

ENGLISH DISTRICT BOARD OF DIRECTORS MEETING

November 2, 2024

Meeting Location:

Calvary Evangelical Lutheran Church, 208 Woods Drive, Mechanicsburg, PA 17050.

Attendance: Voting Members - Rev. Todd Arnold, Mr. Christopher Cassel, Ms. Carol George, Mr. Thomas Habitz, Mr. Thomas Honebrink, Mr. Rod Lane, Mr. Terry Leu, Rev. Jeffrey Miskus (*Pres.*), Mr. Keith Vieregge, Mrs. Kristin Wellik, Rev. Luke Zimmerman. **Non-Voting Members** - Rev. Robert Kieselowsky, Rev. Zachary Marklevitz, Rev. Michael Morehouse, Mrs. Sally Naglich, Rev. Robert Rogers, Mr. Jim Thielen. **Staff** - Mr. Albert Amling, Mr. Ronald Grimm, Rev. Derek Mathers. **Synod Visitors** - Rev. Christopher Esget, Rev. Peter Lange.

Not Attending: Mr. John Hoover

Call to Order: Chairman Terry Leu called the meeting to order at 9:00am.

1. Opening Devotions

Vice-President Rob Rogers led opening devotions, following the order of Morning Prayer from *Lutheran Service Book* and offering a homily based on Jesus' Beatitudes recorded in Matthew 5:1-12.

2. Roll Call and Determination of Quorum

Secretary Luke Zimmerman called the roll of members, determining that a quorum of voting members was present. The presence of Synod Vice-Presidents Peter Lange and Christopher Esget was also noted.

3. Extension of Condolences

President Jeffrey Miskus offered condolences on behalf of the Board of Directors to Mr. Christopher Cassel on the recent death of his son, Matthew.

4. Introduction of Eastern Region Vice-President

Chairman Leu introduced Rev. Robert Kieselowsky, executive director of Philadelphia Lutheran Ministries and pastor of St John - Springfield, PA, as the appointed Vice-President for the Eastern Region to serve through the end of the triennium. Chairman Leu invited Rev. Kieselowsky to speak about his new role within District leadership.

5. Selection of Board Vice-Chairperson

Chairman Leu informed Board members that the appointment of Rev. Kieselowsky as Vice-President makes him a non-voting member of the Board and ineligible to serve as Vice-Chairperson, as stipulated in EN Bylaw 9.1.3: *"The Board shall elect its own chair and vice-chair from among the voting members of the Board after each convention. The President and Secretary shall be ineligible to be elected as chair or vice-chair."*

Nominations for Vice-Chairman were solicited from the voting members of the Board. Mr. Christopher Cassel was nominated to serve as Vice-Chairman. No further nominations were made. Motion: *"To appoint Mr. Christopher Cassel as Vice-Chairman."* Motion carried.

6. Consideration of Vacancy Appointment: Ordained Minister (Eastern & Lake Erie Regions)

Chairman Leu informed Board members that the appointment of Rev. Kieselowsky as Vice-President also creates a vacancy in the Ordained Minister (Eastern & Lake Erie Regions) position on the Board. EN Bylaw 6.2.3 establishes the process of filling vacancies on the Board of Directors: *"A vacancy on the Board of Directors shall be filled by the voting members of the Board, in consultation with the Committee on Nominations."*

President Miskus identified three potential nominees: Rev. Martin Erhardt, Rev. Justin Schmidt, and Rev. Justin Laughridge. These will be presented to the Committee on Nominations for review. Motion: *"That the Board hold a digital vote to appoint a replacement Board member after receiving guidance from the Committee on Nominations."* Motion carried.

7. Approval of August 2024 Meeting Minutes

Secretary Zimmerman presented the draft minutes from the Board's meeting of August 10, 2024 for approval. Motion: *"To approve the minutes as presented."* Motion carried.

8. Review of Prior Meeting

Chairman Leu initiated a discussion of the Board's prior meeting for comment by members. Comments were made about the hospitality shown to the Board by Peace - Windsor, ON, as well as the impressiveness of being in a congregation where President Miskus had been baptized, confirmed, married, ordained, and now installed as Bishop of the English District.

