

2025 PRE-ASSEMBLY REPORT

**Northern Great Lakes Synod
Evangelical Lutheran Church in America**



May 15-17, 2025

**Bethel Lutheran Church, Ishpeming, MI on May 15
Northern Michigan University, Marquette, MI on May 16-17**



This Pre-Assembly Report has been compiled by the Synod Office and the Synod Secretary Nancy Heykes, and is in compliance with S.7.11.70 of the Bylaws.

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SYNOD ASSEMBLY AGENDA

May 15-17, 2025

Bethel Lutheran Church

333 E. Ridge St. in Ishpeming, Michigan (15th)

and

Northern Center at Northern Michigan University

1401 Presque Isle Ave, Marquette, Michigan (16th & 17th)



Thursday, May 15, 2025 – All Times are Eastern Standard Time

- 3:00 p.m. **Arrival Check-in begins** at Bethel Lutheran Church
- 3:30-5:00 p.m. Synod Council Meeting in Fireside Room
- 5:30-6:45 p.m. **Fundraiser Spaghetti Dinner, Bethel Fellowship Hall.**
To benefit Conference 8 Youth Summer Service Trip
with pre-paid ticket (or eat on your own)
- 5-5:30 p.m. Orientation for Voting Members and Interested Visitors in Sanctuary
- 5:30 p.m. Elections Committee: Bethel Fireside Room
- 5:30-6:30 p.m. Orientation: Worship Leaders, Communion Assistants & Musicians: Sanctuary
- 6:30 p.m. Check-in closed – Reopens at 7:00 a.m. Friday morning at NMU**
- 6:30 – 8:30pm **Nursery available**
- 6:30 p.m. Clergy Vesting in the Upper Room. The color of the day is red.
- 7:00 p.m. Opening Worship: Bethel Sanctuary**
With Installation of Pr. Sharolyn Swenson
- 8:30p.m. Reception following worship: Fellowship Hall**

Friday, May 16, 2025

- 7:00-8:30 a.m. **Fundraiser Breakfast at Hope Connection, 927 W. Fair Avenue**
To benefit Campus Ministry at NMU & MTU
with pre-paid ticket (or eat on your own)
- 7:00-8:45 a.m. New arrivals Check-in at Assembly Office – Peninsula III.
Voting members need only check in once.
- 8:00 a.m. Deadline for Resolutions to be Submitted: Synod Office Peninsula III
- 8:30 a.m. Resolutions Committee: Peninsula I
- 9:00 a.m. PLENARY I in the Grand Ballroom**
- 9:30-11a.m.** New arrival Check-in at Assembly Office – Peninsula III
- 11:50 – 1:30 p.m. Enjoy Lunch on your own and Explore the Display Tables

Friday, May 16, 2025- continued

- 1:30 p.m.** **PLENARY II in the Grand Ballroom**
- 3:15-4:15 p.m. **Workshops and Displays**
The Word of God: Rooted in Language; Pr. Nicole Hanson-Lynn
Truth & Healing: Indian Boarding Schools; Rich Reitz
Spiritual Practices: Rooted in the Art of Wonder; Pr. Sharolyn Swenson
Caring for Creation: Spirit, Sea, and Shore around the Great Lakes; UPWild
- 4:30-5:30 p.m. **Workshops and Displays**
The Word grows into action: Evolution of a Social Statement; Chuck Thomas
Christian Nationalism and its impact for Neighbors around the Globe; Pr. Dave Van Kley
The Spirituality of Dying; Pr. Elizabeth Daniels
Safeguarding Innocence: A Workshop on Child Protection in the Church; Pr. Kari Vadis
- 5:45 p.m. Banquet Doors Open: The Grand Ballroom
- 6:00 p.m. **Dinner is served**
- 7:30 p.m. Program honoring Ordination Anniversaries, Retirements, Congregation Ministry Anniversaries, World Hunger Big Bear and Breadbasket Awards
Followed by Evening Prayer: Joyous Light

Saturday, May 17, 2025

- 7:00-8:15 a.m. **Fundraiser Breakfast at Messiah Lutheran, 305 W. Magnetic Street**
To benefit Messiah Community Assistance Fund
with pre-paid ticket (or eat on your own)
- 8:00-8:30 a.m. New arrivals Check-in at Assembly Office – Peninsula III
- 9:00-9:30 a.m. **Morning Worship: Liturgy of the Word from All Creation Sings**
- 9:45 a.m.** **PLENARY III in the Grand Ballroom**
- 12:00 noon** **Order for Closing of Assembly**
- 12:30 p.m.** **Seed Sower Luncheon in Peninsula II**
Previous RSVP Required



Bishop's Report to the 2025 Assembly of the Northern Great Lakes Synod



Dear Northern Great Lakes Synod,
Grace and peace to you!

We continue in the second year of our three-year theme under the banner of “Seed Sowers” focusing on the scripture passage from I Corinthians 6: “I **planted**, Apollos **watered**, but God gave the **growth**.”

In the first year, we considered what it means to **plant** seeds of faith. In this second year, we focus on the **watering** of those seeds. How do we encourage seeds to grow? While I have mentioned that you cannot make a bean grow by pulling on it, there are actions we can take to nurture faith and ministry and provide what is needed for optimal conditions for growth.

As a Synod, we are currently nurturing seeds of faith in the following ways:

Lifelong Faith Formation: In both the Spring and Fall, a variety of classes are offered.

Devotional Resources: The Seed Sower devotional guide provides focused discussion for any congregational or family gathering or meeting.

Prayfaithfully Devotions: Online daily devotions written by NGLS members, lay and clergy, across our synod.

Christmas Worship Service: Broadcasted on WLUC TV6, this program nurtures seeds of faith in ways we will never know. But it is worth doing anyway.

The Annual Synod Ministry Fund:

In 2024 and into 2025, \$4,050 was disbursed to the following ministry efforts:

1. The Ishpeming Community Good Friday Cantata.
2. Feed My Sheep kitchen upgrades at Lutheran Campus Ministry through Good Shepherd, Houghton and Michigan Tech.
3. Wild Church Convocation of leaders
4. Dinner Church at Trinity, Rhinelander.
5. Financial support for adult volunteers attending the Youth Extravaganza.



In 2024, \$7,311 was raised thanks to the generosity of individual donors. Up to 90% of these funds are now available for disbursement in 2025. Find the application form on our Synod website.

Seeds of faith are being nurtured through Lutheran Campus Ministry at MTU, NMU, and Bay College, through our Synod Youth Ministry efforts, through our partners Fortune Lake Lutheran Camp and U.P. Wild Church. Seeds of relationship building are being nurtured through Walking with Our Indigenous Neighbors. Seeds of future ministry will be nurtured through the legacies of St. James, Marinette and Holy Cross, Baraga. Check out additional reports that describe the ministry efforts that we do together beyond any single congregation.

As we focus on watering seeds of faith, we participate in the shape of the Christian life. We remember seasons of growth and change, seasons of dormant waiting, seasons of dying and rising. We nurture seeds with our witness, our financial resources, our participation in ministry and congregational life, and more. And unlike our summer gardens, we nurture seeds now that we may not live to see bloom and bear fruit.

I thank God for the seeds of faith that were planted and watered years ago that bless us now. I hope, together, we will plant and water seeds for future generations to enjoy as the body of Christ lives as the Church in a tomorrow beyond our sight.

Yours in Christ,
Bishop Katherine Finegan

New Pastor Mentors

To support first-call pastors in our synod, each is paired with a mentor to help them navigate their new call. Thank you to the following who have served as a mentor since May of 2024:

Pastors -

Molly Hunter Melinda VanderSys
Elisabeth Daniels Nicole Hanson-Lynn
And Deaconess Noreen Stevens

New Partnerships

~Partnerships were formed between:

Grace, South Range and Mission United, Pelkie
Zion, Manistique and Calvary, Rapid River

Holy Closure

~Holy Cross, Baraga discerned that the purpose for which God created their community of faith has been accomplished. We give thanks for their faithfulness and for 133 years of ministry.

Transitions

From May 2024 – May 2025, the following pastors were installed:

1. Pastor Pete Warmanen at Ascension, Minocqua.
2. Pastor Brittany Barkus at All Saints, Wakefield and Sharon, Bessemer
3. Pastor Amanda Kossow at Zion, Marinette
4. Pastor Sharolyn Swenson as NGLS Assistant to the Bishop and Director for Evangelical Mission

Ordinations:

- Rev. Brittany Barkus

Retired:

- Pastor Jim Duehring
- Pastor Cathy Morris
- Deacon Lori Ward
- Sister Noreen Stevens
- Pastor Don Ludeman
- Pastor Tammy Barthels

We are blessed with the following Intentional Interim, Transitional, and Bridge pastors:

1. Pastor J Mills at Bethany, Ishpeming
2. Pastor Lloyd Luedeman at Emanuel, Skandia and Bethany, Negaunee.

3. Pastor Christine Olson at Emmanuel, Menominee
4. Pastor Peggy Rose at Pioneer Lake, Conover

And special thanks to our retired pastors serving part-time:

1. Pastor Bill Jacobson at St. John's, Ironwood.

I am very grateful to our pastors who have served or are serving as Interims from May 2024-May 25.

A big Thank You to:

1. Pastor Doug Schoen
2. Pastor Lauri Maki
3. Pastor John Kuziej
4. Pastor Terry Frankenstein
5. Pastor Dave Echelbarger
6. Pastor Christine Thomas Echelbarger
7. Pastor Julie Belew
8. Pastor Bucky Beach
9. Pastor Bill Jacobson
10. Pastor Lon Hider
11. Pastor Kelly Ylitalo
12. Pastor Jim Duehring
13. Pastor Tommy Richter
14. Pastor Dave Johnson
15. Pastor Melinda VanderSys
16. Pastor DJ Rasner
17. Pastor Brenda Greenwald
18. LLM Sarah Sleeter
19. Bishop Emeritus Tom Skrenes

And HUGE thanks to all those who are pulpit supply preachers, lay and clergy, who have proclaimed a word of hope and grace.

I am grateful for the efforts of our Licensed Lay Ministers:

- Pastor Larry Molloy: Bethany, Mohawk.
- Andy Hill: Trinity, Stambaugh
- Virginia Paulson: Community Lutheran, Suomi.
- Jon and Sharon Babbitt: First, Grand Marais.
- Elaine Hendrickson: Our Saviour's, Atlantic Mine.
- Karen Anne Hanson: Northland Lutheran Retirement Community.

Equipping the Saints for Ministry

At this time in the Church's life, congregations are depending more and more on lay people for effective leadership. Whether you have a pastor that is blessed with your support, or your congregation relies on you for lay preaching and leadership, there are tools available to equip you for the work you are already doing. Check out the following possibilities for lay education:

- ELCA Northwest Synod of Wisconsin at <https://nswwi.org/lay-school-of-ministry>
- ELCA East Central Synod of Wisconsin at <https://ecswlayschool.org/>
- FaithLead at Luther Seminary at <https://faithlead.org/>

Scholarships and substantial financial support is available, both for seminarians and for Lay School participants.

Seminarians

Please hold in prayer our seminarians. The seminary students serving in our congregations concurrent with their academic program:

- Vicar Lance Crevier at First, Iron River
- Vicar Robert Lake at Faith/Trinity, Ishpeming (begins June 1)
- Vicar Daniel Moschea at Porterfield, Porterfield / Beaver American, Pound
- Vicar Elaine Robbins at Eden, Munising
- Vicar Sarah Sleeter at Faith, Rock and Christ the King, Escanaba

Additional Seminarians:

- Wade Crevier of Good Shepherd, Peshtigo

Pastors on leave from call and still in our Synod:

- Cori Parsons.

Pastors on leave from call and out of our Synod:

- Greg Mileski

Resignations from the ELCA Roster of Ministers of Word and Sacrament:

- Micah Cavaleri
- Sherry Van Lishout

In Memorium

We remember with thanksgiving:

- Rev. Dean Peterson
 - Rev. Devon Barrix
 - Rev. Duane Priebe
 - Rev. Micheal Laakko
-

Another Word of Thanks

I am grateful for the work of our **Synod Committees, Groups, and Task Forces** to plant seeds. From the efforts of **Walking with Our Indigenous Neighbors** task force to plant seeds for future relationships and deeper understanding to our **Constitution Committee** shepherding congregations through the details to the **Worship Planning Committee** who seeks to provide meaning connection to God and each other – all of our Synod Teams are doing good work. Please read about their efforts in the Committee reports section.

Thank you to the **Synod Council!**

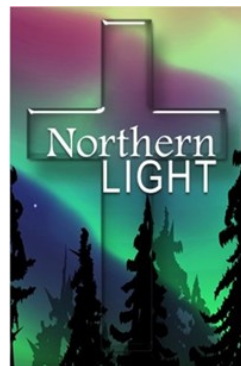
These 19 people, (2 from each conference, secretary, treasurer, SWO), pray, discuss, discern, and lead. I am grateful for the time they invest and the wisdom they provide.

I am grateful for the efforts of our **Synod Staff!**

I thank **Stefanie Ehle** for creatively gathering leaders and supporting the efforts of Youth Ministry in our synod.

I thank **Deacon Lori Ward** for her tireless efforts to arrange the details of Lifelong Faith Formation classes, recruit presenters, gather information for the website and communications, and follow up with Licensed Lay Minister evaluations. We give thanks for her efforts and pray God's blessings on her retirement.

I am grateful to **Sister Noreen Stevens** of the Lutheran Deaconess Community who will continue our synod's efforts with Lifelong Faith Formation and Lay Ministry support.



I thank **Pastor Jim Duehring** for his partnership and give thanks for all that he contributed to the work of Christ in our synod. God bless his retirement rhythms.

I thank **Pastor Sharolyn Swenson** for joining the NGLS Staff. I am grateful for all her gifts for ministry and her spirit of adventure. She brings fresh eyes and new perspective in addition to joyful delight in so many things that us Northerners take for granted.

We said goodbye to our office administrator, **Courtney Wehmeier**, who resigned to pursue graduate studies in England. We welcomed and then said good-bye to **Naomi Mattson** who was in the office for only a short time. She was warmly welcomed and her efforts well received, but a job opportunity offered to her partner made a move downstate a part of her future. And then we welcomed **Eva Hautamaki** who has hit the ground running and courageously applied herself to all the details of Synod Assembly. Thank you Eva!

I thank **Betsy Koski** for her continued excellence in bookkeeping, stewarding our mission support resources, and the wisdom she provides willingly and frequently to our congregations and to the office staff.

The Northern Great Lakes Synod is a great place to live, and an even greater place to serve in ministry.

Staying Connected & Informed

Synod news can be found in all of the following ways:

- The Northern Light arrives in hard copy every other month and it is also posted on our website. It is named “Northern Light” because *Northern* identifies our Synod geographically as well as culturally. And *Light* is important to us, especially as the winters are long and so much of the time we dwell in darkness. However, as people of faith, *Light* also refers to the Light that is Christ, the good news, that brings us hope and joy even in darkness.
- **Congregational Mailings** arrive on alternate months - full of flyers, Mission Support updates, and current information.
- **The Website:** Go to www.nglsynod.org for a wealth of information and resources.

- **E – Notes:** a twice monthly electronic newsletter sent to your email - Full of current news and information. Sign up by going to the website or call the synod office.

- **Facebook:** Another way to stay informed. The Churchisgood page, an outreach effort, continues to grow. If you are on Facebook, please go to our pages and “like” us.



- **Newsletter Articles:** Did you know that any letter or article written by Bishop Finegan or Pastor Swenson is posted on our website and can be included in your own congregational newsletter? It’s true! Please include some synodwide or ELCA news in every newsletter and communication.

