

# 2022 Pre-Assembly Report

Northern Great Lakes Synod  
Evangelical Lutheran Church in America



**May 14, 2022**

Livestreaming the Synod Assembly experience in  
8 Conference locations for the first time!



**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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# CONTENTS

## **PART I: Synod Officers and Staff, Budget, Nominations and Resolutions**

Synod Assembly Agenda .....	4
Bishop.....	5
Assistant to the Bishop .....	9
Synod Vice President .....	13
Synod Secretary.....	15
Congregations Celebrating Milestone Anniversaries in 2022.....	16
Disposition of Adopted 2021 Synod Assembly Resolutions .....	17
Synod Treasurer.....	18
Income and Expense Statement.....	20
Budget: Amended FY2022 & Proposed FY2023.....	21
Benevolence Summary for 2021 .....	26
Audited Financial Statements.....	28
Synod Missioner.....	46
Resolutions .....	47
Proposed Rules and Order of Procedure 2022 .....	49

## **PART II: Pastoral Transitions, Committees and Conferences**

Ministers of Word and Sacrament Celebrating Anniversaries of Ordination in 2022.....	56
Ministers of Word and Sacrament Retiring Since Last Synod Assembly.....	60
Deceased Ministers .....	64
Synod Staff .....	67
Executive Committee.....	68
Synod Council.....	69
Synod Assembly Planning Committee 2022 .....	71
Candidacy Committee.....	72
Companion Synod Committee.....	73
ELCA Fund for Leaders .....	74
Endowment Fund Committee .....	76
Justice Advocacy Committee.....	77
Lifelong Faith Formation.....	78
Leadership Support Committee .....	80
Prayfaithfully .....	82
Synod Campus Ministry Committee.....	83
Synod Stewardship Committee.....	84
Walking with our Indigenous Neighbors Task Force.....	86
World Hunger Committee .....	88
Worship Committee.....	89
Youth Ministries Support Team .....	90

Conference 1 – Iron Gogebic Ontonagon .....	91
Conference 2 – Copper Country.....	92
Conference 3 – Headwaters.....	93
Conference 4 - Four Rivers .....	94
Conference 5 - Menominee Valley .....	95
Conference 6 – Tri-County .....	96
Conference 7 – Three Lakes.....	97
Conference 8 – Superior Central.....	98

### **PART III: Synod Ministry Partners**

#### **Northern Great Lakes Synod**

Fortune Lake Lutheran Camp .....	100
Northland Lutheran Retirement Community .....	102
Synodical Women’s Organization .....	104

#### **Campus Ministry**

Bay Area Campus Ministry .....	105
Lutheran Campus Ministry – Finlandia University .....	106
Lutheran Campus Ministry – Michigan Technological University .....	107
Lutheran Campus Ministry – Northern Michigan University.....	110

#### **Colleges & Seminaries**

Carthage College.....	112
Finlandia University.....	113
Grand View University.....	115
Luther College .....	116
Lutheran School of Theology in Chicago/ Wartburg Theological Seminary.....	117
Wartburg College.....	119

#### **Region 5**

Lutheran Office for Public Policy in Wisconsin.....	121
Lutheran Social Services of Wisconsin and Upper Michigan .....	123
Region 5 .....	124
Wisconsin Council of Churches.....	125

#### **Evangelical Lutheran Church in America**

Presiding Bishop’s Letter for 2022 Synod Assembly.....	126
ELCA Federal Credit Union .....	127
ELCA Foundation/Lutheran Planned Giving .....	129
ELCA Mission Investment Fund .....	130
Lutheran Immigration and Refugee Service.....	131
Portico Benefits Services .....	133

# 2022 Northern Great Lakes Synod Assembly

## Hybrid

### May 14, 2022



#### **Saturday May 14, 2022 – All Times are Eastern**

<b>9:00 am</b>	<b>Arrive and check-in at Host Site</b>
<b>9:25 am</b>	<b>Check-in closed</b>
<b>9:30 am</b>	<b>Plenary I –</b> Welcome and Opening Prayer Order for Opening of Assembly Introductions, Greetings and Announcements (Each host site reports registration results to base of operations) Ordination anniversaries – Pastors Dave Van Kley and Dean Marin Credentials Committee Report Adoption of Rules and Order for Procedure (Resolution #1) Adoption of Assembly Agenda (Resolution #2) Resolutions Committee Report – Resolutions due by Friday May 13, 8 am ET Introduction of the 2022 Synod Assembly Planning Committee Practice with Election Runner Election of Synod Secretary
<b>10:00 am</b>	Report of the Bishop – Bishop Katherine Finegan Report of the Assistant to the Bishop and DEM – Pastor Jim Duehring
<b>10:30 am</b>	ELCA representative Ms. Tammy Jackson
<b>11:00 am–12:00 pm</b>	Guest Bible Study Leader – Dr. Dave Frederickson
<b>12:00 pm</b>	<b>Worship - World Hunger offering received</b>
<b>12:30 – 1:10 pm</b>	<b>Lunch Break and Check-in open</b>
<b>1:10 pm</b>	<b>Check-in closed</b>
<b>1:15 pm</b>	Welcome Back and Credentials Report Report of the Synod Vice President – Chuck Thomas Report of the Synod Treasurer – Larry Pagel live Q and A Adoption of the Amended Fiscal Year 2022 Budget (Resolution #3) Adoption of the Proposed Fiscal Year 2023 Budget (Resolution #4) Affirmation of Appointment of new Synod Treasurer World Hunger Presentation: Big Bear and Breadbasket Awards Clergy Compensation Guidelines (Resolution #5) Synod Council (Resolution #6) Report of Synod Youth Coordinator – Stefanie Ehle Constitutional Amendment (Resolution #7) Retired Pastors honored Congregational anniversaries Other business Announcements, Closing Prayer and Dismissal
<b>3:25 pm</b>	<b>Order for Closing of Assembly</b>





## BISHOP'S REPORT TO THE 2022 ASSEMBLY OF THE NORTHERN GREAT LAKES SYNOD



Dear Northern Great Lakes Synod,

Grace and peace to you as we celebrate another year in ministry together!

This year has seen the challenges of the pandemic continue, but God's love and guidance has also been steady. We are in the second year of a three-year theme; last year was Hope, this year is Faith, and next year will be Love. From I Corinthians 13, "And now faith, hope, and love abide, these three...and the greatest of these is love."

Looking forward this year, we are concentrating on Faith, which is appropriate because I believe our faith has been challenged as our habits and routines have been disrupted. It seems to me that we have been made more acutely aware of the importance of the congregation and the efforts of the individual when it comes to nurturing, growing, and deepening our faith.

Sunday morning worship is important, but it can't be all about that. Individual devotions and prayer are important, but our faith-life is blessed to not be limited to that either. Faith is a both/and. One theologian said we cannot be Christ all by ourselves. We need others to be Christ with. We need others to be Christ to and Christ for. The body is not just a finger or a toe, disembodied and separate, in and of itself. The connection to God and the presence of Christ in each other is what animates our faith and gives us life.

Looking back on the year since the last Synod Assembly, I have seen the body of Christ animated in our congregations and in our synod-wide efforts together.

- Lifelong Faith Formation classes have engaged people from across the synod in faith building discussion, study and prayer.
- Most congregations continue to offer both in-person and online worship, study, and fellowship.
- Faithful Innovations has blessed participating congregations with practices that invite deeper listening – to God, their community, and each other.
- Prayfaithfully continues to be the most often visited page on our website.
- Congregation councils and pastors have been blessed to approach pandemic decisions together, in mutual support and respect.
- For the second year, we offered a Christmas worship service broadcasted on WLUC TV6. At the request of TV6, production costs were donated to Feeding America in northern Wisconsin/the U.P.
- I continue to serve as the Region 5 Chair, on the Conference of Bishop's Rural Strategy team and the Congregational Vitality team. I meet regularly with Lutheran Office for Public Policy, Lutheran Social Services, the Conference of Bishops, Region 5 Bishops, our NGLS Leader Check-in, and with the Wisconsin bishops and Cindy Halvorsen for Endowment and Planned Gifts.
- I am glad to work together with volunteers dedicated to the following ministry efforts:
  - World Hunger
  - Endowment Ministry
  - Worship planning
  - Walking with our Indigenous Neighbors
  - Lutheran Campus Ministry
  - Finance

- Synod Council and Executive Committee.
- Synod Assembly planning
- Lifelong Faith Formation
- Candidacy

My efforts on behalf of the synod also include finding pastors. As you might guess, this is becoming more and more challenging. And yet, God provides. I am so very grateful for those who have said yes to the call to ministry in the NGLS. We have wonderful, gifted, and dedicated pastors, deacons, and licensed lay ministers and I thank God for their ministry and leadership.

### FAITH CHALLENGE

As we continue this year of Faith, I challenge you to add one new thing, one new effort/ service/ study/practice/ commitment to deepen your faith. It does not have to be a big thing. You do not have to move mountains. Just choose something new, something that stretches you just a little bit, something that engages your heart and mind and actions in a new way. I look forward to hearing about what you learn, what you experience, and how God uses that to deepen your faith.

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. As each context is unique and each community distinctive, it is helpful to have a more seasoned pastoral veteran to advise, listen, and support. Thank you to the following who have served as a mentor in 2021:

Pastors -

Steve Gauger	Kari Vadis
Dave Van Kley	Matt Lamb
David Echelbarger	Kay Richter
Sarah Semmler Smith	Melinda VanderSys
And Deaconess Noreen Stevens	

### Transitions

From May 2021 – May 2022, we welcomed the following rostered leaders to our Synod:

1. Pastor Micah Cavaleri at Grace, South Range
2. Pastor Jack Busche at Grace, Gwinn
3. Pastor Mike Markwell at Immanuel, Escanaba
4. Pastor Elisabeth Daniels at First, Gladstone
5. Pastor Lloyd Luedeman at Grace, Pembine
6. Pastor Catie Ford at Faith, Three Lakes
7. Pastor Alex LaChapelle at Prince of Peace, Harvey.
8. Pastor Cathy Morris at the Florence Parish

We said good-bye to:

- Pastor Ann Gonyea
- Pastor Andrea Fluegel
- Pastor Stacy Pethke
- Pastor Sue Johnson
- Pastor Dwaine Sutherland

Retired:

- Pastor Dennis Meyette
- Pastor Lisa Ubbelohde
- Pastor Lauri Maki
- Pastor Keith Kolstad
- Pastor Warren Geier
- Pastor Matt Deames

We are blessed with the following Intentional Interim pastors:

1. Pastor Bruce Thorsen at Bethany, Ishpeming
2. Pastors Steve and Evelyn Weston at Bethel, Ishpeming and Trinity and Faith, Ishpeming.
3. Pastor Paul Heykes part-time at Prince of Peace, Eagle River.
4. Pastor Doug Schoen part-time at Zion, Marinette.