9. Synod Visitation

Chairman Leu welcomed LCMS 1st Vice-President Peter Lange and LCMS Eastern/Southeastern Regional Vice-President Christopher Esget to conduct the triennial Synod visitation with the Board of Directors. Vice-President Lange conducted the main sessions of the visitation. Vice-President Esget provided a devotional statement of encouragement to the Board: the matter of Christian friendship was highlighted; his recent witnessing the rector of the seminary in Novosibirsk, Russia walking alongside the head of the Lutheran Church in Ukraine was highlighted as an incident of that.

Vice-President Lange highlighted four aspects of the Synod Visitation:

- **Questionnaire sent to District Presidents.** He commented that the Board's responses to these questions were optimal.
- **District Visitation Book (2024-2026).** This includes information on different facets of the Synod's operations and statistics for each District.
- **District Statistics (1970-2023).** This provided information on congregations and total membership of the District, numbers of parish pastors, members and giving, as well as comparisons with similarly-sized Districts.
- **LCMS Data and Trends.** These show 50-year trends for the Synod in various categories related to the number of congregations, church workers, giving by congregational members.

Board members asked questions on various topics:

- ***How well have the Synod's partnership with the Roman Catholic Church in America, particularly in life issues, been going in recent times?*** Vice-President Lange commented on the continued cooperation in externals where possible, while also mentioning other theological dialogues taking place between the Synod and Roman Catholic leaders outside of involvement with the Lutheran World Federation. Vice-President Esget noted that the Synod and Roman Catholic entities have been allied in several legal matters.
- ***How well are pastors in the Synod interacting with each other? How well are pastors serving in isolated areas being recognized/affirmed for the work that they are doing.*** Vice-President Lange spoke about some pastoral care programs that the Synod and its auxiliaries and affiliated organizations have developed. President Miskus emphasized the Synod *Handbook's* statement about his responsibility to visit individual District members in an encouraging manner.
- ***How are vacancies being defined in reporting?*** Vice-President Lange noted that this is determined by the Synod Rosters and Statistics Department.
- ***How well are mission-gearred resolutions adopted by the Synod being carried out or being reported?*** Results of mission planting was reported in the past compared to now seems to be more comprehensive and detailed. Reference was made to a study that had been completed by former Office of National Mission Executive Robert Zagore, but hasn't been published. Vice-President Lange suggested directing inquiries to the Synod Church Information Center for data that should be provided.
- ***Would staffing a Synod Campus Ministry Coordinator and/or Urban Ministry Coordinator be returned to full-time level?*** Vice-President Lange thought that this wouldn't be likely, as reprioritizing and reorganizing takes place to address other focuses at the Synod level. Additionally, the funding of the Synod has ramifications for the way that departments are staffed.
- ***Does the Synod have a long-term view about the future of the Church in the United States?*** Vice-President Esget noted that the Synod membership is tracking with birth rates in the rest of the United States' population, which is expected to plateau. Additionally, the Synod is generally good at evangelizing individuals compared to other denominations. He also spoke about the Synod's Created Male & Female Task Force and its work. While various issues will face Christian congregations in the next decade or so, the Church's work will still remain applying the Gospel of Christ to individuals. He provided anecdotal examples of a trend being seen: core, active Christian members seem to be increasing in their involvement, while members who were loosely attached are becoming more likely to become completely inactive.
- ***How is the Synod recognized or seen in the national and international contexts? What is its reputation and does it care about it?*** Vice-President Lange commented that the Synod has a good reputation among other international Lutheran Church bodies that are seeking partnerships and ties. The Synod is seen as the leading Lutheran denomination for providing theological and financial resources. The Synod Board of Directors has begun to consider a proposal about branding that could publicize the Synod's identity and activity. Revamping of some public facing infrastructure (e.g. *Internet and social media presence*) is underway.

10. District President's Report

President Miskus informed the Board about his learning about how to improve his traveling schedule after experiencing the four regional conferences in the Fall.

President Miskus spoke about the connection of Romans 12:1-2 to his vision for the year: *"Living the Baptized Life in Christ"* (Gal 2:20). Our identity as baptized saints means that we can offer our entire lives to God as living sacrifices which are holy and acceptable to God. As baptized saints, we worship God with every aspect of our lives and vocations apart from when we sin. In our vocations, we can offer our lives to God as worship. Our minds are now renewed by God's Word—through which God's Spirit teaches us what is God's Will—that we believe and follow Jesus in all things and in every area/vocation of our lives.