- And we are on Youtube! Past worship services, Christmas broadcasts, some prayfaithfully devotions, and more. Search “Northern Great Lakes Synod”



Respectfully submitted,
Bishop Katherine Finegan

Report of the Assistant to the Bishop & Director of Evangelical Mission (DEM)

“Blessed are they who plant trees under whose shade they will never sit.”

This is the proverb my predecessor and co-worker in Christ, Rev. Jim Duehring, quoted to begin his report to the 2024 Assembly. I am so very grateful for his legacy, and the trees he planted across our synod, in which we all enjoy the shade. Pr. Jim retired in August of 2024. Following Pr. Jim’s retirement, this work was faithfully stewarded by retired pastor, Rev. Steve Solberg, from September 2024 to January 2025 when I began to work among you.

In my first months among you, I have witnessed the synod culture that is grown and growing in the Northern Great Lakes Synod through the work of Bishop Katherine Finegan and the expansive synod team (including you). It is interconnected, creative, rooted, and joyful in the company of one another. By the first part of March, I had already been welcomed in thirteen of our seventy-seven worshipping communities with grace, hospitality, and joy. Folks are eager and earnest to be God’s faithful community together. There is shared joy and hope, as well as shared challenges. And God’s presence in the midst of all of it.

For the sake of naming the obvious and our collective learning, let me re-state what my role is among you. I am both Assistant to the Bishop, as well as the Director of Evangelical Mission, (for which our synod receives some financial support.)

The role of **Assistant to the Bishop** is to support and facilitate the work of Bishop Finegan across the synod, as well as our work together in equipping the saints for ministry. In our first months together, Bishop Finegan and I have been learning how my interests, gifts, and experience, best support our shared work and needs of the synod. Thus far, the lay-led/staff supported ministries in our synod that I directly relate to are:

- Synod Assembly Planning Team
- Generosity and Stewardship
- Youth Committee
- Christ’s Kaleidoscope and Walking with Our Indigenous Neighbors
- Equipping for safer boundaries
- Congregations in Transition (Bp. Finegan and I share this responsibility by relating with different congregations around the synod)
- Constitutions Committee
- Companion Synod partnership with Eastern & Coastal Diocese of the Evangelical Lutheran Church in Tanzania
- Evangelical Mission
- World Hunger

The role of the **Director of Evangelical Mission (DEM)** is to help enliven and equip the synod in the Vision and Purpose of the ELCA. This vision is of a world experiencing the difference God’s grace and love in Christ make for all people and creation. The purpose of our work, so that this vision may be realized, is to activate each of us so more people know the way of Jesus and discover community, justice, and love. The Director of Evangelical Mission position was imagined over a decade ago, to have someone deployed in each synod, waking up every morning, jumping into boots to be both activated and activating in this vision and purpose. How can we be more alive in Christ, together? How are we sharing the good news of Christ in our communities in ways that the community, justice, and love we have experienced overflows to others around us? To help make that work a reality, DEMs can help new ministries connect with resources and matching grants, so that the good news of Christ is amplified and activated in our communities. The ministry “trees” that I am blessed to continue to help steward, are ones that Pr. Jim Duehring planted, and Pr. Steve Solberg watered, and God will continue to give the growth:

- UPWild and UPWild Keweenaw... Synodically Authorized Outreach Ministries, with shared support with the Episcopal Diocese in Northern Michigan for mission developer, Lanni Lantto.

- Youth Advocacy Retreat for 2025
- Dinner Church at Trinity Evangelical in Rhinelander, recipient of an ELCA Evangelism and Synod Ministry Grant

The two roles, Assistant to the Bishop (A2B) and Director of Evangelical Mission (DEM), in other synods are sometimes filled by two (or more) people. The Northern Great Lakes Synod has a long history of having these roles shared in one person. It is this structure that has helped guide how the responsibilities are shared. The Assistant to the Bishop work cannot be pulled apart from seeking ways to activate each of us so more people know the way of Jesus and discover community, justice, and love through our congregations and outreach ministries.

My favorite part of being with you, thus far, is getting to reflect back to you what God is already doing among you. I see it in the hospitality you share with me and your community. I see it in the creative and expansive wonder you embrace when met with a new challenge. I see it in the care and compassion you have for one another and neighbors in your wider community. I see it all around, in this beautiful place we steward and share, for the sake of future generations, and creation itself. I see it in your embrace of death and dance with new life, as an Easter people. You are God's beloved...which has no borders or boundaries, in time or place, but is unique and called to purpose.

Respectfully submitted and yours in Christ,

Rev. Sharolyn Swenson

Assistant to the Bishop and Director of Evangelical Mission
with the Northern Great Lakes Synod
of the Evangelical Lutheran Church in America

Report of the Synod Vice President

Throughout my working career, my focus was on groundwater protection and drinking water quality. Even now in retirement, water quality and the general well-being of God's gift of nature continues to be my focus. The Synod's theme for this year, *Apollos Watered*, could fittingly correspond with my personal focus and activities of the past year and current year. While the verse from 1 Corinthians 3:6, *I planted, Apollos watered, but God gave the growth*, traditionally refers to nurturing seeds of faith, I choose to interpret "watered" more literally, applying it to the call of caring for God's creation.

Considering the call to care for creation, myself and three others from the Northern Great Lakes Synod (NGLS) will attend the 8th *EcoFaith Summit of the Upper Midwest* in Duluth in early April. The NGLS is joining as a partner synod for the 2025 Summit, which is titled *Earth's Cries, Earth's Call: Becoming Midwives of Hope for the Healing of Creation*. I look forward to sharing about our Summit learnings during my oral report at this year's Synod Assembly.

This past year I joined the InterFaith Water Stewards Initiative, a program of the Cedar Tree Institute in Marquette. As part of this effort, I had the privilege of being the keynote presenter at an October 2024 Community Forum at Messiah Lutheran Church in Marquette. I discussed the challenges of ensuring quality drinking water in the Upper Peninsula. This spring, I will facilitate a second forum, which will feature speakers presenting differing viewpoints on the issue of fluoride in drinking water. Additionally, I wrote an article for the December 2024 issue of *Marquette Monthly*, highlighting how the region's water resources may not be as pure as commonly believed, and urging us all to take greater responsibility for caring for God's creation.

With my current focus on caring for creation, during the fall 2024 Lifelong Faith Formation term I led a class on the 2023 ELCA Social Message, *"The Earth's Climate Crisis."* Using a study guide from the ELCA, we delved into the scriptural basis for the social message, discussed why we should be concerned, and reflected on what are we called to do about it. I am currently working on curriculum for a follow-up class on the ELCA Social Statement, *"Caring for Creation."*

At Synod Assembly this year I will lead a workshop on the Evolution of an ELCA Social Teaching. We will explore the origins of ELCA social teachings, what the process from start to finish includes, and how each of us can influence both the development of these teachings and the content of the final product.

To be faithful to God and to the ministry of the NGLS and the ELCA, as your Synod Vice President I participated in the activities, committees, and meetings listed below since my last report to you for the 2024 Synod Assembly.

On a synod and churchwide level:

- Chaired four NGLS Council meetings and participated in one Council retreat.
- Chaired four synod Executive Committee meetings.
- Participated in three synod Constitution Committee meetings and reviewed 3 constitutions.
- Drafted amendments to the bylaws for the Mission Endowment Fund and prepared the resolution to present the amendments to the Synod Assembly.
- Participated in four synod Endowment Fund Committee meetings, chaired three of them.
- Participated in three Synod Assembly Planning committee meetings.
- Wrote articles for six issues of the Northern Light newsletter.
- Wrote a week of Prayfaithfully devotions for the NGLS website.

- Had two zoom meetings with Bishop Finegan to discuss issues.
- Attended one ELCA Foundation webinar and two ELCA investor meetings.
- Attended eight meetings via zoom with synod VPs from around the ELCA to discuss issues and discover new ideas during the past 12 months.
- As a member of the 5-person planning team for the synod VPs' meetings, participated in three planning team meetings.
- Attended Presiding Bishop Eaton's Webinar in early December.
- Will attend and represent the NGLS at the 8th annual EcoFaith Summit in early April 2025.
- As a Mission Interpreter brought the news from the synod to one congregation.
- Presented a workshop at the 2024 Synod Assembly about the draft ELCA Social Statement: "Civic Life and Faith."
- Led a Lifelong Faith Formation Class on the 2023 ELCA Social Message: "Earth's Climate Crisis."

On a local level:

- Prepared two treasurer's reports for the Tri-County Conference and attended one meeting.
- Currently serve as the Financial Secretary for First Lutheran-Gladstone's Mission Endowment Fund. Prepared quarterly financial reports and participated in three committee meetings this past year.
- Serve on First Lutheran's Mutual Ministry Committee and attended four committee meetings.
- Serve on the three-person task group to update First Lutheran's policies and create new ones where needed. Attended one task group meetings this past year.
- Joined the Interfaith Water Stewards Initiative. Participated in three planning meetings and three information forums at Messiah Lutheran Church. Was the keynote speaker at one of the forums.

For Personal Growth

- Participated in the following Lifelong Faith Formation classes since the last Assembly:

The Book of Revelations

The Book of Proverbs

Earth's Climate Crisis

Report of the Synod Secretary To the 2024 Synod Assembly

Synod Constitution provision †S8.32. outlines the duties of the Synod Secretary:

a. Keep the minutes of all meetings of the Synod Assembly, the Synod Council and the Synod Council Executive Committee. I finalized the minutes of the 2024 Synod Assembly from the excellent draft prepared by Recording Secretary Karen Kolstad and the minutes were approved by Synod Council. The Disposition of Adopted Synod Assembly Resolutions list is also attached to this report. so minutes preparation included the other two regularly called Synod Council meetings, and three regularly called Synod Council Executive Committee meetings. Meetings were conducted via Zoom except for September 2024. The minutes were approved and are on file at our Synod Office. Our June Council retreat was not a business meeting so no minutes were recorded. Synod Council and Executive Committee meetings are also scheduled for March and May 2025 so those minutes are yet to be prepared and approved.

b. Add attestation when required on legal documents signed by the Bishop; work with the Bishop to assure that important documents are deposited in the Synod archives. I so appreciate our Synod staff -- Bishop Finegan, Pastor Jim Duehring, Pastor Sharolyn Swenson, Betsy Koski, Courtney Wehmeier,, Naomi Mattson and Eva Hautamaki – and their diligent and cheerful partnership in assuring necessary documents get back and forth given the miles and time zone differences between us!

c. In addition to these duties, I'm grateful for many other opportunities that arise during the year to support the work of the Synod by finding answers to questions, being part of thoughtful discussion of current governance issues and otherwise serving the 'infrastructure' of God's work among us alongside my fellow Synod officers and Synod Council members.

Nancy Heykes

Secretary

Northern Great Lakes Synod

**DISPOSITION OF ADOPTED 2024
SYNOD ASSEMBLY RESOLUTIONS**

Report to the 2025 Synod Assembly

<u>RESOLUTION NUMBER</u>	<u>SUBJECT</u>	<u>STATUS</u>
1	Rules and Order for Procedure	No Action Needed
2	Adoption of Agenda and Program	No Action Needed
	Synod Consultation Committee Elections	Implemented
	2025 Churchwide Assembly Voting Member Elections	Implemented
3	Amended Fiscal Year 2024 Budget	Implemented
4	Proposed Fiscal Year 2025 Budget	Implemented
5	2025 Clergy Compensation Guidelines	Implemented
6	Synod Council Member Election	Implemented

Submitted by:



Nancy Heykes
Synod Secretary

Report of the Synod Treasurer

Results of the Fiscal Year Ended January 31, 2025

Unrestricted Income and Expenses

Our Northern Great Lakes Synod (NGLS) wrapped up its 2024 fiscal year on January 31, 2025, and we were in a better position than we had projected, thanks, in part, to the generosity of a number of NGLS congregations as well as some noteworthy personnel changes. Our Assistant to the Bishop, Pr. Jim Duehring, retired, and the Synod's Office Administrator, Courtney Wehmeier, left the area for an advanced degree. Based on NGLS Pre-Audit numbers, while we had budgeted for a deficit of \$17,039, we ended the fiscal year with a budget surplus of \$23,031, a difference of just over \$40,000 on the plus side. Unrestricted Congregation Benevolence Support was budgeted at \$729,507, and actual income was \$740,555, an increase of \$11,048. At the same time, Unrestricted Expenses were budgeted at \$749,846, with actual coming in at \$721,428, a difference of approximately \$28,418. Increases in the expenses area include approximately \$15,000 in Ministry Through ELCA, and decreases included the following: \$2,000 in Ministry Through Partnerships, \$2,500 in the Organization, and \$28,646 in Synod Personnel. Total income was \$744,459 and total expenses were \$721,428, leading to the surplus figure of approximately \$23,000.

We are pleased to report that, from an Unrestricted Income perspective, 78 congregations in the NGLS contributed to mission support and, 46 congregations met their pledge, and 21 more exceeded their pledge. We give thanks for our congregations' generosity and faithfulness in giving.

Forty-three percent, or \$318,438, of Benevolence Support was sent on to the Churchwide organization to support ministry through the Evangelical Lutheran Church in America (ELCA). Other Unrestricted Benevolence Support dollars were used for Partnerships such as Campus Ministries and Seminary Partners, with the remaining Unrestricted Income used for NGLS Programs, Organization, Office, and Personnel expenses.

Restricted Income and Expenses

Restricted Benevolence Income receipts for Fiscal Year 2024 were at \$664,065, \$169,376 over FY2023 and exceeding budget estimates of restricted giving. Restricted Benevolence Income included gifts of approximately \$93,000 to World Hunger and \$30,000 to Fortune Lake. Restricted Income is also received from sources, including Grant Funding, Pass Through Gifts from Congregations and Individuals, Endowment Distributions, and Fees. Because these funds are restricted to specific ministries, they cannot be used for operational expenses that are funded with unrestricted dollars.

There are many budgeted areas covering Restricted Expenses, and they fall under broad categories, including Congregational Ministries such as Youth Programming; Ministry in the areas of Seminarian Support, Leadership Support, Pastors' Debt Retirement, and Lifelong Faith Formation; Mission Outreach such as Tanzanian Relationship-Building and U.P. Wild Support; and a variety of other areas, including our Regional Gift Planner, Website Hosting and Maintenance, and Synod Assembly.

There are three NGLS positions receiving Restricted Expense Funding, and they are portion of the Assistant to the Bishop costs (a Grant-Funded Salary of \$35,001 in FY2024), the Youth Ministry Coordinator costs (restricted funds of \$12,000 in FY2024), and the Lifelong Faith Formation/LLM Coordinator costs (restricted funds of \$5,000).

Audit Report for the Fiscal Year Ended January 31, 2024

During the week of March 17, 2025, an audit of the NGLS Financials was in process through the Certified Public Accounting firm of Andrews, Hooper, Pavlik, PLC. The Independent Auditor's Report along with Financial Statements are expected to be available elsewhere within the 2025 Pre-Assembly Report.

Proposed Amended FY2025 Budget and Proposed FY2026 Budget

The Income and Expense Statement for 12 Months Ending January 31, 2025, as well as the Amended and Proposed FY2025 Budget, and Proposed FY2026 budget are available elsewhere within the 2025 Pre-Assembly Report. Please note the separate sections and columns for "Unrestricted" and "Restricted" amounts. As noted above, because restricted funds are expended for specific ministries, they cannot be used for operational expenses that are funded with unrestricted dollars. A separate document showing the Synod Personnel Budget can also be found elsewhere within the 2025 Pre-Assembly Report.

