

35TH ANNUAL
INDIANA-KENTUCKY SYNOD ASSEMBLY

JUNE 10 – 12, 2022

BULLETIN OF REPORTS

HORIZON CONVENTION CENTER
401 SOUTH HIGH STREET
MUNCIE, IN 47305

Indiana-Kentucky Synod Assembly

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Indiana-Kentucky Synod, Evangelical Lutheran Church in America
35th Annual Assembly
Horizon Convention Center | Muncie, Indiana

Proposed Agenda for Adoption at Assembly

General Schedule of Events

All times are Eastern

Thursday, June 9, 2022

11:00 am	On-site check-in and registration opens
12:00 noon	Welcome and Orientation for First Time Attendees (all are invited to attend)
1:00 pm	Opening of Assembly/Plenary Session 1 (all plenary sessions take place in Delaware Hall) Opening remarks by Bishop William O. Gafkjen; Greetings and Introductions Adoption of Agenda, Rules, Committees Parliamentary Procedure Charts on tables
1:30 pm	Spiritual Practices – Lisa Kramme
2:00 pm	Plenary Session Report of the Secretary of the Synod Preliminary Credentials Report
2:15 pm	Keynote Presentation 1 – Chad Abbott
3:00 pm	Special Music – John Tirro
3:15 pm	Registration Closes Introduction of election process for Office of Bishop of the Indiana-Kentucky Synod
3:25 pm	Credentials Report Prayer from floor
3:30 pm	First Ballot for Office of Bishop of the Indiana-Kentucky Synod
4:00 pm	Break before dinner
5:30 pm	Dinner
5:55 pm	Prayer from floor
6:00 pm	Report on results of First Ballot for Office of Bishop of the Indiana-Kentucky Synod
7:30 pm	Gathering Worship

Friday, June 10, 2022

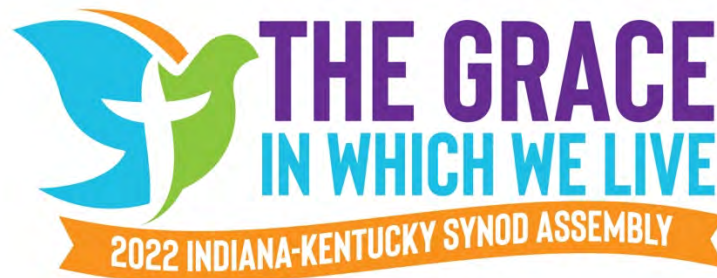
8:00 am	Registration Opens
8:30 am	Spiritual Practices – Lisa Kramme Special Music – John Tirro

9:00 am	Registration Closes
9:45 am	Plenary Prayer from floor
10:00 am	Second Ballot for Office of Bishop of the Indiana-Kentucky Synod, if necessary
10:15 am	Keynote Presentation – Dr. Anthony Bateza
11:00 am	Plenary Report of the Treasurer of the Indiana-Kentucky Synod Credentials Report Voting on General Elections (if not elected by acclamation) Presentation of Resolutions, Reference and Counsel Committee Mission Update
12:00 pm	Lunch
1:15 pm	Spiritual Practices – Lisa Kramme Special Music - John Tirro
1:30 pm	Registration Closes Prayer from floor Report on the results of the second ballot for the Office of Bishop of the Indiana-Kentucky Synod
2:00 pm	Plenary Session Report of the Vice President of the Indiana-Kentucky Synod Credentials Report Prayer from the floor
2:15 pm	Third Ballot for Office of Bishop of the Indiana-Kentucky Synod, if necessary
2:30 pm	Breakout Sessions
4:00 pm	Registration closes
4:30 pm	Plenary Session Report on results of Third Ballot for Office of Bishop of the Indiana-Kentucky Synod, if necessary Voting on General Elections Discussion on Resolutions from Reference and Counsel Adoption of Compensation Standards Question and Answer session with Bishop Election Candidates, if necessary Credentials Report Prayer from the floor
5:45 pm	Fourth Ballot for Office of Bishop of the Indiana-Kentucky Synod, if necessary Report results on results of the Fourth Ballot for the Office of Bishop of the Indiana-Kentucky Synod, if necessary Credentials Report Prayer from the floor
6:00 pm	Fifth Ballot for Office of Bishop of the Indiana-Kentucky Synod, if necessary Break before dinner
7:15 pm	Evening Banquet

- 7:45 pm Report results of Fifth Ballot for Office of Bishop of the Indiana-Kentucky Synod, if necessary
- 8:30 pm Evening Prayer and Commemoration of the Faithful Departed

Saturday, June 11, 2022

- 8:30 am Spiritual Practices – Lisa Kramme
Special Music – John Tirro
- 9:15 am Plenary Session
Report of Bishop William O. Gafkjen
Adoption of the Budget
- 10:30 pm Pre-service music
- 11:00 am Sending Worship



Rules of the Assembly (proposed)

1. The election process for the Office of Bishop of the Indiana-Kentucky Synod is governed by S9.04 of the Indiana-Kentucky Synod Constitution.
2. The Evangelical Lutheran Church in America's representative will preside over the election process for the Office of Bishop of the Indiana-Kentucky Synod.
3. Registration/check-in will close 30 minutes before any ballot to prepare the credentials report, and will re-open once that election time is declared closed.
4. During any ballot for the Office of Bishop of the Indiana-Kentucky Synod, all visitors and other non-voting attendees will separate themselves from voting members by moving to the perimeter of the room.
5. Nominees listed on the first (ecclesiastical) ballot for the Office of Bishop may withdraw their names using the *Request for Withdrawal from the Ballot for Bishop of the Indiana-Kentucky Synod* form. An electronic signature may be used on the form if necessary.
6. Any *Request for Withdrawal from the Ballot for Bishop of the Indiana-Kentucky Synod* form must be submitted by 10:00 pm Eastern, Thursday, June 9, 2022, to the chair of the Bishop's Election Committee via the Information Desk.
7. All completed *Biographical Information for the Office of Bishop of the Indiana-Kentucky Synod* forms must be submitted by 10:00 pm Eastern, Thursday, June 9, 2022, to the chair of the Bishop's Election Committee via the Information Desk.
8. If no election for the office of bishop has occurred after the second ballot, the seven persons receiving the most votes (plus ties) will be invited to stand in front of the podium and, as their names are read, step forward and wave to the assembly before the third ballot.

9. If no election for the office of bishop has occurred after the third ballot, a Question and Answer session will be facilitated by the ELCA Churchwide representative with the three persons receiving the most votes (plus ties). Each person will come forward to the podium and have four minutes to address the assembly and then respond in rotation for 90 seconds each to a series of six questions.
10. If no election for the office of bishop has occurred after the fourth ballot, the two person receiving the most votes will move immediately to the fifth ballot.
11. All resolutions supported by a petition of at least 50 signatures of voting members of the 2021 Assembly are due to the Secretary of the Synod by 4:00 pm Eastern, Thursday, June 9, 2022. Deliver to the dias at the front of the Assembly Hall.
12. Each speech from the floor on all resolutions and motions will be limited to 3 minutes.
13. Voting may be accomplished by the use of electronic voting devices. The chair may call for affirmative and negative votes simultaneously or separately.
14. A member who has spoken on the pending question(s) may not move the previous question(s).
15. A motion to end debate by moving the previous question shall apply only to the immediately preceding motion.
16. A motion to end debate on all matters on the floor or more than the immediately pending question is not in order.
17. When a substitute motion is made, secondary amendments may be offered first to the original motion. After all secondary amendments to the original motion have been disposed of, secondary amendments to the substitute motion may be offered. When all amendments to the substitute motion have been disposed of, the vote shall be taken on whether the substitute motion is to be substituted as the original motion or be rejected.
18. Any recount must be ordered by a majority vote before the end of the assembly at which the voting result was announced.

Indiana-Kentucky Synod

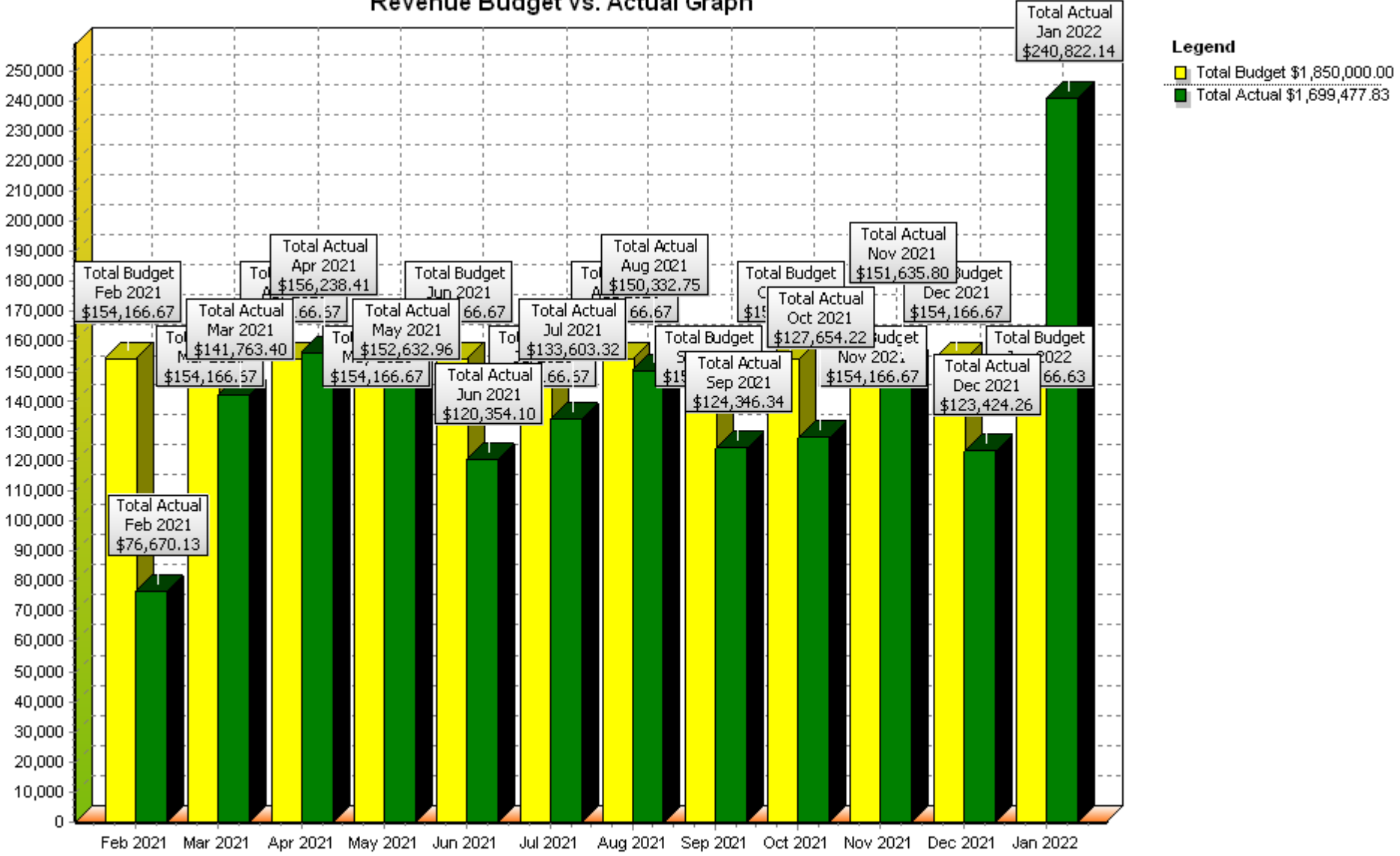
Proposed Budget w/ Previous Year Totals

2023-24 Fiscal Year

Accounts	Annual Budget (2021-22)	Total Actual 2021-22	Annual Budget 2022-23	Annual Budget 2023-24
Revenues				
Total Mission Support	\$1,850,000.00	\$1,699,478	\$1,700,000	\$1,800,000
Total ELCA Direct Support	\$123,858.24	\$109,812	\$73,858	\$34,000
Total Endowment Draws	\$267,569.30	\$267,569	\$298,319	\$333,433
Total Gifts/Fees	\$208,600.00	\$48,483	\$163,607	\$185,307
Total Grants/Transfers	\$80,154	\$1,250	\$204,113	\$218,361
Total Other Income	\$0	\$0	\$8,500	\$10,000
Total Revenues	\$2,530,182	\$2,126,592	\$2,448,397	\$2,581,101
Expenses				
Total ELCA Shared	\$795,500	\$743,812	\$731,000	\$774,000
Total Direct Support	\$38,000	\$38,000	\$38,000	\$38,000
Total IK Synod Direct	\$175,533	\$175,113	\$176,533	\$176,533
Total Campus/Mentorship	\$2,500	\$209	\$2,500	\$2,500
Total Candidacy	\$88,082	\$80,520	\$85,012	\$106,894
Total First Call	\$6,000	\$500	\$6,000	\$6,000
Total Interim Ministry	\$1,000	\$0	\$1,000	\$500
Total Leadership	\$31,708	\$2,356	\$32,554	\$30,669
Total Connect Program	\$27,675	\$0	\$144,385	\$157,885
Total Global Mission	\$0	\$0	\$5,000	\$5,000
Total Justice	\$500	\$0	\$500	\$500
Total Multicultural		\$0	\$0	\$250
Total Congregational Vitality	\$27,650	\$24,875	\$24,050	\$73,650
Total Education	\$1,500	\$0	\$1,500	\$1,500
Total Worship	\$5,500	\$0	\$5,500	\$5,500
Total Youth	\$11,500	\$4,337	\$11,500	\$11,500
Total Bishop Discretionary	\$2,676	\$0	\$2,983	\$3,334
Total College of Deans	\$3,500	\$0	\$3,500	\$3,500
Total Synod Council	\$9,000	\$244	\$9,000	\$9,000
Total Synod Assembly	\$91,000	\$15,677	\$119,000	\$120,750
Total Program Staff	\$490,543	\$539,329	\$578,532	\$568,922
Total Administrative Staff	\$249,896	\$173,244	\$175,565	\$181,001
Total Fiscal Agency Staff	\$213,361	\$105,192	\$85,662	\$88,767
Total Synod Personnel	\$953,799	\$817,765	\$839,759	\$838,690
Total Synod Administration	\$221,679	\$200,074	\$210,296	\$224,250
Total Synod Travel & Meals	\$46,000	\$20,180	\$42,000	\$45,000
Total Expenses	\$2,540,302	\$2,123,662	\$2,491,571	\$2,635,406
Net Total	(\$10,121)	\$2,930	(\$43,174)	(\$54,305)

**Indiana-Kentucky Synod of the ELCA
 Mission Support Budget vs. Actual Graph
 February 2021 to January 2022**

Revenue Budget vs. Actual Graph



Note: The Report Option to include Open Transactions is selected.

Accounts

Assets		
Current Assets		
10101000 - Operating Cash - PNC	\$570,889.42	
10101003 - Operating Cash - Payroll	\$4,567.89	
10103000 - Operating Cash - MIF#30-000-152-981	\$84,121.62	
10104000 - Hunger Alleviation - MIF Checking	\$115,633.32	
10110000 - Petty Cash	\$105.00	
10120000 - Accounts Receivable	<u>\$12,371.22</u>	
Total Current Assets		\$787,688.47
Fixed Assets		
10501000 - Furniture & Fixtures	\$29,392.89	
10502000 - Office Equipment	\$113,976.92	
10503000 - Vehicles	\$108,624.60	
10511000 - Accum Deprec - Furn & Fixtures	(\$28,502.89)	
10512000 - Accum Deprec - Office Eqpt	(\$108,480.38)	
10513000 - Accum Deprec - Vehicles	<u>(\$92,873.51)</u>	
Total Fixed Assets		\$22,137.63
Investments		
11001000 - LPL Financial	\$8,380,818.29	
11003000 - Thrivent Life Ins Policy	<u>\$4,123.07</u>	
Total Investments		\$8,384,941.36
Other Assets		
11501000 - Prepaid Insurance	\$14,600.53	
11505000 - Prepaid Expenses	<u>\$6,250.00</u>	
Total Other Assets		\$20,850.53
Total Assets		\$9,215,617.99
<hr/>		
Liabilities, Fund Principal, & Restricted Funds		
Liabilities		
Current Liabilities		
20100000 - Accounts Payable	\$219,946.25	
20105000 - Accrued Payroll	<u>\$8,361.56</u>	
Total Current Liabilities		\$228,307.81
Other Payables		
20107000 - PPP Loan Proceeds	\$11,374.20	
20503000 - Suspense Account	<u>\$38,823.51</u>	
Total Other Payables		\$50,197.71
Total Liabilities		\$278,505.52
Fund Principal		
Unrestricted		
31001000 - Operating Net Assets	<u>\$2,418,397.45</u>	
Total Unrestricted		\$2,418,397.45
Total Fund Principal		\$2,418,397.45
Restricted Funds		
Total Temporary Restricted	\$4,842,542.34	
Total Permanent Restricted	<u>\$1,676,172.68</u>	
Total Restricted Funds		\$6,518,715.02
Total Liabilities, Fund Principal, & Restricted Funds		\$9,215,617.99