President Miskus highlighted his time being spent with pastors in the District via individual teleconference meetings; 95 sessions have been completed. New workers to the District were invited to an online orientation session in September. Monthly teleconferences with the Vice-Presidents and Circuit Visitors of each Region are being scheduled, beginning in January 2025. Interviews of individuals seeking to enroll in seminary are being conducted with Rev. Derek Mathers and Rev. Justin Schmidt.

President Miskus noted the leadership changes that have happened within the District and that are pending at the end of the triennium.

President Miskus updated the Board about the status of the Arizona Campus Christian Center litigation. An attempt was made to reach a settlement outside of legal proceedings following the ruling in the District's favor; no response was received from the other parties involved. A final judgement agreement is being sought with hope that the matter can be resolved this year.

President Miskus shared his impressions about his first meeting with the LCMS Council of Presidents. Significant topics covered at the meeting included:

- (a) The Cornerstone database which District Presidents have used for years to view and manage PIFs and SETs is getting a huge upgrade to a better system—OMIF (Ordained Ministers Information Forms).
- (b) The Bolick Foundation accepted the LCMS proposal of \$4 million grant on June 21, which included \$500,000 designated for LCMS International Mission, and another \$500,000 was designated for LCMS National Mission for the Church Planting Initiative and LCMS Family Ministry.
- (c) The CTCR will produce a study document and share the draft document to the COP at its February 2025 meeting. Five case studies include: (1) Use of Artificial Intelligence to compose sermons; (2) Online only congregation membership; (3) Use of online church discipline; (4) Video venue/connect with tech; (5) Live streaming services online.
- (d) Concordia University System President Jamison Hardy reported that he wants to ensure that every institution is working with a budget that is revenue neutral and not using other operation costs/funds/endowments to meet the bottom line.

President Miskus shared that there currently on average two difficult congregational issues in each region. These issues require meetings with pastors and congregational leaders, which are often very time consuming.

President Miskus reported that LCEF has issued a profit-sharing share amount of \$51,208 for 2024 to the District. If \$5,040 is made available for clergy debt reduction within the District, that amount will be matched twice by Lilly and LCEF to make a total of \$15,000; that is a maximum matching available. Motion: *"To designate \$5,040 of the LCEF profit-sharing amount for clergy debt reduction within the English District."* Motion carried.

President Miskus announced that LCEF has appointed Mr. John Hoover as LCEF Vice-President for the English and SELC Districts. He began his position in October 2024. Orientation is taking place for him with his work.

President Miskus noted that Regional Pastoral Conferences were informed about potential visitation circuit alignment proposals that could be enacted by the District Convention in June 2025. Evaluations should be considered and evaluated by the congregations in the circuits, so that the circuits are aligned in the best way possible to conduct visitation and serve the congregations.

11. Recess & Lunch

Rev. Rob Rogers conducted a prayer for several District matters, various Board members with concerns, and a mealtime prayer.

Chairman Leu declared the meeting in recess at 12:30pm.

12. Afternoon Devotions

Chairman Leu called the meeting back to order at 1:45pm. Rev. Rogers led a prayer to open the afternoon session.

13. District Staff Reports

Rev. Derek Mathers, Assistant to the Bishop and District Mission Executive, was asked about whether the District Ministerial Health Commission would be present at the District Convention. He stated that they would be present; there also will be a chaplain for taking prayer requests. The Commission is still looking for more potential members. Rev. Mathers also informed the Board that Rev. Brian Pratt has offered to chair the District Evangelism Committee, replacing Rev. David Tannahill, who is vacating that role. Rev. Mathers noted that the District has also been contacted about potential mission plants in Florida and North Carolina; because these groups have no previous relationship with the District, the interested parties are being invited to make in-person visits to the District Office prior to evaluating whether to move forward to assist them.

Mr. Albert Amling, District School Ministry Executive, reported that preschool directors are being sought at the churches listed in his written report, as well as at Peace - New Berlin, WI. He stated that Fairlawn - Fairlawn, OH is postponing the start of its school plant due to the building not being ready to begin a school. He informed the Board that the school association being organized in Tucson, AZ is moving forward, which includes work with congregations of the Pacific Southwest District in the area.

Mr. Ron Grimm, District Planned Giving Coordinator, informed the Board that followup with donors after making initial presentations at congregations has been at a high level; however, his scheduling the level of followup meetings is difficult due to the varied responses given by parishioners.