Treasurer's Reflection

I am grateful for all who are working together to support the financial position of the Northern Great Lakes Synod. First, I want to thank our congregations, their pastors and leaders, for making Benevolence a priority. I thank the Synod Finance Committee members, Naomi Fletcher, Kay Johnson, Peter Johnson, and Sarah Sleeter, for their work on the 2025/2026 budgets along with the Synod Ministry Fund grants. I thank the Audit Committee members, Ken Groh and Karen Kolstad, for being part of the audit review process. I am grateful for the work of the Endowment Ministry Committee members, Kathy Bero, Ann Christiansen, David Holli, Dirk Manson, Chuck Thomas, and Karin VanDyke, as they continue overseeing Endowment ministry and preparing for the second Seed Sowers Luncheon. Thank you to Courtney Wehmeier and Naomi Mattson, who provided office support in 2024, and to Eva Hautamaki who joined the Synod in February. I give thanks for Bishop Katherine Finegan, for now-retired Pr. Jim Duehring, as well as for our new Assistant to the Bishop and Director of Evangelical Mission Pr. Sharolyn Swenson Synod leadership provides the vision for the Synod's future financial needs. Finally, I give my sincerest thanks to Betsy Koski whose commitment to the financial well-being of our synod is unsurpassed. She makes the work of the Endowment, Finance, and Audit Committees much easier thanks to her knowledge, understanding, and abilities. Betsy's willingness to steward the synod's limited resources with such detail aids us in making the best possible decisions. I am very grateful for Betsy's commitment to this Synod, and I look forward to working with her for another year. Thank you one and all.

Respectfully Submitted, Pr. Terry Frankenstein, Synod Treasurer

Northern Great Lakes Synod, ELCA
Income and Expense Statement for 12 months ending January 31, 2025

	1	2	3	4	5
		Amended			
	Actual FY2023	2024 Prorated	Actual FY2024	Actual FY2024	FY2024
	<u>Unrestricted</u>	<u>Budget-Unrestr</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
INCOME					
Congregation Mission Support	754,988.63	729,507.00	740,554.65	0.00	740,554.65
ELCA Designated Gifts					
World Hunger	0.00	0.00	0.00	92,926.72	92,926.72
Other	0.00	0.00	0.00	32,258.97	32,258.97
Total ELCA Designated Gifts	0.00	0.00	0.00	125,185.69	125,185.69
Synod Designated Gifts					
Restricted General	0.00	0.00	0.00	9,714.86	9,714.86
Fortune Lake Lutheran Camp	0.00	0.00	0.00	30,356.78	30,356.78
Faith, Soo Pastor	0.00	0.00	0.00	85,227.00	85,227.00
LCM House Reallocation	0.00	0.00	0.00	70,175.00	70,175.00
Other	0.00	0.00	0.00	238,573.36	238,573.36
Total Synod Designated Gifts	0.00	0.00	0.00	434,047.00	434,047.00
Interest Income	3,672.70	3,300.00	3,904.27	0.00	3,904.27
Grant Income	0.00	0.00	0.00	79,524.73	79,524.73
Fee Income	0.00	0.00	0.00	25,307.97	25,307.97
TOTAL INCOME	758,661.33	732,807.00	744,458.92	664,065.39	1,408,524.31
EXPENSES					
Ministry through ELCA (FY2023-45%; FY2024-43%)	339,744.90	313,688.00	318,438.49	0.00	318,438.49
ELCA Designated Gift Expense	0.00	0.00	0.00	125,185.69	125,185.69
Synod Designated Gift Expense					
Fortune Lake Lutheran Camp	0.00	0.00	0.00	30,356.78	30,356.78
Other	0.00	0.00	0.00	30,270.21	30,270.21
Total Synod Designated Gift Exp	0.00	0.00	0.00	60,626.99	60,626.99
Ministry through Partnerships					
Education	58,430.83	70,800.00	68,566.64	7,733.40	76,300.04
Ecumenical	1,000.00	1,000.00	1,000.00	0.00	1,000.00
Public Policy/Advocacy	850.00	850.00	850.00	0.00	850.00
Region 5	1,098.00	1,362.00	1,362.00	0.00	1,362.00
Total Ministry through Partnerships	61,378.83	74,012.00	71,778.64	7,733.40	79,512.04
Synod Programs					
Congregational Ministries	0.00	0.00	0.00	13,991.24	13,991.24
Ministry	0.00	0.00	0.00	66,656.81	66,656.81
Mission Outreach	0.00	0.00	0.00	35,436.57	35,436.57
Justice Advocacy	0.00	0.00	0.00	1,277.87	1,277.87
Other	0.00	0.00	0.00	15,157.24	15,157.24
Synod Assembly	0.00	0.00	0.00	9,577.89	9,577.89
Communications	478.73	2,700.00	2,592.85	14,894.73	17,487.58
Synod Office	45,115.18	43,400.00	43,705.24	1,513.39	45,218.63
Organization	18,780.87	21,550.00	19,062.50	3,716.65	22,779.15
Faith, Soo Pastor	0.00	0.00	0.00	85,227.00	85,227.00
Synod Personnel	299,243.14	294,496.00	265,850.19	55,375.17	321,225.36
TOTAL EXPENSES	764,741.65	749,846.00	721,427.91	496,370.64	1,217,798.55
NET INCREASE(DECREASE)	(6,080.32)	(17,039.00)	23,031.01	167,694.75	190,725.76

Northern Great Lakes Synod, ELCA
Proposed Budget FY2025 and FY2026 - Unrestricted

	1	2	3	4
	Actual	Adopted	Proposed	Proposed
	<u>FY2024</u>	<u>FY2025</u>	<u>Amended</u>	<u>Proposed</u>
		<u>Budget</u>	<u>FY2025 Budget</u>	<u>FY2026 Budget</u>
INCOME				
Congregation Mission Support	740,554.65	750,000	695,080	700,000
ELCA Designated Gifts				
World Hunger	0.00	0	0	0
Other	0.00	0	0	0
Total ELCA Designated Gifts	0.00	0	0	0
Synod Designated Gifts				
The Lutheran	0.00	0	0	0
Fortune Lake Lutheran Camp	0.00	0	0	0
Administrative Fees	0.00	0	22,011	20,000
Other	0.00	0	0	0
Total Synod Designated Gifts	0.00	0	0	0
Interest Income	3,904.27	3,000	3,300	3,300
Grant Income	0.00	0	0	0
Fee Income	0.00	0	0	0
TOTAL INCOME	744,458.92	753,000	720,391	723,300
EXPENSES				
Ministry through ELCA	318,438.49	322,500	278,032	280,000
(FY2024-43%; FY2025-40%; FY2026-40%)				
ELCA Designated Gift Expense	0	0	0	0
Synod Designated Gift Expense				
Fortune Lake Lutheran Camp	0	0	0	0
Other	0	0	0	0
Total Synod Designated Gift Exp	0.00	0.00	0.00	0.00
Ministry through Partnerships				
Education				
Lutheran Campus Ministry/NMU	21,000.00	21,500	21,500	21,500
Lutheran Campus Ministry/MTU	23,000.04	23,500	23,500	23,500
Lutheran Campus Ministry/Bay College	0.00	0	0	0
Lutheran Outdoor Ministry	400.00	400	400	400
Lutheran Seminary Partners	24,166.60	26,400	26,400	26,400
Ecumenical				
Wisconsin Council of Churches	1,000.00	1,000	1,000	1,000
Public Policy/Advocacy				
Lutheran Office of Public Pol/WI	850.00	850	850	850
Region 5	1,362.00	1,362	1,244	1,244
Total Ministry through Partnerships	71,778.64	75,012	74,894	74,894
Synod Programs				
Congregational Ministries	0.00	0	0	0
Ministry	0.00	0	0	0
Mission Outreach	0.00	0	0	0
Justice Advocacy	0.00	0	0	0
Other	0.00	0	0	0
Synod Assembly	0.00	0	0	0
Communications	2,592.85	2,800	2,650	2,650
Synod Office	43,705.24	44,318	44,218	44,142
Organization	19,062.50	22,650	29,250	30,250
Synod Personnel	265,850.19	296,409	292,385	298,285
TOTAL EXPENSES	721,427.91	763,689	721,429	730,221
NET INCREASE (DECREASE)	23,031.01	(10,689)	(1,038)	(6,921)

Northern Great Lakes Synod, ELCA
Proposed Budget FY2025 and FY2026 - Restricted

	1	2	3	4
	Actual FY2024	Adopted FY2025 Budget	Proposed Amended FY2025 Budget	Proposed FY2026 Budget
INCOME				
Congregation Mission Support	0.00	0	0	0
ELCA Designated Gifts				
World Hunger	92,926.72	90,000	90,000	90,000
Other	<u>32,258.97</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total ELCA Designated Gifts	125,185.69	110,000	110,000	110,000
Synod Designated Gifts				
Fortune Lake Lutheran Camp	30,356.78	25,000	25,000	25,000
Faith, Sault Ste. Marie Pastor	85,227.00	85,069	86,964	86,964
Restricted General	9,714.86	0	0	0
Other	<u>308,748.36</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
Total Synod Designated Gifts	434,047.00	250,069	251,964	251,964
Interest Income	0.00	0	0	0
Grant Income	79,524.73	80,500	80,500	80,500
Fee Income	<u>25,307.97</u>	<u>60,000</u>	<u>60,000</u>	<u>50,000</u>
TOTAL INCOME	664,065.39	500,569	502,464	492,464
EXPENSES				
Ministry through ELCA (FY2024-43%; FY2025-40%; FY2026-40%)	0.00	0	0	0
ELCA Designated Gift Expense	125,185.69	110,000	110,000	110,000
Synod Designated Gift Expense				
Fortune Lake Lutheran Camp	30,356.78	25,000	25,000	25,000
Other	<u>27,270.21</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total Synod Designated Gift Exp	57,626.99	45,000	45,000	45,000
Ministry through Partnerships				
Education				
Lutheran Campus Ministry/NMU	2,750.00	0	0	0
Lutheran Campus Ministry/MTU	2,750.00	0	0	0
Lutheran Campus Ministry/Bay College	3,000.00	3,000	3,000	3,000
Lutheran Outdoor Ministry	0.00	0	0	0
Lutheran Seminary Partners	2,233.40	0	0	0
Ecumenical				
Wisconsin Council of Churches	0.00	0	0	0
Public Policy/Advocacy				
Lutheran Social Services of MI	0.00	0	0	0
Lutheran Office of Public Pol/WI	0.00	0	0	0
Region 5	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ministry through Partnerships	10,733.40	3,000	3,000	3,000
Synod Programs				
Congregational Ministries	13,991.24	10,900	14,850	7,900
Ministry	66,656.81	58,580	58,580	68,580
Mission Outreach	35,436.57	43,860	47,360	42,860
Justice Advocacy	1,277.87	650	1,300	500
Other	15,157.24	17,750	17,100	17,100
Synod Assembly	9,577.89	35,000	35,000	15,000
Communications	14,894.73	12,800	14,800	14,800
Synod Office	1,513.39	0	0	0
Organization	3,716.65	2,500	5,400	5,400
Synod Personnel	<u>140,602.17</u>	<u>158,104</u>	<u>165,323</u>	<u>165,587</u>
TOTAL EXPENSES	496,370.64	498,144	517,713	495,727
NET INCREASE (DECREASE)	167,694.75	2,425	(15,249)	(3,263)

Northern Great Lakes Synod, ELCA
Unrestricted and Restricted Budget Totals

	1	2	3	4
	Actual	Adopted	Proposed	
	<u>FY2024</u>	FY2025	Amended	Proposed
		<u>Budget</u>	FY2025 Budget	FY2026 Budget
INCOME				
Congregation Mission Support	740,554.65	750,000	695,080	700,000
ELCA Designated Gifts				
World Hunger	92,926.72	90,000	90,000	90,000
Other	<u>32,258.97</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total ELCA Designated Gifts	125,185.69	110,000	110,000	110,000
Synod Designated Gifts				
Fortune Lake Lutheran Camp	30,356.78	25,000	25,000	25,000
Restricted General	9,714.86	0	0	0
Faith, Sault Ste. Marie Pastor	85,227.00	85,069	86,964	86,964
Administrative Fees	0.00	0	22,011	20,000
Other	<u>308,748.36</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
Total Synod Designated Gifts	434,047.00	250,069	273,975	271,964
Interest Income	3,904.27	3,000	3,300	3,300
Grant Income	79,524.73	80,500	80,500	80,500
Fee Income	<u>25,307.97</u>	<u>60,000</u>	<u>60,000</u>	<u>50,000</u>
TOTAL INCOME	1,408,524.31	1,253,569	1,222,855	1,215,764
EXPENSES				
Ministry through ELCA	318,438.49	322,500	278,032	280,000
(FY2024-43%; FY2025-40%; FY2026-40%)				
ELCA Designated Gift Expense	125,185.69	110,000	110,000	110,000
Synod Designated Gift Expense				
Fortune Lake Lutheran Camp	30,356.78	25,000	25,000	25,000
Other	<u>27,270.21</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total Synod Designated Gift Exp	57,626.99	45,000	45,000	45,000
Ministry through Partnerships				
Education				
Lutheran Campus Ministry/NMU	23,750.00	21,500	21,500	21,500
Lutheran Campus Ministry/MTU	25,750.04	23,500	23,500	23,500
Lutheran Campus Ministry/Bay College	3,000.00	3,000	3,000	3,000
Lutheran Outdoor Ministry	400.00	400	400	400
Lutheran Seminary Partners	26,400.00	26,400	26,400	26,400
Ecumenical				
Wisconsin Council of Churches	1,000.00	1,000	1,000	1,000
Public Policy/Advocacy				
Lutheran Office of Public Pol/WI	850.00	850	850	850
Region 5	<u>1,362.00</u>	<u>1,362</u>	<u>1,244</u>	<u>1,244</u>
Total Ministry through Partnerships	82,512.04	78,012	77,894	77,894
Synod Programs				
Congregational Ministries	13,991.24	10,900	14,850	7,900
Ministry	66,656.81	58,580	58,580	68,580
Mission Outreach	35,436.57	43,860	47,360	42,860
Justice Advocacy	1,277.87	650	1,300	500
Other	15,157.24	17,750	17,100	17,100
Synod Assembly	9,577.89	35,000	35,000	15,000
Communications	17,487.58	15,600	17,450	17,450
Synod Office	45,218.63	44,318	44,218	44,142
Organization	22,779.15	25,150	34,650	35,650
Synod Personnel	<u>406,452.36</u>	<u>454,513</u>	<u>457,708</u>	<u>463,872</u>
TOTAL EXPENSES	1,217,798.55	1,261,833	1,239,142	1,225,948
NET INCREASE (DECREASE)	190,725.76	(8,264)	(16,287)	(10,184)

OTHER PROGRAMS & EVENTS				Grants/Fees/Restricted/Endowment		
				1	2	3
				Actual	Estimated	Estimated
				<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
ELCA World Hunger				92,926.72	90,000	90,000
Other ELCA Gifts				32,258.97	20,000	20,000
Fortune Lake Lutheran Camp				30,356.78	25,000	25,000
Synod Designated Gifts				27,270.21	20,000	20,000
Faith, Sault Ste. Marie Pastor				85,227.00	86,964	86,964
Lutheran Campus Ministry				8,500.00	3,000	3,000
Lutheran Seminary Partners				2,233.40	0	0
Resource Fair				996.00		
Faithful Innovations/Evangelism				550.00	2,650	2,200
Stewardship Programs				823.86	1,550	1,550
Worship Programs				141.77	2,600	1,100
Youth Programs				11,479.61	8,050	3,050
Seminars/Retreats				30,455.95	23,200	33,200
Pastor's Debt Retirement				14,082.11	14,000	14,000
Seminarian Support				18,003.45	11,000	11,000
Candidacy/Career Counseling/MSCC Mtgs.				1,881.10	3,800	3,800
Licensed Lay Ministry				401.57	1,400	1,400
Lifelong Faith Formation				1,115.61	2,000	2,000
Lay School Scholarships				0.00	1,500	1,500
Rural Ministry				408.75	600	600
Inter-Synodical Planning				0.00	530	530
Mentor Coaches				300.00	500	500
Synod Campus Ministry				8.27	50	50
Mission Outreach Projects				22,671.20	17,310	17,310
Companion Synod Projects				12,765.37	30,050	25,550
World Hunger Programs				60.99	500	500
Justice Advocacy				1,216.88	800	0
Synod Assembly				9,577.89	35,000	15,000
Bishop's Discretionary				386.63	500	500
Communications				14,894.73	14,800	14,800
Synod Office				1,513.39	0	0
Synod Travel				518.80	0	0
Synod Council				2,830.35	3,000	3,000
Synodical Administration				367.50	2,400	2,400
Planned Giving Coordinator				14,465.00	14,500	14,500
Endowment Ministries				305.61	2,100	2,100
Grant Funded Salary/Benefits				36,278.47	60,183	60,183
Restricted Funds Salary/Benefits				<u>19,096.70</u>	<u>18,176</u>	<u>18,440</u>
TOTAL - Programs & Events				496,370.64	517,713	495,727

