.37
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	41,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,681.27	70,040.76
51,482.85	0.00	480,206.63	0.00	0.00	0.00	0.00	0.00	0.00	1,405,811.91	1,937,501.69
0.00	0.00	(154,748.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(154,748.73)
\$1,832,629.02	\$2,023,370.14	\$325,458.10	\$1,279,617.42	\$1,076,309.45	\$68,955.49	\$24,186.01	\$151,898.83	\$648,315.57	\$15,927,097.26	\$23,358,640.19
\$240,733.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$349,763.62	\$0.00
\$2,082,893.64	\$2,023,370.14	\$325,458.10	\$1,279,617.42	\$1,076,309.45	\$68,955.49	\$24,186.01	\$151,898.83	\$648,315.57	\$15,677,333.64	\$23,358,640.19
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2,946.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,946.41
204,722.51	0.00	0.00	555.53	2,553.86	0.00	0.00	0.00	0.00	617.27	208,500.30
0.00	53.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.89
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4,171.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	904,199.97	904,199.97
\$211,841.01	\$20,837.65	\$0.00	\$655.53	\$2,653.39	\$0.00	\$0.00	\$0.00	\$0.00	\$54,717.24	\$1,260,084.22
\$262,371.85	\$0.00	\$0.00	\$24,076.16	\$737,391.65	\$0.00	\$24,186.01	\$75,643.39	\$5,809.00	\$2,328,668.68	\$3,609,146.11
1,508,180.88	0.00	325,458.10	1,204,946.74	\$336,353.71	0.00	0.00	76,245.24	275,152.40	0.00	3,726,386.57
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,701,570.82	6,701,570.82
0.00	1,592,632.49	0.00	0.00	0.00	68,955.49	0.00	0.00	257,295.27	5,441,985.92	8,060,672.17
\$1,870,552.93	\$1,992,892.49	\$325,458.10	\$1,279,617.42	\$1,076,309.45	\$68,955.49	\$24,186.01	\$151,898.83	\$638,266.67	\$14,773,228.40	\$22,067,975.97
\$2,082,293.54	\$3,033,973.14	\$325,458.10	\$1,279,617.42	\$1,076,309.45	\$68,955.49	\$24,186.01	\$151,898.83	\$648,315.57	\$15,677,333.64	\$23,358,640.19

STATEMENT OF CHANGES IN FUND BALANCES
Evangelical Lutheran Synod - Menkaio, Minnesota
December 31, 2015

EXHIBIT II

	GENERAL	CHURCH EXTENSION AND LOAN	RESIDENCES AND REAL ESTATE	HOME OUTREACH FUND 6	WORLD OUTREACH FUND 7	TRUST FUND 8	DONOR ADVISED FUNDS FUND 9	ELEMENTARY EDUCATION (LSA)	THOUGHTS OF FAITH	EVANGELICAL LUTHERAN SYNOD FOUNDATION	TOTAL ALL FUNDS
Balance 12/31/2014											
Unrestricted - Designated	350,484.98	0.00	0.00	59,288.34	720,212.27	0.00	25,263.45	29,036.37	\$5,000.00	\$2,120,326.58	\$3,310,424.89
Unrestricted	\$1,556,875.12	\$0.00	\$338,187.67	\$1,253,292.57	\$419,448.68	\$0.00	\$0.00	\$130,150.00	\$241,800.41	\$0.00	\$3,948,126.95
Permanently Restricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	6,701,670.82	\$8,701,570.82
Temporarily Restricted	\$0.00	\$1,616,117.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,592.17	\$6,321,647.54	\$8,189,347.59
TOTAL FUND BALANCES 1/31/2014	\$1,807,360.10	\$1,616,117.87	\$338,187.67	\$1,314,580.91	\$1,139,661.95	\$0.00	\$25,263.45	\$167,127.37	\$467,621.18	\$15,143,538.94	\$22,149,470.34
ADDITIONS:											
Investment Portfolio Income	\$41,987.25	\$29,843.87	\$0.00	\$30,858.42	\$25,073.76	\$1,061.21	\$574.47	\$4,094.87	\$15,778.69	\$291,028.14	\$439,516.58
Investment Services	(8,411.70)	(5,817.24)	0.00	(6,180.68)	(5,023.26)	(212.55)	(115.05)	(820.17)	(\$3,180.33)	(70,613.25)	(\$100,354.24)
Change in Self-Interest Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00
Annuity/Trust Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00
Distributions	(10,691.70)	0.00	0.00	0.00	0.00	0.00	0.00	(75,839.96)	\$0.00	(\$56,869.00)	(\$132,709.66)
Market Value Gains (Losses)	(74,922.43)	(91,813.81)	0.00	(55,090.94)	(44,741.90)	(1,893.17)	(1,024.85)	(7,305.19)	(\$26,149.85)	(\$81,955.02)	(\$346,556.29)
Excess of Income Over Expenditures and Appropriations for the Period	16,591.01	405,151.80	(13,725.87)	(8,158.82)	(41,220.08)	70,010.00	488.00	64,331.34	58,185.66	\$15,485.85	\$987,987.08
TOTAL ADDITIONS	(\$38,897.37)	\$376,514.62	(\$12,725.87)	(\$25,529.02)	(\$65,906.39)	\$68,955.49	(\$1,077.44)	(\$15,330.04)	\$40,635.00	(\$370,310.84)	(\$51,484.37)
SUBTOTAL	\$1,870,562.53	\$1,992,632.49	\$325,461.80	\$1,279,051.89	\$1,073,755.56	\$68,955.49	\$34,186.01	\$151,888.83	\$538,256.67	\$14,773,228.40	\$22,097,975.97
Balance 12/31/2015											
Unrestricted - Designated (Note D)	\$362,191.85	\$0.00	\$0.00	\$74,075.15	\$737,381.55	\$0.00	\$24,186.01	\$75,845.69	\$5,000.00	\$2,325,688.66	\$3,608,988.11
Unrestricted (Note E)	\$1,508,330.68	\$0.00	\$325,461.80	\$1,204,986.74	\$338,383.01	\$0.00	\$0.00	\$76,244.24	\$275,152.40	\$0.00	\$3,726,568.87
Permanently Restricted (Note F)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Temporarily Restricted (Note G)	\$0.00	\$1,992,632.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$257,285.27	\$5,741,989.92	\$8,040,672.92
TOTAL FUND BALANCES 12/31/2015	\$1,870,532.53	\$1,992,632.49	\$325,461.80	\$1,279,051.89	\$1,073,755.56	\$68,955.49	\$24,186.01	\$151,888.83	\$538,256.67	\$14,773,228.40	\$22,097,975.97

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	Anniversary Offering 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.