14. District Treasurer's Report

Treasurer Sally Naglich presented the Statements of Financial Position as of September 30, 2024, and 2023, and the Statements of Activities for the eight months ending September 30, 2024, for United States and Canadian funds. Income statements included amounts compared to approved budgeted amounts for the fiscal year ending January 31, 2025. The presented financial statements included all Canadian financial activity as Canada Corporation activity. Canadian congregations' activity is combined with the Canadian Church Extension Fund activity and presented in Canadian dollars as Canada Corporation for year-end accounting and required document filings. All three sets of financial records were presented.

The Statement of Financial Position indicated a decrease in cash and operating investments and an increase in endowment investments as funds were transferred as designated by the Board per resolutions regarding gifts and sales of property. Cash was also reduced by a transfer to the Canada Corporation congregation books for amounts due to related parties. The residence in Buffalo was listed for sale and recorded as property held for sale, therefore reducing property and equipment. At the time of the Board's meeting, an agreement for sale of the property had been made.

On the Statement of Activities - United States, support and revenue were higher than budgeted. The largest contributor to that were earnings and valuation gains from endowment investments. Total expenses were greater than budgeted on September 30, 2024, due to the additional gift to Synod, mission grants, scholarship and debt reduction grants, property repairs and maintenance, president wages, Ministry Safe fee, and travel expenses. These higher expenses were offset by the absence of endowment grants, board meeting costs, and the timing of other grants.

On the Statement of Activities - Canada, support from congregations was close to budgeted amounts, while expenses were less than budgeted due to conference and timing of expenses.

The Canadian Church Extension Fund Statement of Financial Position included the loan receivables from various English District and Lutheran Church–Canada congregations. A loan payable to the English District LCMS–United States was shown, which was borrowed from Lutheran Church Extension Fund to fund additional loans to congregations in Canada. Liabilities included amounts to be paid to Synod in accordance with Canadian legal counsel and restricting those gifts for a specific purpose acceptable to Synod. The Statement of Activities showed a surplus on September 30, 2024. The interest income from loans is decreasing as loans are being paid off. There also is a decrease in interest expense as investors have redeemed their investment certificates and those remaining are no longer accruing interest.

Included in the report was a schedule of Board Designated and Restricted Funds to be reviewed annually by the Board of Directors. ***The Board conducted its annual review of the Board Designated and Restricted Funds; the Board made no changes to the designation of these funds.***

Board members reviewed how money obtained through dissolution and sales of property have been designated since 2022 (60% to the Endowment Fund; 30% for Ministries and Missions; 10% tithe to Synod) and the effect that this has had on the cash flow of the District.

Motion: ***"To accept the Treasurer's Report."*** Motion carried.

15. Adoption of Ministry Plan for Fiscal Year Ending January 31, 2026

Treasurer Naglich presented the Proposed Budget Assumptions for Fiscal Year Ended January 31, 2026 [cf. Attachment A] and the Ministry Plan for Fiscal Year Ending January 31, 2026 [cf. Attachment B]. The budget assumptions and ministry plan received lengthy and thorough review and comment by Board members, including discussion about how to improve financial support of the District by its member congregations and the level of District contribution to the Synod. Motion: *"To approve the Ministry Plan for Fiscal Year Ending January 31, 2026 as presented."* Motion carried.

16. 2025 Housing Allowance Approval

The Board designated 2025 housing allowances for its eligible employees. Motion: *"Pursuant to IRS Code Title 26, Subtitle A, Chapter 1, Subchapter B, Part III, Section 107, the following amounts are requested to be designated as Housing Allowances for the respective employees for the 2025 calendar year: Albert Amling - 70%."* Motion carried.

17. Canada Corporation Report

Mr. Jim Thielen provided an update about the Canada Corporation's activities over the past quarter. A conference call of the corporation was held to obtain an update from Hope - Kitchener, ON about the nature of their request to make interest-only payments during the summer months, while a regular payment was made in July and August. The Corporation discussed the current financial situation of the congregation and the congregation's intent to move forward with a sale of the property and to make full payments (principal and interest) on the loan with the Canada Corporation going forward.