**Indiana-Kentucky Synod of the ELCA
 Analysis of Revenues & Expenses - Detail
 February 2021 to January 2022**

Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)
Revenues				
Mission Support				
40101000 - Mission Support	\$240,822.14	\$154,166.63	\$1,699,477.83	\$1,850,000.00
Total Mission Support	\$240,822.14	\$154,166.63	\$1,699,477.83	\$1,850,000.00
ELCA Direct Support				
40200000 - Grants	(\$1,500.00)	\$0.00	\$0.00	\$0.00
40201000 - Campus Ministry Grants	\$12,750.00	\$1,333.37	\$29,750.00	\$16,000.00
40205000 - DEM Support	\$0.00	\$416.63	\$10,000.00	\$5,000.00
40220000 - Other ELCA Grants	\$0.00	\$0.00	\$3,250.00	\$0.00
40225000 - ELCA New Start Grants	\$2,167.36	\$5,250.00	\$26,000.00	\$63,000.00
Total ELCA Direct Support	\$13,417.36	\$7,000.00	\$69,000.00	\$84,000.00
Endowment Draws				
40301000 - Mission 2000 End. Draw	\$144,487.00	\$12,040.62	\$144,487.00	\$144,487.00
40320000 - Ebenezer End. Draw	\$25,419.00	\$2,118.25	\$25,419.00	\$25,419.00
40325000 - Candidacy End. Draw	\$73,582.00	\$6,131.87	\$73,582.00	\$73,582.00
40330000 - Continuing Ed. End. Draw	\$7,358.00	\$613.13	\$7,358.00	\$7,358.00
40357000 - Cncl Des - Operations End. Draw	\$669.00	\$55.75	\$669.00	\$669.00
40360000 - Outreach End. Draw	\$13,378.00	\$1,114.87	\$13,378.00	\$13,378.00
40390000 - Bishops Choice End. Draw	\$2,676.00	\$223.00	\$2,676.00	\$2,676.00
Total Endowment Draws	\$267,569.00	\$22,297.49	\$267,569.00	\$267,569.00
Gifts/Fees				
40400000 - Registration/Fees	(\$30.00)	\$0.00	\$1,024.39	\$0.00
40401000 - Assembly Registration	\$0.00	\$5,583.37	\$18,463.20	\$67,000.00
40405000 - Candidacy Application Fees	\$0.00	\$275.00	\$650.00	\$3,300.00
40406000 - Candidacy Cong. Contrib	\$0.00	\$250.00	\$1,100.00	\$3,000.00
40407000 - Candidacy Retreats	\$0.00	\$125.00	\$1,000.13	\$1,500.00
40411000 - Campus Ministry Misc Income	\$0.00	\$125.00	\$0.00	\$1,500.00
40415000 - Connect - Cong. Contributions	\$0.00	\$333.37	\$0.00	\$4,000.00
40419000 - Conflict Management	\$0.00	\$83.37	\$0.00	\$1,000.00
40423000 - First Call	\$0.00	\$1,291.63	\$140.00	\$15,500.00
40425000 - Workshop	\$15.00	\$191.63	(\$15.00)	\$2,300.00
40427000 - Mission 2000 Imn	\$0.00	\$41.63	\$0.00	\$500.00
40431000 - Prof Leaders Retreat Income	\$0.00	\$1,333.37	\$0.00	\$16,000.00
40441000 - New Starts - Congregational Gift	\$0.00	\$2,916.63	\$0.00	\$35,000.00
40441500 - New Starts - Release of Restr Ft	\$0.00	\$4,625.00	\$0.00	\$55,500.00
40451000 - Misc Contribution Income	\$15,172.21	\$208.37	\$17,502.46	\$2,500.00
Total Gifts/Fees	\$15,157.21	\$17,383.37	\$39,865.18	\$208,600.00
Grants/Transfers				
40511000 - Campus Ministry Grants	(\$6,375.00)	\$0.00	\$0.00	\$0.00
40511200 - ELCA Special Grants	\$0.00	\$0.00	\$1,250.00	\$0.00
40511500 - Thriving Congregations Grant	\$0.00	\$6,679.62	\$0.00	\$80,155.00
Total Grants/Transfers	(\$6,375.00)	\$6,679.62	\$1,250.00	\$80,155.00
Other Income				
40205500 - Southern Ohio TLA Support	\$0.00	\$3,321.50	\$27,437.17	\$39,858.00
40250000 - Reimbursement	\$1,622.82	\$0.00	\$26,836.03	\$0.00
41001000 - Interest/Dividends	\$6,435.84	\$0.00	\$753,713.96	\$0.00
41002000 - Unrealized Gain/(Loss)	(\$612,302.47)	\$0.00	(\$459,140.09)	\$0.00
41003000 - Realized Gain/(Loss)	\$69.45	\$0.00	\$69.45	\$0.00
41004000 - Miscellaneous Income	(\$6.29)	\$0.00	\$171,776.19	\$0.00
Total Other Income	(\$604,180.65)	\$3,321.50	\$520,692.71	\$39,858.00
Individual/Congregational Cont				
48203800 - Bishop Discretionary	\$100.00	\$0.00	\$500.00	\$0.00
48302750 - Bethel Lutheran Church	\$0.00	\$0.00	\$25.00	\$0.00

**Indiana-Kentucky Synod of the ELCA
 Analysis of Revenues & Expenses - Detail
 February 2021 to January 2022**

Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)
48305875 - Campus Ministry Fund	\$5,593.47	\$0.00	\$9,959.47	\$0.00
48307850 - Candidacy Scholarship Fund	\$0.00	\$0.00	\$4,788.27	\$0.00
48315950 - COVID-19	\$0.00	\$0.00	\$17,050.00	\$0.00
48318800 - E-Connect	\$0.00	\$0.00	\$454,330.00	\$0.00
48327850 - ELCA Fund for Leaders	\$225.00	\$0.00	\$22,985.20	\$0.00
48328850 - ELCA World Hunger	\$26,105.63	\$0.00	\$88,013.61	\$0.00
48330850 - Freed to Lead	\$45.51	\$0.00	\$490.04	\$0.00
48332850 - Future Church Fund	\$2,600.00	\$0.00	\$27,790.00	\$0.00
48333850 - ELCA Global Church	\$538.01	\$0.00	\$2,309.00	\$0.00
48333875 - I-K Synod Disaster Fund	\$80,961.97	\$0.00	\$122,481.97	\$0.00
48339350 - Indianapolis Conference	\$0.00	\$0.00	\$250.00	\$0.00
48339550 - IN-KY Fund for Leaders	\$3,617.55	\$0.00	\$3,617.55	\$0.00
48339850 - Interim Sabbatical Fund	\$52.72	\$0.00	\$965.61	\$0.00
48341350 - Diversity, Equity, Inclusion	\$2,713.16	\$0.00	\$2,713.16	\$0.00
48344850 - Transformational Leadership Ac	\$10,852.65	\$0.00	\$13,028.39	\$0.00
48345850 - Lutheran Disaster Relief	\$863.00	\$0.00	\$16,351.98	\$0.00
48346850 - Lutheran World Relief	\$1,204.99	\$0.00	\$2,732.60	\$0.00
48348850 - Mission 2000 Receipts	\$0.00	\$0.00	\$1,847.02	\$0.00
48351850 - Missionary Support	\$850.00	\$0.00	\$8,270.00	\$0.00
48352050 - New Starts	\$10,852.65	\$0.00	\$50,109.71	\$0.00
48352850 - Outdoor Ministry	\$1,167.14	\$0.00	\$5,066.04	\$0.00
48356950 - Special Gift Fund	\$72,351.00	\$0.00	\$72,351.00	\$0.00
48357250 - Stewardship for All Seasons	\$0.00	\$0.00	\$20,250.00	\$0.00
48363850 - Wernle Home	\$40.82	\$0.00	\$1,378.05	\$0.00
48364850 - Youth & Young Adult Ministry	\$10,852.65	\$0.00	\$11,902.65	\$0.00
48365850 - Lutheran Social Services	\$40.82	\$0.00	\$628.04	\$0.00
48366850 - ELCA Good Gifts - General	\$1,810.40	\$0.00	\$2,603.25	\$0.00
Total Individual/Congregational Cont	<u>\$233,439.14</u>	<u>\$0.00</u>	<u>\$964,787.61</u>	<u>\$0.00</u>
Total Revenues	<u><u>\$159,849.20</u></u>	<u><u>\$210,848.61</u></u>	<u><u>\$3,562,642.33</u></u>	<u><u>\$2,530,182.00</u></u>

**Indiana-Kentucky Synod of the ELCA
 Analysis of Revenues & Expenses - Detail
 February 2021 to January 2022**

Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)
Expenses				
58332850 - Future Church Fund	\$0.00	\$0.00	\$18,660.00	\$0.00
ELCA Shared				
50101700 - ELCA Shared Mission Support	\$103,553.52	\$66,291.63	\$743,812.20	\$795,500.00
Total ELCA Shared	\$103,553.52	\$66,291.63	\$743,812.20	\$795,500.00
Direct Support				
50201700 - Capital University	\$208.33	\$208.37	\$2,499.96	\$2,500.00
50210700 - Wittenberg University	\$208.33	\$208.37	\$2,499.96	\$2,500.00
50215700 - Trinity Seminary	\$2,166.67	\$2,166.63	\$26,000.04	\$26,000.00
50220700 - Region 6	\$583.33	\$583.37	\$6,999.96	\$7,000.00
Total Direct Support	\$3,166.66	\$3,166.74	\$37,999.92	\$38,000.00
IK Synod Direct				
50301750 - Ball State Campus Ministry	\$2,066.12	\$1,736.12	\$20,832.96	\$20,833.00
50305750 - Butler/IUPUI Campus Ministry	\$416.67	\$416.63	\$5,000.04	\$5,000.00
50310750 - Indiana U. Campus Ministry	\$3,133.33	\$3,133.37	\$37,599.96	\$37,600.00
50315750 - Purdue Campus Ministry	\$3,133.33	\$3,133.37	\$37,599.96	\$37,600.00
50320750 - U of Louisville Campus Ministry	\$30,000.00	\$1,250.00	\$30,000.00	\$15,000.00
50325750 - U of Kentucky Campus Ministry	\$2,250.00	\$2,250.00	\$27,000.00	\$27,000.00
50330750 - LOMIK	\$916.67	\$916.63	\$11,000.04	\$11,000.00
50335750 - Redevelopment Grants	\$0.00	\$1,666.63	\$0.00	\$20,000.00
50345750 - IPCUM	\$4,000.00	\$0.00	\$4,000.00	\$0.00
50350750 - Ky Council Of Churches	\$0.00	\$125.00	\$1,750.00	\$1,500.00
50450000 - Cong/Ind Contrib Disbursements	(\$15.00)	\$0.00	\$0.00	\$0.00
Total IK Synod Direct	\$45,901.12	\$14,627.75	\$174,782.96	\$175,533.00
Campus/Mentorship				
51001100 - College Program	\$0.00	\$125.00	\$0.00	\$1,500.00
51005100 - Travel & Meals - Campus Ministr	\$0.00	\$83.37	\$0.00	\$1,000.00
Total Campus/Mentorship	\$0.00	\$208.37	\$0.00	\$2,500.00
Candidacy				
51101100 - Evaluation	\$0.00	\$458.37	\$3,652.00	\$5,500.00
51105100 - Interviews	\$0.00	\$166.63	\$0.00	\$2,000.00
51115100 - Retreats	\$250.00	\$291.63	\$2,189.74	\$3,500.00
51120100 - Scholarships	\$33,370.96	\$6,131.87	\$73,012.41	\$73,582.00
51125100 - Training & Materials	\$0.00	\$41.63	\$44.39	\$500.00
51130100 - Travel & Meals - Candidacy	\$0.00	\$208.37	\$1,821.83	\$2,500.00
51135100 - Region 6 Discern Retreat	\$0.00	\$41.63	\$0.00	\$500.00
51195100 - Misc Candidacy	\$0.00	\$0.00	\$1,800.00	\$0.00
Total Candidacy	\$33,620.96	\$7,340.13	\$82,520.37	\$88,082.00
First Call				
51201050 - First Call Mentor Stipend	\$500.00	\$83.37	\$500.00	\$1,000.00
51201100 - Retreat Gathering	\$0.00	\$416.63	\$0.00	\$5,000.00
Total First Call	\$500.00	\$500.00	\$500.00	\$6,000.00
Interim Ministry				
51301100 - Interim Expense	\$0.00	\$83.37	\$0.00	\$1,000.00
Total Interim Ministry	\$0.00	\$83.37	\$0.00	\$1,000.00
Leadership				
51110100 - New To Roster	\$0.00	\$166.63	\$0.00	\$2,000.00
51401100 - Workshops	\$0.00	\$125.00	\$0.00	\$1,500.00
51405100 - Continuing Educational Grants	\$0.00	\$613.13	\$0.00	\$7,358.00
51415100 - Leadership Support Misc	\$0.00	\$62.50	\$0.00	\$750.00
51420100 - Profession Leadership Conf	\$0.00	\$1,666.63	\$105.87	\$20,000.00
51430100 - Travel & Meals - Leadership	\$0.00	\$8.37	\$0.00	\$100.00
Total Leadership	\$0.00	\$2,642.26	\$105.87	\$31,708.00

**Indiana-Kentucky Synod of the ELCA
 Analysis of Revenues & Expenses - Detail
 February 2021 to January 2022**

Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)
Connect Program				
52501200 - Connect Expense	\$0.00	\$416.63	\$0.00	\$5,000.00
52501250 - TC Grant Connect Expense	\$0.00	\$1,889.62	\$0.00	\$22,675.00
Total Connect Program	\$0.00	\$2,306.25	\$0.00	\$27,675.00
Justice				
52705200 - Travel & Meals - Justice Team	\$0.00	\$41.63	\$0.00	\$500.00
Total Justice	\$0.00	\$41.63	\$0.00	\$500.00
Congregational Vitality				
52505200 - Travel & Meals - Renewing Missi	\$0.00	\$25.00	\$0.00	\$300.00
52510200 - Area Mission Conversations	\$0.00	\$41.63	\$0.00	\$500.00
52901200 - New Start Ministry Expense	\$291.66	\$1,716.63	\$4,853.41	\$20,600.00
52905200 - Travel & Meals - Mission Support	\$0.00	\$83.37	\$0.00	\$1,000.00
53101100 - IK Strategic Ministry Grants	\$1,666.64	\$0.00	\$19,999.68	\$0.00
55001400 - Travel & Meals - Stewardship	\$0.00	\$20.87	\$0.00	\$250.00
55002100 - DEM Ministry Expense	\$0.00	\$0.00	\$87.60	\$0.00
55003400 - Stewardship	\$0.00	\$416.63	\$22.00	\$5,000.00
Total Congregational Vitality	\$1,958.30	\$2,304.13	\$24,962.69	\$27,650.00
ECUM Ministry				
54001300 - Isaiah 43 Expense	\$0.00	\$0.00	\$110.00	\$0.00
Total ECUM Ministry	\$0.00	\$0.00	\$110.00	\$0.00
Education (Trans Ldrshp Acad)				
54110300 - Travel & Meals - Education	\$0.00	\$83.37	\$0.00	\$1,000.00
54115300 - Education Resource Material	\$0.00	\$41.63	\$0.00	\$500.00
Total Education (Trans Ldrshp Acad)	\$0.00	\$125.00	\$0.00	\$1,500.00
Worship				
54201300 - Travel & Meals - Worship	\$0.00	\$41.63	\$0.00	\$500.00
54205300 - Worship Events	\$0.00	\$416.63	\$327.00	\$5,000.00
Total Worship	\$0.00	\$458.26	\$327.00	\$5,500.00
Youth				
54301300 - Youth Programs	\$0.00	\$500.00	\$2,162.11	\$6,000.00
54303300 - Youth Ministry	\$0.00	\$291.63	\$1,474.48	\$3,500.00
54305300 - Travel & Meals - Youth	\$0.00	\$166.63	\$0.00	\$2,000.00
Total Youth	\$0.00	\$958.26	\$3,636.59	\$11,500.00
Bishop Discretionary				
56001600 - Pastors & Families	\$0.00	\$223.00	\$0.00	\$2,676.00
Total Bishop Discretionary	\$0.00	\$223.00	\$0.00	\$2,676.00
College of Deans				
56101600 - Travel & Meals - Deans	\$0.00	\$250.00	\$0.00	\$3,000.00
56195600 - Deans - Misc Costs	\$0.00	\$41.63	\$0.00	\$500.00
Total College of Deans	\$0.00	\$291.63	\$0.00	\$3,500.00
Synod Council				
56201600 - Travel & Meals - Council	\$0.00	\$500.00	\$175.64	\$6,000.00
56205600 - Council Expense	\$0.00	\$208.37	\$67.50	\$2,500.00
56210600 - Travel - Finance Committee	\$0.00	\$20.87	\$0.00	\$250.00
56215600 - Consultation Cost	\$0.00	\$20.87	\$0.00	\$250.00
Total Synod Council	\$0.00	\$750.11	\$243.14	\$9,000.00
Synod Assembly				
56301500 - Assigned Candidates	\$0.00	\$41.63	\$0.00	\$500.00
56303500 - Audio/Visual	\$2,000.00	\$500.00	\$13,195.09	\$6,000.00
56305500 - Entertainment	\$0.00	\$416.63	\$0.00	\$5,000.00
56309500 - Honorariums	\$0.00	\$625.00	\$0.00	\$7,500.00
56311500 - Lodging & Travel - Synod Asser	\$0.00	\$708.37	\$0.00	\$8,500.00

**Indiana-Kentucky Synod of the ELCA
 Analysis of Revenues & Expenses - Detail
 February 2021 to January 2022**

Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)
56313500 - Meals	\$0.00	\$2,916.63	\$0.00	\$35,000.00
56317500 - SA Office Supplies	\$0.00	\$125.00	\$576.88	\$1,500.00
56318000 - SA Printing Expense	\$0.00	\$208.37	\$696.25	\$2,500.00
56319500 - Professional Services	\$0.00	\$833.37	\$0.00	\$10,000.00
56321500 - SA Rental - Space	\$0.00	\$166.63	\$0.00	\$2,000.00
56323500 - SA Rental - Equipment	\$0.00	\$83.37	\$0.00	\$1,000.00
56325500 - Retired Pastors	\$0.00	\$125.00	\$0.00	\$1,500.00
56327500 - Special Call Leaders	\$0.00	\$41.63	\$0.00	\$500.00
56329500 - Travel & Meals - Committee	\$0.00	\$125.00	\$0.00	\$1,500.00
56331500 - Worship Service Musicians	\$0.00	\$416.63	\$598.92	\$5,000.00
56395500 - Misc. Assembly	\$0.00	\$250.00	\$611.45	\$3,000.00
Total Synod Assembly	\$2,000.00	\$7,583.26	\$15,678.59	\$91,000.00
Synod Personnel				
Program Staff				
56401600 - Salary & Housing - Prog. Staff	\$35,355.89	\$29,396.25	\$393,475.18	\$352,755.00
56401800 - FICA - Prog. Staff	\$383.89	\$322.62	\$6,377.32	\$3,871.00
56402000 - Medical/Dental - Prog. Staff	\$6,891.09	\$7,403.13	\$94,015.02	\$88,838.00
56402200 - Pension - Prog. Staff	\$3,333.79	\$3,339.87	\$43,617.76	\$40,078.00
56402400 - Group Life	\$474.60	\$416.75	\$2,599.90	\$5,001.00
56402699 - Reclassified Program Expense	\$0.00	\$0.00	(\$40,000.00)	\$0.00
Total Program Staff	\$46,439.26	\$40,878.62	\$500,085.18	\$490,543.00
Administrative Staff				
56411600 - Salary - Admin Staff	\$12,849.72	\$15,876.12	\$131,259.70	\$190,513.00
56411800 - FICA - Admin Staff	\$974.01	\$1,214.50	\$9,776.88	\$14,574.00
56412000 - Medical/Dental - Admin Staff	\$1,075.71	\$1,464.12	\$15,866.53	\$17,569.00
56412200 - Pension - Admin Staff	\$1,284.99	\$1,905.13	\$15,419.88	\$22,862.00
56412400 - Group Life - Admin Staff	\$96.37	\$364.87	\$920.93	\$4,378.00
56412699 - Reclassified Admin Expense	\$0.00	\$0.00	(\$13,479.00)	\$0.00
Total Administrative Staff	\$16,280.80	\$20,824.74	\$159,764.92	\$249,896.00
Fiscal Agency Staff				
56421600 - Salary & Housing - FA Staff	\$3,954.34	\$12,331.50	\$82,549.91	\$147,978.00
56431800 - FICA - FA Staff	\$301.49	\$943.37	\$2,855.09	\$11,320.00
56432000 - Medical/Dental - FA Staff	\$714.40	\$2,897.88	\$9,176.77	\$34,775.00
56432200 - Pension - FA Staff	\$400.57	\$1,352.25	\$10,019.48	\$16,227.00
56432400 - Group Life - FA Staff	\$30.04	\$255.00	\$591.19	\$3,060.00
Total Fiscal Agency Staff	\$5,400.84	\$17,780.00	\$105,192.44	\$213,360.00
Total Synod Personnel	\$68,120.90	\$79,483.36	\$765,042.54	\$953,799.00
Synod Administration				
56501500 - Accounting/Auditors	\$0.00	\$1,208.37	\$24,700.00	\$14,500.00
56502000 - Professional Services	\$5,150.00	\$2,373.25	\$18,100.00	\$28,479.00
56503500 - Bank Fees & Charges	\$209.55	\$166.63	\$2,751.15	\$2,000.00
56503501 - tithe.ly fees - paid	(\$25.83)	\$0.00	(\$677.37)	\$0.00
56505500 - Books, Subscriptions & Resources	\$72.95	\$416.63	\$2,001.11	\$5,000.00
56509500 - Dues/Registrations	\$90.00	\$166.63	(\$10.00)	\$2,000.00
56511500 - Computer Support/Training	\$341.00	\$291.63	\$4,043.00	\$3,500.00
56513500 - Conferences & Seminars	\$0.00	\$41.63	\$0.00	\$500.00
56515500 - Continuing Education	\$0.00	\$208.37	\$0.00	\$2,500.00
56517500 - Depreciation - Equipment	\$374.86	\$229.13	\$4,202.47	\$2,750.00
56518500 - Depreciation - Furniture	\$13.72	\$14.62	\$164.31	\$175.00
56519500 - Depreciation - Vehicles	\$1,166.84	\$2,250.00	\$18,909.06	\$27,000.00
56521500 - Equipment Under \$500	\$132.78	\$83.37	\$602.74	\$1,000.00
56522450 - FSO Fees	\$178.50	\$250.00	\$1,239.00	\$3,000.00
56522500 - Furniture Under \$500	\$0.00	\$41.63	\$0.00	\$500.00