	ROBERT & MADELYN SOULE PRESIDENTS' ENDOWMENT FUND 18	AREBURY PRESIDENTS' ENDOWMENT FUND 19	MARVIN AND DELORES SCHWAN MISSION TRUST ENDOWMENT FUND 20	PARTNERS IN THE GOSPEL ENDOWMENT FUND 21	WHIPPLE - OLSON - WILSON ENDOWMENT FUND 22	SEMINARY RESERVE FUND 23	BMO RESERVE FUND 24	CHARITABLE GIFT & TRUST AGREEMENTS FUND 25	OUTREACH RESERVE FUND 26
Cash in Bank	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Accounts	1,071,350.83	731,845.01	654,076.26	1,759,847.65	109,469.41	1,109,383.03	645,895.01	1,308,775.78	221,482.98
Accounts Payable	0.00	0.00	0.00	286,978.48	0.00	0.00	115,000.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	1,100.00	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	329,800.00	0.00	0.00
Interest Receivable	0.00	0.00	0.00	12,632.24	0.00	0.00	0.00	0.00	0.00
Property Held For Resale	0.00	0.00	0.00	105,100.96	0.00	0.00	0.00	0.00	0.00
	\$1,071,350.83	\$731,845.01	\$654,076.26	\$2,105,550.32	\$109,469.41	\$1,109,383.03	\$1,087,695.01	\$1,328,775.78	\$221,482.98
Due from (to) other funds	\$0.00	\$0.00	\$0.00	(\$975.03)	\$0.00	\$0.00	\$0.00	(\$248,893.59)	\$0.00
TOTAL ASSETS	\$1,071,350.83	\$731,845.01	\$654,076.26	\$2,104,785.30	\$109,469.41	\$1,109,383.03	\$1,087,695.01	\$1,079,882.19	\$221,482.98
Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$238.73	\$0.00	\$0.00
Charity Gift Annuity Payable	0.00	0.00	0.00	6.00	0.00	0.00	0.00	210,611.02	0.00
Agency Obligations	0.00	0.00	0.00	6.00	0.00	0.00	0.00	853,486.95	0.00
TOTAL LIABILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$238.73	\$964,098.97	\$0.00
FUND BALANCES	\$1,071,350.83	\$731,845.01	\$654,076.26	\$2,104,785.30	\$109,469.41	\$1,109,383.03	\$1,087,695.01	\$1,079,882.19	\$221,482.98
Balance 12/31/2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unrestricted - Designated	1,000,000.00	600,000.00	600,000.00	1,755,877.00	100,000.00	1,000,000.00	0.00	0.00	0.00
Permanently Restricted	67,972.42	173,037.86	60,823.88	401,897.88	15,574.51	171,308.10	1,314,337.94	185,562.78	231,962.60
Temporarily Restricted	\$1,037,972.42	\$773,037.96	\$690,572.60	\$2,157,894.88	\$115,574.51	\$1,171,308.10	\$1,314,337.94	\$185,562.78	\$231,962.60
TOTAL	\$1,037,972.42	\$773,037.96	\$690,572.60	\$2,157,894.88	\$115,574.51	\$1,171,308.10	\$1,314,337.94	\$185,562.78	\$231,962.60
Add:									
Income - Net	\$0.00	\$0.00	\$0.00	\$0,045.57	\$0.00	\$0.00	\$174,319.52	\$33,993.64	\$0.00
Investment Portfolio Income	27,016.41	18,767.48	16,808.00	29,702.15	2,761.23	27,832.73	20,699.83	0.00	5,678.96
Investment Services	(5,411.16)	(3,756.97)	(3,386.50)	(5,946.69)	(555.29)	(4,146.30)	(12,322.77)	(1,137.48)	(8,970.00)
Change in Split Interest Agreements	0.00	0.00	0.00	0.00	0.00	0.00	30,491.84	0.00	0.00
Distributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	148,149.00	133,440.80	120,985.21	102,985.21	(4,290.00)	648,838.81	1,068,901.70	662,463.37	130,131.17
Marvin and DeLores Schwan (Losses)	\$28,591.60	\$41,101.65	\$34,847.59	\$53,076.56	\$6,116.10	\$51,925.07	\$228,693.89	\$9,600.56	\$12,469.62
TOTAL	\$28,591.60	\$41,101.65	\$34,847.59	\$53,076.56	\$6,116.10	\$51,925.07	\$228,693.89	\$9,600.56	\$12,469.62
Balance 12/31/2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unrestricted - Designated (Note D)	1,000,000.00	600,000.00	600,000.00	1,755,877.00	100,000.00	1,000,000.00	0.00	0.00	0.00
Permanently Restricted (Note F)	67,972.42	173,037.86	60,823.88	401,897.88	15,574.51	171,308.10	1,314,337.94	185,562.78	231,962.60
Temporarily Restricted (Note G)	\$1,071,350.83	\$731,845.01	\$654,076.26	\$2,104,785.30	\$109,469.41	\$1,109,383.03	\$1,087,695.01	\$1,079,882.19	\$221,482.98
TOTAL	\$1,071,350.83	\$731,845.01	\$654,076.26	\$2,104,785.30	\$109,469.41	\$1,109,383.03	\$1,087,695.01	\$1,079,882.19	\$221,482.98
TOTAL LIABILITIES & FUND BALANCES	\$1,071,350.83	\$731,845.01	\$654,076.26	\$2,104,785.30	\$109,469.41	\$1,109,383.03	\$1,087,695.01	\$1,079,882.19	\$221,482.98

**BALANCE SHEET AND
CHANGES IN FUND BALANCES (cont.)**
Evangelical Lutheran Synod Foundation
December 31, 2015

Exhibit IV
Page 2 of 2

	HAWES & CO. LLC ROBERT L. MADELIN SCOTT ENDOWMENT FUND 27	BHO EXPANSION FUND 28	ST. MARTIN SHAWANO ENDOWMENT FUND 29	REV TRUTH FOR OUR YOUTH ENDOWMENT FUND 30	L.S.A. SCHOOL ENDOWMENT FUND 31	AMV ANNIVERSARY Fund FUND 32	RMO SELMA & CONSTANT STEEN ENDOWMENT FUND 33	TRUSTEES DONATED FUND 45	TOTAL
Cash in Bank	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Accounts	1,204,468.00	1,703,189.87	22,820.23	481,952.74	22,192.73	15,822.03	199,703.86	4,444.14	43,700,689.74
Loans Receivable from Congregations (Schedule A)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,386,118.49
Prepaid Expenses/Deposits	0.00	0.00	0.00	0.00	0.00	75,000.00	0.00	0.00	76,600.00
Interest receivable	0.00	16,049.03	0.00	0.00	0.00	0.00	0.00	0.00	326,800.00
Property Held For Resale	0.00	965,709.95	0.00	0.00	0.00	0.00	0.00	0.00	26,661.27
	\$1,204,468.00	\$3,229,276.85	\$22,820.23	\$481,952.74	\$22,192.73	\$90,822.04	\$199,703.86	\$1,592,385.18	\$15,927,109.26
Due from (to) other funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$246,755.62)
TOTAL ASSETS	\$1,204,468.00	\$3,229,276.85	\$22,820.23	\$481,952.74	\$22,192.73	\$90,822.04	\$199,703.86	\$1,592,385.18	\$15,677,946.64
LIABILITIES									
Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$386.54	\$0.00	\$0.00	\$517.27
Charity Gift Annuity Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210,611.02
Agency Obligations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$954,488.95
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$386.54	\$0.00	\$0.00	\$904,717.24
TOTAL LIABILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$386.54	\$0.00	\$0.00	\$904,717.24
FUND BALANCES									
Balance 12/31/2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	773,526.77	1,346,393.81
Unrestricted	\$1,000,000.00	\$0.00	\$20,146.95	\$410,000.00	\$30,000.00	\$0.00	\$195,446.87	\$0.00	\$1,000,000.00
Temporarily Restricted	271,318.52	3,315,513.11	3,957.56	23,359.87	\$440.85	\$5,041.30	15,078.26	0.00	6,321,847.54
TOTAL	\$1,271,318.52	\$3,315,513.11	\$24,104.51	\$433,359.87	\$32,440.85	\$5,041.30	\$210,525.13	\$773,526.77	\$1,346,393.81
Add:									
Income - Net	(\$24,445.00)	\$22,366.77	\$0.00	(\$1,464.51)	\$0.00	\$85,557.48	(\$8,706.04)	\$0.00	\$371,555.28
Investment Portfolio Income	30,658.70	45,327.95	585.59	10,500.36	568.99	165.35	5,105.79	12,848.92	35,738.19
Investment Services	(8,140.60)	(9,078.61)	(117.19)	(2,103.15)	(113.96)	(33.12)	(1,022.65)	(2,593.56)	(7,716.27)
Change in Split Interest Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,991.94
Distributions	(1,226.00)	(63,467.89)	(788.48)	(13,737.28)	(568.06)	0.00	0.00	(22,751.26)	(80,330.06)
Market value gains (losses)	(\$4,594.64)	(\$6,954.27)	(\$1,943.59)	(\$1,532.42)	(\$1,616.57)	(\$5,041.30)	(\$8,706.04)	(\$1,592,385.18)	(\$35,550.00)
TOTAL	(\$20,960.52)	(\$67,950.26)	(\$1,264.59)	(\$20,531.15)	(\$2,018.14)	\$85,394.70	(\$11,821.55)	(\$35,066.55)	\$245,981.93
Unrestricted - Designated (Note D)	0.00	0.00	0.00	(1,147.26)	0.00	0.00	0.00	738,430.18	1,592,385.18
Temporarily Restricted (Note F)	\$1,000,000.00	\$0.00	\$20,146.95	\$410,000.00	\$30,000.00	\$0.00	\$195,446.87	\$0.00	\$1,000,000.00
Temporarily Restricted (Note G)	204,468.00	3,229,276.85	2,673.28	7,352.74	1,192.73	\$0.00	0.00	0.00	3,236,635.85
TOTAL	\$1,204,468.00	\$3,229,276.85	\$25,820.23	\$417,352.74	\$32,192.73	\$0.00	\$195,446.87	\$738,430.18	\$15,677,946.64
TOTAL LIABILITIES & FUND BALANCES	\$1,204,468.00	\$3,229,276.85	\$22,820.23	\$408,852.74	\$22,192.73	\$90,822.04	\$199,703.86	\$1,592,385.18	\$15,677,946.64