Northern Great Lakes Synod
Synod Personnel

	1	2	3	4
	Actual <u>FY2024</u>	Adopted Budget <u>FY2025</u>	Proposed Amended <u>FY2025</u>	Proposed <u>FY2026</u>
BISHOP				
Salary	92,769.12	94,624.00	94,624.00	96,517.00
Benefits	48,869.77	51,766.00	53,045.00	53,525.00
Total Salary & Benefits	141,638.89	146,390.00	147,669.00	150,042.00
Less Restricted Expenses	0.00	0.00	0.00	0.00
Net Salary from Unrestricted	141,638.89	146,390.00	147,669.00	150,042.00
BISHOP'S ASSISTANT				
Salary	49,969.24	76,884.00	72,000.00	73,440.00
Benefits	21,582.58	22,642.00	31,226.00	31,514.00
Total Salary & Benefits	71,551.82	99,526.00	103,226.00	104,954.00
Less ELCA Grant-Funded Salary	<u>36,278.47</u>	<u>54,859.00</u>	<u>60,183.00</u>	<u>60,183.00</u>
Net Salary from Unrestricted	35,273.35	44,667.00	43,043.00	44,771.00
OFFICE STAFF				
Salaries	73,364.66	83,424.00	85,737.00	87,452.00
Benefits	<u>16,752.07</u>	<u>21,928.00</u>	<u>15,936.00</u>	<u>16,020.00</u>
Subtotal	90,116.73	105,352.00	101,673.00	103,472.00
Less Restricted Expenses	<u>1,178.78</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Salary from Unrestricted	88,937.95	105,352.00	101,673.00	103,472.00
YOUTH COORDINATOR				
Salaries	12,000.00	12,240.00	12,240.00	12,485.00
Benefits	<u>918.00</u>	<u>936.00</u>	<u>936.00</u>	<u>955.00</u>
Subtotal	12,918.00	13,176.00	13,176.00	13,440.00
Less Restricted Expenses	<u>12,918.00</u>	<u>13,176.00</u>	<u>13,176.00</u>	<u>13,440.00</u>
Net Salary from Unrestricted	0.00	0.00	0.00	0.00
SYNOD MISSIONER:LLM AND LFF COORDINATOR				
Salaries	4,999.92	5,000.00	5,000.00	5,000.00
Benefits	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal	4,999.92	5,000.00	5,000.00	5,000.00
Less Restricted Expenses	<u>4,999.92</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
Net Salary from Unrestricted	0.00	0.00	0.00	0.00
Total Personnel Exp. from Unrestricted	265,850.19	296,409.00	292,385.00	298,285.00
Total Personnel Exp. from Restricted	<u>55,375.17</u>	<u>73,035.00</u>	<u>78,359.00</u>	<u>78,623.00</u>
TOTAL - Personnel & Admin Expenses	321,225.36	369,444.00	370,744.00	376,908.00

Northern Great Lakes Synod Benevolence Summary - December 2024

			Pledged Amount	Amount Received	Synod Restricted	Percent Recv'd	Prior Year Received	Designated Gifts
Conference 1 - IGO								
1010	Bessemer	Sharon	6,000.00	4,000.00		66.7%		200.00
1020	Ewen	First	6,000.00 *	7,363.56		122.7%		2,755.03
1030	Ironwood	St. Paul	3,600.00	3,600.00		100.0%		1,296.01
1040	Ironwood	Salem	7,000.00	7,000.00		100.0%		5,548.00
1050	Ironwood	Zion	2,500.00	2,500.00		100.0%		0.00
1060	Ironwood	St. John	1,000.00	1,000.00		100.0%		50.00
1070	Paynesville	Our Savior	2,000.00 *	2,111.00		105.6%		155.00
1075	Trout Creek	Trinity	1,700.00	1,700.00		100.0%		700.00
1080	Wakefield	All Saints	5,100.00	5,000.04		98.0%		0.00
Conference 2 - Copper Country								
2010	Atlantic Mine	Our Saviour's	330.00	330.00		100.0%		50.00
2020	Baraga	Holy Cross	3,250.00	3,250.00		100.0%		54.81
2030	Calumet	Faith	7,000.00	7,000.00		100.0%		1,000.00
2040	Chassell	Holy Trinity	6,900.00	6,900.00		100.0%		1,237.59
2070	Hancock	Gloria Dei	24,205.00 *	25,242.00	5,000.00	104.3%		1,392.00
2080	Houghton	Good Shepherd	5,000.00 *	5,000.00		100.0%		1,000.00
2090	L'Anse	United	2,400.00	2,400.00		100.0%		1,187.00
2100	Mass City	St. Paul	8,750.00	8,750.00		100.0%		1,667.00
2120	Mohawk	Bethany	3,750.00 *	3,750.00		100.0%		2,899.60
2125	Copper Harbor	Shepherd/Sea	1,800.00	1,800.00		100.0%		0.00
2140	Ontonagon	Siloa	850.00	850.00		100.0%		1,500.00
2161	Pelkie	Mission United	11,100.00	11,100.00		100.0%		3,903.12
2180	South Range	Grace	8,600.00 *	7,887.00		91.7%	770.00	721.00
2200	Winona	First	250.00	0.00		0.0%		0.00
Conference 3 - Headwaters								
3010	Conover	Pioneer Lake	4,000.00 *	3,107.25		77.7%		89.00
3020	Eagle River	Prince of Peace	7,900.00 *	9,974.40		126.3%		2,720.00
3030	Minocqua	Ascension	53,406.00	63,410.00		118.7%		8,498.00
3040	Minocqua	Calvary	14,434.00 *	15,114.00		104.7%		1,367.80
3050	Rhineland	Immanuel	19,000.00 *	19,015.79		100.1%		1,610.62
3060	Rhineland	Trinity	22,000.00	27,139.25		123.4%		0.00
3080	Three Lakes	Faith	1,800.00	1,800.00		100.0%		0.00
Conference 4 - Four Rivers								
4010	Amasa	Bethany	1,500.00	1,500.00		100.0%		0.00
4020	Crystal Falls	United	6,000.00	4,597.71	180.00	76.6%		1,185.00
4030	Florence	Bethlehem	12,600.00	12,600.00		100.0%		1,418.00
4060	Iron River	First	3,600.00	3,697.00		102.7%		0.00
4080	Norway	Bethany	3,600.00	3,600.00		100.0%		2,814.61
4100	Pembine	Grace	4,400.00 *	4,207.18		95.6%	466.81	0.00
4110	Quinnesec	Calvary	5,700.00	5,750.00		100.9%		0.00
4120	Stambaugh	Trinity	1,000.00	1,000.00		100.0%	377.94	425.77
Conference 5 - Menominee Valley								
5010	Beaver	Beaver American	5,400.00	4,520.00		83.7%		0.00
5020	Marinette	Our Saviors	13,000.00 *	7,780.68		59.9%		1,550.00
5030	Marinette	St. James	1,400.00	1,400.00		100.0%		0.00
5040	Marinette	Zion	19,750.00 *	20,281.94		102.7%		10,914.19
5050	Menominee	Bethel	8,500.00	9,625.00		113.2%		2,715.00
5070	Menominee	Emmanuel	13,200.00 *	13,463.00		102.0%		2,284.00
5080	Peshtigo	Good Shepherd	10,000.00 *	9,113.31		91.1%		1,590.37
5090	Porterfield	Porterfield	5,400.00 *	5,400.00		100.0%		0.00
5100	Stephenson	St. Stephen's	2,700.00	2,730.00		101.1%		0.00
5110	Wallace	Gethsemane	2,700.00	2,700.00		100.0%		2,264.68

			Pledged Amount	Amount Received	Synod Restricted	Percent Received	Prior Year Received	Designated Gifts
Conference 6 - Tri-County								
6020	Escanaba	Bethany	50,000.00	45,833.26		91.7%	4,083.33	0.00
6030	Escanaba	Christ the King	6,000.00	6,000.00		100.0%		0.00
6040	Escanaba	Immanuel	11,000.00	9,488.00		86.3%		685.00
6050	Gladstone	First	35,000.00	37,500.00	2,580.00	107.1%	1,800.00	10,610.22
6055	Manistique	Zion	10,000.00	10,175.00		101.8%		2,124.14
6060	Perkins	Bethany	2,250.00	2,250.00		100.0%		385.00
6070	Rapid River	Calvary	7,100.00	1,328.00		18.7%	1,700.00	3,725.00
6080	Rock	Faith	3,500.00	3,500.00		100.0%		3,600.00
6090	Stonington	Trinity	4,300.00	4,300.00		100.0%		423.08
6100	Trenary	First	500.00	500.00		100.0%	1,000.00	0.00
Conference 7 - Three Lakes								
7010	Allenville	Zion	2,000.00	2,000.00		100.0%		0.00
7020	Brevort	Trinity	2,000.00	2,000.00		100.0%		0.00
7030	Cedarville	Bethel	7,300.00	7,300.00		100.0%		4.26
7040	Grand Marais	First	1,126.00	1,126.00		100.0%		300.00
7070	Newberry	Our Redeemer	2,700.00 *	2,184.90		80.9%		0.00
7080	Rudyard	St. James	5,900.00	6,700.00		113.6%		2,403.00
7090	St. Ignace	Zion	2,600.00	0.00		0.0%	2,000.00	0.00
7100	Sault Ste Marie	Faith	4,200.00	3,850.00		91.7%		3,184.81
Conference 8 - Superior Central								
8020	Gwinn	Grace	7,300.00 *	7,300.00		100.0%		0.00
8030	Ishpeming	Bethany	15,936.00	18,078.85		113.4%	3,583.05	1,106.00
8040	Ishpeming	Bethel	12,000.00	12,000.00		100.0%		12,570.61
8050	National Mine	Faith	5,500.00 *	5,500.00		100.0%	739.09	2,764.10
8060	Ishpeming	Trinity	4,500.00 *	4,871.87	22.00	108.3%	3,777.60	3,126.93
8070	Marquette	Messiah	86,000.00	86,000.00		100.0%		19,983.21
8080	Marquette	Prince of Peace	10,460.00 *	10,445.67		99.9%		3,084.00
8100	Munising	Eden	4,500.00	4,500.00		100.0%		278.86
8110	Negaunee	Bethany	6,900.00	6,325.00		91.7%		562.50
8120	Negaunee	Immanuel	39,600.00 *	39,599.99		100.0%	4,190.67	6,432.16
8135	Palmer/Suomi	Community	3,360.00	3,460.00		103.0%	280.00	634.00
8150	Republic	Bethany	5,600.00 *	6,713.13		119.9%		0.00
8160	Skandia	Emanuel	8,300.00	8,300.00		100.0%		1,534.10
9001	Contributions	Miscellaneous	0.00	0.00	1,954.86	0.0%		2,296.00
9002	NMU Lutheran	Campus Ministry	0.00	481.16		0.0%	702.22	0.00
TOTALS			729,507.00	731,670.94	9,736.86	105.1%	25,470.71	150,580.18

(*) Reflects congregations making a Percentage Pledge

2023 Pledged Amount - \$759,513 (Total Received - \$773,859)

2023 Amount Received - \$773,859.22 (2024 Amount Received - \$766,878.51)

2023 Percent Received - 101.9%

Audited Financial Statements

**Northern Great Lakes Synod of the
Evangelical Lutheran Church in America**

*Year Ended January 31, 2025
with Report of Independent Auditors*

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Audited Financial Statements

Year Ended January 31, 2025

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Report of Independent Auditors

Synod Council
Northern Great Lakes Synod of the
Evangelical Lutheran Church in America
Marquette, Michigan

Opinion

We have audited the accompanying financial statements of Northern Great Lakes Synod of the Evangelical Lutheran Church in America (a not-for-profit organization), which comprise the statement of financial position as of January 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northern Great Lakes Synod of the Evangelical Lutheran Church in America as of January 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northern Great Lakes Synod of the Evangelical Lutheran Church in America and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northern Great Lakes Synod of the Evangelical Lutheran Church in America's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Northern Great Lakes Synod of the Evangelical Lutheran Church in America's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northern Great Lakes Synod of the Evangelical Lutheran Church in America's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Andrews Hooper Pavlik PLC

Marquette, Michigan
April 7, 2025

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Statement of Financial Position

January 31, 2025

Assets

Cash and cash equivalents	\$	458,336
Accounts receivable		29,012
Prepaid expenses		208
Investments		1,497,498
Property and equipment, net		8,211
Right-of-use asset		49,925
Total assets	\$	<u>2,043,190</u>

Liabilities

Accounts payable and accrued expenses	\$	13,400
Funds held for others		101,713
Lease liability		53,911
Total liabilities		<u>169,024</u>

Net assets

With donor restrictions		1,650,862
Without donor restrictions:		
Undesignated		179,195
Designated		44,109
Total net assets		<u>1,874,166</u>
Total liabilities and net assets	\$	<u>2,043,190</u>

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Statement of Activities

For the Year Ended January 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenues			
Congregational contributions	\$ 740,555	\$ 770,390	\$ 1,510,945
Grants	-	79,525	79,525
Fees	25,308	-	25,308
Interest and dividends	3,656	38,897	42,553
Net realized and unrealized investment gains	-	100,488	100,488
Net assets released from restrictions	375,894	(375,894)	-
Total support and revenues	<u>1,145,413</u>	<u>613,406</u>	<u>1,758,819</u>
Expenses			
Program services	741,476	-	741,476
Administrative	382,683	-	382,683
Total expenses	<u>1,124,159</u>	<u>-</u>	<u>1,124,159</u>
Change in net assets	21,254	613,406	634,660
Net assets as of beginning of year	202,050	1,037,456	1,239,506
Net assets as of end of year	<u>\$ 223,304</u>	<u>\$ 1,650,862</u>	<u>\$ 1,874,166</u>

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Statement of Functional Expenses

For the Year Ended January 31, 2025

	Program Services	Administrative	Total
Evangelical Lutheran Church in America - general benevolence	\$ 318,438	\$ -	\$ 318,438
Synod/ELCA special projects	176,641	-	176,641
Partnerships	79,512	-	79,512
Synod programs	132,623	-	132,623
Communication and meetings	27,067	-	27,067
Travel	7,195	-	7,195
Depreciation	-	3,329	3,329
General office	-	49,647	49,647
Professional fees	-	8,480	8,480
Personnel	-	321,227	321,227
Total expenses	\$ 741,476	\$ 382,683	\$ 1,124,159

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Statement of Cash Flows

For the Year Ended January 31, 2025

Cash flows from operating activities	
Change in net assets	\$ 634,660
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	3,329
Net realized and unrealized investment gains	(100,488)
Non-cash lease expense	(435)
Change in operating assets and liabilities:	
Accounts receivable	2,301
Prepaid expenses	1,118
Accounts payable	(2,298)
Funds held for others	(12,360)
Net cash from operating activities	<u>525,827</u>
Cash flows from investing activities	
Purchases of property and equipment	(2,239)
Net investment pool contributions	(330,652)
Net cash from investing activities	<u>(332,891)</u>
Net change in cash and cash equivalents	192,936
Cash and cash equivalents as of beginning of year	265,400
Cash and cash equivalents as of end of year	<u>\$ 458,336</u>

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Notes to Financial Statements

January 31, 2025

1. Summary of Significant Accounting Policies

Nature of Operations

Northern Great Lakes Synod of the Evangelical Lutheran Church in America (Synod) is one of the 65 synodical units of the Evangelical Lutheran Church in America (ELCA). The Synod operates as a religious organization. The Synod serves 79 congregations across 8 conferences in the Upper Peninsula of Michigan and Northeastern Wisconsin. Church ministry is promoted through programs that involve congregational life and mission, ministry development, mission outreach, and justice advocacy. The Synod is primarily supported through contributions from member congregations.