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

1. Pastor Mike Laakko at Trinity, Trout Creek

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

I am very grateful to our pastors who have served or are serving as Administrative Interims.

**A big Thank You to:**

1. Pastor Molly Eversoll
2. Pastor Tommy Richter
3. Pastor John Kuziej
4. Pastor Matt Lamb
5. Pastor Kay Richter
6. Pastor Steve Gauger
7. Pastor Bre Kinnunen

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 UMC: Bethany, Mohawk.
- Andy Hill: Trinity, Stambaugh
- Virginia Paulson: Community Lutheran, Palmer/Suomi.
- Bill Wendorf: Shepherd of the Lakes, Sayner.
- Jon and Sharon Babbitt: First, Grand Marais.
- Elaine Hendrickson: Our Saviour's, Atlantic Mine.
- Karen Anne Hanson: Northland Lutheran Retirement Community.
- Michael Holman: Bethany, Negaunee and Emanuel, Skandia

Seminary students serving in our congregations concurrent with their academic program:

- Lon Hider – Christ the King, Escanaba
- Melissa Salminen – First, Gladstone
- Katy Tomlanovich of our neighbor synod ECSW – Our Savior's, Marinette
- Lance Crevier – First, Iron River

Additional Seminarians:

- Wade Crevier of Good Shepherd, Peshtigo
- Pat Kempf of Christ the King, Escanaba

- Krystle Moraska of Grace, Pembine
- Jen Elsenbroek of Messiah, Marquette
- Carolyn Lawrence, awaiting call

On leave from call and still in our Synod:

Pastors Cori Parsons, Don Ludemann, and Matthew Lamb

On leave from call and out of our Synod:

Pastors Greg Mileski, Kayla Keilholtz, and Joe Daiker

**In Memorium**

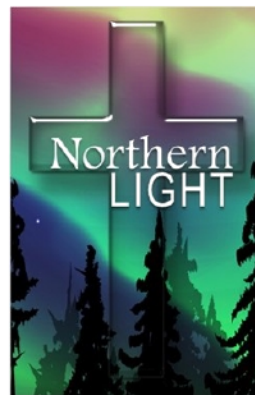
We give thanks to God for the life and ministry of:

- Bishop Emeritus, Rev. Dale Skogman
- Rev. Paul Holmstrom

**Staying Connected & Informed**

One of our ongoing challenges is communicating information to the 21,000 Northern Great Lakes Lutherans who comprise our synod. Newsletter editors, you are encouraged to include Synod newsletter articles and announcements in your own congregational communications, both electronic and hard copy. 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 in the north country where 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 of God's word, the gospel, the good news, that brings us hope and joy even in darkness.



- **Congregational Mailings** arrive on the alternate months, full of flyers, Mission Support updates, and current information.

- **The Website:** Go to [www.nglsynod.org](http://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. As of March 23, 2022, the Northern Great



Lakes Synod page has 1067 likes. The Churchisgood page, an outreach effort, has 78 likes.

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 Duehring is posted on our website and can be included in your own congregational newsletter? It’s true!

- And we are on **YouTube!** Past worship services, some Prayfaithfully devotions, and more. Search “Northern Great Lakes Synod” and check it out!



In this year of Faith, I pray for blessing as we navigate the changes and challenges to congregations we love. As the church changes so may the habits and rituals that help bear the meaning of the gospel to us. It is even more important then, to discover and rediscover who it is who is worthy of our trust and who it is that invites us into a relationship with the seen and unseen of the divine. God in Christ Jesus gives you the gift of faith. This year, let each of us open that gift anew, assemble it, take it out for a spin, and put it to good use. May we learn and grow together.

Respectfully submitted,  
Bishop Katherine Finegan

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

“Precious Lord, take my hand, lead me on, let me stand.

I am tired, I am weak, I am worn.

Through the storm, through the night, lead me on to the light.”

“Precious Lord, Take My Hand,” ELW #773

We gather for Synod Assembly in 2022 around a theme of faith. Faith is the bedrock that sustains us in times of trouble and weariness. Faith allows us to take the next step even when we’ve fallen many times. Faith is what brings texture and meaning to our lives. Faith gives us a compass for venturing out of our comfort zones so that others might know of Jesus and his way of justice, mercy, and love. Faith trusts in a God that cannot be seen, so that we might love those we can see. Faith trusts a God that can save sinners like me.

As I report on my work in this Synod as Assistant to the Bishop and Director for Evangelical Mission, I note that ultimately all that I do is done in faith. I engage in ministry knowing that ultimately all I do is never fully completed. Like you, much of my own ministry is about “planting seeds for trees that I will not necessarily see grow to maturity.” I hope this report offers a sense of how I have engaged in ministry since last Synod Assembly.

**Congregational Ministry:** I truly enjoy preaching and leading worship in our Synod’s congregations. I work with congregations in transition and am available for counsel and support in the call process. I appreciate this opportunity to get to know people in our Synod in their own congregational settings.

**Synod Vitality Project:** In late 2020, our Synod received a \$22,700 grant from the ELCA for Synod Vitality. I am grateful not only for that money but for the various resources that our ELCA Churchwide organization provides. I encourage you to go to [www.elca.org](http://www.elca.org) to get a glimpse of breadth and depth of the ministries of the ELCA of which you are a part. Some key components of this Synod Vitality effort include:

- Faithful Innovations Training
- Empowering Lay Leaders with practical resources and spiritual support
- Creating a culture of coaching support in our synod to support rostered and lay leaders
- Stewardship Training

A second Cohort of Faithful Innovations was offered in 2021 via Zoom online trainings in April, May, and October. In 2022 we have had a third Cohort with trainings in January, March, and May. In those first three cohorts we have had a grand total of 14 congregations participate. Our goal is that all congregations of our Synod might eventually engage in the Faithful Innovations Trainings. We will offer a fourth Cohort of Faithful Innovations trainings in the Fall of 2022 (dates TBD). I truly appreciate the collaborative model of these learning groups and how there is intentional coaching support for the process. I encourage you to explore this for your own congregation. A congregation commits 4 to 7 people along with their rostered or



licensed lay leader to participate in these trainings and be part of a “Guiding Team” from a congregation. The key components of Faithful Innovations are:

- Dwelling in God’s Word—Listening to God
- Tracing God’s Movement in our Lives and Neighborhoods—Listening to our context
- Action Learning Experiments—Trying new things
- Intentional Reflection on your Experiments

**Empowering Lay Leaders:** Part of the vision of our Synod Vitality project is to empower lay leaders. We have offered various online sessions for council leaders for practical assistance for their callings as congregational leaders. I appreciate Synod Vice President, Chuck Thomas and Ray Miller for leading these sessions. I was happy to make my own presentation on Mutual Ministry which reminds lay people that they share in the ministry of the baptized with their rostered leader or licensed lay minister.

**Leadership Coaching:** Coaching is not only a resource for those participating in Faithful Innovations, but we want to lift up the resource of coaching throughout our Synod with any rostered or lay leader who is motivated and interested. I was able to complete my coaching training to become an ELCA credentialed coach through CoachNet. I’m available for free coaching sessions for interested and motivated individuals within our Synod. Whether you are a rostered leader or a lay leader in your congregation, you might benefit from coaching. Recently the ELCA coaching network has partnered with Faith-Lead to offer professional growth opportunities. Check out: [www.elcacoaching.org](http://www.elcacoaching.org)

- Coaching is a posture of helping someone achieve a goal.
- Deep listening happens and a supportive relationship is developed.
- ELCA Coaching is an interactive process between three people: the leader, the coach, and the Holy Spirit.
- Coaching trusts the Holy Spirit will guide, enlighten, and empower the process of self-discovery, marshal the needed resources to accomplish what is desired, and empower the change to achieve the desired results.
- Coaching is about growth, change, and results.
- It believes that the answers to what a leader wants to do lie within the leader.

It is our hope to build up a culture of coaching within our Synod to help individuals and congregational systems grow in faith and vitality!

**Companion Synod:** I continue to be part of the Companion Synod Committee. I had hoped to travel to the Eastern and Coastal Diocese in Tanzania along with some of our Synod pastors in recent years, but the pandemic made that impossible. I hope to travel to Tanzania in early 2023. Pray for our companion friends in Tanzania. This pandemic reminds us that we are part of the global community. Our Christian faith reminds us of our siblings in Christ through out the world. I’m thankful for the many ways that this companion relationship has broadened and deepened our vision of the world and Christian community. I’m pleased to

report that Ascension Lutheran in Minocqua, WI is now in a companion relationship with the Kimara Parish in Tanzania. If your congregation doesn't have an assigned companion parish in Tanzania, or if you are interested in deepening that relationship, please contact me in the Synod Office.

**ELCA Connections:** Besides being the Assistant to the Bishop, I am also the DEM for the Northern Great Lakes Synod. DEM stands for "Director for Evangelical Mission." All of the 65 synods of the ELCA have a DEM. Some are full-time, others like myself, are in essence a part-time DEM since I have other responsibilities as Assistant to the Bishop working within our Northern Great Lakes Synod. One ELCA leader described a DEM as being at the "center of missional traffic" for the ELCA. DEMs continue their role in the new churchwide structure. DEM grants from the ELCA to support staffing in the synods were increased by 2% for 2022. The ELCA Churchwide organization truly offers many resources to help us all in our ministries. A big vision of the ELCA is to be younger, more authentically diverse, and to introduce many new people to the way of Jesus.

**Systems Academy:** In June of 2021, I completed my four years of training in the ELCA Systems Academy. I have found this learning community to be very helpful for my own personal growth and professional competency. I have led two different book discussion groups in our synod: *Generation to Generation* and *Friedman's Fables*, both written by Rabbi Ed Friedman. I taught a class on "Introduction to Family Systems Thinking." A key facet of systems thinking involves emotional maturity and being a solid self as opposed to being reactive to what is going on around you. Our lives could certainly use more non-anxious leaders so that others might be inspired to function better and blame less. I will continue to offer growth opportunities around the theme and lens of systems thinking. I would say that every day I use some aspect of my learnings about systems thinking.