Mr. Thielen also informed the Board about the Canada Corporation's restructuring and repositioning plan and its review by the Synod Commission on Constitutional Matters (CCM). Further amendments were required by the CCM. Based on the revisions to the amendments, the CCM approved the proposed Articles and Bylaws of the Canada Corporation. The Amended Constituting Document must now be approved by the LCMS Board of Directors at its meeting to be held in late November, after which it will be necessary for the Canada Corporation Board to present the revised Articles and Bylaws to the members of the Canada Corporation for their approval. That meeting is scheduled for December 5.

18. Endowment Fund Report

Chairman Leu briefly reviewed the English District Endowment Fund (EDEF) Board of Managers' recent meeting with Rande Casaday. The EDEF Board of Managers voted to move some cash holdings into investment funds. Asset allocations will be discussed at the EDEF Board of Managers' next meeting.

Ms. Carol George raised a question about the EDEF Investment Policy, which currently allows investments in venture capital endeavors after its revision in 2023 [cf. AUG 2023 Meeting Minutes, Item 20]. Motion: *"To amend the Investment Policy for English District Endowment Fund by striking the item 'venture capital' within the category of 'Types of Investments.'"* Motion carried.

19. Constitution Committee Report

Secretary Zimmerman submitted the report of the District Constitution Committee, which advised the Board to approve the revised governing documents from Christ - Aurora, ON. Motion: *"To approve the revised governing documents from Christ - Aurora, ON."* Motion carried.

The report also indicated that the governing documents for Shepherd of the Canyon - Gold Canyon, AZ met the requirements for Synod membership, permitting the Board to act on the application from that congregation for membership within the Synod.

20. Application for Membership: Shepherd of the Canyon - Gold Canyon, AZ

Rev. Todd Arnold presented the application for Synod membership from Shepherd of the Canyon - Gold Canyon, AZ. This congregation is a mission plant within the District, which officially began on June 30, 2022, under the supervision of Rev. Mark Wood. It has received mission grant money from the District. Motion: *"To approve the application by Shepherd of the Canyon - Gold Canyon, AZ for membership within The Lutheran Church–Missouri Synod through the English District and to assign the congregation to Circuit 19 (Arizona–North)."* Motion carried.

21. Treasurer Task Force

Secretary Zimmerman and Mr. Thomas Honebrink updated Board members concerning the work that the Treasurer Task Force had conducted since its last update given in April 2024. The update included conclusions about guiding principles and recommendations for potential actions. Board members offered various comments about the update and progress. Motion: *"To table discussion on this matter until the February 2025 meeting."* Motion carried.

22. Presidential Compensation Task Force

Mr. Thomas Habitz stated that the Task Force plans to be in touch with President Miskus concerning any adjustments to compensation necessary to reflect changes in health insurance coverage and moving expenses. President Miskus recommended that no changes be made in compensation at this time.

23. Corporate Operations Task Force

The Corporate Operations Task Force introduced a resolution to revise the *Corporate Operations Manual* (June 2018 revision, page 1) concerning compensation for the District President at end of term [cf. Attachment C]. After numerous comments were received from Board members, the motion was made: *"To table discussion on this policy change proposal until the next meeting."* Motion carried.

24. Appointment of Illinois Registered Agent

Due to the death of Mr. Paul Barbahen, the District's registered agent in Illinois, a new registered agent needs to be appointed. A recommendation was received from a member of a District congregation in Illinois about a potential candidate willing to serve in that role: Joerg H. Seifert, an attorney with a law practice in Elmhurst, IL. Motion: *"To appoint Joerg H. Seifert as the District's registered agent in Illinois."* Motion carried.

25. Items for Next Meeting

- Report and Potential Action Items from Corporate Operations Task Force
- Further discussion on Treasurer Task Force update
- Evaluation of any Visitation Circuit alignment proposals offered from Congregations and Circuits
- Potential overtures that need to be submitted to the 2025 District Convention

26. Review of Board Flow Chart

Chairman Leu noted that the required actions listed on the Flow Chart of Repeated Activities for the Board had been completed.

27. Future Meeting Dates & Locations

FEB 22-23, 2025	Green Valley, AZ
JUN 25, 2025	Ann Arbor, MI (<i>held in conjunction with District Convention</i>)
AUG 2025	TBD (<i>likely a congregation in Michigan or Ohio</i>)

28. Adjournment and Closing Prayer

At 5:30pm, Chairman Leu solicited a motion to adjourn the meeting. Motion: *“To adjourn the meeting.”*
Motion carried.