**Indiana-Kentucky Synod of the ELCA
 Analysis of Revenues & Expenses - Detail
 February 2021 to January 2022**

Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)
56523500 - Insurance	\$1,347.58	\$1,250.00	\$15,681.21	\$15,000.00
56525500 - Interest	\$221.42	\$0.00	\$221.42	\$0.00
56527500 - Internet	\$0.05	\$416.63	\$2,559.09	\$5,000.00
56529500 - Legal	\$1,066.50	\$666.63	\$12,355.61	\$8,000.00
56531500 - Licenses	\$838.90	\$41.63	\$756.03	\$500.00
56533500 - Office Supplies	\$40.42	\$333.37	\$2,167.45	\$4,000.00
56535500 - Postage	\$552.00	\$333.37	\$3,857.83	\$4,000.00
56537500 - Printing & Paper	\$10.48	\$125.00	\$10.48	\$1,500.00
56539500 - Rent	\$5,969.00	\$5,918.75	\$70,991.00	\$71,025.00
56541500 - Rental - Equipment	\$280.74	\$125.00	\$1,438.38	\$1,500.00
56543500 - Repair, Maintenance & Supplies	\$132.84	\$208.37	\$2,096.22	\$2,500.00
56545500 - Retreats/Meetings	\$0.00	\$125.00	\$0.00	\$1,500.00
56547500 - Software	\$300.00	\$166.63	\$1,675.10	\$2,000.00
56549500 - Telephone	\$104.83	\$312.50	\$3,018.83	\$3,750.00
56550500 - Staff Cell Phone Reimb.	\$771.90	\$291.63	\$4,974.21	\$3,500.00
56551500 - Web Page/E-mail	\$0.00	\$208.37	\$54.98	\$2,500.00
56595500 - Admin - Misc	\$426.09	\$208.37	\$1,884.53	\$2,500.00
Total Synod Administration	\$19,767.12	\$18,473.14	\$199,767.84	\$221,679.00
Synod Travel & Meals				
56601500 - Bishop	\$320.99	\$958.37	\$4,184.13	\$11,500.00
56605500 - Heather	\$48.01	\$583.37	\$1,444.59	\$7,000.00
56610500 - Nancy	\$133.85	\$500.00	\$2,523.79	\$6,000.00
56615500 - Dan	\$444.49	\$1,041.63	\$10,628.73	\$12,500.00
56620500 - Tom	\$0.00	\$41.63	\$0.00	\$500.00
56625500 - Jerry	\$60.43	\$250.00	\$943.27	\$3,000.00
56630500 - Staff Mileage	\$0.00	\$41.63	\$0.00	\$500.00
56631000 - Cory	\$0.00	\$416.63	\$137.86	\$5,000.00
Total Synod Travel & Meals	\$1,007.77	\$3,833.26	\$19,862.37	\$46,000.00
Ind/Cong Disbursements				
58302750 - Bethel Lutheran Church	\$0.00	\$0.00	\$25.00	\$0.00
58304850 - Calvary, Louisville Disbursement	\$10,000.00	\$0.00	\$10,000.00	\$0.00
58305875 - Campus Ministry Fund	\$0.00	\$0.00	\$330.04	\$0.00
58307850 - Candidacy Scholarship Fund	\$0.00	\$0.00	\$4,000.00	\$0.00
58308050 - Candidacy - Discretionary Fundir	\$0.00	\$0.00	\$3,000.00	\$0.00
58315950 - COVID-19	\$0.00	\$0.00	\$20,000.00	\$0.00
58318800 - E-Connect	\$40.00	\$0.00	\$61,306.92	\$0.00
58327850 - ELCA Fund for Leaders	\$22,880.20	\$0.00	\$22,985.20	\$0.00
58328850 - ELCA World Hunger	\$25,810.92	\$0.00	\$88,013.61	\$0.00
58333850 - ELCA Global Church	\$638.01	\$0.00	\$2,309.00	\$0.00
58333875 - I-K Synod Disaster Fund	\$5,000.00	\$0.00	\$5,000.00	\$0.00
58344850 - Transformational Leadership Acce	\$0.00	\$0.00	\$250.00	\$0.00
58345850 - Lutheran Disaster Relief	\$863.00	\$0.00	\$16,351.98	\$0.00
58346850 - Lutheran World Relief	\$1,499.70	\$0.00	\$4,128.47	\$0.00
58351850 - Missionary Support	\$850.00	\$0.00	\$8,270.00	\$0.00
58352050 - New Starts	\$0.00	\$0.00	\$108.46	\$0.00
58352850 - Outdoor Ministry	\$1,128.27	\$0.00	\$5,066.04	\$0.00
58356950 - Special Gift Fund	\$72,351.00	\$0.00	\$78,256.00	\$0.00
58357250 - Stewardship for All Seasons	\$3,040.00	\$0.00	\$22,500.00	\$0.00
58361850 - Univ of Louisville Campus Minist	\$10,000.00	\$0.00	\$10,000.00	\$0.00
58363850 - Wernle Home	\$134.06	\$0.00	\$1,378.05	\$0.00
58364850 - Youth & Young Adult Ministry	\$0.00	\$0.00	\$4,200.00	\$0.00
58365850 - Lutheran Social Services	\$122.93	\$0.00	\$628.04	\$0.00
58366850 - ELCA Good Gifts - General	\$1,710.40	\$0.00	\$2,603.25	\$0.00

Indiana-Kentucky Synod of the ELCA
Analysis of Revenues & Expenses - Detail
February 2021 to January 2022

Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)
Total Ind/Cong Disbursements	\$156,068.49	\$0.00	\$370,710.06	\$0.00
Total Expenses	<u>\$435,664.84</u>	<u>\$211,691.54</u>	<u>\$2,458,722.14</u>	<u>\$2,540,302.00</u>
Net Total	(\$275,815.64)	(\$842.93)	\$1,103,920.19	(\$10,120.00)

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

**INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS**

JANUARY 31, 2021 AND 2020

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

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INDEPENDENT AUDITOR'S REPORT

To the Synod Council of
Indiana-Kentucky Synod of the
Evangelical Lutheran Church in America
Indianapolis, Indiana

We have audited the accompanying financial statements of the Indiana-Kentucky Synod of the Evangelical Lutheran Church in America (a nonprofit organization), which comprise the statements of financial position as of January 31, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Indiana-Kentucky Synod of the Evangelical Lutheran Church in America as of January 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – 2020 Reclassification Adjustment

As discussed in Note 16 of the financial statements, certain misclassifications of amounts previously reported as net assets with and without donor restrictions for the year ended January 31, 2020, were discovered during the current year. Accordingly, amounts reported have been reclassified as of January 31, 2020 for the financial statements now presented. Our opinion is not modified with respect to that matter.

Handwritten signature of Kemper CPA Group LLP in black ink.

Kemper CPA Group, LLP
Avon, Indiana
April 28, 2022

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
STATEMENTS OF FINANCIAL POSITION
JANUARY 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash	\$ 736,678	\$ 812,942
Promises to give	30,318	24,668
Investments	7,587,334	5,918,893
Prepaid expenses	40,968	30,628
Cash surrender value of life insurance	4,123	4,001
Property and equipment, net of accumulated depreciation	<u>42,192</u>	<u>67,184</u>
Total Assets	<u>\$ 8,441,613</u>	<u>\$ 6,858,316</u>
LIABILITIES AND NET ASSETS		
Accounts payable	\$ 15,878	\$ 8,143
Accrued wages and taxes	9,316	13,752
Payable to ELCA	93,206	121,005
Pass through gifts payable	40,850	30,192
Refundable advance	<u>12,976</u>	<u>-</u>
Total Liabilities	<u>172,226</u>	<u>173,092</u>
Net Assets		
Without donor restrictions		
Undesignated	1,779,077	732,522
Designated by Council for endowment	<u>334,678</u>	<u>334,112</u>
	<u>2,113,755</u>	<u>1,066,634</u>
With donor restrictions		
Perpetual in nature	1,536,533	1,535,375
Purpose restrictions	<u>4,619,099</u>	<u>4,083,215</u>
Total Net Assets	<u>8,269,387</u>	<u>6,685,224</u>
Total Liabilities and Net Assets	<u>\$ 8,441,613</u>	<u>\$ 6,858,316</u>

The accompanying notes are an integral part of these financial statements.

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
STATEMENTS OF ACTIVITIES
JANUARY 31, 2021 AND 2020**

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE						
Mission support	\$ 1,590,639	\$ -	\$ 1,590,639	\$ 1,721,283	\$ -	\$ 1,721,283
Contributions	87,661	335,047	422,708	265,958	391,586	657,544
Grants received from ELCA	77,833	-	77,833	60,500	-	60,500
Grants received - other	-	540,000	540,000	-	-	-
Net investment return	1,142,717	-	1,142,717	821,480	-	821,480
Forgiveness of Paycheck Protection Program loan	168,624	-	168,624	-	-	-
Released from restrictions	338,005	(338,005)	-	238,540	(238,540)	-
Gain on sale of vehicle	-	-	-	7,500	-	7,500
Other income	-	-	-	18,926	-	18,926
Total Support and Revenue	<u>3,405,479</u>	<u>537,042</u>	<u>3,942,521</u>	<u>3,134,187</u>	<u>153,046</u>	<u>3,287,233</u>
EXPENSES						
Program services	<u>1,926,005</u>	<u>-</u>	<u>1,926,005</u>	<u>1,792,536</u>	<u>-</u>	<u>1,792,536</u>
Supporting services expense						
Management and general	383,163	-	383,163	513,669	-	513,669
Fundraising and development	<u>49,190</u>	<u>-</u>	<u>49,190</u>	<u>72,146</u>	<u>-</u>	<u>72,146</u>
Total supporting services expense	<u>432,353</u>	<u>-</u>	<u>432,353</u>	<u>585,815</u>	<u>-</u>	<u>585,815</u>
Total Expenses	<u>2,358,358</u>	<u>-</u>	<u>2,358,358</u>	<u>2,378,351</u>	<u>-</u>	<u>2,378,351</u>
Changes in Net Assets	1,047,121	537,042	1,584,163	755,836	153,046	908,882
Net Assets, Beginning of Year	1,066,634	5,618,590	6,685,224	310,798	5,465,544	5,776,342
Net Assets, End of Year	<u>\$ 2,113,755</u>	<u>\$ 6,155,632</u>	<u>\$ 8,269,387</u>	<u>\$ 1,066,634</u>	<u>\$ 5,618,590</u>	<u>\$ 6,685,224</u>

The accompanying notes are an integral part of these financial statements.

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
STATEMENT OF FUNCTIONAL EXPENSES
JANUARY 31, 2021**

	<u>Supporting Services</u>			<u>Total Supporting Services</u>	<u>Total Expenses</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising and Development</u>		
Direct support to churches	\$ 1,263,444	\$ -	\$ -	\$ -	\$ 1,263,444
Salaries and wages	383,147	169,945	29,990	199,935	583,082
Payroll taxes	6,369	8,764	1,547	10,311	16,680
Employee benefits	143,158	36,302	6,482	42,784	185,942
Training and education	4,185	4,651	465	5,116	9,301
Travels and meals	11,005	10,229	2,455	12,684	23,689
Conference and meetings	1,792	8,805	199	9,004	10,796
Rent and occupancy	32,217	35,797	3,580	39,377	71,594
Repairs and maintenance	1,224	714	102	816	2,040
Office and postage	90	6,712	-	6,712	6,802
Technology and telephone	9,281	4,208	-	4,208	13,489
Insurance	11,677	3,114	778	3,892	15,569
Professional fees	-	55,075	-	55,075	55,075
Scholarships	55,741	-	2,934	2,934	58,675
Depreciation	-	29,035	-	29,035	29,035
Miscellaneous	2,675	9,812	658	10,470	13,145
	<u>2,675</u>	<u>9,812</u>	<u>658</u>	<u>10,470</u>	<u>13,145</u>
Total Expenses	<u>\$ 1,926,005</u>	<u>\$ 383,163</u>	<u>\$ 49,190</u>	<u>\$ 432,353</u>	<u>\$ 2,358,358</u>

The accompanying notes are an integral part of these financial statements.

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
STATEMENT OF FUNCTIONAL EXPENSES
JANUARY 31, 2020**

	<u>Supporting Services</u>			<u>Total Supporting Services</u>	<u>Total Expenses</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising and Development</u>		
Direct support to churches	\$ 1,051,293	\$ -	\$ -	\$ -	\$ 1,051,293
Salaries and wages	378,033	224,450	39,609	264,059	642,092
Payroll taxes	11,006	8,603	792	9,395	20,401
Employee benefits	143,863	44,757	8,040	52,797	196,660
Training and education	7,725	7,944	794	8,738	16,463
Travels and meals	75,806	35,123	13,902	49,025	124,831
Conference and meetings	9,917	37,132	1,102	38,234	48,151
Rent and occupancy	35,535	39,483	3,948	43,431	78,966
Repairs and maintenance	1,351	789	113	902	2,253
Office and postage	757	13,791	-	13,791	14,548
Technology and telephone	10,839	11,617	-	11,617	22,456
Insurance	10,537	2,810	702	3,512	14,049
Professional fees	-	57,563	-	57,563	57,563
Scholarships	52,530	-	2,765	2,765	55,295
Depreciation	-	25,750	-	25,750	25,750
Miscellaneous	3,344	3,857	379	4,236	7,580
	<u>3,344</u>	<u>3,857</u>	<u>379</u>	<u>4,236</u>	<u>7,580</u>
Total Expenses	<u>\$ 1,792,536</u>	<u>\$ 513,669</u>	<u>\$ 72,146</u>	<u>\$ 585,815</u>	<u>\$ 2,378,351</u>

The accompanying notes are an integral part of these financial statements.

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
JANUARY 31, 2021 AND 2020**

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	\$ 1,584,163	\$ 908,882
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	29,035	25,750
Gain on sale of vehicle	-	7,500
Unrealized (gain) loss on investments	(1,076,525)	(519,861)
Changes in operating assets and liabilities		
Promoise to give	(5,650)	(24,668)
Prepaid expenses	(10,340)	(10,585)
Cash surrender value	(122)	(121)
Accounts payable	7,735	8,143
Accrued wages and taxes	(4,436)	2,420
Payable to ELCA	(27,799)	4,595
Pass through gifts payable	10,658	3,629
Refundable advance	12,976	-
Net Cash Provided by Operating Activities	519,695	405,684
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(863,615)	(307,526)
Proceeds from sale of investments	271,699	200,000
Purchases of property and equipment	(4,043)	(42,821)
Net Cash Used by Investing Activities	(595,959)	(150,347)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of principal on notes payable	-	(1,218)
Net Cash Used by Financing Activities	-	(1,218)
Change in Cash	(76,264)	254,119
Cash - Beginning of Year	812,942	558,823
Cash - End of Year	\$ 736,678	\$ 812,942

The accompanying notes are an integral part of these financial statements.

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 1 – NATURE OF OPERATIONS

Organization – The Indiana–Kentucky Synod of the Evangelical Lutheran Church in America (the “Synod”) was incorporated as a not-for-profit organization in January 1988 under the laws of the state of Indiana. The Synod is affiliated with the Evangelical Lutheran Church in America (ELCA) and is responsible for the oversight and mission of congregations within Indiana and Kentucky. The Synod’s major source of support and revenue is unrestricted benevolence contributions received from member congregations and is presented as mission support in the accompanying Statement of Activities.

Church wide programs support national and global ministries, develop congregational resources and leadership, support Lutheran colleges and seminaries, and strengthen a network of approximately 3.5 million Lutherans, 20,000 clergy and associates in ministry, and 10,000 congregations across the United States.

Synodical programs support regional and local ministries, develop congregational resources and leadership, and strengthen a network of approximately 51,000 Lutherans, 400 clergy, associates in ministry, deaconesses, and diaconal ministers, and 186 congregations across Indiana and Kentucky.

Note 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Investments – The Synod’s investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses.

Property and Equipment – Property and equipment additions over \$500 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Useful lives</u>
Vehicles	4 Years
Furnishings and equipment	3 – 10 Years

When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Payable to ELCA – The Synod contributes a portion of the mission support it receives from member congregations to the church wide expression of the ELCA, its national affiliate. The payable represents amounts due to ELCA from support received by the Synod at fiscal year-end.

Pass Through Gifts Payable – The Synod received contributions specifically designated for other Synods and organizations. The Synod records these contributions as a liability until the funds are disbursed.