**UP Wild:** As DEM I have responsibilities to support the work of Mission Developer, Lanni Lantto, who continues to head up this collaborative ministry with the Episcopal Diocese of Northern Michigan that started in late 2019. Lanni works as a full-time employee of the Episcopal Diocese and the Northern Great Lakes Synod. UP Wild is considered a SAWC (Synodically Authorized Worship Community). ELCA Grant commitment this year is \$24,000 with other funds coming from the Episcopal Church, individual donors, and congregational donors. The Northern Great Lakes Synod is committing another \$5,000 this year which comes out of designated gifts mostly from my preaching reimbursements. This mission development is not supported by unrestricted Mission Support dollars from Synod congregations. We are working on ways to broaden the base of financial gifts and income streams. The Episcopal Diocese of Northern Michigan is the fiscal agent for this ministry. While the geographic focus of Lanni's work has been centered in the Marquette area, we are seeing interest emerge in other areas such as Rapid River, MI. To learn more, go to [www.upwild.org](http://www.upwild.org). Better yet, join us for a hike in nature! We are noticing participation from people already connected to a Christian faith community as well as some people who are curious about finding spiritual roots and connection in nature. Surely this pandemic has reminded us that God can be worshipped outside of a physical building. That is part

of the vision of this new mission development.

**Synod Youth Ministries:** In 2020, I and several people from our synod participated in a Growing Young online seminar presented by the ELCA. One major takeaway from that seminar was the importance of intentionally prioritizing youth! Our synod took a step toward prioritizing youth by hiring Stefanie Ehle in July 2021 to help coordinate synod youth ministries. I already appreciate the collaborative work that Stefanie has offered the Synod Youth Team as we seek to intentionally support youth ministry efforts. And we need to always remember that these efforts are best done collaboratively with our youth rather than merely for our youth.

**Walking with Our Indigenous Neighbors Task Force:** At the 2021 Synod Assembly we voted to repudiate the Doctrine of Discovery. Our Synod continues its work to offer resources to individuals and congregations to learn more about our indigenous neighbors. I continue to be an active participant on this task force. Part of my inspiration comes out of my own experience of being a schoolteacher on the Fort Peck Indian Reservation in Montana. We've seen great interest from our congregational members to learn more and "walk with" indigenous neighbors. I encourage you to check out the archived resources on our Synod website and participate. May God bless these efforts!

Yours in Christ,  
Pastor Jim Duehring



# **Report of the Synod Vice President**

The NGLS theme this year is Faith. As I write this report, I realize that we must have faith that God has a plan for our Church, and that it is essential for us to embrace change if we want our Church to thrive. Our congregations are not only getting older but are also getting smaller. While I do not have a solution to this dilemma, I do understand doing nothing is not the answer. I encourage all of us to consider what God may be leading us to do about this evolving reality and to embrace going where the spirit leads.

One way your synod leadership is working to increase congregation vitality is through the Faithful Innovations program. This is a process with the help of trainers and an assigned coach whereby a congregation discerns what they can do to advance the ministry of their local church. Your Synod Vice President has participated in trainings and is currently coaching a congregation's team through this process. Discerning what change God is leading us to make is not something a single person can accomplish. It takes the "Village" praying together, brainstorming together, and taking actions that may at first be outside our comfort zone, but may be necessary to advance our Church's ministries.

Just like plants in your garden, faith needs nourishment to grow. I encourage you to make a personal goal this coming year to take advantage of at least one of the many opportunities to nurture your faith. Two opportunities available through your Synod are the Lifelong Faith Formation classes offered each fall and winter and many workshops offered during the Synod Assembly week and throughout the year.

Synod Assembly workshops are open to everyone, and the Zoom links will be on the Synod website. Your Synod leadership also prepares and presents quarterly workshops for congregation leaders. All the workshops are presented online and do not require travel to participate. Attending Sunday worship service, taking classes and workshops, and participating in small study and discussion groups are all great ways to nourish faith. Seek one out and participate!

To be faithful to God and to the ministry and mission of the Northern Great Lakes Synod, your Synod Vice President has participated in the activities, committees, and meetings listed below since my last report to you in 2021.

- Attended the 2-day workshop for ELCA Vice Presidents in October 2021.
- Actively attended 10 of the 11 monthly Zoom meetings of ELCA Vice Presidents.
- Along with my co-host, Ray Miller, planned and presented four quarterly leadership workshops for congregation leaders.
- Participated in the second Faithful Innovations Cohort as an observer and trainee.
- Participated in the third Faithful Innovations Cohort as a coach.
- Acted as a leadership consultant and temporary nonvoting council chair over a 7-month span for a congregation going through a difficult transition period.

- Chaired four Synod Council meetings.
- Chaired five Executive Committee meetings.
- Participated in four Synod Assembly Planning Committee meetings.
- Attended and prepared minutes for three Mission Endowment Fund Board meetings.
- Had five calls with Bishop Finegan to discuss issues.
- Participated in one Constitution Committee meeting.
- Reviewed and commented on 14 amended congregation constitutions.
- Attended fall meetings for 4 of the 8 conferences.
- Attended a Portico meeting for NGLS staff.
- Authored articles for six issues of the Synod newsletter, *Northern Light*, beginning with the June-July 2021 issue and continuing to the present.

And for my personal faith growth I have taken five Lifelong Faith Formation classes this past year and participated in one 6-session book study.

- Biblical Greek – third semester, fall 2021
- Biblemania – first semester, fall 2021
- Biblemania – second semester, winter 2022
- Communion from the Lutheran Perspective, Fall 2021
- Anishinaabe Culture, winter 2022
- Book Study with Assistant to the Bishop, Jim Duehring: *Generation to Generation* by Edwin H. Friedman – a study of Family Systems Practices in the Church.

“Have faith in God, and you will be upheld.” ~2 Chronicles 20:20

Faithfully Yours,

Chuck Thomas

NGLS Vice President

Email: [NGLSynodVP@nglsynod.org](mailto:NGLSynodVP@nglsynod.org)

## **Report of the Synod Secretary**

Our God is always full of surprises – so I am reporting to this Assembly from my now 8 months’ experience serving as the Secretary of the Northern Great Lakes Synod, a new calling I did not expect when I started my first term as a Synod Council member last September. I give thanks and praise to God for the work of my immediate predecessor, Pastor Kay Richter, as well as Pastor Doug Johnson, who both served the Synod so expertly and faithfully in this office, and who have passed along a well-organized documentation trove to guide my secretary duties (including a ‘thumb drive’ of years of digital records that I have come to view as precious!) My thankfulness also to Heather Oysti and Betsy Koski who serve faithfully in our Synod Office and have been so helpful and patient with their insights as I learn the ropes; to our Constitution Committee members Synod Vice President Chuck Thomas and Sandy Richter, both of whom bring the wisdom of many years of congregation life and leadership as they review congregational constitutions; to Bishop Katherine Finegan and Assistant to the Bishop Jim Duehring who consistently offer their support and encouragement and guidance along the way, and again to Synod Vice President Chuck Thomas and all the members of our Synod Council who have been patient and grace-filled as I work to fulfill my responsibilities. We have all adapted and adjusted as we continue to serve God and one another.

The Constitution of the Northern Great Lakes Synod states that it is the responsibility of the Synod Secretary to “keep the minutes of all meetings of the Synod Assembly” (§8.32.a.). I report that the minutes of the 2021 Synod Assembly were approved by the Synod Council Executive Committee at their August 25, 2021 meeting. It is also my responsibility to report the Disposition of Adopted Synod Assembly Resolutions and this list is attached to my report.

The Synod Secretary is responsible to keep the minutes of all meetings of the Synod Council and the Synod Council Executive Committee. During the past year, former Synod Secretary Pastor Kay Richter participated in two regularly called Synod Council meetings, one regularly called Synod Council Executive Committee meeting, and one special Synod Council Executive Committee meeting. After my appointment to fill the vacancy due to her resignation, I participated in two regularly called Synod Council meetings and two regularly called Synod Executive Committee meetings. The minutes of those meetings were prepared and approved (with the minutes of March 2022 pending approval at the May Synod Council meeting), and they are on file at our Synod Office.

As Synod Secretary, it is also my responsibility to chair the Synod Constitution Committee that works with congregations as they update their congregational constitutions and to be available as a resource person for congregational groups doing this work. Current Constitution Committee members are Synod Vice President Chuck Thomas, Synod Council member Sandy Richter, Richard Reitz and myself; former Synod Secretaries Pastor Doug Johnson and Pastor Kay Richter continue to offer ‘on call’ support as needed. The committee has continued to adapt to pandemic protocols and use electronic means to review constitutions that are submitted

approval. A significant review and response backlog occurred in 2021 which Pastor Kay and I and our hard-working committee members have labored over past months to remedy, and we appreciate the patience of the congregations who waited for many months for our committee review response.

When the Constitution Committee catches up on the balance of our review backlog, I will update the status of congregation constitutions that are on file in the Synod Office and reach out to congregations that have not updated their constitutions since the August 2019 ELCA Churchwide Assembly or before. Each congregation is required to update its constitution following a Churchwide Assembly in order to remain in sync with changes to the ELCA Constitution and our Synod Constitution; further updates will likely be needed after the 2022 Churchwide Assembly this August. We hope to encourage and assist congregations to plan to review and bring their constitutions in sync, especially those that are behind on updates. Please see the “Congregation Council Resources” page on our Synod website for the current (2019) *Model Constitution for Congregations* and a summary memo of the changes made in the *Model* by the 2019 Churchwide Assembly, downloadable in both Word and PDF formats.

I look forward to my first Synod Assembly and first full year as I have the opportunity to serve God and God’s people in this role.

Nancy Heykes, Secretary of the Northern Great Lakes Synod

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

***Congregations Celebrating Milestone Anniversaries in 2022***

150 Years

- Our Savior's Lutheran Church, Marinette, MI

125 Years

- Trinity Lutheran Church, Trout Creek, MI

50 Years

- Good Shepherd Lutheran Church, Peshtigo, WI
- United Lutheran Church, L’Anse, MI

# **DISPOSITION OF ADOPTED 2021 SYNOD ASSEMBLY RESOLUTIONS**

## **Report to the 2022 Synod Assembly**

<b>RESOLUTION NUMBER</b>	<b>SUBJECT</b>	<b>STATUS</b>
1	Rules and Order for Procedure	No Action Needed
2	Adoption of Agenda and Program	No Action Needed
3	Amended Fiscal Year 2021 Budget	Implemented
4	Proposed Fiscal Year 2022 Budget	Implemented
5	2022 Clergy Compensation Guidelines	Implemented
6	Synod Council Member Election	Implemented
7	Name Change of Delta Conference (6)	Implemented
8	Amending the Synod Constitution	Implemented
9	Repudiation of the Doctrine of Discovery	Implementation faithfully begun*

*\*See Synod website for ongoing reporting by the “Walking With Our Indigenous Neighbors” team.*

Submitted by:

Nancy Heykes, J.D.  
Synod Secretary

# **Report of the Synod Treasurer**

It has been my privilege to serve as Treasurer of the Northern Great Lakes Synod for the past twelve years and be involved in our Synod ministries. While 2021 continued to be a challenge due to the pandemic, our congregations were faithful in their pledges and helped us meet our mission support to the ELCA and to our own ministries. The following notes should help you better understand the financial activity of our Synod for the year ended January 31, 2022.