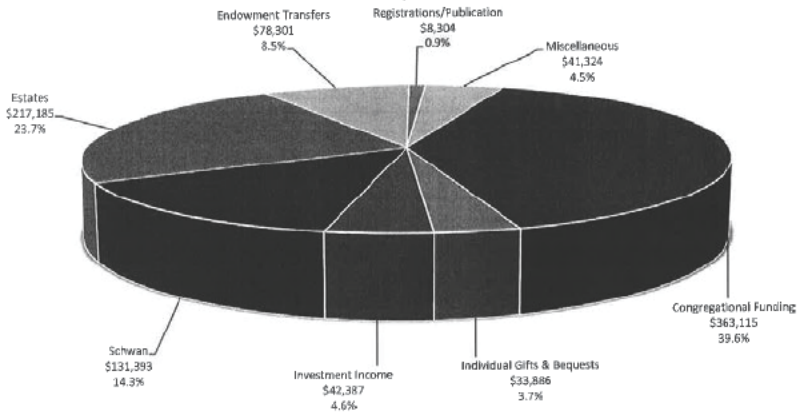
SUMMARY OF FINANCIAL ACTIVITIES BY FUND
Evangelical Lutheran Synod - Menasha, Minnesota
October 31, 2015

Account Number	Income/Expenses	Total	General Fund	Church Extension	Reminister & Pastor	Residence & Maintenance	Home	Work	Trust Agency	Donor Appeal	Ministry Extension (L.S.A.)	Thanks Faith	President's Office	President's Office	Salaries Foreign	Projects in the Gospel
40000	Income															
40010	Contributions	54,724.35	14,491.52				5,038.55	25,514.37			655.30	8,516.51				
40020	Contributions	74,652.77	425,728.00				182,728.00	113,000.17			15,500.00	48,390.15				
40030	Church Extension	239,500.00	54,000.00				135,000.00	90,000.00								
40040	Operational Expenses	15,750.00	15,750.00				30,624.87	23,071.26	1,091.21	274.47	4,694.87	15,778.69	27,016.41	18,797.48	16,038.00	28,700.10
40050	Interest	43,816.64	41,397.30				30,624.87	23,071.26								1,453.31
40060	Interest	43,816.64	41,397.30				30,624.87	23,071.26								
40070	Rent	100.00	42,400.00				11,100.55	117,092.33		3,738.00	5,072.00	102,402.33				
40080	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40090	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40100	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40110	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40120	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40130	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40140	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40150	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40160	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40170	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40180	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40190	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40200	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40210	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40220	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40230	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40240	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40250	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40260	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40270	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40280	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40290	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40300	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40310	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40320	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40330	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40340	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40350	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40360	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40370	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40380	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40390	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40400	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40410	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40420	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40430	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40440	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40450	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40460	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40470	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40480	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40490	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40500	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40510	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40520	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40530	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40540	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40550	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40560	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40570	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40580	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40590	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40600	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40610	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40620	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40630	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40640	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40650	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40660	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40670	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40680	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40690	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40700	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40710	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40720	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40730	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40740	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40750	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40760	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40770	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40780	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40790	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40800	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
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40820	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40830	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40840	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40850	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40860	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40870	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40880	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40890	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40900	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40910	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40920	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40930	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40940	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40950	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40960	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40970	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								
40980	Ministry	1,650.00	1,650.00				21,161.68	14,738.18								

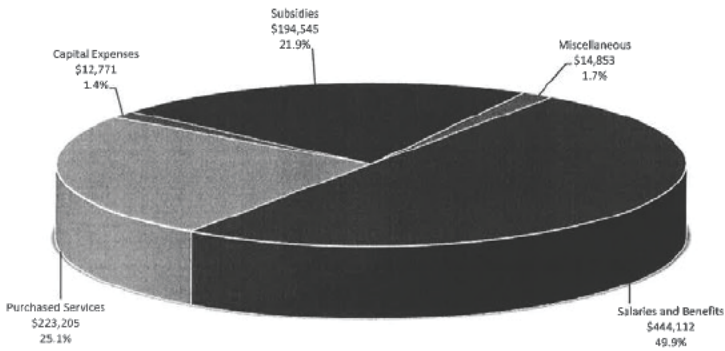
SUMMARY OF FINANCIAL ACTIVITIES BY FUND
Evangelical Lutheran Synod - Menkafo, Minnesota
December 31, 2016

EXHIBIT V
Page 4 of 4[illegible]

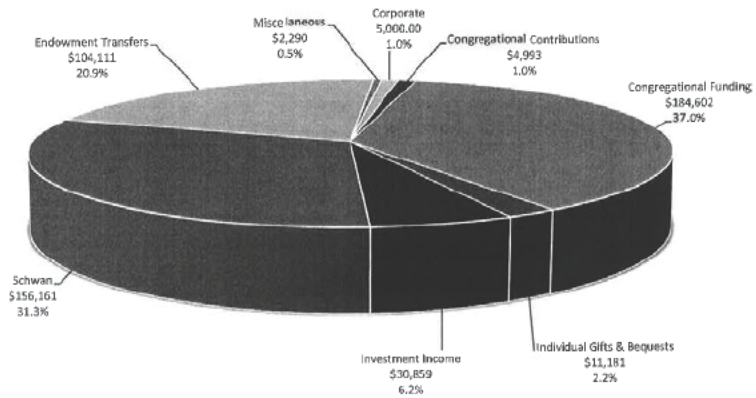
Synod Fund Income Excluding Unrealized Loss 915,895