Net Assets – Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for certain projects.

Net Assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulated the 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.

Contributions and Grant Revenue- The Synod recognizes all unconditional contributions and grant revenue as income in the period received. All contributions and grant revenue are considered to be available for use without donor restriction unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restriction that increases that net asset class. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from donor restrictions. Contributions and grant revenue that are received and whose restrictions are satisfied within the same reporting period are reported as net assets without donor restrictions. The Synod also evaluates whether contributions or grant revenue are conditional or unconditional based on the absence or presence of barriers and any right of return provisions.

Donated Services and In-Kind Contributions – Volunteers contribute significant amounts of time to program services, administration, and fundraising activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value on the date of donation. No significant contributions of such goods were received during the years ended January 31, 2021 and 2020.

Functional Allocation of Expenses – The costs of program and supporting service activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited. Categories of expenses that are attributable to one or more programs or supporting functions of the Synod have been allocated based on time and usage by personnel and programs. The most significant allocations are salaries, employee benefits, and rent and occupancy, which were allocated based upon estimates of time spent by personnel. Although the method is appropriate, other methods may have provided different results.

Income Taxes – The Synod is organized as an Indiana nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as an organization described in IRC Section 501(c)(3), qualify for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi) and (vii), and have been determined not to be a private foundation under IRC Sections 509(a)(1) and (3), respectively. The Synod is exempt from annually filing a Return of Organization Exempt from Income Tax (Form 990) with the IRS. However, the Synod is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose. Management has determined that the Synod is not subject to unrelated business income tax and have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Financial Instruments and Credit Risk – The Synod manages deposit concentration risk by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Synod has not experienced losses in any of these accounts. Investments are made by diversified investment managers whose performance is monitored by management and the finance committee of the board of directors. Although the fair values of investments are subject to fluctuations on a year-to-year basis, management and the finance committee believe that the investment policies and guidelines are prudent for the long-term welfare of the Synod.

Reclassifications – Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassification did impact net asset classification but had no net impact on previously reported net assets.

Note 3 – LIQUIDITY AND AVAILABILITY

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

Total cash	\$	736,678
Less: restricted cash		(535,205)
Cash available to spend		201,473
Endowing spending rate distributions		267,569
		\$ 469,042

Note 4 – FAIR VALUE MEASUREMENT AND DISCLOSURES

The Synod uses appropriate valuation techniques based on the available inputs to measure fair value of its investments using a fair value hierarchy of three broad levels, Level 1, Level 2 and Level 3 that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

Level 1 Fair Value Measurements – Fair values are based on quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

Level 2 Fair Value Measurements – Fair values are based on inputs such as quoted prices for similar assets, or inputs that are observable, either directly, or indirectly for substantially the full term through corroboration with observable market data.

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 4 – FAIR VALUE MEASUREMENT AND DISCLOSURES (Continued)

Level 3 Fair Value Measurements – Fair values are based on unobservable input used for valuing the asset or liability. Unobservable inputs are those that reflect the plan’s own assumptions about the assumption that market participants would use in pricing the asset, based on the best information available in the circumstances. The Synod did not have investments using Level 2 or Level 3 fair value measurement for years ended January 31, 2021 and 2020.

The following tables present the fair value measurement of assets and liabilities recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level with the fair value hierarchy in which fair value measurements fall as of January 31, 2021 and 2020:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Observable Inputs Used To Determine Price (Level 2)	Significant Unobservable Inputs Used to Determine Price (Level 3)
<u>January 31, 2021</u>			
Mutual funds	\$ 6,786,118	-	-
<u>January 31, 2020</u>			
Mutual funds	\$ 5,916,460	-	-

Note 5 – INVESTMENTS

The following is a summary of investments for years ended January 31, 2021 and 2020:

<u>January 31, 2021</u>	
Money market funds	\$ 801,216
Mutual funds	6,786,118
Total	<u>\$ 7,587,334</u>
<u>January 31, 2020</u>	
Money market funds	\$ 2,434
Mutual funds	5,916,460
Total	<u>\$ 5,918,894</u>

For the years ended January 31, 2021 and 2020 net investment return (loss) consisted of the following:

	<u>2021</u>	<u>2020</u>
Interest and dividends	\$ 66,192	\$ 301,619
Net unrealized gains	1,076,525	519,861
Net investment return	<u>\$ 1,142,717</u>	<u>\$ 821,480</u>

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 6 – PROPERTY AND EQUIPMENT

The following is a summary of property and equipment as of January 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Furniture and fixtures	\$ 29,393	\$ 29,393
Office equipment	112,777	109,696
Vehicles	108,625	108,625
Accumulated depreciation	<u>(208,603)</u>	<u>(180,530)</u>
Net, property and equipment	<u>\$ 42,192</u>	<u>\$ 67,184</u>

Depreciation expense for the years ended January 31, 2021 and 2020 was \$29,035 and \$25,750, respectively.

Note 7 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes as of January 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Endowments		
Subject to appropriation and expenditure when a specified event occurs:		
Restricted by donors for		
Outreach	\$ 1,735,064	\$ 1,182,632
Education and ministry	1,297,573	1,254,170
Candidacy and scholarships	1,195,589	1,200,352
Buildings and general use	<u>390,873</u>	<u>446,061</u>
	4,619,099	4,083,215
Subject to spending policy and appropriation:		
Original gift value required to be maintained in perpetuity	<u>1,536,533</u>	<u>1,535,375</u>
Total endowments	<u>\$ 6,155,632</u>	<u>5,618,590</u>

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 7 – NET ASSETS WITH DONOR RESTRICTIONS (Continued)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows for the years ended January 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Satisfaction of purpose restrictions		
Restricted-purpose spending-rate distributions and appropriations		
Outreach	211,052	114,082
Education and ministry	48,741	84,012
Candidacy and scholarships	5,461	-
Buildings and general use	72,751	40,446
	<u>\$ 338,005</u>	<u>\$ 238,540</u>

Note 8 – OPERATING LEASES

The Synod has operating leases for office space and equipment with the following minimum payments:

For the year ended January 31,	
2022	72,549
2023	43,341
	<u>\$ 115,890</u>

Total rent expense for the years ended January 31, 2021 and 2020 was \$71,594 and \$78,966.

Note 9 – ENDOWMENT

The Endowment consists of approximately 80 individual funds established by donors to provide annual funding for specific activities and general operations. The Endowment also includes certain net assets without donor restrictions that have been designated for endowment by the Synod Council (the Council).

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 9 – ENDOWMENT (Continued)

The Council has interpreted the Indiana Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gifts as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. For years ended January 31, 2021 and 2020, there were no such stipulations. As a result of this interpretation, the Synod retains in perpetuity (a) the original value of the initial and subsequent gift amounts donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation and expenditure by us in a manner consistent with the standard of prudence prescribed by UPMIFA. The Synod considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the organization and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the organization
7. The investment policies of the organization

Underwater Endowment Funds

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Synod has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. For years ended January 31, 2021 and 2020, there were no funds with deficiencies reported in net assets with donor restrictions.

As of January 31, 2021 and 2020, the Synod had the following endowment net asset composition by type of fund:

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 9 – ENDOWMENT (Continued)

January 31, 2021	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Board-designated endowment funds	\$ 334,678	\$ -	\$ 334,678
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	1,536,533	1,536,533
Accumulated investment gains, subject to spending rate appropriation and purpose restriction.	-	4,619,099	4,619,099
	<u>\$ 334,678</u>	<u>\$ 6,155,632</u>	<u>\$ 6,490,310</u>

January 31, 2020	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Board-designated endowment funds	\$ 334,112	\$ -	\$ 334,112
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	1,535,375	1,535,375
Accumulated investment gains, subject to spending rate appropriation and purpose restriction.	-	4,083,215	4,083,215
	<u>\$ 334,112</u>	<u>\$ 5,618,590</u>	<u>\$ 5,952,702</u>

Investment and Spending Policies

The Synod has adopted investment and spending policies for the Endowment that attempt to provide a predictable stream of funding for operations while seeking to maintain the purchasing power of the endowment assets. Over time, long-term rates of return should be equal to an amount sufficient to maintain the purchasing power of the Endowment assets, to provide the necessary capital to fund the spending policy, and to cover the costs of managing the Endowment investments. The target minimum rate of return is the Consumer Price Index plus 5 percent on an annual basis. Actual returns in any given year may vary from this amount. To satisfy this long-term rate-of-return objective, the investment portfolio is structured on a total-return approach through which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). A significant portion of the funds are invested to seek growth of principal over time.

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 9 – ENDOWMENT (Continued)

The Synod uses an endowment spending-rate formula to determine the maximum amount to spend from the Endowment, including those endowments deemed to be underwater, each year. The rate, determined and adjusted from time to time by the Council, is applied to the average fair value of the Endowment investments for the prior 36 months at January 31 of each year to determine the spending amount for the upcoming year. During 2021 and 2020, the spending rate maximum was 5 percent. In establishing this policy, the Synod considered the long-term expected return on the Endowment and set the rate with the objective of maintaining the purchase power of the Endowment over time.

Change in Endowment net assets for the years ended January 31, 2021 and 2020 are as follows:

Year ended January 31, 2021	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 334,112	\$ 5,618,590	\$ 5,952,702
Investment return, net	-	-	-
Contributions	10,069	875,047	885,116
Appropriation of endowment assets pursuant to spending-rate policy	-	(338,005)	(338,005)
Appropriation of endowment assets designated by Council	(9,503)	-	(9,503)
Endowment net assets, end of year	<u>\$ 334,678</u>	<u>\$ 6,155,632</u>	<u>\$ 6,490,310</u>
Year ended January 31, 2020	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 304,371	\$ 5,465,544	\$ 5,769,915
Investment return, net	-	-	-
Contributions	54,584	391,586	446,170
Appropriation of endowment assets pursuant to spending-rate policy	-	(238,540)	(238,540)
Other changes			
Distribution from board-designated endowment pursuant to distribution policy	(24,843)	-	(24,843)
Endowment net assets, end of year	<u>\$ 334,112</u>	<u>\$ 5,618,590</u>	<u>\$ 5,952,702</u>

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 10 – EMPLOYEE BENEFITS

The Synod has merged its defined contribution pension plan into the plan administered by the PORTICO of the ELCA, a multiemployer group pension plan. Ministers who work at least 15 hours per week and non-minister employees who work at least twenty hours a week for six months are eligible to enroll in the plan. Employer contributions are at the discretion of management and approved by the Council annually. If approved, employees are provided with an annual benefit equal to 12% of their total compensation for the years ended January 31, 2021 and 2020. For the years ended January 31, 2021 and 2020, contributions to the plan were \$67,471 and \$74,075, respectively.

The Synod offers medical, dental, disability, and survivor benefits to full-time employees. The Synod pays 100 percent of the premium of the plan, which is administered by the PORTICO of the ELCA. The total premiums paid were \$117,766 and \$122,585 for the years ended January 31, 2021 and 2020, respectively.

Note 11 – RELATED PARTY TRANSACTIONS

The Synod contributes a portion of the mission support it receives from the member congregations to the church wide expression of the ELCA, its national affiliate. The Synod contributed 43 percent of its mission support (reported as a part of direct support to churches), or \$695,236 and \$612,466 for the years ended January 31, 2021 and 2020, respectively. Amounts included in liabilities on the statement of financial position were \$93,206 and \$121,005 for the years ended January 31, 2021 and 2020, respectively.

The Synod receives grant support from the church wide expression of the ELCA for various activities. Grants in the amounts of \$77,833 and \$60,500 were received for the years ended January 31, 2021 and 2020, respectively.

Note 12 – PAYCHECK PROTECTION PROGRAM LOAN

In April 2020, the Synod qualified for and received a loan pursuant to the Paycheck Protection Program, a program implemented by the U.S. Small Business Administration under the Coronavirus Aid, Relief, and Economic Security Act, from PNC Bank, National Association, for an aggregate principal amount of \$181,600. The loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of five years, and is unsecured and guaranteed by the U.S. Small Business Administration. The principal amount of the loan is subject to forgiveness under the Paycheck Protection Program upon the Synod's request to the extent that the loan proceeds are used to pay expenses permitted by the Paycheck Protection Program, including payroll costs, covered rent and mortgage obligations, and covered utility payments incurred by the Synod. The Synod has applied for and was granted forgiveness for \$168,804 of the principal portion and accrued interest of the Paycheck Protection Program loan on September 30, 2021. The remaining balance is included as a liability of refundable advance for \$12,796 as of January 31, 2021.

**INDIANA-KENTUCKY SYNOD OF THE
EVANGELICAL LUTHERAN CHURCH IN AMERICA
NOTES TO FINANCIAL STATEMENTS
JANUARY 31, 2021 AND 2020**

Note 13 – PANDEMIC’S EFFECT ON THE SYNOD

Management is currently evaluating the impact of the COVID-19 pandemic and has concluded that while it is reasonably possible that the virus could have a negative effect on the Synod’s financial position, results of its operations and cash flows, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Note 14 – ADJUSTMENTS TO PRIOR PERIOD FINANCIAL STATEMENTS

Certain misclassifications of net assets as of 1/31/2020 with and without donor restrictions were discovered during the current year. As a result, investment income has been reclassified in the statements of activities with donor purpose restriction decreasing by \$523,063 and without donor restriction increasing by \$523,063. There is no effect on the total net assets as of January 31, 2021 and 2020.

Note 15 – SUBSEQUENT EVENTS

The Synod has evaluated subsequent events through April 28, 2022, which is the date financial statements were available to be issued. No material subsequent events were identified which would require disclosure and/or adjustment to the financial statements as of January 31, 2021.

2022-2023

Indiana-Kentucky Synod

PROPOSED COMPENSATION STANDARDS
for
MINISTERS OF WORD AND SACRAMENT
and
MINISTERS OF WORD AND SERVICE

Approved by the
Indiana-Kentucky Synod Assembly
June 10, 2022

911 East 86th Street, Suite 200
Indianapolis, IN 46240-1840
317-253-3522

Dear Friends in Christ Jesus,

We're pleased to present to you the 2022-2023 Indiana-Kentucky Synod Compensation Standards for ELCA Rostered Ministers (Pastors and Deacons). We provide these for your use in determining just and honorable salary, benefits, allowances, and reimbursements for your professional staff. This document and the accompanying Excel spreadsheets are the best tools we have to enable you to make these decisions in a collaborative atmosphere with your co-workers in the gospel who give their lives to the ministry of Jesus Christ with you in your congregation.

Please use the standards in such a manner that there is good conversation between you and your rostered minister(s), whether they are currently serving in ministry or you are engaged in the call process. If determining compensation as part of the budget process, it is wise to begin these discussions at least four months before your congregation's next fiscal year, in an open manner with your executive committee and each staff professional. These standards contain information to assist discussion about issues relating to compensation and benefits, following established standards across the Evangelical Lutheran Church in America. The IN-KY Synod Compensation Committee has developed Excel spreadsheets to aid in the process of calculating and determining compensation packages for pastors and deacons.

Rostered Ministers are strongly encouraged to take the initiative in this conversation with congregation leaders since you are the ones who should understand your needs and desires. Don't expect your congregation leaders to be mind readers. They are waiting for you to be a leader.

Since age is now a factor (along with geography and total amount of compensation) in figuring health benefits rates there is no longer a chart with percentages for the coming year. Contact Portico Benefit Services (formerly ELCA Board of Pensions) by phone (800-352-2876) or e-mail (mail@porticobenefits.org) for information and assistance, or use the Benefits Calculators available on the EmployerLink section of their website: <https://employerlink.porticobenefits.org/>.

If you desire assistance with any matter in this document, or have a question not addressed in the document, please do not hesitate to contact any of our committee members directly through the Indiana-Kentucky Synod office. Please note that all web links were current and functional at the time this document was prepared.

These Standards are recommended by the IN-KY Synod Council for adoption by the Indiana-Kentucky Synod in Assembly, June 9-11, 2022, and, upon adoption, become the appropriate norm for use in a current call process or in current conversation around compensation for a rostered minister under call.

Please note that this is now a unified compensation standards document which contains some separate sections pertaining to aspects of compensation that are unique to Ministers of Word and Sacrament (Pastors) and Ministers of Word and Service (Deacons). Separate spreadsheets for pastors and deacons exist here, <https://iksynod.org/compensationspreadsheets/>, to aid you in this process.

With joy in the Gospel of Jesus Christ,

Albert Davis, Lafayette, IN

Rev. Karleen Jung, Prospect, KY

Deacon Barbara Limbach, Fort Wayne, IN

Rev. Dr. Jerry O'Neal, Muncie, IN

Rev. Heather Apel, Assistant to the Bishop for Leadership

Indiana-Kentucky Synod Rostered Ministers Compensation Committee

How to Plan Compensation with Your Rostered Minister(s) for 2022-2023

Often one of the most difficult challenges in ministry is deriving a fair and equitable compensation for the rostered minister(s) in your congregation. Generally, this has not been addressed until late in the process of preparing a new budget for the following year. This is a mistake since it often results in frustration for both the rostered minister(s) and those trying to make decisions with regard to salary, benefits, and reimbursements. The following guidelines should make this process pleasant and honest.

The first step is to begin your process with prayer. Second, know that your rostered minister(s) are not 'hired', they are 'called' into ministry with you, alongside the congregation.

It is extremely important that the rostered minister(s) be involved in this planning from the beginning to the end since they are the persons most affected by the final outcome. It is often difficult to talk about money and benefits, but it should not be. Good communication can, and must, occur at each step of this process.

1. Who should be in the planning process: The process should include the rostered minister(s) and a select group of leaders such as the Executive Committee of Council, the Mutual Ministry committee, or a personnel team if your congregation has one. These are the people who can best assess the minister's effectiveness and his/her/their own needs, and have a grasp of the church's finances. Having too many in the meeting will slow communication and reduce effectiveness of the meetings. These are closed meetings and not open to the congregation for the purpose of maintaining a high level of open, honest, and healthy communication among the various leaders present.
2. What areas should be explored in the meetings: There are two areas of discussion: effectiveness and need. Start with need, including the current compensation each rostered minister is receiving. Compensation of the minister is no secret to the congregation, because it is normally listed in the annual budget and/or annual report to the congregation. It includes, but is not limited to, the following areas: base salary, defined benefits (including housing allowance or equity allowance in the case of a church-owned parsonage), social security offset, retirement and full health care/basic group life/disability insurance, continuing education, book allowance, reimbursements (car allowance, other tangibles applicable to your setting). Go through these step by step. Ask the minister at each juncture if he/she/they has any input that would be germane to the discussion: they alone know precisely how the current mix of salary, benefits, and reimbursements affects her/him/them. In some cases, your rostered minister is below approved Synod established minimum Compensation Standards. This needs to be discussed and remedied. Do this early in the process, preferably in early or mid-August, or four months before your congregation's new fiscal year. Take a lot of notes during the meeting and share those written notes that week with members present and not present.
3. The next step is to address the effectiveness of the rostered minister(s): It is never a question of how hard a person works, or how many hours, but what gets done and the effectiveness of the work. This is without doubt the most difficult area to quantify. Effectiveness is always a subjective judgment call at best. What one person might find important, another does not. Is sitting with the family during a routine surgery of a loved one important? Is reading and preparation for sermons/meetings/teaching/Scripture study and prayer important? Is visiting regularly in the homes of church members important? Remember, much of what a pastor or deacon does is confidential, and thus cannot be judged in terms of effectiveness. Effectiveness is always, at best, a judgment call. Depending on each individual, subjective value judgments often

are completely different. It has been said that every pastor or deacon has as many bosses as there are baptized members in the congregation. If that is true, then not all will be satisfied with the ministry at any given time, and the minister will not be a leader at all, but a hireling. Some will want the minister to be a chaplain, someone to take care of them and others in the congregation. Some will want the pews packed on Sunday and the offering plate full and will expect that to be the responsibility of the rostered minister. Some will want the rostered minister to prepare congregational members for leadership and provide vision and clear focus for the total ministry.