## **Results of the Fiscal Year Ending January 31, 2022**

During the 2021 fiscal year, the Northern Great Lakes received \$784,220.80 in unrestricted mission support from our congregations. Forty-six percent (\$360,741.57) of this benevolence was sent to Churchwide to support ministry through the Evangelical Lutheran Church in America (ELCA). Ministry through Partnerships received \$96,180.47 (12.3 percent) to support their ministry programs. The remaining unrestricted income was used to support Synod programs, organization, Synod office, and personnel expenses. The 2017 Synod Assembly approved a continuing resolution to send any additional funds above \$150,000 in our unrestricted net assets to churchwide after the fiscal year ended. Once the audit of our FY2021 financial records is finalized and accepted by the Synod Council, any excess funds will be sent to churchwide as additional benevolence above the 46 percent approved by the 2020 Synod Assembly and already sent to churchwide. In 2021, the Synod sent an additional \$12,263.23 to churchwide representing the amount in unrestricted funds over \$150,000 at the end of FY2020. This amount represents an additional 1.6 percent in benevolence sent to churchwide.

The congregations within the Northern Great Lakes Synod pledged \$774,999 for the 2021 calendar year, and the Synod received \$803,130.56 from them. For the 2022 calendar year, the congregations have pledged \$779,995 (an increase of \$4,996 from 2021). Synod benevolence pledges have recently leveled off, and the Synod carefully monitors income and expenses to remain within our approved budget.

## **Audit Report for the Year Ending January 31, 2022**

The Certified Public Accounting firm of Makela, Toutant, Hill, Nardi & Katona, P.C. audited our financial records for the year ending January 31, 2022, and submitted their findings to the Synod Council. The auditor's report to the Synod Council states the following: "In our opinion, the financial statements referred to above represent fairly, in all material respects, the financial position of Northern Great Lakes Synod of the Evangelical Lutheran Church in America as of January 31, 2022, and the changes to 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."

## **Proposed Amended FY2022 Budget and Proposed FY2023 Budget**

The proposed amended FY2022 budget and the proposed FY2023 budget are available on the Synod website

for your review. Please note the separate columns for “restricted” and “unrestricted” amounts, as well as the comparison for 2021 actual income/expenses.

### Thank You

In closing, I sincerely thank Bishop Finegan, the Synod Finance Committee, the Synod Executive Committee, and the Synod Council for their advice and support throughout my three terms as Synod Treasurer. I also appreciate the thoughtful questions and comments offered by Synod Assembly voting members over the years. Special thanks are extended to Betsy Koski for her exceptional work as our Synod Bookkeeper. We are deeply indebted to Betsy for her detailed financial records and her knowledge of Synod finances. Thank you, Betsy!

Larry G. Pagel, Synod Treasurer

**Northern Great Lakes Synod, ELCA**  
**Income and Expense Statement for 12 months ending January 31, 2022**

	1	2	3	4	5
	Actual FY2020	Amended 2021 Prorated	Actual FY2021	Actual FY2021	FY2021
	<u>Unrestricted</u>	<u>Budget-Unrestr</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
<b>INCOME</b>					
Congregation Mission Support	791,892.07	774,999.00	784,220.80	0.00	784,220.80
Payroll Protection Program	58,200.00	0.00	0.00	0.00	0.00
ELCA Designated Gifts					
World Hunger	0.00	0.00	0.00	85,481.48	85,481.48
Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,601.50</u>	<u>17,601.50</u>
Total ELCA Designated Gifts	0.00	0.00	0.00	103,082.98	103,082.98
Synod Designated Gifts					
Restricted General	0.00	0.00	0.00	14,324.00	14,324.00
Fortune Lake Lutheran Camp	0.00	0.00	0.00	32,399.64	32,399.64
Faith, Soo Pastor	0.00	0.00	0.00	79,228.40	79,228.40
Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>153,388.59</u>	<u>153,388.59</u>
Total Synod Designated Gifts	0.00	0.00	0.00	279,340.63	200,112.23
Interest Income	2,072.28	1,900.00	882.50	0.00	882.50
Grant Income	0.00	0.00	0.00	73,147.69	73,147.69
Fee Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,046.00</u>	<u>25,046.00</u>
<b>TOTAL INCOME</b>	<b>852,164.35</b>	<b>776,899.00</b>	<b>785,103.30</b>	<b>480,617.30</b>	<b>1,265,720.60</b>
<b>EXPENSES</b>					
Ministry through ELCA (FY2020-47%; FY2021-46%)	372,189.26	356,500.00	360,741.57	0.00	360,741.57
Ministry through ELCA (Additional)	20,882.80		12,263.23		
ELCA Designated Gift Expense	0.00	0.00	0.00	103,082.98	103,082.98
Synod Designated Gift Expense					
Fortune Lake Lutheran Camp	0.00	0.00	0.00	32,399.64	32,399.64
Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23,200.30</u>	<u>23,200.30</u>
Total Synod Designated Gift Exp	0.00	0.00	0.00	55,599.94	55,599.94
Ministry through Partnerships					
Education	93,198.10	95,400.00	93,175.47	8,641.18	101,816.65
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	370.00	1,155.00	1,155.00	0.00	1,155.00
Total Ministry through Partnerships	95,418.10	98,405.00	96,180.47	8,641.18	104,821.65
Synod Programs					
Congregational Ministries	13,500.00	0.00	7,000.00	5,322.01	12,322.01
Ministry	0.00	0.00	0.00	45,265.06	45,265.06
Mission Outreach	0.00	0.00	0.00	30,710.81	30,710.81
Justice Advocacy	0.00	0.00	0.00	49.19	49.19
Other	0.00	0.00	0.00	22,093.46	22,093.46
Synod Assembly	0.00	0.00	2,000.00	18,158.42	20,158.42
Communications	7,224.27	3,000.00	13,760.69	8,389.96	22,150.65
Synod Office	47,406.42	44,882.00	42,490.02	619.00	43,109.02
Organization	9,524.32	16,200.00	15,539.62	0.00	15,539.62
Faith, Soo Pastor	0.00	0.00	0.00	79,228.40	79,228.40
Synod Personnel	<u>232,539.15</u>	<u>259,663.00</u>	<u>258,508.64</u>	<u>55,711.15</u>	<u>314,219.79</u>
<b>TOTAL EXPENSES</b>	<b>798,684.32</b>	<b>778,650.00</b>	<b>808,484.24</b>	<b>432,871.56</b>	<b>1,241,355.80</b>
<b>NET INCREASE(DECREASE)</b>	<b>53,480.03</b>	<b>(1,751.00)</b>	<b>(23,380.94)</b>	<b>47,745.74</b>	<b>24,364.80</b>
	=====	=====	=====	=====	=====



**Northern Great Lakes Synod, ELCA**  
**Proposed Budget FY2022 and FY2023 - Unrestricted**

	1	2	3	4
	Actual	Adopted	Proposed	Proposed
	<u>FY2021</u>	<u>FY2022</u>	<u>Amended</u>	<u>FY2023</u>
		<u>Budget</u>	<u>FY2022 Budget</u>	<u>Budget</u>
<b>INCOME</b>				
Congregation Mission Support	784,220.80	785,000	779,995	785,000
ELCA Designated Gifts				
World Hunger	0.00	0	0	0
Other	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
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
Other	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Synod Designated Gifts	0.00	0	0	0
Interest Income	882.50	2,000	1,400	1,500
Grant Income	0.00	0	0	0
Fee Income	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL INCOME</b>	<b>785,103.30</b>	<b>787,000</b>	<b>781,395</b>	<b>786,500</b>
<b>EXPENSES</b>				
Ministry through ELCA	360,741.57	368,950	350,998	361,100
(FY2020-47%; FY2021-46%; FY2022-45%)				
Ministry through ELCA - additional gift per resolution	12,263.23	0	0	0
ELCA Designated Gift Expense	0	0	0	0
Synod Designated Gift Expense				
Fortune Lake Lutheran Camp	0	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Synod Designated Gift Exp	0.00	0.00	0.00	0.00
Ministry through Partnerships				
Education				
Lutheran Campus Ministry/NMU	29,000.00	29,000	29,000	29,000
Lutheran Campus Ministry/MTU	29,000.00	29,000	29,000	29,000
Lutheran Campus Ministry/Bay College	0.00	0	0	0
Lutheran Outdoor Ministry	400.00	400	400	400
Lutheran Seminary Partners	34,775.47	37,000	31,000	31,000
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>1,155.00</u>	<u>1,155</u>	<u>1,155</u>	<u>1,098</u>
Total Ministry through Partnerships	96,180	98,405	92,405	92,348
Synod Programs				
Congregational Ministries	7,000.00	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	2,000.00	0	0	0
Communications	13,760.69	3,000	9,500	9,700
Synod Office	42,490.02	45,382	44,632	45,238
Organization	15,539.62	27,400	20,650	24,850
Synod Personnel	<u>258,508.64</u>	<u>270,827</u>	<u>270,693</u>	<u>282,548</u>
<b>TOTAL EXPENSES</b>	<b>808,484.24</b>	<b>813,964</b>	<b>788,878</b>	<b>815,784</b>
<b>NET INCREASE (DECREASE)</b>	<b>(23,380.94)</b>	<b>(26,964)</b>	<b>(7,483)</b>	<b>(29,284)</b>