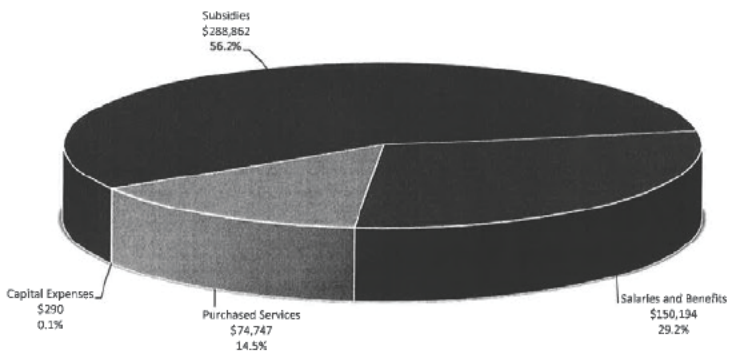
Synod Fund Expenses \$889,486



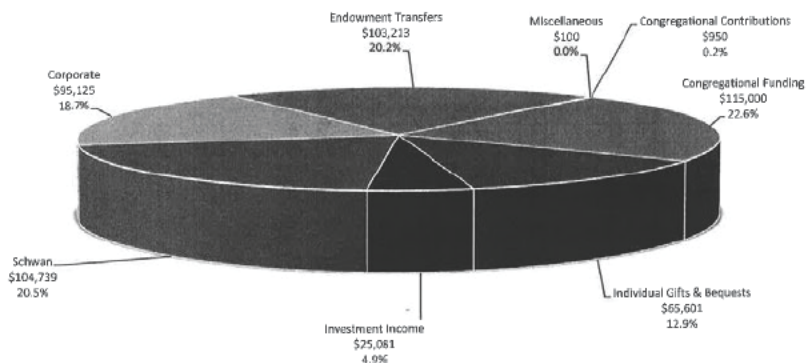
Home Outreach Income Excluding Unrealized Loss \$499,197



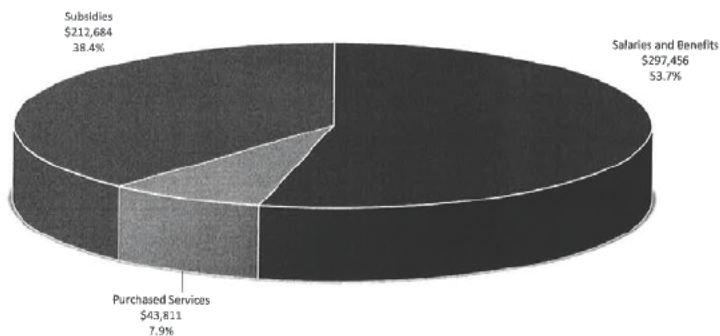
Home Outreach Expenses \$514,092



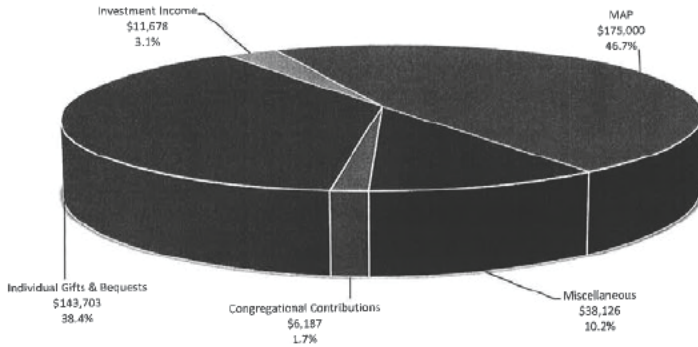
World Outreach Income Excluding Unrealized Loss \$509,809



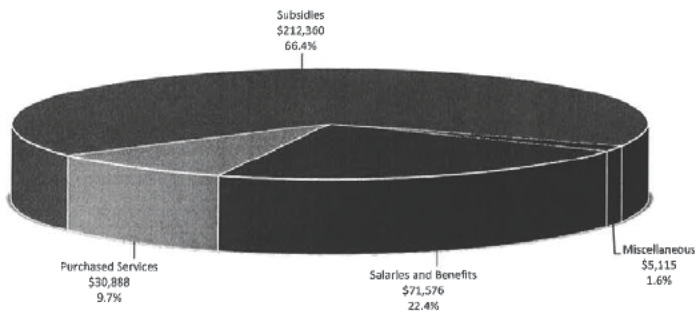
World Outreach Expenses \$553,951



Thoughts of Faith Income Excluding Unrealized Loss
\$374,694



Thoughts of Faith Expenses
\$319,939



NOTES TO FINANCIAL STATEMENTS

Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2015

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 5.50% - 5.75%.

NOTES TO FINANCIAL STATEMENTS (cont.)

Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2015

EXHIBIT VI

Page 2 of 5

(D) Unrestricted - Designated:**General Fund**

Health Reimbursement Account	\$14,000.00	
Christian Service	20,155.84	
Pension Plan	4,665.22	
World Needs	45,948.78	
Publications	82,640.48	
Youth Outreach	127,909.69	
Book of Family Prayer	<u>12,531.84</u>	
		\$307,851.85

Project/Grants

Stewardship	7,847.49	
Kessel Book	12,477.12	
Administration Communication	2,389.56	
Large Print Sentinel	2,431.07	
CFIT	5,372.17	
PEA	2,814.81	
Festival Writing	1,375.87	
Synod Centennial	<u>19,631.91</u>	
		\$54,340.00

Total General Fund Unrestricted - Designated

\$362,191.85

Home Outreach**Project/Grants**

Preschool	\$14,000.00	
Texas Canvassing	468.80	
Vicar Support	12,188.74	
Home Mission Seminar	(6,099.26)	
BOT Congregational Assistance	30,210.25	
Congregational Assistance	18,906.62	
Congregational Media/Streaming	<u>4,400.00</u>	

Total Home Outreach Fund Unrestricted - Designated

\$74,075.15

World Outreach

Special Mission Projects (VBS)	\$2,000.00	
Chile - General	65,185.77	
Chile - ESL	37,015.86	
Chile - Seminary Startup	155,200.00	
Korea Exploratory	37,547.50	
India-General	22,475.28	
India-College Fund Orphans	5,713.00	
Peru-General	50,941.68	

NOTES TO FINANCIAL STATEMENTS (cont.)

Evangelical Lutheran Synod - Mankato, Minnesota

December 31, 2015

EXHIBIT VI

Page 3 of 5

World Outreach Unrestricted - Designated (cont.)

Peru-Jungle School	\$169,106.65	
Peru-Christian Day School	37,127.51	
Peru-Seminay	3,606.05	
South America Contingencies	52,059.27	
Amazon	<u>36,511.07</u>	
		\$674,489.64

Project/Grants

Jungle School	\$40,500.00	
Peru Transition	5,902.21	
Field Familiarization	4,000.00	
Tech Equipment	10,000.00	
LMSI Schools	0.00	
Medication Support	<u>2,500.00</u>	
		<u>\$62,902.21</u>

Total World Outreach Fund Unrestricted - Designated

\$737,391.85

Donor Advised Fund

Energy Echo	\$8,591.81	
A & J Levorson	<u>15,594.20</u>	
Total Donor Advised Fund Unrestricted - Designated		\$24,186.01

Lutheran Schools of America (LSA)

Lutheran Elementary Schools	<u>\$20,255.07</u>	
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Project/Grants

Teacher Conference	\$12,675.71	
Marketing and Promo	13,100.00	
School Visit	<u>29,612.81</u>	
		<u>\$55,388.52</u>

Total LSA Fund Unrestricted - Designated

\$75,643.59

Thoughts of Faith

Bi-vocational	<u>\$5,809.00</u>	
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Total Thoughts of Faith Unrestricted - Designated

\$5,809.00

NOTES TO FINANCIAL STATEMENTS (cont.)**EXHIBIT VI**

Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2015

Page 4 of 5

Evangelical Lutheran Synod Foundation	
Truth for our Youth	(\$1,147.27)
Trustees	738,430.18
Donated	<u>1,592,385.74</u>
Total Evangelical Lutheran Synod Foundation Unrestricted Designated	<u>\$2,329,668.65</u>
Total Unrestricted - Designated	<u>\$3,608,966.10</u>

(E) Unrestricted

General Fund	\$1,508,180.68
Residences & Real Estate	325,458.10
Home Outreach	1,204,986.74
World Outreach	336,363.71
Elementary Education (LSA)	76,245.24
Thoughts of Faith	<u>275,152.40</u>
Total Unrestricted	<u>\$3,726,386.87</u>

(F) Permanently Restricted

Evangelical Lutheran Synod Foundation	
Robert & Madelyn Soule Pres. Office 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
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	<u>\$6,701,570.82</u>

(G) Temporarily Restricted

Church Extension & Loan Fund	\$1,842,632.49
Herbert and Cathy Schulz	<u>150,000.00</u>
Total Church Extension & Loan Fund	\$1,992,632.49

NOTES TO FINANCIAL STATEMENTS (cont.)

Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2015

EXHIBIT VI

Page 5 of 5

Temporarily Restricted (cont.)

Trust Fund		\$68,955.49
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Thoughts of Faith	\$94,872.27	
Gift of Life Self Insurance	<u>162,423.00</u>	
Total Thoughts of Faith		\$257,295.27

Evangelical Lutheran Synod Foundation		
Robert & Madelyn Soule Pres. Office Endowment	\$71,380.82	
Arbury Pres. Office Endowment	131,846.01	
Marvin & Delores Schwan World Outreach Trust Fund	54,076.29	
Partners in the Gospel	348,811.30	
Whipple-Olson-Wilson Endowment	9,458.41	
World Outreach Seminary Endowment	109,383.03	
World Outreach Capital Projects	188,000.00	
World Outreach Asia Expansion	\$1,087,464.28	
World Outreach Reserve Fund	515,088.76	
Charitable Gift & Trust Agreements	175,782.22	
Robert & Madelyn Soule Endowment	204,458.00	
Home Outreach Reserve Fund	221,492.98	
Home Outreach Expansion Fund	3,229,276.86	
St. Martin Lutheran Church	2,673.28	
School Endowment Fund	2,192.73	
Anniversary Offering	90,436.00	
Selma and Constant Steen Endowment	<u>3,256.71</u>	
Total Evangelical Lutheran Synod Foundation		<u>\$5,741,988.92</u>

Total Temporarily Restricted

\$8,060,872.17

SCHEDULE A

LOANS RECEIVABLE

Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2015

	ORIGINAL LOAN BALANCE	REMAINING LOAN BALANCE 12/31/2014	RECLASS./ NEW LOANS 2015	PAID 2015	TOTAL PAID	REMAINING LOAN BALANCE 12/31/2015
Church Extension Loan (Fund 02)						
Hope - West Jordan, Utah	186,203.42	152,808.71	0.00	1,214.32	34,608.03	151,595.39
Resurrection - Winter Haven, Florida	480,610.83	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	143,692.24	143,692.24	31,931.52	0.00	0.00	175,623.76
	\$938,574.83	\$566,973.17	\$31,931.52	\$1,214.32	\$342,815.98	\$627,690.37
Home Mission Fund (Fund 06)						
Individual Loan	26,982.00	24,862.00	0.00	2,200.00	4,300.00	22,662.00
	\$26,982.00	\$24,862.00	\$0.00	\$2,200.00	\$4,300.00	\$22,662.00
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	263,764.70	0.00	18,000.00	86,197.50	265,764.70
	\$391,295.23	\$304,976.48	\$0.00	\$18,000.00	\$104,318.75	\$286,976.48
Asia Expansion (Fund 24)						
Jesus Lutheran, Seoul, South Korea	0.00	0.00	115,000.00	0.00	0.00	115,000.00
	\$0.00	\$0.00	\$115,000.00	\$0.00	\$0.00	\$115,000.00
Home Mission Expansion (Fund 28)						
Redeeming Grace, Rogers, MN	0.00	0.00	529,348.01	0.00	0.00	529,348.01
	\$0.00	\$0.00	\$529,348.01	\$0.00	\$0.00	\$529,348.01
Donated Fund (Fund 40)						
Holy Cross, Madison, WI	0.00	0.00	280,000.00	0.00	0.00	280,000.00
	\$0.00	\$0.00	\$280,000.00	\$0.00	\$0.00	\$280,000.00
Board of Trustees (Fund 45)						
Gloria Dei, Cold Spring, Minnesota	33,794.00	33,794.00	0.00	6,000.00	6,000.00	27,794.00
Jesus Lutheran, Seoul, South Korea	0.00	0.00	150,000.00	0.00	0.00	150,000.00
	\$33,794.00	\$33,794.00	\$150,000.00	\$6,000.00	\$6,000.00	\$177,794.00
Totals	\$1,390,626.06	\$960,605.65	\$1,106,279.53	\$27,414.32	\$457,434.73	\$2,039,470.86

* Defaulted on LACE loan - Synod currently making payments

WORKING CAPITAL NOTES PAYABLE

<u>Payee</u>	<u>Secured</u>	<u>Total</u>
Helping Hands	No	<u>\$50,000.00</u>
Total Working Capital		\$50,000.00

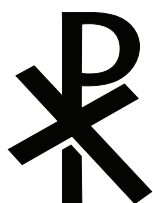
INVESTMENT PROGRAM

<u>Payee</u>	<u>Secured</u>	<u>Total</u>
Ingebretson, Lucille	No	10,000.00
Saude Cemetery Fund	No	8,562.00
Western Koshkonong Cemetery Fund	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
Janet Schinker	No	<u>1,446.41</u>
Total Life Loans		<u>\$2,946.41</u>

Total Notes Payable \$83,830.17



STATISTICS

EVANGELICAL LUTHERAN SYNOD: STATISTICAL REPORT FOR THE YEAR 2015

	CONGREGATION			MEMBERS			MINISTRATIONS						SERVICES		
	State	Location	Congregation	Baptized	Communicants	Voters	Children Baptized	Adults Baptized	Children Confirmed	Adults Confirmed	Communed	Marriages	Burials	Sunday Services	Average Attendance
1	AZ	Fort Mohave	Family of God	53	49	16			1		419			52	28
2	AZ	Lake Havasu City	Our Saviour	146	114	36	2		4	1,565		1		52	67
3	AZ	Scottsdale	Redeemer	86	68	19	1		1	1,586	2	2		52	52
4	CA	Bell Gardens	Christ the King*	28	22					288				52	16
5	CA	Bishop	Our Savior	26	15	5		1				1		52	16
6	CA	Irvine	Faith*	16	15	4				1,248		1		52	12
7	CA	Windsor	Christ	31	29	6				277	1	2		52	25
8	FL	Kissimmee	Peace	170	119	44	7	2	5	1,751		2		136	114
9	FL	Lakeland	Our Savior	61	57	20	1		1	5	700		1	52	30
10	FL	Lakeland	Peace*	86	70	27	2		1	783	2			53	41
11	FL	Naples	Our Savior*	194	155	55	3	2	5		5	4		65	125
12	FL	Port St. Lucie	Christ	96	78	28	5		4	1,423		1		52	71
13	FL	Sebring	New Life	23	19	8	1			777		1		52	34
14	FL	Vero Beach	Grace	185	152	30				1,760		6		101	101
15	FL	Winter Haven	Resurrection	91	90	14								52	50
16	IL	Lincoln	Grace*				1	2			1			52	25
17	IL	Lombard	St. Timothy	123	107	22				1,050				50	51
18	IN	Hobart	Grace	227	179	17	4	3	6	2,672		3		51	120
19	IN	Portage	Hope	108	52	22	1		1			3		52	36
20	IA	Ames	Bethany*	56	43	17	1	1		897				52	47
21	IA	Calmar	Trinity	14	14	2				170		3		49	12
22	IA	Forest City	Forest	57	38	8		2		390		2		51	29
23	IA	Indianola	Good Shepherd	49	43	16		1		507		1		52	26
24	IA	Lake Mills	Lake Mills	33	28	9				23				52	16
25	IA	Lake Mills	Lime Creek*	26	26					142		1		17	46
26	IA	Lawler	Saude	158	117		1	1		444		4		52	49
27	IA	New Hampton	Jerico	125	105			1		432	1	4		52	44
28	IA	New Hampton	Redeemer	66	57	14		1	2	557	1	2		51	29
29	IA	Northwood	First Shell Rock	50	40	18		2		576				52	35
30	IA	Northwood	Somber	21	21	5								10	45
31	IA	Parkersburg	Faith	44	38	10	1			293	1	1		50	32
32	IA	Riceville	Immanuel	7	7	3				7				52	6
33	IA	Scarville	Center	66	52	16			2	225		3		47	10
34	IA	Scarville	Scarville	133	87	29	6	2			1	2		52	69
35	IA	Thompson	Zion	27	27	6				300		1		51	17
36	IA	Thornton	Richland	45	42	7				251		1		51	22
37	IA	Waterloo	Pilgrim	82	58	19	2		2	659	1			62	43
38	IA	Waukon	King of Grace	48	45	17	2			600		2		52	26
39	MA	Brewster	Trinity	74	71	24	2			1,735	1	3		51	39
40	MA	Burlington	Pinewood	127	86	29	2		2	887		1		50	60
41	MI	East Jordan	Faith*	47	37	10								54	14
42	MI	Frankenmuth	St. John's	397	326	85	7	1	3	2,414	2	6		67	110
43	MI	Hillman	Faith	68	53	14		3		460				52	36
44	MI	Holland	Lord of Life	59	47	25	2				1	3		52	18