The accompanying financial statements include only those funds for which the Synod retains operational control and exclude the accounts of the individual congregations which it serves.

Financial Statement Presentation

The Synod's financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles for not-for-profit organizations in the United States of America. Under this guidance, the Synod is required to report information regarding its financial position and activities based on the existence or nature of any donor-imposed restrictions.

Net Assets Without Donor Restrictions – Represent funds available for support of current Synod operations or designated by the Synod for specific use.

Net Assets With Donor Restrictions – Represent funds whose use is limited by donor-imposed stipulations. Some donor-imposed restrictions are temporary in nature, such that they expire either by passage of time or fulfillment of the stipulations. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Income Taxes

The Synod is exempt from income taxes under Internal Revenue Code Section 501(c)(3) and is not a private foundation. The Synod does not file a federal tax return due to its religious designation.

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Notes to Financial Statements

January 31, 2025

1. Summary of Significant Accounting Policies (continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Synod considers all cash and unrestricted highly liquid investments with an initial maturity of three months or less to be cash and cash equivalents; however, for the purposes of the statement of cash flows, investment funds held as cash in checking and cash equivalents held by investment managers are reported as investments rather than cash equivalents.

Investments

Investments are carried at fair value with realized and unrealized gains and losses included in the statement of activities.

Property and Equipment

Fixed asset acquisitions over \$500 are recorded at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is provided over the estimated useful lives of the respective assets (or the term of the lease, in the case of leasehold improvements) on a straight-line basis.

Leases

The Synod enters into leases in the normal course of business and recognizes right-of-use assets and lease liabilities associated with leases based on the present value of the future minimum lease payments over the lease term at the commencement date. Lease terms reflect options to extend or terminate the lease when it is reasonably certain that the option will be exercised. Right-of-use assets and lease liabilities are not recognized for short-term leases (leases with an original lease term of 12 months or less) or in certain other instances where the Synod has determined the amounts would be immaterial to the financial statements.

Leases are classified as operating or finance leases at the lease commencement date. Lease expense for operating leases and short-term leases is recognized on a straight-line basis over the lease term.

Funds Held for Others

The Synod is the administrator of funds received for specified beneficiaries. The Synod invests and remits these funds to the specified beneficiaries in accordance with the governing documents. Such amounts are recorded as a liability until released to the beneficiaries.

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Notes to Financial Statements

January 31, 2025

1. Summary of Significant Accounting Policies (continued)

Revenue Recognition

Revenue is recognized when earned. Revenue from program fees is recognized at the point in time when the services are provided. The Synod recognized \$25,308 of total revenue under FASB Accounting Standards Codification 606, *Revenue from Contracts with Customers*, for the year ended January 31, 2025.

Revenue from contributions is recognized at the time an unconditional promise to give or transfer of assets is made. Cost reimbursement grants are recognized as revenue in the period the qualifying allowable expenditures are incurred.

Donated Services

The Synod receives a significant amount of donated services from unpaid volunteers who assist in special projects. No amounts have been recognized in the statement of activities because the criteria for recognition under generally accepted accounting principles for not-for-profit organizations in the United States of America have not been satisfied.

Functional Allocation of Expenses

Expenses have been allocated among program and support services either by directly charging such costs to the specific programs and activities to which they relate or allocating among the program and supporting services benefited.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

Subsequent events were evaluated for potential recognition or disclosure in the financial statements through April 7, 2025, the date the financial statements were available to be issued.

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Notes to Financial Statements

January 31, 2025

2. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting use, within one year of the balance sheet date, are comprised of the following:

Cash and cash equivalents	\$ 458,336
Accounts receivable	29,012
Investments	1,497,498
	<hr/>
	1,984,846
Less endowment investments	(1,241,758)
Less amount subject to donor time or purpose restrictions	(409,104)
Less investments held for others	(101,713)
Less amounts designated by the Synod Council	(44,109)
Plus anticipated endowment distributions	60,000
	<hr/>
Financial assets available to meet cash needs for expenditures within one year	\$ 248,162

3. Investments

Investments as of January 31, 2025, consist of the following:

Cash in checking	\$ 1,114
ELCA Mission Investment Fund	154,450
ELCA Endowment Fund Pooled Trust – Ministry Growth Fund	1,328,795
Cash surrender value of life insurance	13,139
	<hr/>
Total Investments	\$ 1,497,498

ELCA Mission Investment Fund (MIF): The MIF is available for exclusive investment by ELCA-related institutions. The investment represents a demand deposit carried at cost, which approximates fair value.

ELCA Endowment Fund Pooled Trust – Ministry Growth Fund (Fund): The Fund was established to allow for the collective long-term investment of funds belonging to the ELCA, its congregations, synods, seminaries, and other eligible affiliated entities. The Fund is managed and invested by professional advisors. The target allocation of the Fund is a diversified portfolio of investments including U.S. and non-U.S. equities, global fixed income securities, private markets, cash equivalents and alternative investments.

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Notes to Financial Statements

January 31, 2025

3. Investments (continued)

ELCA Endowment Fund Pooled Trust – Ministry Growth Fund (Fund) (continued): The Fund is structured to provide participants with a stable, quarterly stream of distributable income that grows over time approximately in line with the expected long-term rate of inflation. The Fund also seeks to provide participants with long-term capital appreciation. The investment is carried at fair value, based on the net asset value of the units held by the Synod.

Cash Surrender Value of Life Insurance: The Synod is the owner and beneficiary of two life insurance policies representing a total face value of \$11,000. The policies are carried at the cash surrender value, which approximates fair value.

4. Fair Value Measurements

Generally accepted accounting principles in the United States of America establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels:

Level 1: Unadjusted quoted prices in active markets for identical assets that are accessible at the measurement date.

Level 2: Quoted prices for similar assets in active markets; quoted prices for identical or similar assets in markets that are not active; or inputs that are observable, either directly or indirectly.

Level 3: Inputs are unobservable, that is, the inputs are supported by little or no market activity.

The Synod uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Notes to Financial Statements

January 31, 2025

4. Fair Value Measurements (continued)

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis as of January 31, 2025, are as follows:

	Level 1	Level 2	Level 3	Total
Investments by fair value level				
Cash in checking	\$ 1,114	\$ -	\$ -	\$ 1,114
ELCA Mission Investment Fund	-	154,450	-	154,450
ELCA Endowment Fund Pooled Trust	-	1,328,795	-	1,328,795
Cash surrender value of life insurance	-	-	13,139	13,139
Total investment by fair value	\$ 1,114	\$ 1,483,245	\$ 13,139	\$ 1,497,498

5. Property and Equipment

A summary of property and equipment as of January 31, 2025, is as follows:

Office equipment	\$ 41,508
Leasehold improvements	14,848
Total property and equipment	<u>56,356</u>
Accumulated depreciation	<u>(48,145)</u>
Property and equipment, net	<u>\$ 8,211</u>

6. Funds Held for Others

The Synod's Endowment Fund Committee is the administrator of the St. Mark's Legacy Endowment Fund. The Endowment Fund Committee is responsible for the investment of the fund and distribution of the earnings. The Synod is a 50 percent beneficiary of the fund, and three other unrelated entities are the beneficiaries of the remaining 50 percent of the fund.

Northern Great Lakes Synod of the
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Notes to Financial Statements

January 31, 2025

6. Funds Held for Others (continued)

Activity in the funds held for others for the year ended January 31, 2025, is summarized below:

Balance as of January 31, 2024	\$ 114,073
Additions:	
Allocation of interest and dividends	3,747
Allocation of market value appreciation	1,235
Less:	
Disbursements	<u>(17,342)</u>
Balance as of January 31, 2025	<u>\$ 101,713</u>

7. Net Asset Designations and Restrictions

Net assets without donor restrictions as of January 31, 2025 have been designated by the Synod for the following:

Office equipment/copier	\$ 12,051
Support of various programs	20,012
Bishop's discretionary	12,046
Total designated	<u>\$ 44,109</u>

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January 31, 2025

7. Net Asset Designations and Restrictions (continued)

Net assets with donor restrictions as of January 31, 2025, have been designated by the Synod for the following:

Subject to expenditure for specified purpose:	
Mission outreach	\$ 69,725
Congregational life and mission	26,406
Ministry development	163,871
Justice/Advocacy	5,829
Other	<u>143,273</u>
	409,104
Subject to the Synod's spending policy and appropriation:	
General Endowment Fund	768,921
St. Mark's Legacy Endowment Fund	101,713
Norman Lamberg Clergy Debt Relief Fund	235,858
Bishop Thomas and Luanne Skrenes Fund for Ministry	<u>135,266</u>
	<u>1,241,758</u>
Total net assets with donor restrictions	<u>\$ 1,650,862</u>

8. Lease

In July of 2018, the Synod entered into a 10-year lease for its administrative office that expires June 30, 2028. Per the lease terms, the payments increase 2% annually. The discount rate used was 3.0%, which represented a risk-free rate of return. The Synod has classified this lease as an operating lease. Lease costs for the year ended January 31, 2025 totaled \$15,464.

Other information related to the lease is as follows for the year ended January 31, 2025:

Cash paid for amounts included in measurement of lease liabilities:	
Operating cash flows from operating leases	\$15,899
Weighted-average remaining lease term – operating leases	3.42 years
Weighted-average discount rate – operating leases	3.00%

Northern Great Lakes Synod of the
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Notes to Financial Statements

January 31, 2025

8. Lease (continued)

Future payments under the lease as of January 31, 2025, are as follows:

<u>Year Ended January 31</u>	<u>Amount</u>
2026	\$ 16,217
2027	16,541
2028	16,872
2029	7,170
Total future minimum lease payments	56,800
Effects of discounting	(2,889)
Lease liabilities recognized	<u>\$ 53,911</u>

9. Related Party Transactions

The Synod follows guidelines and policies as set by the ELCA. The ELCA awarded the Synod \$73,083 in grants for the year ended January 31, 2025.

The Synod supported the ELCA by contributing 43 percent of congregational contributions, which totaled \$318,438 for the year ended January 31, 2025. As of January 31, 2025, accounts payable included \$6,976 owed to the ELCA for general support.

Support and revenue on the statement of activities includes \$125,186 of designated contributions that were remitted to the ELCA for various ELCA programs. As of January 31, 2025, accounts payable included \$1,144 owed to ELCA for designated support.

The Synod leases office space from a member church under a non-cancelable lease that expires June 30, 2028. The total amount paid to this member church totaled \$15,899 for the year ended January 31, 2025.

10. Pension Plan

The Synod participates in a multi-employer defined contribution pension plan administered by Portico Benefit Services (Portico), which covers all full-time Synod personnel. The Synod has no liability for current or prior service pension costs other than to pay fixed amounts based on contribution rates set by Portico as a percentage of salaries. Contributions to the plan totaled approximately \$33,400 for the year ended January 31, 2025.

Northern Great Lakes Synod of the
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Notes to Financial Statements

January 31, 2025

11. Endowment Funds

As of January 31, 2025, Synod endowments consist of the General Endowment Fund, the St. Mark's Legacy Endowment Fund, the Bishop Thomas and Luanne Skrenes Fund for Ministry, and the Norman Lamberg Clergy Debt Relief Fund. These funds were established by donors to provide annual funding for specific activities and general operations of the Synod.

The General Endowment Fund is restricted for furthering the growth of the Church, its ministries and stewardship opportunities, and support of seminarians, apart from general operations of the Synod, with the primary objective of preservation of the purchasing power (real value) of the endowment funds.

The Bishop Thomas and Luanne Skrenes Fund for Ministry is to provide financial support for clergy debt retirement, as well as projects within a companion synod, the Eastern and Coastal Diocese of the Evangelical Lutheran Church in Tanzania.

The Norman Lamberg Clergy Debt Relief Fund is to provide financial support for clergy debt relief.

The Synod Council and Endowment Fund Committee interpret contributions to the General Endowment Fund, the Bishop Thomas and Luanne Skrenes Fund for Ministry, and the Norman Lamberg Clergy Debt Relief Fund as being temporarily restricted, as these funds are subject to appropriation of expenditure in amounts in excess of the annual spending policy as per the Synod's *Constitution and Bylaws*.

The *Constitution and Bylaws* cite that, with the recommendation of the Synod Council, the Endowment Fund Committee, and adoption by at least two-thirds of those present and voting at a Synod Assembly, the Synod may disburse any fund principal or corpus.

The St. Mark's Legacy Endowment Fund was established with the proceeds of assets of St. Mark's Lutheran Church in Marquette. The annual distribution will be 6 percent of the assets of the fund. The fund agreement cites that distributions could result in the fund being exhausted.

The Synod Council and Endowment Fund Committee have interpreted Michigan's version of the 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 funds, absent explicit donor stipulations to the contrary. As of January 31, 2025, there were no such donor stipulations.

Northern Great Lakes Synod of the
Evangelical Lutheran Church in America

Notes to Financial Statements

January 31, 2025

11. Endowment Funds (continued)

The Synod interprets the donor-restricted endowment fund balances as being subject to appropriation for expenditure in a manner consistent with the standard prudence prescribed by UPMIFA. In accordance with UPMIFA, the Synod considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the endowment fund
- The purposes of the Synod and the donor-restricted endowment fund
- General economic factors
- The possible effect of inflation or deflation
- The expected total return from income and appreciation of investments
- Other resources of the Synod
- The investment policy of the Synod

The spending policy (amended May 9, 2015) will allow for an annual appropriation of a minimum of 5 percent and a maximum of 8 percent of the average market value of the fund, as determined on January 31 of each of the preceding five years. All distributions will be from current and accumulated earnings of dividends and interest. The policy will be reviewed at least annually by the Synod Council and Endowment Fund Committee. It will be revised or confirmed, as appropriate, by the Synod Council.

The endowment funds are primarily invested in the ELCA Endowment Fund Pooled Trust – Ministry Growth Fund.

The following is a summary of endowment fund activities for the year ended January 31, 2025:

	General Endowment Fund	St. Mark's Legacy Endowment	Bishop Thomas and Luanne Skrenes Fund for Ministry	Norman Lamberg Clergy Debt Relief Fund	Total
Endowment net assets at beginning of year	\$ 388,671	\$ 76,049	\$ 115,515	\$ 217,526	\$ 797,761
Contributions	348,179	11,407	9,696	-	369,282
Net Investment Return	73,536	20,192	16,470	29,187	139,385
Appropriate for expenditure:					
Spending Policy	(41,465)	(5,935)	(6,415)	(10,855)	(64,670)
Net Increase	380,250	25,664	19,751	18,332	443,997
Endowment net assets at end of year	<u>\$ 768,921</u>	<u>\$ 101,713</u>	<u>\$ 135,266</u>	<u>\$ 235,858</u>	<u>\$ 1,241,758</u>

Northern Great Lakes Synod of the
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Notes to Financial Statements

January 31, 2025

12. Concentration of Risk

Concentration of Credit Risk: The Synod maintains cash at a financial institution that is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of January 31, 2025, the Synod had cash deposits in excess of FDIC-insured limits of approximately \$316,000.