**Northern Great Lakes Synod, ELCA**  
**Proposed Budget FY2022 and FY2023 - Restricted**

	1	2	3	4
	Actual FY2021	Adopted FY2022 Budget	Proposed Amended FY2022 Budget	Proposed FY2023 Budget
<b>INCOME</b>				
Congregation Mission Support	0.00	0	0	0
ELCA Designated Gifts				
World Hunger	85,481.48	100,000	90,000	90,000
Other	<u>17,601.50</u>	<u>30,000</u>	<u>20,000</u>	<u>20,000</u>
Total ELCA Designated Gifts	103,082.98	130,000	110,000	110,000
Synod Designated Gifts				
Fortune Lake Lutheran Camp	32,399.64	40,000	40,000	40,000
Faith, Sault Ste. Marie Pastor	79,228.40	78,088	81,670	81,670
Restricted General	14,324.00	0	0	0
Other	<u>153,388.59</u>	<u>130,000</u>	<u>135,000</u>	<u>135,000</u>
Total Synod Designated Gifts	279,340.63	248,088	256,670	256,670
Interest Income	0.00	0	0	0
Grant Income	73,147.69	80,500	80,500	80,500
Fee Income	<u>25,046.00</u>	<u>45,000</u>	<u>35,000</u>	<u>60,000</u>
<b>TOTAL INCOME</b>	<b>480,617.30</b>	<b>503,588</b>	<b>482,170</b>	<b>507,170</b>
<b>EXPENSES</b>				
Ministry through ELCA	0.00	0	0	0
(FY2020-47%; FY2021-46; FY2022-45%)				
ELCA Designated Gift Expense	103,082.98	130,000	110,000	110,000
Synod Designated Gift Expense				
Fortune Lake Lutheran Camp	32,399.64	40,000	40,000	40,000
Other	<u>20,200.30</u>	<u>30,000</u>	<u>20,000</u>	<u>20,000</u>
Total Synod Designated Gift Exp	52,599.94	70,000	60,000	60,000
Ministry through Partnerships				
Education				
Lutheran Campus Ministry/NMU	3,208.32	2,750	2,750	2,750
Lutheran Campus Ministry/MTU	3,208.33	2,750	2,750	2,750
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	2,224.53	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	11,641.18	8,500	8,500	8,500
Synod Programs				
Congregational Ministries	5,322.01	35,150	25,300	23,800
Ministry	45,265.06	74,975	63,430	68,230
Mission Outreach	30,710.81	31,400	27,950	32,700
Justice Advocacy	49.19	800	400	400
Other	22,093.46	15,800	15,800	15,800
Synod Assembly	18,158.42	30,000	30,000	50,000
Communications	8,389.96	2,500	2,500	2,500
Synod Office	619.00	320	320	320
Organization	0.00	0	0	0
Synod Personnel	<u>134,939.55</u>	<u>130,021</u>	<u>134,481</u>	<u>134,481</u>
<b>TOTAL EXPENSES</b>	<b>432,871.56</b>	<b>529,466</b>	<b>478,681</b>	<b>506,731</b>
<b>NET INCREASE (DECREASE)</b>	<b>47,745.74</b>	<b>(25,878)</b>	<b>3,489</b>	<b>439</b>

**Northern Great Lakes Synod, ELCA**  
**Unrestricted and Restricted Budget Totals**

	1	2	3	4
	Actual	Adopted	Proposed	Proposed
	<u>FY2021</u>	<u>FY2022</u>	<u>Amended</u>	<u>FY2023</u>
		<u>Budget</u>	<u>FY2022 Budget</u>	<u>Budget</u>
<b>INCOME</b>				
Congregation Mission Support	784,220.80	785,000	779,995	785,000
ELCA Designated Gifts				
World Hunger	85,481.48	100,000	90,000	90,000
Other	<u>17,601.50</u>	<u>30,000</u>	<u>20,000</u>	<u>20,000</u>
Total ELCA Designated Gifts	103,082.98	130,000	110,000	110,000
Synod Designated Gifts				
Fortune Lake Lutheran Camp	32,399.64	40,000	40,000	40,000
Restricted General	14,324.00	0	0	0
Faith, Sault Ste. Marie Pastor	79,228.40	78,088	81,670	81,670
Other	<u>153,388.59</u>	<u>130,000</u>	<u>135,000</u>	<u>135,000</u>
Total Synod Designated Gifts	279,340.63	248,088	256,670	256,670
Interest Income	882.50	2,000	1,400	1,500
Grant Income	73,147.69	80,500	80,500	80,500
Fee Income	<u>25,046.00</u>	<u>45,000</u>	<u>35,000</u>	<u>60,000</u>
<b>TOTAL INCOME</b>	1,265,720.60	1,290,588	1,263,565	1,293,670
<b>EXPENSES</b>				
Ministry through ELCA	360,741.57	368,950	350,998	361,100
(FY2020-47%; FY2021-46%; FY2022-45%)				
Ministry through ELCA - additional gift per resolution	12,263.23	0	0	0
ELCA Designated Gift Expense	103,082.98	130,000	110,000	110,000
Synod Designated Gift Expense				
Fortune Lake Lutheran Camp	32,399.64	40,000	40,000	40,000
Other	<u>20,200.30</u>	<u>30,000</u>	<u>20,000</u>	<u>20,000</u>
Total Synod Designated Gift Exp	52,599.94	70,000	60,000	60,000
Ministry through Partnerships				
Education				
Lutheran Campus Ministry/NMU	32,208.32	31,750	31,750	31,750
Lutheran Campus Ministry/MTU	32,208.33	31,750	31,750	31,750
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	37,000.00	37,000	31,000	31,000
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>1,155.00</u>	<u>1,155</u>	<u>1,155</u>	<u>1,098</u>
Total Ministry through Partnerships	107,821.65	106,905	100,905	100,848
Synod Programs				
Congregational Ministries	12,322.01	35,150	25,300	23,800
Ministry	45,265.06	74,975	63,430	68,230
Mission Outreach	30,710.81	31,400	27,950	32,700
Justice Advocacy	49.19	800	400	400
Other	22,093.46	15,800	15,800	15,800
Synod Assembly	20,158.42	30,000	30,000	50,000
Communications	22,150.65	5,500	12,000	12,200
Synod Office	43,109.02	45,702	44,952	45,558
Organization	15,539.62	27,400	20,650	24,850
Synod Personnel	<u>393,448.19</u>	<u>400,848</u>	<u>405,174</u>	<u>417,029</u>
<b>TOTAL EXPENSES</b>	1,241,355.80	1,343,430	1,267,559	1,322,515
<b>NET INCREASE (DECREASE)</b>	24,364.80	(52,842)	(3,994)	(28,845)

## OTHER PROGRAMS & EVENTS

### Grants/Fees/Restricted/Endowment

	1 Actual <u>FY2021</u>	2 Estimated <u>FY2022</u>	3 Estimated <u>FY2023</u>
ELCA World Hunger	85,481.48	90,000	90,000
Other ELCA Gifts	17,601.50	20,000	20,000
Fortune Lake Lutheran Camp	32,399.64	40,000	40,000
Synod Designated Gifts	10,525.01	20,000	20,000
Faith, Sault Ste. Marie Pastor	79,228.40	81,670	81,670
Lutheran Campus Ministry	19,091.94	8,500	8,500
Lutheran Seminary Partners	2,224.53	0	0
Congregational Vitality/Evangelism	1,317.22	12,200	12,200
Stewardship Programs	663.23	1,400	1,400
Worship Programs	2,476.04	2,800	2,800
Youth Programs	839.99	5,900	4,400
Walking Together Events	25.53	3,000	3,000
Seminars/Retreats	10,251.09	22,000	24,000
Pastor's Debt Retirement	16,013.89	17,000	18,000
Seminarian Support	8,361.15	11,000	11,000
Candidacy/Career Counseling/MSCC Mtgs.	4,294.80	4,800	5,800
Licensed Lay Ministry Coordinator	2,800.08	3,000	3,500
Lifelong Faith Formation	2,698.40	2,500	2,800
Rural Ministry	44.48	500	500
Leadership Support	201.17	730	730
Mentor Coaches	600.00	1,000	1,000
Synod Campus Ministry	0.00	900	900
Mission Outreach Projects	8,701.60	8,500	8,500
Companion Synod Projects	22,009.21	19,450	24,200
World Hunger Programs	49.19	400	400
Covid-19 Outreach Grants	7,200.00	0	0
Synod Assembly	18,158.42	30,000	50,000
Bishop's Discretionary	421.79	500	500
Constitution Committee	0.00	100	100
Communications	8,389.96	2,500	2,500
Synod Office	619.00	320	320
Synod Travel	0.00	0	0
Grant Funded Salary/Benefits	55,711.15	52,811	52,811
Planned Giving Coordinator	14,465.00	15,000	15,000
Endowment Board	<u>6.67</u>	<u>200</u>	<u>200</u>
TOTAL - Programs & Events	432,871.56	478,681	506,731

## Northern Great Lakes Synod Synod Personnel

	1	2	3	4
	Actual <u>FY2021</u>	Adopted Budget <u>FY2022</u>	Proposed Amended <u>FY2022</u>	Proposed <u>FY2023</u>
<b>BISHOP</b>				
Salary	87,418.08	89,166.00	89,166.00	90,950.00
Benefits	<u>19,228.85</u>	<u>20,341.00</u>	<u>20,341.00</u>	<u>20,732.00</u>
Total Salary & Benefits	106,646.93	109,507.00	109,507.00	111,682.00
Less Restricted Expenses	0.00	0.00	0.00	0.00
Net Salary from Unrestricted	106,646.93	109,507.00	109,507.00	111,682.00
 <b>BISHOP'S ASSISTANT</b>				
Salary	71,027.94	72,449.00	72,449.00	73,898.00
Benefits	<u>34,624.12</u>	<u>41,206.00</u>	<u>41,782.00</u>	<u>48,156.00</u>
Total Salary & Benefits	105,652.06	113,655.00	114,231.00	122,054.00
Less ELCA Grant-Funded Salary	51,932.59	51,933.00	52,811.00	52,811.00
Net Salary from Unrestricted	53,719.47	61,722.00	61,420.00	69,243.00
 <b>OFFICE STAFF</b>				
Salaries	75,568.52	76,500.00	76,500.00	78,045.00
Benefits	<u>22,853.65</u>	<u>23,098.00</u>	<u>23,266.00</u>	<u>23,578.00</u>
Subtotal	98,422.17	99,598.00	99,766.00	101,623.00
Less Restricted Expenses	<u>279.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Salary from Unrestricted	98,142.24	99,598.00	99,766.00	101,623.00
 Total Personnel Exp. from Unrestricted	258,508.64	270,827.00	270,693.00	282,548.00
Total Personnel Exp. from Restricted	<u>52,212.52</u>	<u>51,933.00</u>	<u>52,811.00</u>	<u>52,811.00</u>
<b>TOTAL - Personnel &amp; Admin Expenses</b>	310,721.16	322,760.00	323,504.00	335,359.00