	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	13	18			5	2	10					84,797	7,545	750,000	430,000	
2	16	44			4	3	38	7				152,066	1,200	2,400,000	44,347	
3	14	28			7	4	35				2	143,724	2,110	1,057,100	273,120	
4													1,000			
5	52	6					15									
6	10	8					8									
7	4	15			2	1	12					48,430	15,812	559,434		40,728
8	13	86	101	8	10	2	23	73	11	12		129,434	7,355	1,622,055	1,209,686	
9	15	18					12		1	6		79,000	3,000	336,525		
10	12	29			7	2	24			1	7	61,597	252	350,000	25,287	
11	15	97			30	4	20	120		2	10	259,912	5,370	1,639,523	103,401	6,500
12	17	57	45	4	16	4	16		4		7	156,339	7,610	1,700,000	885,360	
13	16	33										55,431	5,494	407,659		85,315
14	20	58			7	6	27	90			4	189,265	18,740	1,113,500		13,000
15	12	30										100,282	3,000	350,000	170,000	
16	7	13			6		9				4					
17	17	30	1		5	2	36		1	10		169,337	140,330	1,000,000	33,678	29,007
18	13	89			56	5	58	40		27		123,503	24,735	800,000		257,719
19	15				8	3	8	17		11		68,624	690			
20	15	27			7	3	21	30		3		74,668	180	315,400		
21	13	7					3									
22	13	20			8	2	12		6	4		15,600	800			
23	15	19			2	4	16	16	1	7		68,086	510	135,000		
24	9	17			4	2	5	4				16,281		90,500		
25	2	22														
26	9	32			20	4		30				56,330	18,600			47,292
27	9	54			10	3		30				45,321	7,628			86,517
28	15	26			3	1	4	7								
29	10	16			9	4	8	10		5		35,675	8,540			
30	10	22														
31	9	31			7	2	10	4	1	1		36,000	1,151	1,060,000		158,683
32												9,000	1,500	20,000		
33	4	43										27,140				
34	15	57	20	1	30	5	28	30	3	5	4	61,436	55,000			
35	8	15										14,000	300			
36	10	19			2	2	18		1	2	1	52,739	1,016	200,000		
37	12	28	1		21	5	8	13		7		61,100	6,600	1,500,000		86,000
38	14	19			2	1	12					51,726	5,000	100,000		
39	15	18			3	3	17			2		92,000	1,300			
40	11	28			11	5	20			7		123,000	11,000	1,170,000		53,250
41	5	12			3	1		13	1	4		27,777	250	5,000		
42	16	78			3	2	28	12		3		331,411	17,743	3,000,000		357,905
43	2	43			11	3	7	28		16		37,263	2,043	255,000		
44	8	10			2		5	11				37,855				

* Current statistics not provided # Not yet a member of the synod

	CONGREGATION			MEMBERS			MINISTRATIONS							SERVICES	
	State	Location	Congregation	Baptized	Communicants	Voters	Children Baptized	Adults Baptized	Children Confirmed	Adults Confirmed	Communed	Marriages	Burials	Sunday Services	Average Attendance
45	MI	Holton	Holton*	323	243	20	2		2	2	1,280	2	1	52	70
46	MI	Midland	Holy Scripture	130	115	25					1,392	1	2	52	79
47	MI	Rogers City	Trinity	33	25	12				2	386		3	52	26
48	MI	Saginaw	Gloria Dei	240	210	77	2		1		2,031	3	5	52	89
49	MI	Suttons Bay	First	52	43	7	3	1		2	353		3	36	27
50	MN	Albert Lea	Our Savior's	417	313	131	7		1	3	1,706	1	8	53	90
51	MN	Apple Valley	Heritage	242	187	71	3				2,154		1	87	173
52	MN	Audubon	Immanuel	136	116	43			1	1	1,282		4	51	64
53	MN	Bagley	Our Savior's	142	125	14					558			52	36
54	MN	Belview	Our Savior's*	75	63	14	3				809		3	52	30
55	MN	Belview	Rock Dell*	75	64	14	1				376		4	51	22
56	MN	Clara City	Faith*	59	52	23					389		1	51	38
57	MN	Cold Spring	Gloria Dei	157	133	131	3		3		107		2	52	65
58	MN	Cottonwood	English	141	121	23	3			2	618		1	52	45
59	MN	Crookston	Grace #	36	35	10	1		1		306			52	14
60	MN	E Grand Forks	River Heights	131	112	21	3			2	974	1	1	52	70
61	MN	Farmington	Hope	75	45	23	1		1	2	1300			52	45
62	MN	Gaylord	Norwegian Grove	96	79	39	2				352		3	51	33
63	MN	Golden Valley	King of Grace	719	543	186	15		8	11	6,478	5	5	52	396
64	MN	Grygla	St. Petri #	35	16	5					259		2	50	11
65	MN	Hartland	Hartland	216	156	71			3	1	723		3	52	45
66	MN	Lengby	St. Paul	126	110	14			1		664		2	51	43
67	MN	Luverne	Bethany	166	148	40	1			1	1,147		2	51	55
68	MN	Manchester	Manchester	49	38	14			2	2	135		2	52	16
69	MN	Mankato	Mt. Olive	949	713	286	19		18	1	7,997	3	9	155	462
70	MN	North Mankato	Peace	472	329	150	15		9	9	3,678	7		112	268
71	MN	Oklee	Oak Park	145	95	25	4		1		1,100	3		50	65
72	MN	Princeton	Bethany	208	161	29			4	2	1,920		3	52	66
73	MN	Princeton	Our Savior's	220	170	74	1		1			1	1	52	61
74	MN	Rogers	Redeeming Grace	175			5	1	2	2	1204		1	150	108
75	MN	St. Peter	Norseland	224	178	89	3				860		3	51	91
76	MN	Tracy	Zion	142	124	26			2		626			50	36
77	MN	Trail	Mt. Olive	25	12	2	1				190		1	50	9
78	MN	Trail	Nazareth	85	45	12	2				550		1	50	32
79	MN	Ulen	Calvary	58	43	18			1		250			51	30
80	MO	Cape Girardeau	Scriptural	89	73	5					172		2	51	22
81	MO	Carthage	Faith	61	56	17		1		1	1,134	1	1	52	46
82	MO	Jefferson City	Peace	75	58	20					910			52	48
83	MO	Osage Beach	Ascension #	12	9	4					59			44	7
84	MO	Piedmont	Grace*	16	11	2			1		12			53	7
85	OH	Bowling Green	Abiding Word	166	132	54	1				1,185		2	62	66
86	OH	Deshler	Peace #	310	241	50	2		1		892	1	2	52	88
87	OH	Weston	Grace				1				389		1	52	24
88	OR	Grants Pass	Our Savior	69	60	19		1		4	1,180			51	35
89	OR	Gresham	Saved by Grace	116	95	20		1	3	2	1,154			52	47
90	OR	Hood River	Concordia	27	24	7	1				361		1	52	21
91	OR	Klamath Falls	Christ	67	51	22					577		1	79	28