Concentration of Contribution Revenue: The Synod is located in Marquette, Michigan. The Synod receives its revenues from congregational contributions throughout the Upper Peninsula of Michigan and Northeastern Wisconsin. Congregation contributions accounted for approximately 86 percent of total revenues for the year ended January 31, 2025.

GUIDELINES FOR MEMORIALS AND RESOLUTIONS

I. What is the difference between a memorial and a resolution?

Although both memorials and resolutions are requests by a synod for action, they are intended to address different issues, address different bodies, and are processed differently.

Memorials address broad policy issues and are passed by synod assemblies for consideration by the Churchwide Assembly. Only a synod assembly may address a memorial to the Churchwide Assembly. Synod councils are not authorized to adopt memorials.

Once a memorial has been adopted by your Synod Assembly, it is forwarded to the Office of the Secretary so it can be submitted to the Churchwide Assembly. One of the responsibilities of the Churchwide Assembly, in accordance with provision **12.21.c.** of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America (CBCR)*, is to “receive and consider proposals from synod assemblies.” Once received by the churchwide organization, memorials are referred to the Memorials Committee, which is appointed by the Church Council to review and make recommendations to the Churchwide Assembly, in accordance with bylaw **12.51.02.** (CBCR). The Memorials Committee meets in the year of a churchwide assembly after all synod assemblies are over.

Resolutions are requests from synods to the Church Council or units or offices of the churchwide organization. Either synod assemblies or synod councils may originate resolutions. As a practical matter, resolutions have a narrower focus than memorials because they are requests for consideration or action by the Church Council or by individual units or offices of the churchwide organization by way of the Church Council Executive Committee. Frequently, synod councils will pass resolutions between meetings of their Synod Assembly and forward them to the Church Council for consideration, or to the Church Council Executive Committee if the desired action involves referral to a unit or office of the churchwide organization.

II. Which body should be addressed by a memorial or a resolution?

Essentially, there are three avenues for synods to request action by the churchwide expression:

- 1) synod assemblies may address the Churchwide Assembly through memorials;
- 2) synod councils may address the ELCA Church Council through resolutions;
- 3) synod councils may address churchwide units or offices through resolutions sent to the ELCA Church Council’s Executive Committee (including forwarding resolutions adopted by synod assemblies).

A resolution and a memorial may *not* be combined in one action. In addition, a synod should not address both the Church Council and the Churchwide Assembly on the same subject.

The Office of the Secretary, with the concurrence of the Executive Committee of the Church Council, may decide whether a proposal that has been received is to be classified as a memorial or as a resolution. In these circumstances, the synod will be notified promptly of the re-classification.

It is important to note that resolutions and memorials may *not* direct the churchwide organization to take action because of the principle of interdependence of the three expressions of this church (churchwide organization, synods, and congregations). They are proposals *requesting* a specified action. Memorials may request that the Churchwide Assembly urge synods and congregations to do something the writers desire, but a memorial should not assume that the Churchwide Assembly can compel synods or congregations to do these things. Similarly, resolutions may request that the Church Council or units or offices of the churchwide expression take a desired action, but the principle of interdependence applies here, as well.

III. Drafting Memorials and Resolutions

Both memorials and resolutions are forms of main motions under *Robert's Rules of Order, Newly Revised* (12th ed.), Section 10.* A main motion is simply a motion that brings business before the assembly. It is the basic mechanism to present a matter to the assembly for possible action.

Resolutions and memorials frequently contain both “resolved” clauses and “whereas” clauses. “Resolved” clauses state the action to be taken by the assembly; “whereas” clauses constitute a preamble describing the reasons for the proposed action. “Whereas” clauses are *not* required; in fact, *Robert's Rules of Order, Newly Revised* (12th ed.), 10:16, discourages their use:

In general, the use of a preamble should be limited to cases where it provides little-known information without which the point or the merits of a resolution are likely to be poorly understood, where unusual importance is attached to making certain reasons for an action a matter of record, or the like.

If “whereas” clauses are used, there should be as few as necessary. They should be succinct and factual. They should not be argumentative. The Resolutions/Reference and Counsel Committee should ensure that any “whereas” clauses comply with *Robert's Rules of Order*.

The “resolved” clauses represent the actual motion being voted upon. “Resolved” clauses, if adopted, become the officially worded statement of an action taken by a legislative body and a request for further action by the churchwide organization or the Churchwide Assembly. This means that they should be concise, accurate, and complete. They also should be unambiguous and should state clearly the proposed action. Just as any main motion, “resolved” clauses should not employ offensive language that would be improper in debate.

Some resolutions and memorials should not be considered. Any resolution or memorial that conflicts with the governing documents of this church is an “improper motion.” As stated in *Robert's Rules of Order, Newly Revised* (12th ed.), 39:5:

Motions that conflict with the corporate charter, constitution, or bylaws of a society, or with procedural rules prescribed by national, state, or local laws, are not in order, and if any motion of this kind is adopted, it is null and void.

Synod councils are encouraged to work closely with the Resolutions/Reference and Counsel Committee to be certain that resolutions and memorials do not conflict with the governing documents of this church and that they meet the required criteria.

Memorials must always include a final “resolved” clause asking the Churchwide Assembly to act (or refrain from acting) in a particular way. Here is a sample final paragraph of a memorial from a synod assembly:

RESOLVED, that the _____ Synod Assembly memorialize the 2025 Churchwide Assembly of the Evangelical Lutheran Church in America to . . . [clearly describe the proposed course of action].

The final “resolved” clause of **resolutions** will differ depending upon whether they are intended for the attention of the Church Council or a churchwide unit or office. Here are sample final clauses for resolutions:

RESOLVED, that the _____ Synod Council request the Church Council to . . . [clearly describe the proposed course of action].

or

RESOLVED, that the _____ Synod Council request the Church Council's Executive Committee to . . . [clearly describe the proposed course of action].

*Provision **S7.32**, in the *Constitution for Synods* states: “*Robert's Rules of Order*, latest edition, shall govern parliamentary procedure of the Synod Assembly, unless otherwise ordered by the assembly.” Bylaw **12.31.09**. (CBCR) is similar.

IV. Review and Processing of Draft Memorials and Resolutions

Synods generally provide that memorials and resolutions (as well as other main motions) be referred to a Resolutions Committee, which frequently is called a Reference and Counsel Committee. Regardless of its name, a conscientious and well-trained committee can screen proposed actions and thereby facilitate discussion of important issues and save valuable time at synod assemblies.

The scope of authority of the Resolutions/Reference and Counsel Committee varies, depending on the governing documents and rules of organization and procedure of the synod. In the simplest arrangement, the Resolutions/Reference and Counsel Committee only has the power to put memorials, resolutions, and main motions in the proper form, eliminate duplication where similar motions are offered, and ensure all motions relating to a specific subject will be offered in logical sequence. In other cases, the synod's rules may authorize the Resolutions/Reference and Counsel Committee to make substantive edits and alterations in memorials, resolutions, and main motions. In all cases, the committee must report all motions referred to it, although the committee can report motions without a recommendation.

If a synod so desires, its rules of organization and procedure or a continuing resolution can provide additional authority for the Resolutions/Reference and Counsel Committee. For example, a synod could provide that in reviewing proposed memorials, resolutions, and main motions, the Resolutions/Reference and Counsel Committee may edit, prepare an alternative memorial, resolution, or main motion, or consolidate into a single proposed action multiple memorials, resolutions, or main motions on the same or similar subjects. In these circumstances, the Resolutions/Reference and Counsel Committee should confer with the makers of the original memorial or resolution. In addition, whenever the Resolutions/Reference and Counsel Committee recommends an edited or alternative memorial, resolution, or motion, the report to the assembly should contain the original maker's text.

Here is a sample provision authorizing editing by the Resolutions/Reference and Counsel Committee:

In reviewing proposed memorials, resolutions, and main motions, the Resolutions/Reference and Counsel Committee may edit, prepare an alternative memorial, resolution, or motion, or consolidate into a single proposed action multiple memorials, resolutions, or main motions on the same or similar subjects. Whenever the Resolutions/Reference and Counsel Committee recommends an edited or alternative memorial, resolution, or motion, the report to the assembly also shall contain the original maker's text.

Regardless of the scope of editorial authority, a Resolutions/Reference and Counsel Committee should consider at least the following factors in evaluating memorials and resolutions:

- 1) Is the proposed memorial or resolution timely (i.e., was it submitted before the deadline)?
- 2) Is the proposed memorial or resolution consistent with the governing documents of this church?
- 3) Is the proposed memorial or resolution germane to issues on the agenda?
- 4) Does the proposed memorial or resolution address a priority, ministry, or concern of this synod and this church?
- 5) Is the proposed memorial or resolution clearly drafted?
- 6) Do the "resolved" clauses clearly define the proposed course of action?
- 7) If the proposed memorial or resolution contains "whereas" clauses, do they explain the proposed action and are they accurate and non-argumentative?
- 8) Does the proposed memorial or resolution have possible budgetary or human resource implications?
- 9) Are the proposed actions feasible and appropriate for the Synod Assembly, Church Council, Churchwide Assembly, or the churchwide unit or office that will be addressed?
- 10) Are there other memorials or resolutions that address the same or similar issues?

Interdependence, as well as stewardship of resources, requires that care be taken to avoid resolutions and memorials whose effect would be to impose unreasonable financial demands on the churchwide organization, synods, or congregations. If a proposed resolution or memorial will impose an unfunded mandate if adopted, synod councils are requested to consider the proposed action *before* it is submitted to a synod assembly. Synods also are requested to advise their synod councils and synod assemblies that the churchwide organization may not be able to support requested resolutions or memorials for budgetary reasons and that, if adopted, such proposed actions may have adverse consequences on existing programs or ministries. As interdependent partners, it is important for synods and the churchwide organizations to work collaboratively.

After the Office of the Secretary receives the memorial from the synod, the Office of the Secretary will reach out to the appropriate unit or office in the churchwide organization to request a summary of potential financial and staff implications that will be included in the background information for the Churchwide Assembly. If questions exist regarding the potential implications of a proposed resolution or memorial, inquiries to the Office of the Secretary are encouraged.

It is important that any resolutions pertaining to proposed amendments to the *Constitutions, Bylaws, and Continuing Resolutions of the ELCA* be acted on as resolutions from your Synod Council to the Church Council, rather than as memorials to the Churchwide Assembly. Your Synod Assembly can still act on a resolution, but what the Synod Assembly should be voting on is to direct your Synod Council to forward the assembly's resolution to the Church Council for consideration by the Churchwide Assembly.

The synod's rules of organization and procedure also should address how the Resolutions/Reference and Counsel Committee reports to the Synod Assembly and the status of its recommendations.

Here is a sample of a provision, based on the "Rules of Organization and Procedure for the Churchwide Assembly," that addresses the status of recommendations of the Resolutions/Reference and Counsel Committee:

The Resolutions/Reference and Counsel Committee shall report its recommendations on memorials, resolutions, and main motions to the Synod Assembly. Such recommendations do not require a second. When the Resolutions/Reference and Counsel Committee recommends approval, the committee's recommendation shall be the main motion before the assembly. When the Resolutions/Reference and Counsel Committee recommends the adoption of a substitute or alternative motion, the committee's recommendation shall be the main motion before the assembly. When the Resolutions/Reference and Counsel Committee recommends referral, the committee's recommendation shall become the main motion before the assembly. When the Resolutions/Reference and Counsel Committee recommends that the assembly decline a proposed memorial, resolution, or main motion, the recommendation shall be reported to the assembly. If the author or another voting member wishes to bring the declined proposed memorial, resolution, or main motion to the floor, the voting member may move the matter, and it shall become the main motion before the assembly, and the committee's recommendation shall be received for information.

V. Submission of Resolutions and Memorials to the Churchwide Organization

For proper recording and disposition, synods must submit all resolutions and memorials in a timely manner to the secretary of this church (and not directly to churchwide units or offices). Following the Synod Assembly, to report any approved memorials, election of new officers and their term dates and contact info, amendments to your synod constitution, and other important Synod Assembly actions, use this [online form](#). To report Synod Council resolutions, use this [online form](#). (Please consider bookmarking these two sites for future use.)

Please also send the text of memorials and resolutions to Daniel Eppley, official documentation manager, at Daniel.Eppley@elca.org. An acknowledgment will be sent upon receipt.

NORTHERN GREAT LAKES SYNOD
EVANGELICAL LUTHERAN CHURCH IN AMERICA

PROPOSED RULES AND ORDER OF PROCEDURE
MAY 2025 SYNOD ASSEMBLY

Robert's Rules of Order Latest Edition, (12th ed.), shall govern all parliamentary procedure of the Synod Assembly. (S7.32.)

2. One half of the members of the Synod Assembly shall constitute a quorum. (S7.14.)

3. The membership of the Synod Assembly, of which at least sixty (60) percent of the voting membership shall be composed of lay persons, shall be constituted as follows (†S7.21):
 - a. All ministers of Word and Sacrament under call on the roster of this Synod in attendance at the Synod Assembly shall be voting members. (†S7.21.a.)

 - b. All ministers of Word and Service, under call, on the roster of this Synod shall be voting members in the Synod Assembly, in addition to the voting membership of lay members of congregations provided in item †S7.21.c. (†S7.21.b.)

 - c. A minimum of one lay member elected by each congregation with fewer than 175 baptized members and a minimum of two lay members elected by each congregation with 175 or more baptized members related to this synod, normally one of whom shall be male and one of whom shall be female, shall be voting members. The Synod Council shall establish a formula to provide lay representation from congregations on the basis of the number of baptized members in the congregation. The Synod Council shall seek to ensure that, as nearly as possible, 50 percent of the lay members of the assembly shall be female and 50 percent shall be male. Additional members from each congregation shall be equally divided between male and female. (†S7.21.c.)

The formula established by the Synod Council for the number of lay voting members (as of December 31st of the previous year) from a congregation is as follows:

Congregations with 1 - 175 baptized members.....1 or 2 voting members
Congregations with 176 - 599 baptized members.....2 voting members
Congregations with 600 - 1199 baptized members.....3 voting members
Congregations with 1200 - 1799 baptized members.....4 voting members
Congregations with 1800 or more baptized members.....5 voting members

- d. Voting membership of the Synod Assembly shall include the officers of this synod. (†S7.21.d.)

- e. Congregations served by a Licensed Lay Minister at the time of the Synod Assembly, where no rostered leader is currently under call to the congregation, shall be accorded one additional voting member to the assembly for each Licensed Lay Minister serving the congregation, provided that the additional voting member is the Licensed Lay Minister. (S7.21.A04.)
 - f. All retired rostered ministers of this Synod in attendance at the Synod Assembly shall have the privilege of voice, and a specified number of those in attendance will be voting members. (See S7.22. for voting member assignment process based on date and time order of Assembly registration.)
 - g. Duly elected voting members of the Synod Council who are not otherwise voting members of the Synod Assembly under †S7.21 shall be granted the privilege of both voice and vote as members of the Synod Assembly. (S7.28.)
 - h. This synod may establish processes through the Synod Council that permit representatives of authorized worshiping communities of the synod, under ELCA bylaw 10.01.04., to serve as voting members of the Synod Assembly, consistent with †S7.21. (S7.26.)
 - i. This synod may establish processes through the Synod Council to grant a minister from a church body with which a relationship of full communion has been declared and established by the Churchwide Assembly of the Evangelical Lutheran Church in America the privilege of both voice and vote in the synod assembly during the period of that minister's service in a congregation of this church. (S7.27.)
 - j. The presiding bishop of the Evangelical Lutheran Church in America and such other official representatives of the churchwide organization as may be designated by the presiding bishop shall have voice but not vote in the meetings of the Synod Assembly. Like privileges shall be accorded to those additional persons whom the Synod Assembly or the Synod Council shall from time to time designate. (†S7.23.)
 - k. Voting members shall begin serving with the opening of a regular Synod Assembly and shall continue serving until voting members are seated at the next regular Synod Assembly. (†S7.21.01.)
4. With the consent of the Assembly, the Chair shall have the authority to call items of business before the Synod Assembly in whatever order they consider most expedient for the conduct of the Assembly's business.
 5. All motions except routine ones shall be submitted in writing on the form provided by the Synod Secretary.
 6. All speeches in general discussion, unless otherwise determined by a two-thirds vote of this Assembly, shall be limited to three minutes.
 7. Permission to distribute materials not issuing from the Assembly Office must be secured from the Assembly Resolutions Committee and distributed through them.