Importance and effectiveness are linked together in each person's mind. These are difficult to separate though they are clearly not the same, and even can work against each other. Finally, who decides the rostered minister's effectiveness? We believe it is the responsibility of the Congregation Council, not the general congregation, nor the rostered minister. If the rostered minister works well with his/her/their Congregation Council, you have an effective leader in your setting. Pastors and deacons are called to a SHARED MINISTRY with you. This responsibility to be collaborative in ministry begins with the rostered minister(s). If assistance is needed to improve the cooperative ministry, use all resources available, especially Synod staff.

4. How to derive Total Compensation for the coming year: After you have completed the previous steps of the process, bring the entire group together to put the pieces together. Start with the effectiveness component that will help you determine how you will address the IN-KY Synod Rostered Ministers Compensation Standards for next year. Review all the sections in the Compensation Standards and complete the steps of the applicable compensation spreadsheet(s) that are provided on the IN-KY Synod's website: <https://iksynod.org/compensationspreadsheets/>. Together, discuss the various components at length, if necessary. After you have determined the appropriate defined compensation for the next year, discuss other financial matters such as the annual delegation of housing allowance, continuing education funds, professional expenses/reimbursements and the package of benefits through Portico (retirement and full health care/basic group life/disability insurance). When this part of the process is completed, take time to review it one more time as you discuss it together with your rostered minister(s). Let your rostered minister take the initiative here. Once again, it is he/she/them that will be most affected by this decision.

Hopefully, everyone will have had much time to pray, think, and discuss this very important part of your ministry. You honor the Lord God, your congregation, and your pastor/deacon by following the steps of this simple process. By God's grace you will all enjoy this unhurried process and come away from your meeting closer to one another and your Lord God. If you have questions or need resource materials, do not hesitate to contact any member of the Indiana-Kentucky Synod Rostered Ministers Compensation Committee through the synod office or the Indiana-Kentucky Synod staff for assistance. We stand ready to help you at any time.

In shared ministry with you,
Indiana-Kentucky Synod Rostered Ministers Compensation Committee

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I. DETERMINING COMPENSATION

Compensation spreadsheets (<https://iksynod.org/compensationspreadsheets/>) have been developed to assist rostered ministers and ministry settings in the process of determining annual compensation. The same spreadsheets are used whether you are engaged in the call process or reviewing the compensation of a current rostered minister in preparation for the next fiscal year and budget. These have been developed in part to keep the IN-KY Synod's compensation figures in alignment with neighboring and similar sized synods, and to help ensure equity and appropriate compensation in a variety of ministry settings and locations within this synod. There are separate spreadsheets for pastors and deacons because of the differences in housing allowance and social security allowance. The sections below will give more information on each step of the process, but the online spreadsheets also have instructions to guide you through each step.

In many congregations, a specific committee is asked to have primary concern for this ministry to the pastor/deacon and his/her/their family. Normally this is either the Executive Committee of council, the mutual ministry committee, or a personnel team if your congregation has one. The key task of such a committee is to discuss annually with the pastor/deacon a fair, honorable, and equitable compensation package. Since the pastor/deacon depends on the congregation Council and the congregation to make adequate provision for his/her/their financial needs, the pastor/deacon requires an opportunity to discuss those needs in an open and supportive forum. The Executive Committee is in a position to provide such a forum. The committee can receive data from the rostered minister about his/her/their financial needs and subsequently make recommendations to the Congregational Council.

When calling a new pastor/deacon, care should be taken to have a healthy conversation about compensation. This shall be done by the Congregation Council as part of their interview with the candidate. The Council shall present to the candidate a compensation package based on these standards and invite the candidate's response before it is presented to the congregation for vote. It is important to have an open and honest conversation now, as this will set the tone for future compensation conversations. The Council will recommend a package to the congregation that has been agreed upon by Council and the candidate. The compensation will be voted on by the congregation at the Call Meeting.

The sections below correlate with the online Pastor/Deacon Compensation Spreadsheets (<https://iksynod.org/compensationspreadsheets/>) to give more information and guidance on how to use the spreadsheets to determine compensation for your rostered minister(s).

STEP 1 – DETERMINING BASELINE COMPENSATION

The baseline compensation is set each year by the Indiana-Kentucky Synod Assembly as an appropriate compensation for a rostered minister just starting their ministry; it takes into account changes in the cost of living as well as other financial variations in our country. It includes what was formerly separate figures: a base salary and housing allowance. Increases to this baseline compensation will be addressed in step 2 to account for ministry experience, complexity of ministry, previous work history, etc., and appropriate decreases will be adjusted in step 3 for rostered ministers who are not under a full-time call or who live in church owned housing (parsonage).

A localized adjustment is also included to account for the vast differences in communities and housing prices across Indiana and Kentucky. It will be important for church leaders to know the median value of

homes in the area surrounding the ministry site to help determine this aspect of compensation. One resource to use to assess median home values comes from the National Association of Realtors: <https://www.nar.realtor/research-and-statistics/housing-statistics/county-median-home-prices-and-monthly-mortgage-payment>

Note: Honorariums or other fees received for weddings, funerals, outside speaking engagements, or from any other source should not be considered when determining the baseline compensation, nor should any income received by the spouse be a consideration.

STEP 2 – DETERMINING ADDITIONAL COMPENSATION

Utilizing the baseline compensation, the spreadsheets use *a point system* to determine additional compensation. Each point equals 1% of the adjusted baseline compensation. There are many factors to consider in determining this additional compensation:

- Years of ordained ministry service
- Non-rostered work experience: it is recommended that a rostered minister's previous work experience be considered at a ratio of 3 years non-rostered to 1 year rostered, up to a maximum of 24 years of non-rostered work experience (equivalent to 8 years of rostered ministry service).
 - *Note: years of service (rostered and non-rostered) are converted into points on a sliding scale. The first year counts as 1 point, and each year afterwards counts slightly less, never dropping below 0.5 points.*
- Additional education beyond the entry level training required for a pastor/deacon: e.g. M.A., M.Th., D.Min., Ph.D., Th.D., S.T.M. in a ministry related field; or if the rostered minister has completed over 450 hours of Continuing Education (minimum of 3 points).
- The complexity and responsibilities of a specific call: serving in a shared/multi-point ministry setting (minimum of 5 points), a congregation with multiple full-time staff (minimum 10 points), or other ministry roles with expanded responsibility (additional points appropriate to the role).

STEP 3 – DETERMINING RECOMMENDED COMPENSATION

Every ministry setting and every rostered minister's call will be unique. This section of the worksheet considers the baseline compensation, any factors that would increase the pastor/deacon's compensation above that baseline, but also any factors that might cause it to decrease, such as this being a part-time call or if the rostered minister will be living in a church owned home (parsonage).

Parsonage Adjustment – If the pastor will be living in the church owned parsonage, the worksheet will reduce the total Paid Compensation to account for the congregation's parsonage costs but include the parsonage value for Defined Compensation and Portico benefit purposes. For congregations with a parsonage, it is fully expected that the congregation must pay the taxes, insurance, maintenance, and all utilities of the home.

The final blue box (Amount R for pastors, Amount O for deacons) in this section gives the minimum recommended compensation.

STEP 4 – DETERMINING DEFINED COMPENSATION

The previous 3 steps of the worksheet are designed to provide the rostered minister(s) and congregation with an appropriate compensation minimum to be used in determining an agreeable final compensation. This is an area where other factors not included in this spreadsheet may be taken into account, such as the rostered minister's contribution to past ministry goals, additional responsibilities or anticipated changes in the future, the current financial realities of the ministry, unique financial stresses (including student loan debt), etc.

Defined Compensation is the figure used by Portico for determining the cost of benefits, retirement contribution, etc. It includes the final negotiated compensation (and value of the parsonage if pastor lives in church owned property) along with the Social Security employer contribution amount. For a pastor living in a parsonage, the amount of Defined Compensation will appear higher than the Paid Compensation due to the value of the parsonage being included.

Self-Employed Contributions Act (SECA) Allowance

- **For Pastors:**

1. For purposes of Social Security and Medicare, pastors are classified as self-employed. For purposes of income tax, pastors are considered employees, which makes their tax situation unique.
2. Currently, Social Security tax and Medicare is 7.65% (6.2% SS and 1.45% Medicare) for both an employer and for an employee.¹ That means an employee pays one half of the total Social Security assessed tax, and an employer pays the other half. Pastors are in a unique situation in that according to the Social Security Administration ordained professionals are classified as “self-employed.” This means pastors pay the entire 15.3% tax under SECA. For income tax purposes, pastors are NOT considered self-employed, but instead viewed as employees and thus are issued a W-2 like all other employees. This is a complex payroll situation, and it is recommended that you consult a tax professional who is knowledgeable in clergy taxation if you have further questions.
3. Throughout the ELCA nearly all 65 Synods strongly recommend that all congregations pay half of the SECA which equals 7.65%. This is also our recommendation. This should not be withheld and remitted by the employer, but must be paid by the pastor directly. This is paid to the pastor at the end of each pay period, along with all other compensation. At the end of the calendar year, this amount is fully taxable and reported on the W-2 issued to the employee. Currently, the vast majority of congregations of the ELCA abide by this recommendation. Remember this is not a “bonus” (i.e., in addition to salary) from the congregation any more than it is a “bonus” to any employee who works in a secular vocation and has this paid by the employer. (See Internal Revenue Service Publication 15² for further guidance).
4. The SECA allowance for pastors is determined by the worksheet and reflected in Amount U on line 48.

- **For Deacons:**

1. Deacons are classified as employees for all tax purposes.

¹ <https://www.ssa.gov/news/press/factsheets/colafacts2022.pdf>

² <https://www.irs.gov/pub/irs-pdf/p15.pdf>

2. Congregations shall pay the employer portion of federal, state and local payroll taxes, and withhold the employee portion of the deacon's federal, state and local payroll taxes to remit it with the employer's amount.
3. The SECA allowance has not been included on the deacon compensation worksheet because the ministry setting is required by law to pay the employer portion of FICA as it would for any other employee as classified by the IRS.

STEP 5 – DESIGNATING HOUSING/FURNISHING ALLOWANCE FOR TAX PURPOSES

- **For Pastors:**

1. Once the Paid Compensation is determined, the pastor determines the portion to be designated as Housing Allowance. The Congregation Council must approve this amount annually in advance of the start of the calendar year and record it in the council minutes (see #3 below and the sample resolution below step 5 on the spreadsheet). The overall amount of Paid Compensation will not change by this designation. (See [Appendix A](#) for more information.) When the housing allowance is designated in advance, and to the extent it is actually used, it is considered non-taxable for income tax purposes for the pastor.
2. Pastors living in a parsonage should also designate a small portion of their Paid Compensation as a Housing Allowance to cover out of pocket expenses such as furnace filters, cleaning supplies, landscape expenses, etc. that are not paid for by the congregation. The amount of the allowance may depend on several factors: whether or not the parsonage is furnished, who provides the upkeep, pays the utilities, etc. When the furnishings allowance is designated in advance, and to the extent it is actually used, it is considered non-taxable for income tax purposes for the pastor.
3. **Sample Housing Allowance Resolution:** After considering the estimate of Rev. _____ of his/her/their home expenses, a motion was made by _____, seconded by _____ and passed to adopt the following resolution:

RESOLVED, that the Rev. _____ for the calendar year 2023 will receive a salary of \$ _____ and a housing/furnishings allowance of \$ _____ .

- **For Deacons:**

1. Ministers of Word and Service are considered employees by the IRS for purposes of Social Security and income taxes and require standard withholdings from their salaries. A standard W-2 is issued. Congregations are encouraged to consider costs of local housing in determining compensation for all staff members. Even though Deacons are now ordained as their entry rite onto the roster of the ELCA, the ELCA has not taken a position on whether Ministers of Word and Service qualify for the clergy housing allowance.³ Therefore, the salary standards are based on the fact that a housing allowance is not added to their base salary when determining compensation. (See [Appendix B](#) for more information.)

³ The ELCA General Counsel made it known via an email to the ELCA Conference of Bishops on February 3, 2020, that they do not have the ability to obtain further guidance on this ruling from the IRS as the IRS has made it clear that it will not be issuing any additional private letter rulings on who qualifies as a minister for purposes of the clergy housing allowance.

II. BENEFITS

Benefits are provided through Portico Benefit Services, a ministry of the ELCA. To determine costs, go to the EmployerLink portion of their website and use the ELCA Traditional Benefits Calculators: <https://employerlink.porticobenefits.org/>

The ELCA benefits program contribution rates are a percentage of Defined Compensation (with appropriate maximum and minimum health contributions). See Step 4 above for more details on how Defined Compensation is calculated.

A. Health Coverage Benefits

1. This document sets as the standard for the “Definition of Compensation, Benefits, and Responsibilities of Pastors/Deacons” as the **Portico Gold+ Plan or the Portico Silver+ plan with a fully funded HSA (\$900 per year for individual and \$1800 per year for family)**. A Letter of Call will be signed by the Bishop only when that standard is met to the satisfaction of the Bishop.
2. The standard expectation of this synod is that any congregation or eligible ministry setting will provide health coverage for the rostered minister and their family, unless the rostered minister’s family is covered elsewhere and chooses to waive coverage through Portico.
3. **Waiver of Health Benefits:** Some rostered ministers may elect to waive ELCA health benefits for themselves or their dependents because they have other valid health coverage, such as through a spouse’s employer, or because they receive a subsidy on a state or federal individual health insurance exchange *and* they purchase subsidized coverage through the individual exchange. See this section of the Portico EmployerLink for more information (login required to access this portion of the website): <https://employerlink.porticobenefits.org/resources/waiving-or-changing-health-benefits>
 - i. When a pastor/deacon waives their own health coverage because of coverage through the insurance of a spouse, or waives the coverage of their spouse/family through Portico, the congregation is strongly encouraged to provide additional compensation to their salary to account for the cost of this health coverage elsewhere.
 - ii. This additional compensation may be taxable income unless a Health Reimbursement Arrangement has been established.⁴
 - iii. While this may provide a short-term financial benefit to the congregation, it may have a long-term impact when there is change in call or a change in the healthcare needs of the rostered minister.

B. Retirement Benefits:

1. **The Synod recommends that congregations contribute the 12% retirement rate for all rostered ministers.** This 12% rate should be used whether the pastor/deacon is called full-time or part-time, as this percentage is calculated on their defined compensation and will therefore reflect a reduced amount if the pastor/deacon is not full-time.

⁴ <https://www.clergytaxnet.com/health-reimbursement-arrangement-churches/>

2. Additional retirement contributions can be made by the rostered minister (member pretax).
3. If the employer chooses to make additional contributions from time to time, they can be included when paying the regular monthly bill by using the *Explanation of Payment* included in the monthly billing statement.

C. Housing Equity Fund:

1. If the pastor lives in a parsonage, congregations should establish an Equity Fund in the range of 3%-5% of Defined Compensation. Such contributions are made to Portico as a Housing Equity Contribution and are not included as taxable income.
2. These funds and their earnings enjoy a special flexibility: they can be withdrawn at any time, and when used to purchase a home, they are often excluded from taxable income.⁵

D. Other Benefits:

1. **Disability** – this coverage helps protect employees and their families should a serious injury or illness occur by providing 2/3 income replacement beginning the third month after disability.
2. **Life Insurance** – Participation in the ELCA Benefits Plan also includes a basic group life insurance policy and optional supplemental life insurance that the member can purchase for themselves and spouse/children.
3. Members may also elect to make contributions to qualified reimbursement accounts for health care, dependent care or other allowed expenses.
4. See www.porticobenefits.org for more information.

WHAT DO I DO WHEN I TURN 65?

To learn more about Medicare and how it can impact benefits and healthcare coverage with Portico go to these websites:

- Medicare Center for Medicare & Medicaid Services: <https://www.cms.gov/>
- Medicare: <https://www.medicare.gov/>
- Portico EmployerLink: <https://employerlink.porticobenefits.org/resources/turning-65> (login required to access)

⁵ Contact Portico for more information on making a Housing Equity Contribution as part of the rostered minister's benefits if the congregation utilizes a parsonage for housing. <https://employerlink.porticobenefits.org/>

III. PAID LEAVE

TIME OFF/ WEEKLY HOURS

Pastors/deacons, like anyone else, need some time off from work in order to rest and re-energize themselves. Congregations should ensure that each pastor/deacon has **two full days off per week**. The pastor/deacon's weekly schedule (days/hours) may be negotiated as necessary. For the well-being of the pastor/deacon and health of the congregation, such a schedule **should not exceed 50 hours in a work week**.

VACATION

Everyone needs a period of time away from the job in order to refresh and recharge themselves. The congregation should provide a minimum of four weeks of paid vacation per year (28 days, including the expected 2 days off per week, if full-time), including four Sundays for all rostered ministers. An additional week of vacation should be granted after 15 years of service in the ministry; and an additional week should be granted at 25 years in the ministry. If a rostered minister is serving in a part-time call, they should still receive 4 weeks of paid vacation for whatever their typical ministry days are, which includes 4 Sundays. Continuing education time is not to be regarded as vacation, nor should it be used by the professional leader for vacation under any circumstances.

Congregations in which the pastor/deacon has served for an extended period of time should consider additional vacation time. All costs and procurement of ministry coverage during vacation times, including worship leadership supply, are the responsibility of the congregation. A list of available pulpit supply may be secured from the synod website (<https://iksynod.org/pulpit-supply-list/>).