# Northern Great Lakes Synod Benevolence Summary - December 2021

				Pledged Amount	Amount Received	Synod Restricted	Percent Recv'd	Prior Year Received	Designated Gifts
<b>Conference 1 - IGO</b>									
1010	Bessemer	Sharon		8,000.00	8,004.00		100.1%		275.00
1020	Ewen	First		5,400.00 *	6,768.27		125.3%		2,604.46
1030	Ironwood	St. Paul		3,500.00	3,600.00		102.9%		1,513.00
1040	Ironwood	Salem		7,000.00	7,600.00		108.6%		5,179.00
1050	Ironwood	Zion		2,400.00	2,000.00		83.3%		528.19
1060	Ironwood	St. John		1,000.00	1,000.00		100.0%		50.00
1070	Paynesville	Our Savior		1,800.00	1,800.00		100.0%		386.18
1075	Trout Creek	Trinity		1,000.00	1,000.00		100.0%		200.00
1080	Wakefield	All Saints		5,000.00	5,000.04		100.0%		393.00
<b>Conference 2 - Copper Country</b>									
2010	Atlantic Mine	Our Saviour's		310.00	310.00		100.0%		50.00
2020	Baraga	Holy Cross		3,150.00	3,150.00		100.0%		0.00
2030	Calumet	Faith		8,300.00 *	7,443.43		89.7%		4,002.00
2040	Chassell	Holy Trinity		6,600.00	6,600.00		100.0%		2,705.62
2070	Hancock	Gloria Dei		22,280.00 *	23,380.00		104.9%		2,700.00
2080	Houghton	Good Shepherd		8,700.00	8,700.00		100.0%		2,038.00
2090	L'Anse	United		5,100.00	5,100.00		100.0%		1,000.00
2100	Mass City	St. Paul		8,400.00	8,400.00		100.0%		805.00
2120	Mohawk	Bethany		2,400.00 *	2,400.00		100.0%		2,518.08
2125	Copper Harbor	Shepherd/Sea		1,200.00	1,200.00		100.0%		150.00
2140	Ontonagon	Siloa		800.00	800.00		100.0%		100.00
2161	Pelkie	Mission United		10,800.00	10,800.00		100.0%		3,869.40
2180	South Range	Grace		7,450.00	7,440.00		99.9%		534.00
2200	Winona	First		500.00	500.00		100.0%		0.00
<b>Conference 3 - Headwaters</b>									
3010	Conover	Pioneer Lake		11,300.00	11,300.00		100.0%		3,140.00
3020	Eagle River	Prince of Peace		8,133.00 *	8,135.95		100.0%		3,801.00
3030	Minocqua	Ascension		52,116.00	53,828.88		103.3%	3,433.00	6,191.91
3040	Minocqua	Calvary		13,214.00 *	14,686.00		111.1%		1,121.40
3050	Rhineland	Immanuel		19,000.00	17,384.02		91.5%		2,520.00
3060	Rhineland	Trinity		25,000.00	24,493.00		98.0%		0.00
3070	Sayner	Shepherd/Lakes		15,000.00	16,500.00		110.0%		4,507.97
3080	Three Lakes	Faith		1,600.00	1,000.00		62.5%		0.00
<b>Conference 4 - Four Rivers</b>									
4010	Amasa	Bethany		3,650.00	3,660.00		100.3%		340.00
4020	Crystal Falls	United		7,000.00	7,535.20		107.6%		1,505.00
4030	Florence	Bethlehem		12,500.00	12,500.00		100.0%		1,208.00
4060	Iron River	First		3,400.00	3,604.00		106.0%		2,800.00
4080	Norway	Bethany		3,600.00	3,600.00		100.0%		808.60
4100	Pembine	Grace		4,400.00 *	3,770.18	1,885.00	128.5%		8,825.00
4110	Quinnesec	Calvary		5,500.00	5,500.00		100.0%	1,375.34	0.00
4120	Stambaugh	Trinity		1,000.00	865.55		86.6%	107.30	389.14
<b>Conference 5 - Menominee Valley</b>									
5010	Beaver	Beaver American		5,400.00	5,400.00		100.0%		0.00
5020	Marinette	Our Saviors		10,000.00	12,338.00		123.4%	1,091.00	880.00
5030	Marinette	St. James		3,800.00	3,800.04		100.0%		10.00
5040	Marinette	Zion		21,075.00 *	20,948.98		99.4%		9,444.39
5050	Menominee	Bethel		8,500.00	8,500.00		100.0%		1,967.00
5070	Menominee	Emmanuel		14,100.00 *	13,445.00		95.4%		704.02
5080	Peshtigo	Good Shepherd		12,700.00 *	11,813.11		93.0%		1,733.51
5090	Porterfield	Porterfield		5,200.00	5,233.92		100.7%		0.00
5100	Stephenson	St. Stephen's		2,500.00	2,520.00		100.8%		0.00
5110	Wallace	Gethsemane		2,600.00	2,600.00		100.0%		622.99

Northern Great Lakes Synod Benevolence - December, 2021									
				Pledged Amount	Amount Received	Synod Restricted	Percent Received	Prior Year Received	Designated Gifts
<b>Conference 6 - Delta</b>									
6020	Escanaba	Bethany		46,500.00	46,500.00		100.0%		4,260.00
6030	Escanaba	Christ the King		14,500.00	14,400.00		99.3%	1,300.00	1,200.00
6040	Escanaba	Immanuel		12,100.00	12,450.00		102.9%		4,413.50
6050	Gladstone	First		35,000.00	32,170.00	2,700.00	91.9%	2,834.00	6,220.50
6055	Manistique	Zion		14,000.00	14,000.00		100.0%		4,796.25
6060	Perkins	Bethany		2,150.00	2,150.00		100.0%		304.00
6070	Rapid River	Calvary		6,050.00	5,617.00		92.8%		4,628.60
6080	Rock	Faith		3,240.00	3,240.00		100.0%		0.00
6090	Stonington	Trinity		4,200.00	4,200.00		100.0%		100.00
6100	Trenary	First		3,200.00	0.00		0.0%		0.00
<b>Conference 7 - Three Lakes</b>									
7010	Allenville	Zion		2,000.00	2,000.00		100.0%		0.00
7020	Brevort	Trinity		3,200.00	3,200.00		100.0%		0.00
7030	Cedarville	Bethel		7,150.00	7,150.00		100.0%		217.00
7040	Grand Marais	First		500.00	500.00		100.0%		300.00
7070	Newberry	Our Redeemer		3,000.00	2,990.53		99.7%		0.00
7080	Rudyard	St. James		5,650.00	5,850.00		103.5%		250.00
7090	St. Ignace	Zion		2,500.00	1,000.00		40.0%		72.11
7100	Sault Ste Marie	Faith		6,804.00	6,804.00		100.0%		1,150.00
<b>Conference 8 - Superior Central</b>									
8020	Gwinn	Grace		7,100.00	7,100.36		100.0%		1,699.64
8030	Ishpeming	Bethany		18,467.00	17,115.00		92.7%		689.85
8040	Ishpeming	Bethel		26,000.00	26,000.00		100.0%		80.00
8050	National Mine	Faith		5,000.00	4,776.61		95.5%		1,525.99
8060	Ishpeming	Trinity		7,500.00	4,518.29	574.20	67.9%	3,980.56	3,199.18
8070	Marquette	Messiah		84,000.00	84,000.00		100.0%		9,384.53
8080	Marquette	Prince of Peace		9,660.00	8,724.16		90.3%		3,682.00
8100	Munising	Eden		4,200.00	4,200.00		100.0%		225.00
8110	Negaunee	Bethany		6,350.00	6,350.00		100.0%		500.00
8120	Negaunee	Immanuel		29,700.00	30,317.60		102.1%		10,608.00
8135	Palmer/Suomi	Community		3,400.00	3,360.00		98.8%		915.86
8150	Republic	Bethany		5,450.00	6,961.05		127.7%		0.00
8160	Skandia	Emanuel		8,050.00	8,050.00		100.0%		2,026.14
9001	Contributions	Miscellaneous		0.00	36.00	9,232.00	0.0%		2,160.00
9002	NMU Lutheran	Campus Ministry		0.00	929.99		0.0%		0.00
<b>TOTALS</b>				<b>779,999.00</b>	<b>774,618.16</b>	<b>14,391.20</b>	<b>103.0%</b>	<b>14,121.20</b>	<b>148,729.01</b>
(*) Reflects congregations making a Percentage Pledge									
2020 Pledged Amount - \$796,322									
2020 Amount Received - \$801,826.55 (2021 Amount Received - \$803,130.56)									
2020 Percent Received - 100.7%									

Audited Financial Statements

**NORTHERN GREAT LAKES SYNOD OF THE  
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

Year Ended January 31, 2022



## TABLE OF CONTENTS

### **NORTHERN GREAT LAKES SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**

Independent Auditor's Report .....	1
Financial Statements	
Statement of Financial Position .....	3
Statement of Activities .....	4
Statement of Functional Expenses .....	5
Statement of Cash Flows.....	6
Notes to Financial Statements .....	7

## **INDEPENDENT AUDITOR'S REPORT**

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 nonprofit organization), which comprise the statement of financial position as of January 31, 2022, 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, 2022, 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, including omissions, 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.

*Makela, Toutant, Hill, Nardi & Katona, P.C.*

April 4, 2022

# STATEMENT OF FINANCIAL POSITION

## NORTHERN GREAT LAKES SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA

January 31, 2022

### ASSETS

Cash and cash equivalents	\$ 287,794
Accounts receivable	33,137
Prepaid expenses	453
Investments	1,116,441
Property and equipment, net	<u>16,414</u>

TOTAL ASSETS \$ 1,454,239

### LIABILITIES AND NET ASSETS

#### LIABILITIES

Accounts payable and accrued expenses	\$ 18,067
Funds held for others	<u>125,725</u>

TOTAL LIABILITIES 143,792

#### NET ASSETS

Without donor restrictions:	
Designated	36,825
Undesignated	<u>232,644</u>

TOTAL NET ASSETS WITHOUT DONOR RESTRICTIONS 269,469

With donor restrictions	<u>1,040,978</u>
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TOTAL NET ASSETS 1,310,447

TOTAL LIABILITIES AND NET ASSETS \$ 1,454,239

See notes to financial statements.