8. No proxy or absentee voting shall be permitted. (†S7.31.)
9. The Chair of the Assembly may count abstentions only to record that number in the minutes. Abstentions are not counted in determining the adoption of a resolution or motion.
10. All reports published in the pre-assembly report shall be received by the Synod Assembly by virtue of that fact without vote. (S7.11.72.)

CREDENTIALS COMMITTEE

The bishop shall appoint a credentials committee consisting of three members, one of whom shall be the registrar for the Synod Assembly. (S7.11.30.)

- a. Members of the committee shall serve three-year terms, with one-third of the terms expiring each year. No member of the committee shall be eligible to serve more than two consecutive terms. (S7.11.30.a.)
- b. The committee shall examine the credentials of all members of the Synod Assembly and shall prepare a list of voting members, which shall be reported at the opening and closing of the Synod Assembly. (S7.11.30.b.)

RULES GOVERNING ELECTIONS

NOMINATING COMMITTEE

1. There shall be a Synod Assembly Nominating Committee consisting of one member from each Conference who shall be appointed by the Synod Council to serve for each regular meeting of the Synod Assembly. (S9.03)

It is expected that the Nominating Committee will observe the guidelines for inclusiveness as specified in †S6.04.

2. Additional nominations may be made from the floor for all elections for which nominations are made by the Nominating Committee. (S9.03.)
3. The report of the Nominating Committee shall be in the first session of the Assembly. The report shall designate incumbents in office with an asterisk.
4. Before any person's name is placed in nomination, consent shall have been received from that person by the Nominating Committee or the person nominating from the floor.

5. A brief resume of approximately fifty words regarding each nominee shall be presented in the report. The resume may include the following information – name, address, occupation, congregational membership, age category, gender, church activities, community activities, and whether a person is a member of a minority group or of a group whose primary language is other than English.
6. Individuals nominated from the floor may distribute the same type of written resume, as described above, before the election. All biographical information must be presented to the Nominating Committee who must distribute it.

ELECTIONS COMMITTEE

The bishop shall appoint an Elections Committee consisting of six members. (S7.11.40.) In the case of a hybrid assembly by conference, there will be 9 members of the Election Committee, composed of one person from each conference plus the Chair of the Elections Committee.

- a. Members of the committee shall serve three-year terms, with one-third of the terms expiring each year. No member of the committee shall be eligible to serve more than two consecutive terms. (S7.11.40.a.)
- b. The committee shall supervise elections, keep a correct list of voters, and announce the results to the Synod Assembly. (S7.11.40.b.)

ELECTIONS

1. In all elections, other than for bishop, names will be placed on the first ballot at random by means of lot.
2. In all elections, other than for bishop, the highest number of votes and a majority of legal votes cast for the position shall constitute an election. (S9.02.)
3. In all elections, except for the bishop, the names of the persons receiving the highest number of votes, but not elected by a majority of the legal votes cast on a preceding ballot, shall be entered on the next ballot to the number of two for each vacancy unfilled. (S9.08.)
4. In all elections, other than for bishop, on the second, third, fourth and fifth ballot, the names of persons are to be listed in descending order according to the number of votes received on the preceding ballot. If further balloting is required, the Elections Committee will make the necessary arrangements.
5. The results of each ballot in every election shall be announced in detail to the Assembly. (S9.09.) On the basis of the results of the balloting, the Chair of the Assembly shall announce whether or not there has been an election.
6. A member of the Elections Committee shall be in charge of each ballot box.

7. The Elections Committee shall report to the Assembly as soon as the ballots are counted, when called for by the Assembly Chair.

RULES GOVERNING RESOLUTIONS

RESOLUTIONS COMMITTEE

1. The Synod Council shall appoint a Resolutions Committee consisting of six Synod Council members. (S7.11.50.)
 - a. Members of the committee shall serve for two years, with approximately one-half of the terms expiring each year. No member of the committee shall be eligible to serve more than two consecutive terms. (S7.11.50.a.)
 - b. The committee shall review all memorials and resolutions submitted later than thirty days prior to the opening of the Synod Assembly to determine, under the provision of bylaw S7.11.60., whether they shall be considered by the Synod Assembly, and to recommend action by the Synod Assembly on those which are to be considered. The Resolutions Committee shall report a brief description to the Synod Assembly of all resolutions received by them and of the disposition made of each resolution. (S7.11.50.b.)
 - c. In reviewing proposed memorials and resolutions the Resolutions Committee may edit, prepare an alternative memorial or resolution, or consolidate into a single proposed action multiple memorials or resolutions on the same or similar subjects. Whenever the Resolutions Committee recommends an edited or alternative memorial or resolution, the report to the assembly also shall contain the original maker's text. When editing, preparing an alternative memorial or resolution, or consolidating into a single proposed action multiple memorials or resolutions on the same or similar subjects the Committee shall make reasonable efforts to communicate with the makers of all memorials and resolutions involved.
2. Memorial and resolution guidelines shall be sent to all members of the committee prior to the beginning of the Assembly.
3. All memorials and resolutions received by the Synod less than 30 days prior to the Assembly will be forwarded to the committee. (S7.11.60.)
4. At a time specified by the Chair of the committee, prior to the beginning of the Assembly, a poll will be made of the committee to establish the following criteria:
 - a. categorize the memorials and resolutions by like subject,
 - b. determine which memorials and resolutions need additional background information, clarification or amendment,
 - c. if changes or additional information is needed, notify the maker and other reported to the Assembly. If the author or another voting member wishes to bring the declined proposed memorial or resolution to the floor, he or she may move the matter, and it shall become the main motion before the assembly; and the Resolutions Committee recommendation shall be received by the Assembly as information.

RESOLUTIONS

1. To assure presentation to the Assembly, memorials and resolutions must be submitted to the Bishop not later than thirty days prior to the opening of the Synod Assembly. All memorials and resolutions received by the Bishop are presented to the Synod Assembly after review by, and recommendation of, the Synod Council. No memorial or resolution received subsequent to that date shall be accepted for consideration by the Synod Assembly unless the Resolutions Committee judges it to be a matter of sufficient importance and urgency which is not adequately covered by documents already before the Synod Assembly, except that memorials and resolutions relevant to matters under consideration by the Synod Assembly may be accepted at the time that the matter is being considered. (S7.11.60.)
2. Prior to the beginning of a Synod Assembly, memorials and resolutions may be submitted to the Assembly only by member congregations and conferences of the Synod, by the Synod Council, by the Synod Executive Committee, by committees and auxiliaries of the Synod, by schools or agencies of the ELCA located in and related to the Synod, by officers of the Synod, and by conference pastoral associations. Individual voting members to the Assembly may submit memorials and resolutions at the Assembly subject to the provisions of bylaw S7.11.60. (S7.11.61.)
3. Only voting members may introduce memorials and resolutions during the Assembly subject to the provisions of bylaw S7.11.60.
4. Authors of memorials and resolutions may be asked to provide additional information regarding the memorial or resolution to document accuracy.
5. Any memorial or resolution that conflicts with the governing documents of the Evangelical Lutheran Church in America or the Northern Great Lakes Synod will be considered out-of-order, per *Roberts Rules of Order, Newly Revised* (12th ed.) section 39:5, page 326.
6. Policies and positions already established by the Evangelical Lutheran Church in America and the Northern Great Lakes Synod will serve as criteria when addressing issues through memorials and resolutions.
7. All memorials and resolutions presented at the Assembly must be printed clearly on the Resolution Form provided by the Synod Secretary.
8. Memorials and resolutions affecting the budget of the Synod require a two-thirds majority vote for adoption. (S10.04.)
9. All authors of potential memorials and resolutions are strongly encouraged to consult the document “2025 Information and Guidelines for the Drafting of Memorials and Resolutions” available from the Synod Secretary or the Synod website (www.nglsynod.org). The Synod Bishop and the Synod Secretary are also available for consultation regarding memorials and resolutions.

Report of the Synod Missioner

Licensed Lay Ministers 2024

Will you come and follow me if I but call your name?

The lyrics of this favorite hymn by John L. Bell capture the faithfulness and dedication of our synod's Licensed Lay Ministers. Words from the final verse are a testament to their service, which is affirmed by the people who are served in their congregations:

**In your company I'll go, where your love and footsteps show.
Thus I'll move and live and grow in you and you in me.**

The Northern Great Lakes Synod is blessed by the service of our seven Licensed Lay Ministers. They provide pastoral leadership and care in seven communities, with guidance from their mentoring pastors who are also listed below.

-Jon and Sharon Babbitt, serving First Lutheran Church, Grand Marais, Michigan; supervisor Rev. James Duehring;

-Karen Anne Hanson, serving as Chaplain at Northland Lutheran Retirement Community, Marinette, Wisconsin; supervisor Rev. Keith Kolstad;

-Elaine Hendrickson, serving Our Saviour's Evangelical Lutheran Church, Atlantic Mine, Michigan; supervisor Rev. Julie Belew;

-Andy Hill, serving Trinity Lutheran Church, Stambaugh, Michigan; supervisor Rev. Doug Norquist;

-Larry Molloy, serving Bethany Lutheran Church, Mohawk; supervisor Rev. Peter Vorhes; and

-Virginia Paulson, serving Community Lutheran Church, Suomi/Palmer, Michigan; supervisor Rev. Terry Cathcart.

In addition, we have three students serving as Licensed Lay Ministers concurrent with their seminary education:

-Sarah Sleeter at Christ the King, Escanaba and Faith, Rock

-Dan Moschea at Porterfield, Porterfield and Beaver American, Pound

-Elaine Robbins at Eden, Munising.

Licensed Lay Ministers and their supervisors took part in a preaching seminar in July at Bethany Lutheran in Ishpeming to further equip their ministry. Offered by the synod, the program featured numerous speakers and interactive group discussions. A newly established Lay Ministry Supervisory Team began to meet regularly, with plans for quarterly meetings with LLMs. As Deacon Lori Ward retires, Sister Noreen Stevens has begun to work with the leaders and mentors who contribute so much to the ministries across the synod,

Thanks be to God for the Licensed Lay Ministers who serve the church in our synod!

Respectfully submitted,

Deacon Lori Ward, Synod Missioner

Report of the Synod Constitutions Committee

The Synod Constitutions Committee is appointed by the Bishop to carry out the Synod's responsibility to approve or disapprove any changes to congregation constitutional provisions:

***C16.03.** *Any amendments to this constitution that result from the processes provided in *C16.01. and *C16.02. shall be sent by the secretary of this congregation to the synod. The synod shall notify this congregation of its decision to approve or disapprove the proposed changes; the changes shall go into effect upon notification that the synod has approved them.*

2022 Model Constitution for Congregations

It has been tradition in our Synod for the Synod Secretary to chair the Constitutions Committee with assistance from Synod staff and committee work by Synod Council members and other volunteers with congregation governance experience. I give thanks for the work of our current Constitutions Committee members: Synod Vice President Chuck Thomas, Synod Council member Gabriel Lannet, Richard Reitz, Trinity, Rhinelander and Pastor Paul Heykes, Calvary, Minocqua.

The committee continued to use a regular work cycle (December-March, April-July, and August-November) to review constitutions that are submitted for the required Synod approval. In addition to the formal review, committee members will also include recommendations for non-required changes to improve governance or prevent potential problems. In most cases we try to review drafts ahead of a congregational vote so that needed corrections can be made before the fact.

We encourage all congregations to know their constitutions and bylaws and regularly review and update them. In addition to the required and suggested updates in the *2022 Model Constitution for Congregations*, you may also find that some of your existing provisions for council or committee structure don't meet your current situation and needs. The Constitutions Committee is ready to assist your congregation in this review and amendment process. To get started, see the Synod website "Congregation Council Resources" page which includes the *2022 Model Constitution*, downloadable in both Word and PDF formats, a memo of alternative governance provisions for small congregations developed by our Committee members and our review schedule for your work planning.

Our committee looks forward to being your congregation's partner in governance work.



Nancy Heykes, Committee Chair

Report of Nominating Committee

Candidates presented for The Committee on Discipline

Clergy

Name: Reverend Rita Chirala

Congregation: Faith, Sault Ste. Marie

Conference: 7

Age category: 31-50

Occupation: Pastor

Message: The synod is a good place to work on behalf of the entire church. As a child of God, I believe I am gifted with gifts that were specifically meant for sharing love, hope, healing, and justice. Regarding the topic of church today, I'd like to emphasize the importance of transforming ourselves into light to spread peace, hope, and justice in our communities and in the world.

Name: Reverend Kay Richter

Congregation: First, Ewen, Our Saviour's, Paynesville

Conference: 1

Age Category: 50+

Occupation: Pastor

Local Congregation/ Community: Township clerk, Chair/ President/ Dean of conference Secretary, McMillan Economic Development Corporation

Synod: Synod Council member/Secretary, Leadership Support Committee member/Chair

Churchwide: Voting member CWA 2X

Message: While I always hope and pray that the Discipline Committee never needs to be activated, I believe that it is important to have the means in place to deal with disciplinary matters. I believe that I have the necessary gifts for serving on this committee- open mind, empathetic listening, desire for fairness and justice in all situations, concern for the well-being of all people, recognition that sometimes hard decisions must be made, and my promise of confidentiality.

Report of Nominating Committee
Candidates presented for
The Committee on Discipline

Clergy

Name: Reverend Alexander Ross

Congregation: Bethany, Republic

Conference: 8

Age Category: 31-50

Occupation: Pastor

Local Congregation/ Community: Pastor, School Board

Message: I was asked to serve in this Synod position. I am willing to do so because I believe that integrity among churches and leadership is crucial to restoring trust in our church institutions.

Name: Reverend Melinda VanderSys

Congregation: Our Redeemer, Newberry

Conference: 7

Age Category: 50+

Occupation: Pastor

Local Congregation/ Community: Pastor of Our Redeemer Lutheran Church and First Presbyterian Church (Newberry), Administrative Interim Pastor for Trinity Lutheran Church in Brevort and Zion Lutheran Church in St. Ignace, Newberry Area Ministerial Association secretary

Synod: Synod Council Member, Leadership Support Committee, Member of Walking With Our Indigenous Neighbors, Past member of Synod Consultation Committee, Past member of Synod Assembly committee

Message: I seek to serve with fairness and compassion, upholding church integrity. Committed to due process and reconciliation, I'll prioritize confidentiality and respectful discernment. My aim is to contribute to a healthy, accountable community, guided by our doctrine and dedicated to restorative justice.

Report of Nominating Committee
Candidates presented for
The Committee on Discipline

Lay People

Name: Donna Ahlberg

Congregation: First, Iron River

Conference: 4

Age Category: 50+

Occupation: Retired Social Worker; active farm

Local Congregation/ Community: Council, Call Committee, Greif Share Facilitator, Iron county Medical Facility Board

Message: I have completed a program in Spiritual Direction and believe these skills- listening and impartiality - are what the Discipline Committee values. Serving is a way of participating in the love and justice mission of the synod.