HOLIDAYS

Because of the nature of their professional responsibilities, pastors are seldom able to take advantage of three-day weekends and other holidays such as Christmas, Easter, etc. Generally, 9 to 11 total holidays should be granted **plus three floating personal days** at the discretion of the Congregation Council. Consideration should be given, and the pastor/deacon should be encouraged to take these days off at another time during the week to compensate for these holidays. This should not be counted as vacation time. Consult the annual list of federal holidays and state/commonwealth holidays as a basis for the conversation on what dates will be agreed to by the congregation council and pastor/deacon for holidays in a particular year.

CONTINUING EDUCATION

The purpose of continuing education for pastors/deacons is to strengthen the professional for more effective service. The ELCA expects a minimum of 25 contact hours annually in organized continuing education. These experiences are to be with colleagues and under responsible sponsorship, capable directors, and qualified instructors.

Continuing education may range from a single day seminar to enrollment in a formal program at an educational institution. The ELCA Letter of Call presently recommends **a minimum of two weeks of continuing education annually and may be accumulated during a three-year period for a total of six weeks**. In the Indiana-Kentucky Synod, this time may be taken each year or after two or three years. It is recommended that the rostered minister(s) attend the annual Fall Professional Leaders Conference offered each year in the Indiana-Kentucky Synod; this should not be considered part of the annual two

weeks continuing education, nor should participation in the annual synod assembly or conference events be considered continuing education opportunities as attendance at these synod events are part of the expectation for all rostered ministers.

To financially support continuing education, **the congregation is encouraged to establish a fund to which it annually contributes a minimum of \$1,000** and may be accumulated over a period of years. Continuing education funds may be used for registration, course materials, travel and housing while the rostered minister pursues approved continuing education. Financial assistance is also available through the Indiana-Kentucky Synod Leadership Support Committee. An application form for funds can be found on the Synod's website.

In addition to continuing education leave and funds, new rostered ministers shall be given time and resources to participate in mandatory First Call Theological Education (FCTE). This ELCA expectation of a three-year structured program of theological education is designed to support and strengthen the new rostered minister in terms of: (1) ministry skills; (2) vocational identity; and (3) discernment of context. FCTE is experiential learning designed to meet participants at their point of need as they encounter the demands and expectations of ministry.

SICK LEAVE

Sick Leave of up to six weeks per year with full salary, housing and benefits should be provided by the congregation when needed. This is not accumulated and should not be abused. This is not an entitlement. If a pastor/deacon's health concerns last longer than the normal six-week sick leave, or they are considering applying for disability coverage, the congregation council should consult the synod office for guidance on continuing compensation and benefits, as well as available interim pastoral leadership for the congregation.

FAMILY LEAVE

Paid **Family Leave** with full benefits of six weeks is standard practice when a child is born or adopted. The number of weeks of leave before and after the birth should be specified in advance and with mutual discussion with the rostered minister. If additional family leave beyond the six weeks is desired, it should be negotiated with the congregation council and is typically either paid vacation time or unpaid leave. Similarly, paid Family Leave with benefits of six weeks also should be available to care for a sick family member such as a spouse, child, parent, or sibling. Family leave also includes time for bereavement leave to grieve and heal from the loss of an immediate family member. It is recommended that Rostered Ministers take one to two weeks for bereavement leave. ***When calling a new pastor, the congregation must include a comment about sick leave and paid family leave on the ELCA Compensation and Benefits Form, under F. Other Matters.***

DISABILITY LEAVE

Disability Leave - In the event a sponsored member of the ELCA benefits program is unable to perform his/her/their normal occupation, as a direct result of injury, illness or physical or mental disorder that is verified by objective medical information from a Qualified Health Care Provider, they can apply for **Total or Partial Disability**. See details on Portico EmployerLink website (login required to access this portion of the website): <https://employerlink.porticobenefits.org/resources/disability> or the myPortico website for members (login required): <https://myportico.porticobenefits.org/other-benefits/disability>

Monthly disability benefits available to eligible interim pastors who have chosen to continue ELCA disability coverage at their own expense while between assignments or for rostered ministers on leave from call are slightly different. Contact Portico for more information.

Congregations are legally required by Indiana and Kentucky state law to secure **Workers' Compensation** on pastors and deacons (*as well as all other employees*) and provide for such expenses in the event of disability.

SABBATICAL LEAVE

Congregations shall offer their pastor/deacon **sabbatical leave** time for spiritual and personal renewal which may be a maximum of 8 weeks after four years or 12 weeks after six years in a congregation. Such sabbatical leave time should normally be offered at either of these intervals during a long ministry service and should not preclude vacation time during the year of sabbatical leave. This leave should include special continuing education emphasis. The request, specific description and purpose of the sabbatical leave are to be submitted to and approved by the Congregation Council at least six months prior to the time it is to begin. Congregations should consider the inclusion of a sabbatical fund in the budget so that funds may be set aside each year toward that sabbatical leave to spread the costs associated with a sabbatical over several years.

During sabbatical leave, the congregation continues to provide normal compensation and benefits for the rostered minister and pays for pulpit supply and related congregational ministerial expenses. The pastor/deacon is responsible for expenses related to the sabbatical such as additional living expenses, tuition, books and supplies. Normal vacation time may be used to extend the sabbatical leave. A report of his/her/their sabbatical activities is to be submitted to the Congregation Council. A pastor/deacon taking a sabbatical is expected to continue to serve the congregation granting the sabbatical for at least one year following the leave. If a congregation does not have an established sabbatical policy, it is recommended that you adopt one. (See [Appendix C](#) for a sample sabbatical policy and recommended guidelines.)

Continuing education and sabbatical leave time accrue to an individual during the service in a single congregation. All accumulated continuing education time is forfeited at the time of retirement or with the acceptance of another position or call to a different setting. Such continuing education time may not be used for vacation purposes, may not be transferred to another rostered minister or staff person, and may not be exchanged for monetary reimbursement. If a pastor/deacon accepts a new call but was not able to take a sabbatical in previous ministry calls, the timing of a sabbatical may be a topic of consideration in the new call – whether it may be appropriate to engage in a sabbatical sooner than is recommended above.

SABBATICAL PLANNING FOR INTERIM MINISTERS

Any Rostered Interim Minister who has not yet retired and **has received accredited Interim Ministry Training** shall be eligible for a sabbatical after four years [208 weeks] of contracted Interim service. As trained interim ministers, these leaders rarely accrue sufficient time in one congregation to qualify for a sabbatical. To remedy this, any congregation which has contracted with such an Interim, shall contribute 8/208 of the weekly compensation package specified in the contract. [8/208 represents the weekly contribution to an eight-week sabbatical accrued after 208 weeks of service.] These funds shall be held in special accounts established by the Synod Office in each interim minister's name and shall be held until the forty-eight months have been served. (Such contributions may be made weekly or monthly, by special arrangement with the synod bookkeeper.) Application to receive the funds and the sabbatical shall be made to the Synod Council, who shall collaborate with the Interim concerning content, timing, and reporting of the sabbatical.

IV. PROFESSIONAL REIMBURSEMENTS AND EXPENSES

ACCOUNTABLE PLAN

Congregations should consider establishing an Accountable Plan (AP) for their rostered minister(s) and employees who have reimbursable expenses. Reimbursement of expenses under an AP provides a tax advantage over claiming these expenses on Schedule A, Form 1040. For details of setting up an AP or other related financial matters, refer to the Financial Resources available on the ELCA website, <https://www.elca.org/Resources/Financial#FinanceC>, or refer to IRS Pamphlets 517 or 535.⁶

Examples of these reimbursements are:

1. Books and journals
2. Professional (professional dues, supplies, vestments, etc.)
3. Professional liability insurance
4. Cell phones
5. Mileage reimbursement (see below)

AUTOMOBILE REIMBURSEMENT

The costs which your Rostered Minister(s) incur in driving an automobile while performing church business are not personal expenses, but rather costs incurred by the congregation in order for the pastor/deacon to carry on the ministries of the congregation. As such, reimbursement, or coverage, for such costs should be fair, monthly, and complete at a 100% rate of reimbursement.

There are a number of ways to provide for this expense:

1. A monthly or yearly allowance (taxable income);
2. A reimbursement (non-taxable at IRS standard mileage rate); check IRS website for current rate: www.irs.gov.
3. Leasing*; or
4. Purchasing (by the congregation)*.

*Please note that when a congregation leases or purchases a vehicle for the pastor to use, it is the congregation's responsibility to provide for the maintenance, and insurance of the vehicle.

Because of the vast differences in situations among our congregations, no recommendation is being made as to a minimum monthly or yearly allowance to be paid. The IRS requires that the rostered minister submit an accurate record of business miles driven and/or car expenses to the congregation or employing agency and that the car has a detailed log of distance and purpose of each use of the vehicle.

OTHER EXPENSES

Your rostered minister's attendance at official assemblies and conferences is a professional expense. **Attendance at the annual Indiana-Kentucky Synod Assembly is constitutionally mandated** and expenses for registration, lodging, meals, travel and other fees are the responsibility of the congregation. Attendance at other conferences should also be supported by the congregation or agency by payment of registration fees and other expenses. Discuss with your pastor/deacon their anticipated expenses in connection with assemblies and conferences in the coming year.

⁶ <https://www.irs.gov/publications/p517> or <https://www.irs.gov/publications/p535>

MOVING EXPENSES

At the time of a new or change of call, relocation and moving expenses of the pastor/deacon are the responsibility of the calling congregation. Because of the liability involved, it is strongly recommended that the services of a professional moving firm be secured. Under previous law, payment or reimbursement of an employee's qualified moving expenses were not subject to income or employment taxes. Beginning in 2018, under the previous year's tax reform legislation, employers must include all moving expenses in employees' wages, subject to income and employment taxes.⁷

V. PASTOR OF RECORD, INTERIM, AND PULPIT SUPPLY

PASTOR OF RECORD

At the time of pastoral vacancy in a congregation, the bishop, working with the Congregation Council, appoints a Pastor of Record to provide basic leadership and pastoral care until another pastor is called or appointed as an interim. A Pastor of Record may be in an area ELCA congregation or may be serving in a non-congregational setting.

Compensation and expenses for a Pastor of Record attending monthly council meetings and providing minimal emergency pastoral ministry (see Call Process Manual): **\$300 per month + mileage at current IRS rate.** *Honorariums for additional services may be negotiated with the Pastor of Record.*

INTERIM PASTOR

Depending on congregational need and pastoral availability, an Interim Pastor may be appointed rather than a Pastor of Record to serve the congregation on a part-time or full-time basis during a pastoral vacancy. When this is done, the length of the interim, the pastoral responsibilities, and the compensation will be negotiated with interim pastor and the Congregation Council. It is standard practice that no pastor is to be considered as a candidate for call to a congregation when serving that congregation as a Pastor of Record or Interim Pastor. Exceptions are sometimes made, such as in the case of a pastor serving as interim in one ministry setting while the congregations explore shared ministry.

Compensation for Interim Ministers are negotiated and stated in the Interim Ministry Contract.

- Compensation should be appropriate to the minister's years of experience and time commitment to the congregation, utilizing the IN-KY Synod Compensation spreadsheet;
- Or if a retired pastor is serving in interim ministry, the minimum the compensation should be a \$180/day if a parsonage is provided or \$233/day if housing is not provided, or may be based on a set salary utilizing the IN-KY Synod Compensation spreadsheet.
- Either compensation would also include auto allowance/mileage reimbursement, and appropriate benefits, continuing education and other expenses/reimbursements as noted above.

⁷ <https://www.irs.gov/newsroom/tax-reform-brings-changes-to-qualified-moving-expenses>

PULPIT SUPPLY

During a pastoral vacancy or absence, it may be necessary for a congregation to secure a pulpit supply to lead worship. A current list of persons available for pulpit supply may be secured from the synod website. Those asked to serve as pulpit supply should be contacted well in advance of the date needed and, upon acceptance, be provided with a copy of the worship bulletin and pertinent information about the service. A member familiar with the congregational worship practices should be on hand to welcome the pulpit supply prior to the service. The recommended honorarium for all persons serving as pulpit supply for one worship service is a minimum of **\$200 plus round-trip mileage to/from the church(es), with the appropriate compensation for additional responsibilities. For each additional service, whether at the same congregation or at another, as in shared ministry (multi-point parishes), an additional \$50 per service should be paid.**

Whenever possible, the pulpit supply fee should be paid to the leader on the same day that they lead the worship service.

If you have any questions, or need clarification with anything in this document, do not hesitate to contact the Indiana-Kentucky Synod office, or one of the members of the Indiana-Kentucky Rostered Ministers Compensation Committee for help. We are pleased to assist you in any way. Thank you for the opportunity to serve with you in ministry of the Gospel of our Lord and Savior Jesus Christ.

Appendix A

DESIGNATION OF HOUSING ALLOWANCE - PASTORS

In IRS Publication 517⁸, the IRS states that “The church or organization that employs you must officially designate the payment as a housing allowance before it makes the payment. It must designate a definite amount. It can't determine the amount of the housing allowance at a later date. If the church or organization doesn't officially designate a definite amount as a housing allowance, you must include your total salary in your income.”

The Congregation Council must approve this amount annually in advance of the start of the calendar year and record it in the council minutes. The president/vice president informs the council that under the tax law, “Ordained, commissioned, or licensed ministers of the gospel may be able to exclude from income tax the rental allowance or fair rental value of a parsonage that is provided to them as pay for their services.” The pastor determines the amount they will claim as housing allowance for the upcoming year and shares that with the council president/vice president ahead of the meeting at which this will be designated (same resolution below). When the housing allowance is designated in advance, and to the extent it is actually used, it is considered non-taxable for income tax purposes for the pastor.

Housing Allowance Resolution: After considering the estimate of Rev. _____ of his/her/their home expenses, a motion was made by _____, seconded by _____ and passed to adopt the following resolution:

RESOLVED, that the Rev. _____ for the calendar year 2023 will receive a salary of \$ _____ and a housing/furnishings allowance of \$ _____.

When it is time to pay income tax, it is important to note IRS Publication 517 (*cited verbatim below*):

Home Ownership. If you own your home and you receive as part of your salary a housing or rental allowance, you may exclude from gross income the smallest amount of:

- The amount actually used to provide a home,
- The amount officially designated as a rental allowance, or
- The fair rental value of the home, including furnishings, utilities, garage, etc.

Excess Rental Allowance. You must include in gross income the amount of any rental allowance that is more than ***the smallest of:***

- Your reasonable salary
- The fair rental value of the home plus utilities, or
- The amount actually used to provide a home.

⁸ <https://www.irs.gov/pub/irs-pdf/p517.pdf>

Appendix B

CAN DEACONS CLAIM A HOUSING ALLOWANCE?

IRS Publication 517 contains helpful guidance on this issue.⁹ It states on page 10, upper left-hand column: “If you serve as a minister of music or minister of education, or serve in an administrative or other function of your religious organization, ***but aren't authorized to perform substantially all of the religious duties of an ordained minister in your church (even if you are commissioned as a minister of the gospel)***, the housing exclusion doesn't apply to you.” (emphasis added)

Relatedly, (on page 3, right-hand column), “Ministers are individuals who are duly ordained, commissioned, or licensed by a religious body constituting a church or church denomination. ***Ministers have the authority to conduct religious worship, perform sacerdotal functions, and administer ordinances or sacraments according to the prescribed tenets and practices of that church or denomination.*** If a church or denomination ordains some ministers and licenses or commissions others, anyone licensed or commissioned must be able to perform substantially all the religious functions of an ordained minister to be treated as a minister for social security purposes.” (emphasis added)

Under this test, it would appear that Ministers of Word and Service would **not** be treated as ministers for Social Security purposes (i.e. they are subject to FICA withholding, not self-employment tax), as they do not have the authority to administer sacraments as part of their regular duties, and therefore this same test could apply to mean they are ineligible to receive a housing allowance.¹⁰

However, if a Deacon interprets the information in IRS Publication 517 differently and wants to claim a portion of the Defined Compensation as housing allowance, that is between the employer, the employee, their tax preparer and the IRS. If a Minister of Word and Service feels they qualify under IRS policy, and the Congregation Council agrees, they would have to pass a resolution to that effect as described in Step 5 above.

⁹ <https://www.irs.gov/pub/irs-pdf/p517.pdf>

¹⁰ The ELCA General Counsel made it known via an email to the ELCA Conference of Bishops on February 3, 2020, that they do not have the ability to obtain further guidance on this ruling from the IRS as the IRS has made it clear that it will not be issuing any additional private letter rulings on who qualifies as a minister for purposes of the clergy housing allowance.

Appendix C

EXTENDED STUDY LEAVE (SABBATICAL) POLICY¹¹

PREFACE

The Biblical witness is the story of God's continuing faithfulness to invest the Gospel into human hands and lives. The Apostle Paul speaks of it as pouring God's love into earthen vessels: "But we have this treasure in clay jars, so that it may be made clear that this extraordinary power belongs to God and does not come from us." (2 Corinthians 4:7). Earthen vessels are meant to be filled and emptied, again and again. However, care must be taken that, once emptied, the vessels can be filled once again.

St. Paul cautions us that spiritual strength essential to effective ministry comes from God and does not come from ourselves. Both in the strength and in the filling, it is a transcendent power given to us, poured into us as God's people. This is true for all the baptized. It is equally true, perhaps even to a greater degree, of those we look to for filling and spiritual nurture, the rostered ministers who serve among us: pastors and deacons.

The concept of wholeness and wellness in ministry is an important principle in the life of the Church. Healthy congregations and healthy rostered ministers are essential to a healthy community of faithful people. It is our belief that an extended time of study and inward renewal for rostered ministers is an expression of mutual care for one another. The Indiana-Kentucky Synod has developed the following guidelines for congregations, institutions, and agencies of the church to make a sabbatical leave possible for the rostered ministers who serve among us.

An extended sabbatical leave provides an opportunity for rostered ministers to reflect on their call to ministry and relationship to God. While continuing education on an annual basis provides regular short-term opportunities for growth in learning, an extended sabbatical leave provides the needed opportunity for in-depth learning and renewal, free from current responsibilities, following a length of service to the congregation, agency, or institution. An extended sabbatical leave should be holistic, including time for prayer, reflection, relaxation, and refreshment of body and spirit, as well as further developing gifts for future ministry.

EXTENDED SABBATICAL LEAVE GUIDELINES

1. An extended sabbatical leave shall be granted for a maximum of 8 weeks after four years of service or 12 weeks after six years of service in a congregation, agency or institution.
2. The rostered minister is normally expected to serve the congregation, agency, or institution for at least one year following completion of the sabbatical leave.
3. An Extended Sabbatical Leave Covenant is the centerpiece of the sabbatical leave plan and experience. It is developed through conversation with key leaders: Congregation Council Executive Committee, staff support committee, supervisor, or others that relate to the rostered minister's continuing education needs in light of the ministry emphases of the congregation, institution, or agency. The Covenant may include information to address these items:
 - a. Identify ministry highlights and give thanks for ministry accomplished.