	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	
45	16	31			40	4	15	50			12	124,981	4,034	1,000,000	144,700	4,000	
46	16	63			15	5	52			1	4	147,130	37,383	2,800,000			
47	1	21			8	1	11				1	31,867	6,678	150,000			
48	16	54	4		10	3	33	79			2	161,867	1,700	1,300,000	553,161	23,505	
49	5	18			4	3	8				2	50,267	1,200	400,000			
50	13	35			25	4	30	17	8	1	11	122,330	11,000	400,000			
51	15	80	4		30	8	45	50		8	14	473,407	27,274	1,547,100	1,262,311		
52	16	40			12	3	20	20	7		11	101,730	7,720				
53	14	32			9	3	15	13				44,000	2,500	379,773			
54	7	28			7	2	7	3									
55	6	29			7	2	7	3									
56	14	47			9	3	20	40	6		6	66,655	4,812	230,000			
57	15	38			11	2	25				10	109,361	11,125		701,800		
58	12	40			8	2	18			3	5	81,520	9,601	650,000			
59	8	7									1	46,266	20	175,000			
60	15	34			16	4	23	13			14	101,255	3,051	1,000,000			
61	3	32			8	8	10			1	2						
62	9	29	1		6	2	22	4		1		30,196	8,375	1,047,000			
63	17	221	167	10	67	7	122	111		31	30	697,364	77,227	5,225,000	93,000		
64					3	2		3	1								
65	11	48			24	4	4	23	7	1	19	121,955	1,165	400,000		54,168	
66	14	26			11	4	12	13	3		1	32,000	1,125	194,000			
67	15	38			13	3	13	20	1	1	1	83,670	9,820	375,000		16,940	
68	13	21			2	1	3	3	2		6	36,395	65	125,000		80,019	
69	21	222	142	9	135	14	100	100	20	57	68	1,103,461	28,408	3,819,545	1,113,034	153,849	
70	15	150			65	5	80	100	6	12	10	371,030	26,614	1,264,328	631,431		
71					31	4		65	5								
72	12	57	5		17	6	29		6		8	94,647	9,411				
73	11	49	9	1	12	3	14	24		3	5	114,042	18,283				
74					33	10	36	75		4	8	171,304	915	975,000			
75	10	72	6		22	6	12	19	2	3	15	81,634	31,938	3,308,000			
76	12	35			14	4		10			7	59,497	9,867				
77					3	1					3						
78					20	3	10	25	2								
79	2	17			9	3	6	23			3	46,268	2,690	150,000			
80	7	19			4	3	3	5			2	31,194	938	350,000		8,750	
81	12	42			4	1	50	18	2	4	3	88,881	5,782	1,125,000		433,000	
82	12	28			8	2	10	21		1	6	56,024	3,576				
83									23	1		9,045		2,500			
84					1	1					1	11,100	2,440	252,000			
85	16	33			15	4	25	18			4	150,268	6,742	666,250			
86	12	58			16	6	20	10			10	116,770	17,049		377,132		
87	13	18			4	2	8	8			2	53,965	510	900,000			
88	11	17			1	1	33			1	2	62,559	1,592	350,000			
89	16	32			6	2	21					96,920	1,830	1,000,000	140,000		
90	12	10			1						4	34,867	3,000	350,000			
91	15	21			5	2	10				1	80,015	4,613	750,000			

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	CONGREGATION			MEMBERS			MINISTRATIONS							SERVICES	
	State	Location	Congregation	Baptized	Communicants	Voters	Children Baptized	Adults Baptized	Children Confirmed	Adults Confirmed	Communed	Marriages	Burials	Sunday Services	Average Attendance
92	OR	Medford	Faith	61	47	13			1		626			52	37
93	OR	Myrtle Creek	St. Matthew*	48	44	12	2		2			1		52	25
94	OR	North Bend	Resurrection*	21	19	2	1		1				3	53	13
95	OR	Redmond	Grace*	28	22	6	2				1,100			51	18
96	OR	St. Helens	Ascension	40	22	7					450			50	15
97	OR	Sutherlin	Christ*	60	51	15	2					1		52	30
98	OR	The Dalles	Bethany	57	49	11	1				531			50	33
99	PA	Irwin	Zion	24	17	4			1		250			50	20
100	TX	Hudson Oaks	Divine Mercy #	46	28	12			1					51	28
101	TX	Leander	Hope	66	38	15	1	2			547			52	39
102	TX	San Antonio	Faith	69	54	16	2	3	11		907			52	49
103	UT	West Jordan	Hope	90	78	13	3	3	6	2	2,063	1		52	44
104	WA	Lakewood	Lakewood	105	75	13	8	1	1		536		2	52	30
105	WA	Mt. Vernon	St. Luke	95	60	14	3				938			52	47
106	WA	Port Orchard	Bethany	538	392	56	6	8	6	6	3,594	1	4	153	219
107	WA	Tacoma	Parkland	486	398	56	4	3	6	4	3,622	2	3	104	163
108	WA	Yelm	Our Redeemer	76	55	14	2				573	1	1	52	30
109	WI	Amherst Jct.	Our Savior's*	24	21	6					117		1	51	9
110	WI	Bloomer	Good Shepherd	109	89	35	1				1,003		1	52	58
111	WI	Cottage Grove	Abiding Shepherd	500	382		10	6	5	5	4,032		5	153	237
112	WI	Cottage Grove	Western Koshkonong	221	195	26			1		492		1	51	38
113	WI	Eau Claire	Ascension	141	126	52			1		863			52	38
114	WI	Eau Claire	Concordia	378	323	99	3	3	1		3,218		9	52	133
115	WI	Eau Claire	Pinehurst	84	73	14	1				449		1	52	24
116	WI	Elderon	Our Savior's	57	50	28	2				578		1	51	33
117	WI	Green Bay	Christ the King	141	117	33	1	2			1,568	2	2	104	67
118	WI	Iola	Redeemer	55	46	23	2	2	2		657			52	32
119	WI	Madison	Grace			6					400		1	52	20
120	WI	Madison	Holy Cross	836	744	293	6	2	8	16	5,063	4	17	153	322
121	WI	Madison	Our Saviour's	79	71	28	2	2			960		2	103	48
122	WI	Marinette	First Trinity	160	140	52	5	4				1	4	104	90
123	WI	Menomonie	St. Katherine's*	115	101	23	1		2			2	2	52	40
124	WI	Okauchee	Holy Trinity				6	13	1		4994	1	2	126	238
125	WI	Omro	Messiah	39	33	16	2				430		1	52	23
126	WI	Oregon	Faith	127	106	43	2	2					3	52	52
127	WI	Portage	St. Paul's	30	25	13	1						1	52	14
128	WI	Shawano	St. Martin	206	177	75	4				1,580	1	3	52	84
129	WI	West Bend	Trinity	456	369	137	9	1	7	1	2,140	3	7	142	214
130	WI	Wisconsin Dells	Newport	49	43	18			1		375			52	21
	TOTALS (December 31, 2015)			16,928	13,350	4,014	252	20	169	152	125,103	76	226	7,792	7,818