STATEMENT OF ACTIVITIES

**NORTHERN GREAT LAKES SYNOD OF THE  
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

Year Ended January 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Congregational contributions	\$ 784,221	\$ 273,110	\$ 1,057,331
Grants		73,148	73,148
Fees	25,046		25,046
Interest and dividends	883	33,703	34,586
Realized and unrealized investment gains		38,452	38,452
Net assets released from restriction	324,358	(324,358)	0
<b>TOTAL SUPPORT AND REVENUE</b>	<b>1,134,508</b>	<b>94,055</b>	<b>1,228,563</b>
<b>EXPENSES</b>			
Program services	794,483		794,483
Administrative	364,519		364,519
<b>TOTAL EXPENSES</b>	<b>1,159,002</b>	<b>0</b>	<b>1,159,002</b>
<b>CHANGE IN NET ASSETS</b>	<b>(24,494)</b>	<b>94,055</b>	<b>69,561</b>
Net assets at beginning of year	293,963	946,923	1,240,886
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 269,469</b>	<b>\$ 1,040,978</b>	<b>\$ 1,310,447</b>

See notes to financial statements.

# STATEMENT OF FUNCTIONAL EXPENSES

## **NORTHERN GREAT LAKES SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**

Year Ended January 31, 2022

	Program Services	Administrative	Total
ELCA - general benevolence	\$ 373,005		\$ 373,005
Synod/ELCA special projects	158,683		158,683
Partnerships	104,822		104,822
Synod programs	107,447		107,447
Communication and meetings	42,309		42,309
Depreciation		\$ 5,749	5,749
General office		37,309	37,309
Professional fees		7,241	7,241
Personnel		314,220	314,220
Travel	8,217		8,217
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 794,483</b>	<b>\$ 364,519</b>	<b>\$ 1,159,002</b>

See notes to financial statements.

# STATEMENT OF CASH FLOWS

## **NORTHERN GREAT LAKES SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**

Year Ended January 31, 2022

### CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 69,561
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	5,749
Net realized and unrealized investment gains	(38,452)
(Increase) Decrease in:	
Accounts receivable	(5,525)
Prepaid expenses	73
Increase (Decrease) in:	
Accounts payable	(2,833)
Funds held for others	5,458
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>34,031</u>

### CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of property and equipment	(1,882)
Net investment pool deposits	<u>(16,004)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(17,886)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	16,145

Cash and cash equivalents at beginning of year	<u>271,649</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 287,794</u></u>

See notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS

### **NORTHERN GREAT LAKES SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**

#### **NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Operations: Northern Great Lakes Synod of the Evangelical Lutheran Church in America (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 nonprofit 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 and not subject to donor restrictions. The Synod has designated, from net assets without donor restrictions, funds for use at the Bishop's discretion, for program support, and for the purchase of equipment.

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 that 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.

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.



NOTES TO FINANCIAL STATEMENTS--Continued

**NORTHERN GREAT LAKES SYNOD OF THE  
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

**NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued**

Investments consist primarily of amounts invested in the Evangelical Lutheran Church in America Endowment Fund Pooled Trust Fund A and the Evangelical Lutheran Church in America Mission Investment Fund.

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.

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.

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 \$25,046 of total revenue under Accounting Standards Codification 606, *Revenue from Contracts with Customers*, for the year ended January 31, 2022.

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 nonprofit 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 U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events: Subsequent events were evaluated through April 4, 2022, which is the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS--Continued

**NORTHERN GREAT LAKES SYNOD OF THE  
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

**NOTE B--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, comprise the following:

Cash and cash equivalents	\$ 287,794
Accounts receivable	33,137
Investments	<u>1,116,441</u>
	1,437,372
Less endowment investments	(836,527)
Less amounts subject to donor time or purpose restriction	(204,451)
Less investments held for others	(125,725)
Less amounts designated by Synod Council	(36,825)
Plus anticipated endowment distributions	<u>48,250</u>
FINANCIAL ASSETS AVAILABLE TO MEET CASH NEEDS FOR EXPENDITURES WITHIN ONE YEAR	<u>\$ 282,094</u>

**NOTE C--INVESTMENTS**

Investments at January 31, 2022, consist of the following:

Cash in checking	\$ 8,905
ELCA Mission Investment Fund - Demand deposit account	154,189
ELCA Endowment Fund Pooled Trust Fund A	941,618
Other	<u>11,729</u>
TOTAL INVESTMENTS	<u>\$ 1,116,441</u>

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

ELCA Endowment Fund Pooled Trust Fund A (Fund): The Fund is available for exclusive investment by Evangelical-Lutheran-Church-in-America-related institutions. The Fund is managed and invested by professional advisors. 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 Fund's target allocation is 65 percent equity and 35 percent fixed income. 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.

## NOTES TO FINANCIAL STATEMENTS--Continued

### NORTHERN GREAT LAKES SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA

#### NOTE D--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.

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 at January 31, 2022, are as follows:

Description	Fair Value	Level 2	Level 3
Cash in checking	\$ 8,905	\$ 8,905	
ELCA Mission Investment Fund	154,189	154,189	
ELCA Endowment Fund Pooled Trust Fund A	941,618	941,618	
Other	11,729		\$ 11,729
TOTAL	<u>\$ 1,116,441</u>	<u>\$ 1,104,712</u>	<u>\$ 11,729</u>

#### NOTE E--PROPERTY AND EQUIPMENT

A summary of property and equipment as of January 31, 2022, is as follows:

Office equipment	\$ 65,742
Leasehold improvements	<u>14,848</u>
	80,590
Accumulated depreciation	<u>(64,176)</u>
PROPERTY AND EQUIPMENT, NET	<u>\$ 16,414</u>

NOTES TO FINANCIAL STATEMENTS--Continued

**NORTHERN GREAT LAKES SYNOD OF THE  
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

**NOTE F--FUNDS HELD FOR OTHERS**

The Synod's Endowment Fund Board is the administrator of the St. Mark's Legacy Endowment Fund. The Endowment Fund Board is responsible for the investment of the fund and distribution of the earnings. The Synod is a 40 percent beneficiary of the fund, and three other unrelated entities are the beneficiaries of the remaining 60 percent of the fund. Activity in the funds held for others for the year ended January 31, 2022, is summarized below:

Balance at January 31, 2021	\$ 120,267
Additions:	
Allocation of interest and dividends	4,250
Allocation of market value appreciation	8,831
Less:	
Disbursements	<u>(7,623)</u>
BALANCE AT JANUARY 31, 2022	<u>\$ 125,725</u>

**NOTE G--NET ASSET DESIGNATIONS AND RESTRICTIONS**

Net assets without donor restrictions at January 31, 2022, have been designated by the Synod for the following:

Office equipment/copier	\$ 10,000
Website development	2,000
Support of various programs	11,886
Bishop's discretionary	<u>12,939</u>
TOTAL DESIGNATED	<u>\$ 36,825</u>

NOTES TO FINANCIAL STATEMENTS--Continued

**NORTHERN GREAT LAKES SYNOD OF THE  
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

**NOTE G--NET ASSET DESIGNATIONS AND RESTRICTIONS--Continued**

Net assets with donor restrictions are available for the following purposes at January 31, 2022:

Subject to expenditure for specified purpose:	
Mission outreach	\$ 40,757
Congregational Life and Mission	48,118
Ministry development	86,130
Justice/Advocacy	4,838
Other	24,608
	<u>204,451</u>
Subject to the Synod's spending policy and appropriation:	
General Endowment Fund	442,010
St. Mark's Legacy Endowment Fund	83,817
Norman Lamberg Clergy Debt Relief Fund	210,686
Bishop Thomas and Luanne Skrenes Fund for Ministry	100,014
	<u>836,527</u>
<b>TOTAL NET ASSETS WITH DONOR RESTRICTIONS</b>	<b><u>\$ 1,040,978</u></b>

**NOTE H--LEASE**

The Synod leases office space from a member church under a 10-year, noncancelable operating lease. Total rent expense for the year ended January 31, 2022, was \$14,982. Future minimum payments are summarized below:

Year Ending January 31	Amount
2023	\$ 15,281
2024	15,587
2025	15,899
2026	16,217
2027	16,541
Thereafter	<u>34,081</u>
	<u>\$ 113,606</u>

## NOTES TO FINANCIAL STATEMENTS--Continued

### **NORTHERN GREAT LAKES SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**

#### **NOTE I--RELATED-PARTY TRANSACTIONS**

The Synod follows guidelines and policies as set by the Evangelical Lutheran Church in America (ELCA). The ELCA awarded the Synod \$67,603 in grants for the year ended January 31, 2022.

The Synod supports the ELCA by contributing 46 percent of congregational contributions, which totaled \$360,742 for the year ended January 31, 2022. During the year ended January 31, 2022, the Synod contributed an additional \$12,263 to the ELCA as a result of a resolution approved at Synod Assembly. At January 31, 2022, accounts payable included \$11,462 owed to the ELCA for general support.

Support and revenue on the statement of activities includes \$103,083 of designated contributions that were remitted to the ELCA for various ELCA programs. At January 31, 2022, accounts payable included \$3,273 owed to ELCA for designated support.

#### **NOTE J--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 \$32,238 for the year ended January 31, 2022.

#### **NOTE K--ENDOWMENT FUNDS**

As of January 31, 2022, 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.

## NOTES TO FINANCIAL STATEMENTS--Continued

### **NORTHERN GREAT LAKES SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA**

#### **NOTE K--ENDOWMENT FUNDS--Continued**

The Synod Council and Endowment Fund Board 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 Board, and adoption by at least two-thirds of the 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, but the fund agreement cites that distributions could result in the fund being exhausted.

The Synod Council and Endowment Fund Board 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. At January 31, 2022, there were no such donor stipulations.

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 endowment funds are diversified among various investments, including common stock, convertibles, cash equivalents, alternative investments, and fixed income investments, including, but not limited to, United States Government and federal agencies and corporate bonds, in accordance with the investment policy. The assets should be managed in a moderately conservative manner. 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 Board. It will be revised or confirmed, as appropriate, by the Synod Council.

## NOTES TO FINANCIAL STATEMENTS--Continued

### NORTHERN GREAT LAKES SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA

#### NOTE K--ENDOWMENT FUNDS--Continued

The following is a summary of endowment fund activities for the year ended January 31, 2022:

	General Endowment Fund	St. Mark's Legacy Endowment Fund	Bishop Thomas and Luanne Skrenes Fund for Ministry	Norman Lamberg Clergy Debt Relief Fund	Total
Endowment net assets at beginning of year	\$ 430,970	\$ 80,178	\$ 77,191	\$ 199,125	\$ 787,464
Contributions	8,030		12,406	4,476	24,912
Net investment return	34,975	8,721	15,530	17,041	76,267
Appropriations for expenditure:					
Spending policy	(17,500)	(5,082)	(5,113)	(9,956)	(37,651)
Additional distributions approved at Annual Assembly	(14,465)				(14,465)
TOTAL APPROPRIATIONS FOR EXPENDITURE	(31,965)	(5,082)	(5,113)	(9,956)	(52,116)
NET INCREASE	11,040	3,639	22,823	11,561	49,063
ENDOWMENT NET ASSETS AT END OF YEAR	<u>\$ 442,010</u>	<u>\$ 83,817</u>	<u>\$ 100,014</u>	<u>\$ 210,686</u>	<u>\$ 836,527</u>

In addition to the activity reported in the Synod's financial statements, the Synod also received contributions totaling \$27,082 that were directed by donors to funds established with the ELCA Endowment Fund Pooled Trust Fund A. These contributions and resulting transfer of monies by the Synod to the ELCA Endowment Fund Pooled Trust Fund A have been excluded from these financial statements.