¹¹ Adapted from the Central States Synod, ELCA

- b. Determine the ministry priority most affected by the rostered minister's leadership and ministry and explore how she/he/they can become an even more effective leader through further study and renewal.
 - c. Develop a specific education plan and focus for the sabbatical. The focus of the sabbatical leave should be for in-depth study on one or two topics directly related to the regular call of the rostered minister and should include time for personal and family reflection.
 - d. An outline of financial implications for the sabbatical leave and funding arrangements.
 - e. Identify a specific means through which the congregation, agency, or institution will share in the success of the sabbatical experience upon its completion.
4. The rostered minister will submit a report to the congregation, agency, or institution she/he/they serves within a mutually agreed upon period of time following completion of the study leave.
5. It is expected that congregation, institution, or agency provide the rostered minister full pay and benefits during the extended sabbatical leave.
6. Proposals for extended sabbatical leave shall be presented to the congregation council or governing body of the agency or institution not less than six (6) months prior to the beginning of the proposed leave. Careful consideration shall be given to all aspects of the proposal and implications for the congregation, agency, or institution and the rostered minister.
7. Expenses incurred during the sabbatical leave will be borne by the rostered minister (i.e., tuition, books, supplies, travel, living expenses, etc.). Continuing education funds would normally be used to cover some of the expenses.
8. Realizing the congregation, agency, or institution will be without the services of its regularly called minister, it should consult with the synodical bishop regarding possible options for continuing coverage during the period of the sabbatical leave.
9. It is understood that the extended sabbatical leave and the terms of the covenant are a mutually negotiated agreement between the rostered minister and the congregation, agency, or institution. The covenant will be completed and filed with the synod office ordinarily at least three months prior to the beginning date of the sabbatical leave.

Appendix D

LEADERSHIP SUPPORT STANDARDS FOR CONTINUING EDUCATION

1. A Continuing Education Covenant must be on file with the Synod office. This Covenant can be written to cover multiple years.
2. Continuing education grants may be provided through the Leadership Support Committee to all rostered ministers of the Indiana-Kentucky Synod, ELCA. An application for funds can be found on the Indiana-Kentucky Synod website: <https://iksynod.org/continuing-education-resources/>
3. Grants will normally not exceed the amount contributed by either the recipient or the congregation or appropriate agency. It is expected that the rostered minister will also contribute financially toward the continuing education expenses beyond what the congregation and synod contribute. In the event of greater need exceptions may be made. If applications for grants exceed available funds, they will be awarded based on level of need. The earlier application is made in the year, the greater the opportunities to receive funding.
4. Continuing education grants will be made for structured formal study programs directly related and beneficial to the applicant's ministry, excluding tours.
5. Assistance grant requests will be made in one of two areas:
 - a. Stolltdorf Grants, not to exceed \$400.00 for the synod's fiscal year (Feb. 1-Jan. 31), for single event programs, such as conferences, seminars and workshops.
 - b. Leadership Grants, not to exceed \$500.00 annually, for the development of leadership skills through participation in a multi-year program of supervised study, such as a Doctor of Ministry program.
6. Grant requests will require the approval of the Leadership Support Committee. The approval process will be as follows:
 - a. Approval by a Synod Staff person and chair of the committee.
 - b. Review by the Leadership Support Committee.

The Lilly Endowment provides grants for full-time pastors in congregational settings up to \$50,000, including up to \$15,000 for congregational expenses and events. Indiana pastors may apply online at <https://www.cts.edu/clergy-renewal/applying/indiana-program/> or Kentucky pastors at <https://www.cts.edu/clergy-renewal/applying/national-program/>, or write to The Lilly Endowment, 2801 North Meridian St. Indianapolis, IN 46208.

The Louisville Institute has grant programs that support religious and theological scholarship through the Pastoral Study Project, with funds up to \$15,000. Information can be found at www.Louisville-Institute.org, or in writing to The Louisville Institute, 1044 Alta Vista Road, Louisville, KY, 40205.

Other grant resources and learning opportunities can be found at www.centerforcongregations.org.

A good planning resource book: Clergy Renewal: The Alban Guide to Sabbatical Planning, by A. Richard Bullock and Richard Bruesehoff.

Alban Books are available directly from Rowman & Littlefield: <https://rowman.com/page/albanbooks> or from online sellers such as Amazon.com and Barnesandnoble.com.

Appendix E

HELPFUL LINKS

(All links were current and active at the time of publication.)

Indiana Department of Revenue: www.in.gov/dor/

Kentucky Department of Revenue: revenue.ky.gov

Minister's Compensation and Housing Allowance: <https://www.irs.gov/faqs/interest-dividends-other-types-of-income/ministers-compensation-housing-allowance/ministers-compensation-housing-allowance>

Business Use of Car and Travel Expenses: <https://www.irs.gov/taxtopics/tc510> or <https://www.irs.gov/publications/p463>

Pastor and People: Making Mutual Ministry Work: <https://www.augsburgfortress.org/store/product/9780806646510/Pastor-and-People>

Center for Medicare & Medicaid Services: www.cms.gov

- Medicare: www.medicare.gov
- Medicare & You Handbook: www.medicare.gov/medicare-and-you/medicare-and-you.html
- Your Medicare Benefits: <https://www.medicare.gov/Pubs/pdf/10116-Your-Medicare-Benefits.pdf>
- Medicare Savings Premium: www.socialsecurity.gov/prescriptionhelp

Report to the 2022 Indiana-Kentucky Synod Assembly
Rev. Dr. William O. Gafkjen, Bishop

Therefore, since we are justified by faith, we have peace with God through our Lord Jesus Christ, through whom we have obtained access to this grace in which we stand; and we boast in our hope of sharing the glory of God. And not only that, but we also boast in our sufferings, knowing that suffering produces endurance, and endurance produces character, and character produces hope, and hope does not disappoint us, because God's love has been poured into our hearts through the Holy Spirit that has been given to us. (Romans 5:1-5, NRSV)

My written report for the last in-person Indiana-Kentucky Synod Assembly in 2019 concluded with this paragraph: "I give thanks for you, dear siblings in Christ. It is an honor to walk alongside you in mission and ministry. I am inspired by your willingness to let go of so many things that once were effective ways to be church and share the gospel, but now need to be succeeded by new forms of life together and witness in the world, even when what that 'next church' will look like is unclear."

Who would have thought then that the next time we'd be in-person for an Assembly would be three years later? Who could have predicted that our "willingness to let go of so many things that once were effective ways to be church and to share the gospel" would be pushed to the limit in the twists and turns of a coronavirus wilderness? Who could have imagined that our need to discover and embrace "new forms of life together and witness in the world" would become so urgent, intense, and sustained, and that despite deepened uncertainty about what 'next church' will look like" we'd be building its foundations as we gather in 2022?

And yet, here we are, finally together in person again, still called to let go of so much, still called to find and embrace new ways of living together and serving the world as the body of Christ. And here I am, still inspired by the ways God's people across this territory continue to look and listen for the new things God is doing and then doing their best to get on board with them.

Across the synod, mission centers are finding ways to connect with and welcome folks who have become acquainted at a distance through online worship, study, and fellowship opportunities while learning anew how the Holy Spirit "calls, gathers, enlightens and makes holy the whole Christian church on earth and keeps it with Jesus Christ in the one common, true faith" through hybrid means that include both physical and digital/virtual presence to one another and our neighbors.

Many mission centers are also finding new ways to work and walk with others to offer a vital gospel presence in their communities. A few examples:

- Word of Hope Lutheran is becoming a federated Episcopal/Lutheran congregation with St. Martha's Episcopal Church in Lexington, KY and calling a pastor together.
- Holy Trinity Lutheran in South Bend moved out of their much beloved property to nest in and share mission and ministry with neighboring St. Peter's United Church of Christ.
- Many others have moved into shared ministry of various forms with each other and still more are beginning discernment about it.
- Some of our synod's congregations are joining with Presbyterian, United Church of Christ, and Episcopal congregations through the Lilly Foundation funded E-Connect initiative to learn together how to welcome the transforming power of the Holy Spirit to renew their lives as congregations and their commitments to serving the surrounding community.
- God's people across the synod have maintained and grown in their generosity as Mission Support from congregations has maintained pre-pandemic levels. More than \$50,000 was given to last year's Future Church Annual Fund. After the tornado tragedy on our territory in

December 2021, gifts to the IN-KY Synod Disaster Response Fund – which includes gifts from across the country – total nearly \$125,000 to date.

Thank you, dear people of God, for your fortitude and faithfulness, your willingness to let go of what must be released and to embrace the new things God offers. Thank you for your witness to the One who makes a way out by going through, raises up by going down deep, offers life through death.

Of course, with every new thing rising among, through, and around us there are also losses, many of them quite intense. Many of our mission centers have lost members and friends to COVID-19, most tragically through death, but also through vigorous disagreement about how to find our way through the coronavirus wilderness. Moving out of and selling property – and even moving into shared ministry of various sorts – also involves the loss of space that holds blessed memories or the loss and reframing of assumptions, hopes, and dreams that had sustained us for so long.

We have also lost a few congregations along the way. For example, Risen Savior Lutheran in Fort Wayne ceased to be as a congregation and merged with St. John Lutheran, offering an amazing financial legacy through the sale of their property. St. John Lutheran Hubbells, Sunman IN and Bethany Lutheran, LaPorte IN, disaffiliated from the ELCA and this synod in processes that began last fall and concluded this spring.

Thanks to the grace in which we stand, we can both acknowledge and lament these losses and so many others and entrust ourselves and those we have lost to the God who makes all things new, to the “hope [that] does not disappoint us, because God’s love has been poured into our hearts through the Holy Spirit that has been given to us.” This hope gives us the strength, the courage, and the commitment to keep moving forward, to keep experimenting with new ways of being church and serving the world, to keep offering one another forgiveness and grace, and to never stop empowering, equipping, and encouraging one another to make Christ known.

In synod ministry this last year and more, we have worked hard to do exactly that. As examples:

- Synod staff are committed to providing recorded sermons and prayers for every week of the year and for some holy days as long as they are needed or wanted across the synod, a practice that we established early in CovidTide.
- We have established quarterly check-ins for local lay leaders of all sorts from across the synod with Synod Officers and other synod leadership via Zoom.
- Check-ins via Zoom for rostered and other ministers with the bishop, established early in 2020, will continue on an every-other-month basis into the foreseeable future.
- Call processes have continued, welcoming many new pastors and deacons into ministry partnership in this synod.
- Our Synod Racial Justice Team continues to cultivate experiences and to curate resources and networks to assist local communities across the synod to address racism and related concerns.
- This Synod was invited to be one of ten participating synods in the ELCA’s Quality of Call Initiative, part of Presiding Bishop Eaton’s Leadership Initiative which seeks to promote equity in groups of rostered ministers. This project focused on the experiences of women and femme-identifying persons and their experiences in ministry. We continue to work on developing changes in the IN-KY Synod to better address the ministry experiences and opportunities for women who serve here.
- And, of course, we are profoundly grateful that this winter into spring we could resume travel to be with folks in their local contexts on Sunday mornings and at other times and to again convene in-person (often hybrid) Synod Council, committee, and task force meetings as needed.

I give thanks to God for all the leaders – synod staff and volunteers like Synod Council, committee, and task force members – who have not only kept synod mission and ministry moving forward but have grown it by looking for and embracing the new things God is doing, taking risks, trying experiments, and keeping the focus on Jesus crucified and risen for the life of the world. I give thanks for your sterling synod staff and invite you to thank them for their ministry whenever you have a chance:

- Assistant to the Bishop for Leadership, Pastor Heather Apel
- Regional Gift Planner, Pastor Karl Biermann
- Assistant to the Bishop for Discipleship, Pastor Dan Fugate
- Administrative Assistant to the Bishop, April Lynch
- Accountant/Bookkeeper, Sue Miller
- Director for Evangelical Mission, Pastor Nancy Nyland
- Director for Stewardship and Mission Support, Pastor Jerry O’Neal
- Synod Storyteller, Susie Swenson
- Administrative Assistant, Carol Ann Webb

As we seek to be faithful stewards of the good news of Jesus into the unknown future that is unfolding, as we make the path forward by walking it, we have some challenges that need our attention. I think of these as particular places on the pathway that we need to stop and look carefully to see the new things God is doing and then find ways to nurture and engage them. Here are a few that are on my mind:

- The percentage of congregations of this synod without called pastors continues to hover around 40%. Some of these congregations are, thankfully, being served, mostly on a part-time basis, by interims, retired pastors, and in other ways. The majority, however, are having to engage pulpit supply week by week and rely on a neighboring pastor (Pastor of Record) to assist with administration of the congregation. This is in part because there are not enough pastors (or pastors to be) available across the church to provide one pastor per congregation. It’s also in part because the number of congregations who can no longer support a full-time pastor on their own is steadily increasing. *What new things might God be calling us to for local bodies of Christ to have the ministries and leadership they need to faithfully steward the gospel?* I suspect that we need to become less pastor-centered, less committed to the misconception that a congregation is not really a congregation unless it has “its own” pastor, less concerned about each congregation having its own building, less reticent about sharing mission and ministry with others, more energetic about the priesthood of all the baptized, and more creative in the ways we raise up, form, and deploy rostered and lay leaders.
- Since the September 2021 departure of Pastor Cory Driver to serve as an ELCA missionary in the role of Director of Graduate Studies at the Evangelical Theological Seminary of Cairo (Egypt), the synod’s Transformational Leadership Academy has been on hiatus. At a time when solid Lutheran theological education and spiritual formation are increasingly important for the whole people of God and in light of the needs for leadership highlighted in the previous paragraph, it is crucial that we find ways to provide such education and formation as a synod. The TEEM (Theological Education for Emerging Ministries) program the synod has in place in partnership with Pacific Lutheran Seminary offers seminary level courses at the synod office for lay leaders, many of them appointed by the bishop to serve in pastoral roles as Synod Authorized Ministers while they get their theological education and formation. This program will likely grow soon to include at least one more seminary, multiplying the resources and the reach of this

ministry across the synod and beyond. The bishops of the synods of Region 6 (Northwest Lower Michigan, Southeast Michigan, Northwest Ohio, Northeast Ohio, Southern Ohio, and Indiana-Kentucky) have begun to explore how we might address other needs for lay theological education and spiritual formation together, taking advantage of technologies that have come into common use the last couple of years. *In what other ways might God be calling us to form and send leaders of all sorts to serve in the new day rising?*

- As a large synod with some congregations that are quite isolated from others, how can we more faithfully and effectively bring congregations, campus ministries, synod authorized ministries and other local communities of faith into deeper relationships of mutual support, accountability, and encouragement with one another? *In other words, how is God calling us to empower, equip, and encourage one another as local communities of faith, with more intentionality and fruitfulness?* A few years ago, we re-formed the role of conference deans in support of rostered and other ministers. Three years ago, we initiated a process of reimagining conferences themselves. We plan to revive the reimagining conferences process later this year in hope of answering questions like these. My hunch is that this will become a (post-)pandemic iteration of something like the “New Synod for a New Day” initiative we engaged about ten years ago.
- In many ways, the pandemic experience has highlighted and, in some ways, deepened the conflicts, injustices, and fissures that already existed among us in church and society. This includes the pandemic of racism and the spirits of uniformity, inequity (which is just one vowel away from iniquity!), and exclusion that destroy community and harm individuals. *What new things is God doing among us that celebrate diversity, strive for equity, and care for and include the gifts of all of God’s beloved children and creation?* What do we need to let go of and to grab hold of so we can nurture and support God’s new things, to experience death and resurrection for the sake of love of God and neighbor?

Thankfully, we walk forward together to address these and so many other challenges and opportunities with both ancient promise and first-century proclamation ringing in our ears, stirring our hearts, and moving our hands and feet to keep on keeping on.

Thus says the LORD, who makes a way in the sea, a path in the mighty waters, who brings out chariot and horse, army and warrior; they lie down, they cannot rise, they are extinguished, quenched like a wick: Do not remember the former things, or consider the things of old. I am about to do a new thing; now it springs forth, do you not perceive it? I will make a way in the wilderness and rivers in the desert. (Isaiah 43:16-19)

Therefore, since we are justified by faith, we have peace with God through our Lord Jesus Christ, through whom we have obtained access to this grace in which we stand; and we boast in our hope of sharing the glory of God. And not only that, but we also boast in our sufferings, knowing that suffering produces endurance, and endurance produces character, and character produces hope, and hope does not disappoint us, because God’s love has been poured into our hearts through the Holy Spirit that has been given to us. (Romans 5:1-5)

I give thanks for you, dear people of God. It is an honor to walk and work alongside you in mission and ministry. I look forward to seeing where and how God leads us in these next stages of the wilderness journey.

Bishop Bill Gafkjen

2022 VICE-PRESIDENT'S REPORT

As I report to you for a ninth time as Indiana-Kentucky Synod Vice-President, I continue to consider it a true privilege and blessing to be called to serve in this way as we work together in empowering, encouraging and equipping the people of God in our Mission Territory in our journey to discern the new things that God can do in and through us to make Christ known in our nearly 200 mission centers and as we live our daily lives.

Our governing documents provide that the primary duty of the Synod V.P. is chairing the Synod Council, which includes 25 voting members, one lay member selected by each of our ten conferences plus 15 members selected at large--a youth member as well as a young adult member plus the four officers and nine rostered members including at least one deacon. Again this year, the pandemic has required that our three meetings of Synod Council since our ZOOM Synod Assembly last June have been conducted by ZOOM. Although we are indeed grateful that ZOOM has permitted us to continue the work of the Synod in meetings held on September 10th and 11th, November 19th and 20th, and January 21st and 22nd, as I write this report in mid-April Synod Council looks forward to our meeting scheduled for April 22nd and 23rd at the Synod Office. After over two years of gathering only by ZOOM, we have missed the opportunities to gather in person for fellowship and worship as well as to do business!

Although I will leave it to our Secretary Pat McIntyre (elected at the Synod Assembly in June to complete the term of the late Judy Bush) to report the specifics of the three meetings of Synod Council since the last Synod Assembly, suffice it to say that the attendance and energy have remained strong as we have worked through the challenges of the second year of the pandemic. The seven-person Executive Committee, this year including Vicky Carron, Noah Smith and Pastor Ryan Bailey (the members selected by Synod Council in June) plus the four officers also have been extra busy, meeting in the months in which Synod Council meetings were not scheduled. In addition, although the pandemic has limited travel, the Synod staff has continued to provide many much-appreciated worship and educational resources for use by mission centers and individuals available through the website at www.iksynod.org. The plan is to continue those resources even as we adjust to a "new normal". In addition to the Bishop's check-ins with rostered leaders, this year we also began quarterly lay leader check-ins held on the Thursday evenings of September 23rd, December 2nd and March 24th. We hope to expand on the lay leader check-ins next year by improving both our list of congregational presidents (although all laypersons are invited to participate!) and our communications of these opportunities. Special thanks this year go to those term-limited Synod Council members who are completing six years of service at the end of the Synod Assembly this June—Pastor Teri Ditslear, East Kentucky Conference Representative Linda Wray and Northwest Indiana Conference Representative Don MacMillan.