	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	
92	14	20				9	2	8	25									
93	11	15																
94	15	9						7				3	13,816					
95	12	11				5	1	6					18,660	300				
96	3	8				8	1	8	17			6	47,191	2,522	2,000			
97	11	15																
98	8	36		9	1	5	1	6										
99	7	15				14	3	6					64,000	5,000	360,000			
100	11	19				8	1	14					41,000	4,500				
101	6	38				13	3	14	20	3			60,290	6,698		605,000		
102	15	32				11	4	33		10	3	7	153,999	11,041	1,500,000	698,592		
103	14	29				4	6	20			1	13	82,616	500	1,400,000	145,000		
104	12	23		32	3				50	1		4	241,714	904	1,691,558	231,856	395	
105	11	36				15	4	8	17			3						
106	13	170		74	7	44	7	52	130	120	13	29	347,905	386,564	2,079,640			
107	27	64		84	7	7	2	44		13	18	21	756,736	22,241	5,148,189	831,720		
108	14	25				7	1	15	10	1	1	1	72,171	94	1,750,000			
109	5	7						5				2	23,314	210	350,000			
110	11	35				14	6	22	21	4	2	2	74,065	8,340	265,000		20,000	
111	10			7		37	4	120		10		54	353,298	21,942	1,380,925	683,526		
112	14	22				4	1	12				8	116,450	3,800			75,464	
113	11	30				6	2	8				5	68,294	15,402	700,000			
114	14	70		6		41	9	40	42		2	20	229,684	11,594	1,000,000	66,000		
115	14	22										3		12,236	800,000			
116	9	20				2	1	20				2						
117	16	46		2		14	6	25	20		2	3	138,208	11,578	1,900,000			
118	16	28						15				8	39,200	1,800	200,000			
119				3		4	2	10					59,105	2,675	471,000			
120	15	177		80	6	60	12	90	56	17	17	36	1,321,607	76,500	8,780,472	2,617,521	180,112	
121	9	40						14					64,700	1,000	1,400,000	60,000	40,000	
122	11	50				16	5	20				12	117,756	9,281			46,347	
123	7	20											27,540		250,000			
124	15	154		55	5	20	5	85	42		9	27	572,750	58,200	1,650,000	477,600		
125	11	13				5	2	15					64,839	1,640	125,700	40,462		
126						13	3		30									
127	11	11																
128	11	45				11	3	12		4	1	7	93,438	15,129	500,000			
129	22	142		59	5	25	5	71	40	3	26	27	480,738	34,328	4,000,000	266,088	5,000	
130	11	10				5	2		6									
	1,457	4,719		917	67	1,518	358	2,380	2,097	316	240	781	14,338,938	1,511,496	92,301,676	14,537,681	2,740,598	

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EVANGELICAL LUTHERAN SYNOD FOUNDATION

“The Evangelical Lutheran Synod Foundation is established for the purpose of soliciting gifts, other than for current operating funds, for the synod, its agencies, and as requested, for its congregations and for the theological seminary, college, and other institutions related to the synod. The foundation is to encourage the making of wills, gift annuity agreements, trust agreements, insurance contracts, etc., under which the synod or any of its parts or agencies may become an actual or contingent beneficiary.”—(Adopted by the Evangelical Lutheran Synod, 1969.)

IS GOD’S WILL INCLUDED IN YOUR WILL?

The foundation is ready to serve those who are concerned about their responsibility to our Lord and Savior Jesus Christ, as well as those who are concerned about the needs of our church. It stands ready to serve as no other agency can.

A. GIFTS AND DONATIONS OF MONEY

The Evangelical Lutheran Synod Foundation is ready to receive, administer, and distribute gifts of money designated for the general work of our church or any specific phase of its activities. Such gifts may be designated for any purpose the donor may desire, and they may be divided in any way.

In keeping with the donor’s wishes, the principal may be used for the purpose designated, or the principle may be held intact while the income alone is used for the work of the church.

B. GIFTS OF REAL ESTATE AND OTHER PROPERTY

The foundation is ready to receive, administer, and distribute gifts of real estates, securities, or other property designated for the general work of our church or for any specific phase of its activities (including local congregations). If desired the foundation is ready to make arrangements whereby the donor will receive a gift annuity agreement income for life or a life income agreement.

C. BEQUESTS THROUGH WILLS

In a very real sense your will is a continuation of your own life and influence. It is an expression of your wishes, a document that acts as your representative in distributing the material things you leave behind. Only you know how you wish them distributed. Only you have the power and the right to make your own will. If you don't have a will, the state makes a will for you through the laws that apply when a person leaves no will.

The ELS Foundation urgently appeals to you: Make a will, and make your will a "Christian" will by remembering the Lord Jesus Christ and His Church in it.

Gift Annuity Agreements, Life Income Gift Agreements, Life Insurance Gifts, Gifts Through Trusts, and Memorial Gifts, may be used; and the foundation is ready to serve you or counsel with you.

Legal Form for Gifts to the
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Through Your Will

(check with your attorney)

I give, devise and bequeath to the EVANGELICAL LUTHERAN SYNOD
FOUNDATION (a Minnesota Corporation):

(insert sum of money or description of property which sum, or property, or proceeds thereof)
to be used for

(insert description of purpose)
or, if no direction as to use is stated,
as its Board of Directors may determine.

Send inquiries to:

Giving Counselor
6 Browns Court
Mankato MN 56001

INDEX

Anniversary Offering, Report of the committee	121
Bethany Lutheran College, Report of the Board of Regents	80
Bethany Lutheran Theological Seminary, Report of the Board of Regents.	84
Centennial, Report of the committee	135
Christian Service, Report of the board	114
Clergy Assistance Program (CAP).	234
Convention Committees	18
Convention Day by Day	6
Credentials, Action of the synod.	71
Directories:	
Bethany Lutheran College	235
Bethany Lutheran Theological Seminary	239
Boards and Committees	223
Church bodies in fellowship with the ELS	220
Clergy	264
Congregations	251
High Schools	234
Lutheran Elementary Schools.	240
Lutheran Elementary School Teachers	243
Officers of the synod	222
Other Addresses	234
World Outreach.	231
Doctrine, Action of the synod	79
Doctrine, Report of the committee.	72
Elementary Education, Action of the synod	111
Finances:	
Action of the synod	134
Equalization, Report of the committee.	120
Financial Statements.	155
Higher Education, Action of the synod	90
Lutheran Schools of America, Report of the board	107
Memorial	153
Minutes, Action of the synod	151
Miscellaneous, Action of the synod	150
Missions:	
Home Outreach, Action of the synod.	97
Home Outreach, Report of the board.	92
World Outreach, Action of the synod.	106
World Outreach, Report of the board.	98
Parish Services, Action of the synod	119
Pastoral Conference Records and Resolutions, Action of the synod	151
Pictures:	
Christ Lutheran School (Port St. Lucie, Florida).	28
Hartland Lutheran Church (Hartland, Minnesota)	28
Hartwig, Timothy	36
Holy Cross Lutheran School (Madison, Wisconsin)	28
Manchester Lutheran Church (Manchester, Minnesota).	28
Meyer, Leroy	9
Moldstad, John	9

New Life Lutheran Church (Sebring, Florida)	29
Peace Lutheran Church (Deshler, Ohio).	29
Planning and Coordinating, Report of the committee	122
President's Message.	22
President's Message and Report, Action of the synod	150
President's Report.	26
Representatives eligible to vote	14
Roll Call.	12
Statistical Report	212
Synodical Membership, Action of the synod.	70
Synod Review, Report of the committee.	137
Trustees, Report of the board	128
Worship, Report of the committee.	117
Youth Outreach, Report of the board	113

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