Vice-President Rogers offered a closing prayer and blessing.

Submitted,

Rev. Luke Zimmerman
Secretary, LCMS English District

ATTACHMENT A: BUDGET ASSUMPTIONS FOR FISCAL YEAR ENDED JANUARY 31, 2026

English District Ministry Plan

Proposed Budget Assumptions for Fiscal Year Ended January 31, 2026:

1. Congregational support is budgeted as prior year based on current support and conversations with congregations.
2. Existing Board Designated Funds are available for convention/conferences (\$131,900), technology and property maintenance (\$66,000), Endowment grants (\$241,000), and agreement with LCMS Foundation/gift planning position (\$55,000), Chicago grants (\$30,000), President Overlap (\$147,000).
3. Bequests and grants not yet received are not included as revenue. LCEF operating results of \$51,208 (less current year match of \$5,040) included per letter received in September. Five-year average is considered in estimating other gift amounts.
4. Endowment Fund earns and contributes to ministry grants in the amount of \$260,000.
5. The current year's forecast expenses include amounts from board designated funds. Convention/conferences (\$0), Endowment grants (\$70,000), property replacement (\$5,000) and agreement with LCMS Foundation/gift planning position (\$55,000) President salary overlap (\$26,000).
6. Salary increases have been included to bring employees' pay rates in alignment with cost-of-living adjustments over 3 years.
7. Health Insurance plan costs increased by 9.3%. An additional plan was added to provide coverage in Pennsylvania. There are now 4 employees that are insured through the plan.
8. Includes \$55,000 for amount to be paid to LCMS Foundation for Planned Giving Counselor. This will decrease the board designated corpus of the Endowment Fund.
9. Continued partnership with DRLM of \$30,000 annually included.
10. Four Board of Director meetings to be held at District congregations.
11. Reduce amount for Synod support to \$80,000 (10% of estimated unrestricted congregational support).