Name: Susan Anderson

Congregation: Immanuel, Rhinelander

Conference: 3

Age Category: 50+

Occupation: Retired Ohio Court Judge

Local/ Community: Former resident Rhinelander District Library Foundation, Secretary League of Women Voters of the Northwoods

Synod: Former Synod Council Member, Former Member Candidacy Committee, Past Synod Assembly Parliamentarian

Message: have a passion for justice, fairness, and impartiality as the way to find the facts after hearing from all parties to a controversy, and applying the appropriate law/ standards equitably. As for issues before the church, I believe we need to listen to various views and find common ground respectfully.

Report of Nominating Committee
Candidates presented for
The Committee on Discipline

Lay People

Name: Bill Rice

Congregation: Bethany, Norway

Conference: 4

Age category: 50+

Occupation: Retired

Local Congregation/Community: Member of Church Council (2 terms), Treasurer for Dickinson Co. Lutheran Parish

Synod: Fortune Lake Lutheran Camp Board of Directors ('09-'16), Treasurer 5 years

Churchwide: Member of Churchwide Council ('20-'22)

Message: I have been a longtime advocate for engagement in public service in differing capacities. I believe my experience with negotiation and mediation would be helpful should the Discipline Committee ever have to meet. With regard to matters before the Church, the ELCA is advocating for significant improvements in understanding of and justice for the great diversity of groups in society. We need to be open to examining our history and behaviors for seeking better application of Christian principles to all people.

Name: Lynn Thomas

Congregation: First, Gladstone

Conference: 6

Age Category: 50+

Occupation: Retired Teacher

Message: I wish to serve in this position because I believe it is important for lay congregation members to be represented in matters that affect the church. As a teacher, I've learned the value of listening thoughtfully before forming an opinion. I have a strong commitment to fairness and confidentiality.

Congregations Celebrating Milestone Anniversaries in 2025

*We give thanks to God for the ministries of all Northern Great Lakes Synod congregations,
and especially those recognizing these historical milestones:*

100 years

**Grace Lutheran Church
Pembine, Wisconsin**



125 years

**Calvary Lutheran Church
Rapid River, Michigan**



150 years

**Zion Lutheran Church
Marinette, Wisconsin**



Resolutions 2025

Any Resolutions must be submitted to Bishop Finegan (kfinegan@nglsynod.org)

by Friday, May 16 at 8 am ET

#1: Rules and Order of Procedure

Submitted by Synod Council

RESOLVED, that the Proposed Rules and Order of Procedure as presented in the Pre-Assembly Report, be adopted by the Northern Great Lakes Synod for the 2025 Assembly.

Recommendation of the Synod Council: Adoption

#2: Agenda and Program

Submitted by Synod Council

RESOLVED, that the Agenda and Program as presented in the Pre-Assembly Report, be adopted by the Northern Great Lakes Synod for the 2025 Assembly.

Recommendation of the Synod Council: Adoption

#3: Amend Synod Bylaws Regarding Endowment Board

Submitted by Synod Council

WHEREAS, changes in management of the synod's Endowment Funds means that a separate Board structure is no longer required for necessary oversight duties; and

WHEREAS, the oversight duties no longer require as many volunteer members; and

WHEREAS, there is a conflict in the current bylaws between the language of S11.01.50 and subpart i of S11.01.51; and

WHEREAS, Synod Council has approved a recommendation that an administration fee be added to the Endowment Fund governance policy:

RESOLVED, that Synod bylaws S11.01.50 and S11.01.51 be amended to read:

S11.01.50. There shall be an Endowment Ministry ~~Fund Board~~ Committee which shall administer the Northern Great Lakes Synod Endowment Funds. These funds shall consist of an unrestricted fund known as the Equipping the Saints Fund and Restricted Funds. Distributions shall be made annually from the unrestricted fund and shall total an amount from 5 to 8 percent of the 5-year running average of the fund's value as determined on January 31 of each year. Restricted Funds shall be used in accordance with specific directions associated with the fund. The purpose of these funds shall be to enable the further growth of our church, its ministries, and stewardship opportunities apart from the general operation of the synod. The Endowment Ministry ~~Fund~~ Committee shall consist of the Synod Bishop, the Synod Treasurer, and ~~8-15~~ at least 5 and no more than 10 at-large ~~other~~ members appointed by the Synod Council for three-year terms, with reappointment permissible and one-third of the terms to expire each year. The ~~board~~ committee shall elect from its membership a chair, a vice-chair, and a secretary. The Synod Treasurer shall serve as treasurer of the ~~board~~ committee.

S11.01.51. The Endowment Ministry ~~Fund Board~~ Committee shall:

- A. Directly or through the synod receive funds from gifts, memorials, bequests, wills, estates, etc., of any individual, corporation, or organization or from any other source in cash or in other property acceptable to it. All trust funds shall be kept and maintained separate, distinct, and independent from the funds and property otherwise belonging to the synod;
- B. Be responsible for the prudent investment of the endowment funds;
- C. Investigate specific projects and purposes to be funded by the endowment funds. The committee shall seek recommendations for use of the endowment funds from the Synod Council, the bishop, and others as appropriate;
- D. Contribute, donate, support or distribute, from time to time, for its purpose such payments or amounts as the Endowment Ministry ~~Fund~~ Committee in its discretion shall determine;
- E. Working with the Synod Treasurer and the Synod Bookkeeper, annually render a full and complete account of the administration of the endowment funds to the Synod Council. The committee may designate an annual administration fee from the unrestricted Equipping the Saints Endowment Fund and where allowed, from select restricted endowment funds to compensate the synod for its administration costs associated with the funds. The administration fee may be up to 3 percent of the December 31 values of each fund;
- f. Develop and pursue fund-raising activities including encouragement and enlistment of resources and cultivation of gifts to the Equipping the Saints Fund and Restricted Funds through bequests, annuities, deferred giving, and other sources;
- g. Develop policies appropriate to its purpose and function;
- h. Working with the Synod Bishop, supervise any employee of the synod engaged to work with the Synod Endowment Fund; and
- i. Bring to a Synod Assembly for its consideration a resolution which would disburse any principal other than the minimum distribution as described in S11.01.50. The favorable recommendation of the Endowment Ministry ~~Fund Board~~ Committee, the Synod Council, and adoption by at least two-thirds of those present and voting at a Synod Assembly shall be required before any principal or corpus shall be disbursed except as described in S11.01.50.

Recommendation of Synod Council: Adoption

#4: Distribution for Regional Gift Planner

Submitted by the Endowment Ministry Committee

WHEREAS, the Endowment Fund of the Northern Great Lakes Synod (NGLS), now known as the Equipping the Saints Fund, since its inception in 1989 has relied upon the development work of the synod staff and the Endowment Ministry Committee; and

WHEREAS, the Endowment Ministry of the NGLS continues to benefit from a professional development person who assists members of this church with their charitable planning, wherein the fund grows as does the grants made by it annually to the ministries of the Northern Great Lakes Synod; and

WHEREAS, the Synod Bylaws S11.01.51.i requires that before any disbursement of the perpetual fund principal, the recommendation of both the Endowment Ministry Committee and the Synod Council be secured, such recommendation occurring; therefore be it

RESOLVED that the Northern Great Lakes Synod approve the disbursement of not more than \$20,000 per year, for three years, a total disbursement of \$60,000 in Endowment Fund principal pursuant to S11.01.51.i for the expenses of a development person to represent the Northern Great Lakes Synod Endowment Ministry funds.

Recommendation of the Synod Council: Adoption

#5: Compensation Guidelines for 2026

Submitted by the Synod Council

RESOLVED, that the document “Support of Ministry Partnerships” that includes Clergy Compensation Guidelines for 2026 as approved by the Synod Council and amended by the Executive Committee hereby be adopted and recommended to this Synod’s congregations.

Recommendation of the Synod Council: Adoption

#6: Memorial Re: National Day of Remembrance for Indian Boarding Schools

Submitted by the NGLS Walking with Our Indigenous Neighbors Task Force

WHEREAS, from 1819 to 1969, countless Indian day schools and over 520 Indian boarding schools operated in the United States, with 417 receiving federal support [1], where Native children were forcibly taken from their families and communities, prohibited all expression of Native language and culture, and required to perform manual labor [2], with a goal to “Kill the Indian in him, and save the man” [3]; and

WHEREAS, religious organizations collaborated with the federal government in operating more than half of these federally-funded schools; and predecessor denominations of the Evangelical Lutheran Church in America (ELCA) operated Bethany Indian Mission Boarding School in Wittenburg, Wisconsin [4], and other non-federally funded boarding schools, day schools, and related institutions [5]; and

WHEREAS, these schools were part of a larger strategy of physical and cultural genocide that included forcing Indigenous people and Tribal Nations off of their original homelands and onto reservations so that settlers and governments could claim the stolen land for themselves, undermining sovereignty [6], and perpetrating extermination in multiple other ways; and

WHEREAS, boarding school students, which at one point included over 83% of all Native children [7], often suffered physical, sexual, emotional, and psychological abuse that caused deep trauma for the children, their families, their tribal communities, and subsequent generations [8]; and an untold number of children died while at boarding schools (nearly 1,000 identified to date) [9]; and

WHEREAS, the ELCA has committed to work against injustices and toward healing as stated in “The Repudiation of the Doctrine of Discovery” (2016) [10] and the “Declaration to American Indian and Alaska Native People” (2021) [11], therefore be it

RESOLVED, that the Northern Great Lakes Synod Assembly memorialize the 2025 Churchwide Assembly of the Evangelical Lutheran Church in America to address the legacies of our church’s role in Indian Boarding Schools through the following actions:

1. Actively invite and equip all congregations, synods, and affiliate ministries to commemorate the National Day of Remembrance for Indian Boarding Schools annually on or near September 30th;
2. Broaden and deepen awareness at congregation, synod, and churchwide levels of Christian and Lutheran roles in Indian boarding schools, through creation of adult and children/youth educational programs and materials and by regularly posting articles in the church’s publications;
3. Provide on-going recognition of and support for the growing network of lay people and clergy volunteering their time in the work of the ELCA Truth-Seeking & Truth-Telling Initiative on Indian Boarding Schools (see www.elca.org/IndianBoardingSchools) to locate all known records related to the ELCA’s predecessor bodies’ involvement with Indian boarding and day schools and to educate others about Indian boarding schools;
4. Encourage ELCA affiliate ministries to commit to learning the truth of their involvement with Indian boarding schools, in partnership with the ELCA Truth-Seeking & Truth-Telling Initiative; and to responsibly create paths to healing and repair;
5. Organize and care for all information in the ELCA’s possession that was recorded about Indian boarding and day schools and the students who attended them, whether they were forcibly removed or not; carry out this work in partnership with the ELCA Truth-Seeking & Truth-Telling Initiative and the ELCA Archives; recognize that this information belongs to and is a source of healing for student survivors, their descendants, communities, and Tribal Nations; and ensure that the records and research are made accessible to Indian boarding school survivors and their families in a responsible manner; and
6. Identify sources of funding to sufficiently support research and organizing efforts; and to sufficiently support digitization and labeling of all ELCA Indian boarding school archival records.

NOTES

1. “Indian Boarding Schools in the United States.” National Native American Boarding School Healing Coalition. January 2025: <https://boardingschoolhealing.org/wp-content/uploads/2025/02/2025-Indian-Boarding-Schools-Map-.pdf>
2. David Treuer, *The Heartbeat of Wounded Knee: Native America From 1890 to the Present* (New York: Riverhead Books, 2019): 141.
3. “‘Kill the Indian in him, and save the man’: R.H. Pratt on the Education of Native Americans.” Carlisle Indian School Digital Resource Center. Accessed February 15, 2025. <https://carlisleindian.dickinson.edu/teach/kill-indian-him-and-save-man-r-h-pratt-education-native-americans>
4. Anna M. Peterson, “Norwegian Americans and the Bethany Indian Mission,” *Currents: The Newsletter of the Norwegian-American Historical Society* (Volume 189, Fall 2023): 6-9.
5. United States Department of the Interior, Bureau of Indian Affairs, *Federal Indian Boarding School Initiative Investigative Report Volume II - List of Other Institutions* (Appendix F), July 2024, <https://www.bia.gov/service/federal-indian-boarding-school-initiative>
6. Ned Blackhawk, *The Rediscovery of America: Native Peoples and the Unmaking of U.S. History* (New Haven, CT: Yale University Press, 2023): 333-337.
7. “US Indian Boarding School History.” National Native American Boarding School Healing Coalition. Accessed February 15, 2025. <https://boardingschoolhealing.org/education/us-indian-boarding-school-history/>
8. United States Department of the Interior, Bureau of Indian Affairs, *Federal Indian Boarding School Initiative Investigative Report Volume II*, July 2024, 15, <https://www.bia.gov/service/federal-indian-boarding-school-initiative>
9. Matthew Brown. “Survivors Say Trauma from Abusive Native American Boarding Schools Stretch Across the Generations.” *AP*. Updated November 5, 2023. <https://apnews.com/article/native-american-boarding-schools-victims-3f927e5054b6790cef1c6012d8616ad6>

10. “ELCA Repudiation of the Doctrine of Discovery,” Evangelical Lutheran Church of America, 2016, https://resources.elca.org/wp-content/uploads/Repudiation_Doctrine_of_DiscoverySPR16.pdf
11. “A Declaration of the ELCA to American Indian and Alaska Native People,” Evangelical Lutheran Church of America, 2021, https://resources.elca.org/wp-content/uploads/Declaration_to_American_Indian_Alaska_Native.pdf

Recommendation of the Synod Council: Adoption

#7: Adoption of Amended 2025 Budget

Submitted by the Synod Council

RESOLVED, that the amended Fiscal Year 2025 budget in the amount of \$1,239,142 as printed in the Pre-Assembly Report be hereby adopted by the Northern Great Lakes Synod.

Recommendation of the Synod Council: Adoption

#8: Adoption of Proposed 2026 Budget

Submitted by the Synod Council

RESOLVED, that the proposed Fiscal Year 2026 budget in the amount of \$1,225,948 as printed in the Pre-Assembly Report be hereby adopted by the Northern Great Lakes Synod.

Recommendation of the Synod Council: Adoption

#9: Amend Synod Constitution S8.42e re: audit timing

Submitted by the Synod Council

WHEREAS, annual financial audit costs for the Synod have risen substantially from \$8,300 for the 2023 audit to \$13,000 for the 2024 audit; and

WHEREAS, the Synod has been unable to engage a different audit firm to lower cost, since only our current public accounting firm responded to the Synod’s request for proposals last year; and

WHEREAS, the current Synod Constitution provision S8.42e requires the Synod Treasurer to “render at each regular meeting of the Synod Assembly a full, detailed and duly audited report of receipts and disbursements in the several accounts of this synod **for the preceding fiscal year** . . .” which means that for the spring 2025 Synod Assembly the audit of 2024 must be completed during the accounting profession’s busiest time, first and second quarter; and

WHEREAS, the Synod could lower costs for our financial auditing if the required schedule allowed the audit to occur at a different, less busy time of year;

RESOLVED, that S8.42e be amended by replacing “for the preceding fiscal year” with “for the year prior to the preceding fiscal year”.

Recommendation of the Synod Council: Adoption

#10: Synod Council Election

Submitted by the Synod Council

RESOLVED, that the following persons nominated by the Conferences be hereby elected to the Synod Council with terms expiring at the conclusion of the Synod Assembly in 2028.

Iron-Gogebic-Ontonagon Conference (1)	Gabe Lannet, Lay Male
Copper Country Conference (2)	Rev. Jared Howard, Clergy
Menominee Valley Conference (5)	Rev. Scott Ehle, Clergy
Delta Conference (6)	Cindy Sjoquist, Lay Female
Superior Central Conference (8)	Robert Lake, Lay Male

Recommendation of the Synod Council: Adoption