#### NOTE L--CONCENTRATIONS 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. At January 31, 2022, the Synod had cash deposits in excess of FDIC-insured limits of approximately \$132,000.

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 89 percent of total revenues for the year ended January 31, 2022.



NOTES TO FINANCIAL STATEMENTS--Continued

**NORTHERN GREAT LAKES SYNOD OF THE  
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

**NOTE M--RISKS AND UNCERTAINTIES**

On March 11, 2020, the World Health Organization declared the coronavirus COVID-19 outbreak to be a global pandemic. Actions taken to mitigate the pandemic have had, and are expected to continue to have, an adverse impact on the economies and financial markets globally, nationally, and locally, including the geographical area in which the Synod operates.

The Synod continues to monitor the situation. The Synod could experience future decreases in support and revenue and/or increases in expenses as the result of COVID-19; however, the ultimate impact that COVID-19 will have on the Synod's financial position and operating results in future periods is unknown. No adjustments have been made to these financial statements as a result of these uncertainties.

# **Report of the Synod Missioner**

“<sup>1</sup> Make a joyful noise to the LORD, all the earth.

<sup>2</sup> Worship the LORD with gladness;  
come into his presence with singing.

<sup>3</sup> Know that the LORD is God.

It is he that made us, and we are his;<sup>[a]</sup>  
we are his people, and the sheep of his pasture.

<sup>4</sup> Enter his gates with thanksgiving,  
and his courts with praise.

Give thanks to him, bless his name.

<sup>5</sup> For the LORD is good;  
his steadfast love endures forever,  
and his faithfulness to all generations.”

~Psalm 100

The Northern Great Lakes Synod gives thanks for the inspiring ministry of the Licensed Lay Ministers (LLMs) who faithfully serve communities in Michigan and Wisconsin:

- Jon and Sharon Babbitt, serving First Lutheran Church in Grand Marais, Michigan
- Karen Anne Hanson, serving as Chaplain at Northland Lutheran Retirement Community in Marinette, Wisconsin
- Elaine Hendrickson, serving Our Saviour’s Evangelical Lutheran Church, Atlantic Mine, Michigan
- Andy Hill, serving Trinity Lutheran Church, Stambaugh, Michigan
- Michael Holman, serving Bethany Lutheran Church, Negaunee, Michigan and Emanuel Lutheran Church, Skandia, Michigan
- Larry Molloy, serving Bethany Lutheran Church, Mohawk, Michigan and Shepherd of the Sea Chapel, Copper Harbor, Michigan
- Virginia Paulson, serving Community Lutheran Church, with locations in Suomi and Palmer, Michigan
- William Wendorf, serving Shepherd of the Lakes Lutheran Church, Sayner, Wisconsin

When the Licensed Lay Ministers talk about their calls, the depth of their faith and commitment is evident. Congregational leaders hold them in high esteem and praise them for their joyful service to God, to the church, and to their neighbors. In 2021, we successfully implemented a new evaluation schedule. In 2022, as COVID -19 restrictions ease, I look forward to worshipping with our LLMs in their congregations.

Deacon Lori Ward, Synod Missioner

# **Resolutions**

Any additional resolutions must be submitted to Bishop Finegan ([kfinegan@nglsynod.org](mailto:kfinegan@nglsynod.org)) by Friday, May 13 at 8 am ET.

## **Resolution Number 1: Rules and Order for Procedure**

Submitted by the 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 2022 Assembly.

Recommendation of the Synod Council: Adoption

## **Resolution Number 2: Program and Agenda**

Submitted by the 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 2022 Assembly.

Recommendation of the Synod Council: Adoption

## **Resolution Number 3: Amended Fiscal Year 2022 Budget**

Submitted by the Synod Council

**RESOLVED**, that the amended Fiscal Year 2022 budget in the amount of \$1,267,559 as printed in the Pre-Assembly Report be hereby adopted by the Northern Great Lakes Synod.

Recommendation of the Synod Council: Adoption

## **Resolution Number 4: Proposed Fiscal Year 2023 Budget**

Submitted by the Synod Council

**RESOLVED**, that the proposed Fiscal Year 2023 budget in the amount of \$1,322,515 as printed in the Pre-Assembly Report be hereby adopted by the Northern Great Lakes Synod.

Recommendation of the Synod Council: Adoption

## **Resolution Number 5: Clergy Compensation Guidelines for 2023**

Submitted by the Synod Council

**RESOLVED**, that the Clergy Compensation Guidelines for 2023 as approved by the Synod Council be hereby adopted and recommended to this Synod's congregations.

Recommendation of the Synod Council: Adoption

**Resolution Number 6:        Synod Council**

Submitted by the Conferences as per S10.01. and following bylaws and continuing resolution.

WHEREAS, the Synod constitution and bylaws provide for the election of the Synod Council by the Synod Assembly (S10.01. and following bylaws); therefore, be it

**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 the year indicated herein.

Iron-Gogebic-Ontonagon Conference (1)	Gabriel Lannet, Lay Male
Copper Country Conference (2)	Pastor Soren Schmidt, Clergy
Menominee Valley Conference (5)	Pastor Brenda Greenwald, Clergy
Tri-County Conference (6)	Cindy Sjoquist, Lay Female
Superior Central Conference (8)	Robert Lake, Lay Male

Recommendation of the Synod Council: Adoption

**Resolution Number 7:        Synod Constitution Amendment to Ensure 60% Lay Voting Representation at Assembly**

Submitted by the Synod Council

WHEREAS, a key aspect of our governing structure in the ELCA is that a minimum of 60% of the voting membership of the Synod Assembly must be composed of laypersons. This is spelled out in a required provision in our Synod Constitution [provision †S7.21]; and

WHEREAS, synods differ on how voting member status is applied to retired clergy on the Synod roster; in our Northern Great Lakes Synod, current Synod Constitution provision S7.22 provides that all retired rostered ministers of the synod in attendance at the Synod Assembly are voting members; and

WHEREAS, our Synod continues to change, with fewer congregations today, and fewer large congregations, which means fewer lay voting members attending Synod Assembly. At the same time, the number of retired clergy in our Synod is growing, which could mean more clergy voting members at Assembly; and

WHEREAS, Synod Council seeks to avoid a situation in which our Synod would have too few lay voting members and too many clergy voting members (active + retired) and thus not meet the 60% lay requirement for valid Assembly voting; and proposes the following amendment to assure that despite changing Synod demographics, our Synod will continue to meet the required 60% lay voting member composition for a valid Synod Assembly vote;

**THEREFORE, BE IT RESOLVED**, that provision S7.22 of the Constitution of the Northern Great Lakes Synod be amended to read:

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 have the privilege of both voice and vote as voting members. This number will be determined at the close of the registration process for Synod Assembly and the designation as voting members will be assigned to retired rostered ministers in the date and time order of their Synod Assembly registration.

PROCESS NOTE: this amendment is using the procedure of †S18.13.a, which will require a 2/3rds vote at both the 2022 Synod Assembly and the 2023 Synod Assembly to become effective.

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

## **Proposed Rules and Order of Procedure** **May 2022 Synod Assembly**

1. *Robert's Rules of Order Latest Edition*, (12<sup>th</sup> 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 31<sup>st</sup> 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 be voting members. (S7.22.)
- 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 worshipping 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 he or she considers 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. The Nominating Committee shall nominate at least two persons for each vacancy to be filled by election, except in the case of:
  - a. The Nominating Committee shall nominate at least one person for vice president; additional nominations may be made from the floor. (S9.05.)
  - b. The Nominating Committee shall nominate at least one person for secretary; additional nominations may be made from the floor. (S9.06.)
3. Additional nominations may be made from the floor for all elections for which nominations are made by the Nominating Committee. (S9.03.)
4. 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.
5. 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.
6. 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.
7. 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 duplicate and distribute it.

### **ELECTIONS COMMITTEE**

The bishop shall appoint an Elections Committee consisting of five members. (S7.11.40.)

- a. Members of the committee shall serve for one year and may not be reappointed for a second consecutive year. (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 five 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 appropriate persons (such as a conference president or congregational voting member) that one of the following is requested:
    1. background information
    2. clarifying information
    3. amendment



- d. if deemed helpful, arrange for a hearing between the committee and the makers of a memorial or resolution needing additional clarification,
- e. agree, as far as possible, on a recommendation for action by the Assembly for each memorial or resolution received,

5. Assembly Reports:

- a. At the first session of the Assembly, a "first report" shall be made that includes the following:
  - 1. An indication of the memorials and resolutions received by the committee, including any that are not in the Pre-Assembly Report or its Supplement.
  - 2. A report of all decisions made by the committee up to that point.
  - 3. A notice to those authors, conference presidents, or voting members from congregations with whom the committee desires communication.
  - 4. An announcement of the deadline for new non-germane memorials and resolutions to come to the Assembly and a call for any memorials and resolutions still to come before the Assembly.
- b. The Committee shall report its recommendations on memorials and resolutions to the Synod Assembly according to the following:
  - 1. Resolutions brought to the Assembly floor from the Committee do not require a second.
  - 2. When the Resolutions Committee recommends approval, the committee's recommendation shall be the main motion before the assembly.
  - 3. When the Resolutions Committee recommends the adoption of a substitute or alternative motion, the committee's recommendation shall be the main motion before the assembly.
  - 4. When the Resolutions Committee recommends referral, the committee's recommendation shall become the main motion before the assembly.
  - 5. When the Resolutions Committee recommends that the Assembly decline a proposed memorial or resolution the recommendation shall be 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* (12<sup>th</sup> 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 “2022 Information and Guidelines for the Drafting of Memorials and Resolutions” available from the Synod Secretary or the Synod website ([www.nglsynod.org](http://www.nglsynod.org)). The Synod Bishop and the Synod Secretary are also available for consultation regarding memorials and resolutions.