ATTACHMENT B: 2025-2026 MINISTRY PLAN

English District LCMS Ministry Plan

	1/31/2023 Actual	1/31/2024 Approved	1/31/2024 Actual	1/31/2025 Approved	1/30/2025 Forecasted	1/31/2026 Proposed	
Income							
1 Support Congregations - Unrestricted	830,847.34	810,000.00	816,362.68	820,000.00	789,369.04	800,000.00	1
2 Support Congregations - Restricted	71,529.62	55,000.00	92,386.14	92,000.00	54,719.25	78,000.00	
3 Gifts/Bequests Indiv./Agcy - Unrestr.	25,536.22	40,000.00	107,606.12	25,000.00	10,571.09	15,000.00	3
4 Gifts/Bequests Indiv./Agcy - Restr.	249,425.42	142,880.00	133,829.93	111,102.00	68,297.50	131,248.00	3
5 Loan Interest	64,659.32	134,508.00	126,603.68	100,700.00	101,824.79	84,100.00	
6 Investment Income - Unrestricted	(61,363.79)	225,000.00	326,550.49	200,000.00	512,909.37	300,000.00	4
7 Investment Income - Restricted	(19,020.88)	20,000.00	29,907.05	20,000.00	58,776.48	30,000.00	4
8 Publications	12,178.30	11,650.00	18,906.30	18,900.00	18,087.40	18,000.00	
9 Convention/Conference Assessments	179,539.06	141,000.00	83,067.60	51,850.00	46,034.16	126,500.00	
10 Other	20,667.57	1,400.00	5,231.83	10,000.00	8,424.13	6,400.00	
11 Reimbursements/LCEF/CCEF/Other	22,627.17	20,000.00	20,175.22	50,000.00	17,829.45	37,000.00	
12 Dissolution/Sale of Assets	2,720,673.22	-	2,245,440.21	-	-	-	
13 Total Support/Revenue	4,117,298.57	1,601,438.00	4,006,067.25	1,499,552.00	1,686,842.65	1,626,248.00	
Expenses							
14 Synod	224,500.00	193,000.00	375,784.76	193,000.00	245,125.00	80,000.00	11
16 Missions							
17 Grants	440,063.82	248,000.00	503,749.77	416,191.79	406,366.27	275,500.00	9
18 Campus	82,000.00	81,000.00	81,000.00	83,000.00	81,916.67	77,000.00	
19 Human Care	5,500.00	5,500.00	1,033.33	5,500.00	5,500.00	5,000.00	
20 Schools	-	1,000.00	500.00	1,000.00	1,000.00	1,000.00	
21 Scholarships/Debt Reduction	32,150.00	40,000.00	41,550.00	40,000.00	113,440.00	50,000.00	
22 Ministry/Program							
23 Pres/Ecclesial	23,346.44	12,900.00	6,434.68	13,100.00	18,127.21	18,900.00	
24 Missions							
25 Congregational Services	10,434.42	2,450.00	2,328.65	2,400.00	2,923.04	12,400.00	
26 Schools	3,807.90	8,400.00	2,952.48	8,400.00	8,481.17	8,400.00	
27 Board of Directors	41,240.19	48,700.00	47,368.23	41,700.00	25,570.61	41,700.00	10
28 Conferences/Conventions	106,030.34	146,000.00	119,859.04	56,850.00	49,661.64	126,500.00	
29 Publications/Public Relations	13,873.34	15,000.00	18,901.91	21,900.00	22,417.47	22,000.00	
30 Fundraising	10,378.78	8,000.00	2,761.75	8,000.00	10,007.05	10,000.00	
31 Salaries/Benefits	559,536.61	585,060.39	595,684.74	594,981.43	615,076.49	708,439.81	6,7
32 Travel	71,279.33	67,100.00	86,049.46	68,600.00	88,881.85	74,600.00	
33 Administration							
34 President	4,595.68	3,875.00	3,871.02	3,950.00	6,834.65	3,950.00	
35 Missions	761.34	1,100.00	1,081.40	1,250.00	10,579.32	11,100.00	
36 Congregational Services							
37 Schools	1,708.27	1,810.00	1,451.72	2,035.00	2,142.59	2,185.00	
38 General/Finance	20,987.56	57,000.00	42,224.79	59,850.00	45,737.54	39,550.00	
39 Insurance/Prof. Services/Consulting	190,716.03	163,839.87	169,103.13	171,395.10	172,654.07	206,785.39	8
40 Equipment/Building	49,035.45	57,000.00	130,305.04	64,250.00	110,277.57	64,250.00	
41 Depreciation	24,817.74	20,328.00	26,717.07	26,347.00	25,157.88	22,789.00	
42 Loss on Sale of Asset	-	-	4,752.23	-	28,955.63	-	
43 Total Expenditures	1,916,763.24	1,767,063.26	2,265,465.20	1,883,700.32	2,096,833.68	1,862,049.20	
44							
45 Change in Net Assets	2,200,535.33	(165,625.26)	1,740,602.05	(384,148.32)	(409,991.04)	(235,801.20)	
46 Board Designated							
47 Endow Grants		100,000.00		39,000.00		80,000.00	2
48 New Pres/Overlap						116,250.00	2
49 LCMS Fdtn		50,000.00		50,000.00		55,000.00	2
50 Chicago Grants		10,000.00		10,000.00		10,000.00	2
51		<u>(5,625.26)</u>		<u>(285,148.32)</u>		<u>25,448.80</u>	
52 Board Designates additional amount							
53 Property Projects/Replacement				20,000.00			
54 New Pres/Overlap						40,000.00	

ATTACHMENT C: PROPOSED REVISION TO POLICY MANUAL

II. The Office of President

- A. The term Bishop may be used in addition to or as an alternate term to President, especially in inter-church relations.
- B. ~~Retirement~~ Compensation for End of Term Situations
 - 1. **End of term:** If the President cannot, chooses not to run for another term in office or is defeated for reelection, he shall receive three (3) months' salary and health and retirement benefits from the date of his successor's installation.
 - 2. **Voluntary:** If the President leaves office during a term, he shall receive three (3) months' salary and health and retirement benefits, payable bi-weekly or however it is typically paid from the date of his resignation.
 - 3. **Involuntary:** If the President is removed from office, he shall receive thirty days' salary and health and retirement benefits, payable bi-weekly or however it is typically paid, from the date of his removal.
 - 4. **Another call accepted:** If the President accepts a new call and leaves office during a term, he shall receive one (1) month's salary and health and retirement benefits, payable bi-weekly or however it is typically paid, from the date of his resignation.
 - 5. If appropriate, retirement compensation for the outgoing President shall begin three months after the election of a new President.