My service as a Synod V.P. continues to be strengthened by monthly Saturday morning Synod V.P. ZOOM meetings. I was privileged to serve on the planning team for our V.P. gathering on October 8th and 9th. Although we initially had hoped to gather in person, we were able to meet by ZOOM. I come away from all of these Synod V.P. meetings enriched by the diverse gifts of the 65 volunteer lay leaders as we share common challenges and solutions presented in our differing circumstances. Above all, though, I give thanks to God for the support of our church family at Gloria Dei in Crestview Hills, Ky. and most especially for the love and support of my wife of 45 years Dr. Lisa Miller and our family of three children and their spouses plus seven grandchildren ranging in age from 9½ down to 14 months.

In His Service, C. Theodore Miller, Vice-President

Report of the Secretary
Indiana-Kentucky Synod Assembly 2022

I am indebted to Mrs. Linda Wray for her contribution to this report as Interim Secretary from April of 2021 until my election during the Synod Assembly in June of 2021. The following actions were recorded in plenary and executive sessions of the Indiana-Kentucky Synod Council between April Of 2021 and March, 2022.

Synod Council Actions: Elections, Appointments, Calls:

ACTION (SC/2021/21) Pr. Curtis Black be granted On-Leave status, first year effective April 2, 2021. Carried.

ACTION (SC/2021/22): Pr. Melinda Gapen be granted On-Leave status, first year, effective February 28, 2021. Carried.

ACTION (SC/2021/23): Pr. Jack Dixon be granted Retired status effective May 1, 2021. Carried.

ACTION (SC/2021/24): Pr. Libby Manning be called to serve as Director of Wabash Pastoral Leadership Institute effective February 1, 2021. Carried.

ACTION (SC/2021/25): Approval of Deans: Pr. Roberta Myers, Evansville, 2nd term; Pr. Mark Havel, Indianapolis, 2nd term; Deacon E. Louise Williams, NY IN, 2nd term; Pr. Creighton Leptak, SE IN, 2nd term; Pr. Matt Manning, E Central IN, 2nd term; Pr. Dana Newhouse, Lafayette, 2nd term. Carried.

ACTION (SC/2021/26): Pursuant to S13.24, the request for Synod Administration and Fiscal Agency during Holy Closure be granted to Good Shepherd Lutheran Church, Louisville, KY, "to protect the property from waste and deterioration." Carried.

ACTION (SC/2021/48) that David York be appointed to serve as Synod Lay Representative from NE Indiana Conference, serving through Synod Assembly 2022. Carried.

ACTION (SC/2021/52) Pastor Joshua Burkholder be granted On-Leave status for a second year. Carried.

ACTION (SC/2021/54): Appoint Mike Anderson Chair, Office of Bishop Election Taskforce. Carried.

ACTION (SC/2021/56):Appoint Pr. Vicki Garber. Pr. Ladona Webb, Mr. Don MacMillan, to Reimagining Conference Working Group. Carried.

ACTION (SC/2021/57):
Approve Retired Status: Pastor Dana A. Newhouse, effective January 1, 2022. Carried.

ACTION (SC/2021/58): Approve On-Leave Status: Pastor Laura Altman (2nd yr.), Pastor Lecia Beck (2nd yr.), Pastor John Hickey (2nd yr.) Carried.

ACTION (SC/2021/59): Appointment of David York to IK Synod Finance Committee. Carried.

ACTION (SC/2022/03): Appoint Pr. Ladona Webb to serve unexpired term of Dean, SE IN Conference. Carried.

ACTION (SC/2022/05): Grant On-Leave from Call Status to Pr. Keith Hedrik, 1st. year, effective 12/17/21. Carried.

Synod Council Business Actions

ACTION (SC/2021/12): Amend proposed Fiscal Year budget for 2022-2023 to include \$5,000.00 for racial justice work. Carried.

ACTION (SC/2021/13): Amend proposed Fiscal Year budget to show increase to 1.74 million USD reflecting needed increase of support to Churchwide ELCA. Carried.

ACTION (SC/2021/14): Approve recommendation that proposed 2021-2022 Fiscal Year budget to recommended to Synod Assembly 2021 for passage. Carried.

ACTION (SC/2021/15): Approve proposed Synod Assembly Agenda be referred for approval by Synod Assembly. Carried.

ACTION (SC/2021/16): Approve proposed Rules of Assembly be referred for approval by Synod Assembly. Carried.

ACTION (SC/2021/17): Approve proposed Standards and Workbook for Ministers of Word and Sacrament Compensation be referred for approval by Synod Assembly. Carried.

ACTION (SC/2021/18): Approve proposed Standards and Workbook for Ministers of Word and Service Compensation be referred for approval by Synod Assembly. Carried.

ACTION (SC/2021/19): Approve committee appointments to Synod Assembly 2021. Carried.

ACTION (SC/2021/20): Terminate the gift-planning portion of the contract with GSB effective immediately. Carried.

ACTION; (SC/2021/27) Confirm the Synod Administration and Fiscal Agency during Holy Closure for Good Shepherd Lutheran Church, Louisville, KY and to establish a Board of Trustees to include DEM Pr. Nancy Nyland, Synod Council representative

Shawn Hall, Pastor of Record Ron Poisel, and Church Council members Cathy Bell-Thomas, Tammy Shields, Diane Vittitow, and Judy Willoughby. Carried.

Action (SC/2021/28): Approve MECI as a Synod Authorized Worshipping Community of the IK Synod and ELCA.

ACTION: (SC/2021/50) that Synod Finance Committee be authorized to end the relationship with PNC Bank and move to an institution with offices in the Indianapolis area. Motion carried.

ACTION: (SC/2021/51) to approve a draft and mail surveys requesting information in support of the 2022 Bishop's election to all mission centers in September 2021. Carried.

ACTION (SC/2021/53): to accept recommendation and approve move of Grace and Glory Lutheran Church to Prospect, Kentucky. Carried.

ACTION (SC2021/55): Accept proposed modifications to Synod Gift Policy as presented. Carried.

ACTION (SC/2021/60): Approve creation of Future Church Annual Fund. Carried.

ACTION (SC/2022/01): Approve Bishop Nominee Filing Form as presented. Carried.

ACTION (SC/2022/02): Approve Finance Committee recommendation to purchase cyber insurance (Option 2). Carried.

ACTION (SC/2022/04): Approve housing allowances for Bishop William Gafjken, Prs. Dan Fugate, Heather Apel, and Teri Ditslear. Carried. *(Note: Specific wording in minutes of the January Synod Council meeting.)*

ACTION (SC/2022/06): On Bishop's recommendation, offering gathered at 2022 Synod Assembly will be designated for Synod Disaster Relief. Carried.

ACTION (SC/2022/07): COVID-19 Protocols for 2022 Synod Assembly will include in-person attendance; proof of vaccination record or maximum of 72-hour negative test record for all attending; compliance with all venue COVID-19 Protocols. Carried.

ACTION (SC/2022/08): Approve increased registration fee for Synod Assembly 2022. Carried.

ACTION (SC/2022/09) Renew Authorization for Synod Authorized Worshipping Communities for 1 year. (Carried).

ACTION (SC/2022/10): Approve use of Leadership Development Funds in conjunction with Lilly Foundation grant to reorganize Transformational Leadership Academy)

ACTION (SC/2022/11; Approved Indiana-Kentucky Synod joining Society of the Divine Word, etal v. USCIS, etal (Civ. No.21-3650) as a plaintiff including expending \$5,000 filing fee.

EXECUTIVE COMMITTEE ACTIONS:

April 12, 2021: On recommendation of the Bishop:

EC/2021/01: Grant Pastor Joe Faust, Chaplain, Wabash Valley Correctional Center, fee waiver for Synod Assembly 2021.

EC/2021/03) Recommend Synod Council terminate the gift planning portion of the contract with GSB pursuant to contract provisions.

July 20, 2021: On recommendation of the Bishop:

EC/2021/05: Grant On-Leave Status to Pr. Aaron Stamper (1st yr. effective 7/01/21). Carried.

EC/2021/06: Grant On-Leave for Study Status to Pr. Erik Grayvold (1st yr. effective 7/11/21). Carried.

Bishop's Recommendation:

EC/2021/07: 1-Year Appointment of Pr. Barry Neese as Dean, Eastern Kentucky Conference. Carried.

August 19, 2021: Moved/Second:

EC/2021/08: Grant On-Leave Status to Pr. Austin Newberry (1st yr.) effective 08/22/21. Carried.

EC/2021/09: Approve Interim Call of Pr. Amy Beitelschees-Albers to Grace and Augustana Lutheran Churches, Elkhart. Carried.

EC/2021/10: Approve non-congregational call of Pr. Brian Spahr to serve as Chaplain of Parkview Health System, F. Wayne. Carried.

October 26, 2021: Moved/Second:

EC/2021/11: Grant On-Leave Status to Pr. Jeff Zell (1st yr.)

EC/2021/12: Grant On-Leave Status to Deacon Jody Winter (1st yr).

March 23, 2022

EC/2022/1: Approve granting Pr. Joe Faust fee waiver for Synod Assembly, 2022.

Respectfully Submitted,
Patricia McIntyre, Secretary.

Report of the Treasurer
2022 Indiana-Kentucky Synod Assembly
Chris Walda, Treasurer

Who would have thought that as we were leaving the Purdue campus in June 2019 it would be three years before we would gather in person again? It will be wonderful to see everyone in Muncie, live and in-person!

I was encouraged by the mission support we received from our member churches during the fiscal year. We set a challenging budget and our stewardship team did a great job encouraging our congregations to generously share their resources. We received \$1,699,478 with an anticipated budget of \$1,850,000.

Our endowment has continued growing. Even with the drop in the markets in the last few weeks we have a balance of \$6.5 million. We calculate the draw each year by taking the last three-year balances at December 31st and averaging them. We use 5% of that number and allocate it to specific programs in the budget. It consistently provides over \$60,000 each year that Heather Apel depends on to fund candidacy scholarships for our seminary students. We also have over \$100,000 that Nancy Nyland can count on each year for outreach and evangelism. This is one way that we multiply the impact we have in our mission territory.

We are still one year behind on our audits as a result of the pandemic. The auditor's report included in your packet is for the fiscal year ending January 31, 2021. We received a "clean" unqualified report. We are beginning the 2021-22 audit in June. Our plan is to get back on track and have this report and the 2022-23 report available for the 2023 assembly. The unaudited Balance Sheet and Analysis of Revenue and Expenses is included in the synod materials.

We will be presenting our 2023-24 budget. This will go into effect on February 1, 2023. We raised the anticipated mission support slightly. We worked to keep expenses as low as possible. After years of either no raise or 2% we are proposing raises of 6%. This is in line with the cost-of-living increases that we all are experiencing. We think it's a good budget and look forward to hearing your comments and questions.

Serving as your treasurer is a privilege. Being a small part of the work done throughout our mission territory by the synod staff, council and volunteers is rewarding. I encourage anyone interested in getting involved in the wider church to step forward and find your spot.

Chris Walda, Treasurer Indiana-Kentucky Synod, ELCA

2022 Indiana-Kentucky Synod Assembly Report

Rev. Heather K. Apel

Assistant to the Bishop for Leadership

“But thanks be to God, who gives us the victory through our Lord Jesus Christ. Therefore, my beloved, be steadfast, immovable, always excelling in the work of the Lord, because you know that in the Lord your labor is not in vain.” -1 Corinthians 15:57-58

As I take time to reflect on all that has taken place since last year’s online synod assembly, I don’t think that many of us predicted that we would still riding this COVID-19 roller-coaster a year later. While it does seem like we have begun to find our “new normal” – whether that is at work, school, or within our faith communities – we cannot simply go back to life as it was before COVID-19. Just about everything and everyone has been impacted by this pandemic, and it has forever changed the various aspects of our lives.

As I have been working with pastors, deacons, candidates for ministry, congregational leaders and congregations in this time – one of the questions I hear most often is, “What does the experiences of the last 2+ years mean for the life of the church?” I obviously don’t have that exact answer, but I do know that the church of the future is going to look very different than anything we have known in the past. Churches and leaders have had to step quickly into an unpredictable situation while seeking to remain faithful to their sense of calling and mission in the world. Things haven’t always gone perfect as we sought creative and new ways to be the church – but we can give thanks that our steadfast work as part of God’s kingdom has not been in vain.

This July will mark the completion of my 11th year serving as Assistant to the Bishop in the Indiana-Kentucky Synod. This ministry is marked by both blessings and challenges, as I have served in a role that accompanies leaders and churches into the new day that God is calling us to at this time. Some of the challenges that congregations have faced is the reality that they can no longer support their ministry in the ways that they once did – whether that is due to declining member participation, dwindling resources or the shrinking community around them. However, a blessing is that some of these communities have used this moment to think about new ways of being church, which has meant exploring new partnerships, an increase in lay leadership and other innovative ideas. While I won’t be able to document every new thing that I see happening in the various areas of synod ministry in which I serve, here are a few more details of where I have seen God at work since last year’s Synod Assembly:

- We currently have 24 people engaged at various stages of the Candidacy process – from application to approval. Our candidates are scattered throughout all 7 of the ELCA seminaries (from Luther Seminary in St. Paul, MN to the Lutheran Theological Southern Seminary in Columbia, SC and everywhere in-between). We celebrated with 6 people who completed the Candidacy process and are either in the call process at this time or have already entered into rostered ministry by accepting calls in Indiana, Alaska, Illinois, and Cairo, Egypt!
- A person does not pursue the call to public ministry in the ELCA alone. The Candidacy process is described as a 5-way partnership between the candidate, congregations, the synod, seminaries and the ELCA as a whole. It takes all of these partners working together to support a candidate as they grow in both the knowledge needed for ministry and the practical learning and formation as a pastor or deacon. In addition to praying for, supporting and accompanying candidates during their journey of learning and formation, the IN-KY Synod also provides financial support to almost

all of our active candidates (they are generally ineligible for scholarships while on internship). Last year, the IN-KY Synod Financial Aid Team awarded over \$75,000 to 16 eligible candidates who were preparing to become Ministers of Word and Sacrament (pastors) and Ministers of Word and Service (deacons) in the 2021-22 academic/fiscal year. This financial support is possible through the generosity of gifts made to the synod's endowment fund. We are grateful to have over \$82,000 available for seminarian scholarships in this current fiscal year (2022-23), and a proposed endowment draw of over \$90,000 for the following year (2023-24). These funds will assist those individuals who pursue a call to public ministry by lowering or eliminating their student debt and financial burdens while they engage in theological learning and formation.

- At the time I write this report, we see a continuation of congregation and called rostered minister leadership trends that have been developing over the years. Of the 170 congregations of this synod, 80 of these communities do not have a called pastor (47%). Within those 80 congregations, 50 are being served by a Pastor of Record for basic pastoral needs while utilizing pulpit supply for worship and the remaining 30 congregations are being served by an interim pastor (mostly part-time). Almost half of the congregations in transition are actively in the call process or have begun working toward that process, though not all of them are looking to call a full-time pastor. This percentage of congregations without a called pastor has risen slightly over the last few years, and we know that some of those communities will never be able to support a called pastor, whether full or part-time and may begin the process of Holy Closure in the coming years. We also have over 17 pairs of congregations who are in shared ministry with shared leadership (and for a few it is an interim) with more shared ministry discernment conversations happening right now. Many of the shared ministry relationships develop from congregations not being able to support a full-time pastor on their own, along with a willingness to be flexible and open to trying something new. This kind of ministry partnership and collaboration can bring excitement, new ideas and fresh perspectives to a congregation – in addition to lessening the amount of a congregation's budget that supports pastoral ministry so that some of those resources can be used for other ministry and mission. Finally, there are 8 congregations that have more than one rostered minister called to serve it, which is a decrease from last year.
- Given the statistics above, a significant portion of my ministry time is spent working with congregations and leaders during the time of pastoral transition. It has been a joy to have resumed some travel across the synod, especially for worship, though we have kept a good number of meetings and events on Zoom. This has not only been good stewardship of the synod's resources and staff time, but has allowed me to have more frequent communication and connection with congregations and leaders to offer support, guidance and encouragement. The prayerful discernment of congregations and work of the Holy Spirit brought 8 new pastoral calls to the IN-KY Synod since last June.

While none of us know exactly where God is leading us, or our faith communities in the future, I do find comfort and hope in the words of a prayer from the ELW Evening Prayer, *"O God, you have called your servants to ventures of which we cannot see the ending, by paths as yet untrodden, through perils unknown. Give us faith to go out with good courage, not knowing where we go, but only that your hand is leading us and your love supporting us; through Jesus Christ our Lord. Amen."* As we journey forth into the new day that God calls us to, we trust that our labor in the Lord is not in vain. Thanks be to God!

In Peace,
Pastor Heather

2022 Indiana-Kentucky Assembly Synod Report

Rev. Daniel W. Fugate

Assistant to the Bishop for Discipleship

“For I know the plan I have for you,” declares the Lord, “plans to prosper you and not to harm you, plans to give you hope and a future.” – Jeremiah 29:11

In trying to think about how to describe the past year, I think it is fair to say that it was a bit like a rollercoaster. We were never sure exactly what was coming next. We didn't always have time to look at where we'd been (and didn't always want to look back anyways). Some things didn't go as planned. Some new and exciting things emerged. Throughout it all, God was faithful as we endeavored to follow where Jesus was leading us.

In my ministry as Assistant to the Bishop for Discipleship, I continued to try to resource, equip, train, and network congregations and individuals to help one another grow in faith. We were unable to gather in person for Synod Assembly, our Youth Leadership Summit, or our youth mission trip, but Zoom opportunities were made available and we did our best to stay connected and build one another up as we grew closer to God and one another.

Growing Young training was offered a number of times in a variety of formats. I still believe that this concept (which the ELCA has received permission to call *Growing Younger*) offers us a way forward as we look toward the future of our congregations with hope. There are young people in our congregations and in our communities who need to be valued, cared for, and loved by our members. God is calling us to reach out to one another.

It was with sadness, but also with understanding, that the 2022 ELCA Youth Gathering was cancelled. Work is underway on the 2024 ELCA Youth Gathering to be held in New Orleans with Deacon Tammy Jones West as the Interim Director.

I continue to serve as Chair of the Board of Directors the ELCA Youth Ministry Network and of the SYMBOL Steering Team, the ELCA's synodical youth ministry network.

It is my greatest pleasure, however, to serve you, my friends in the Indiana-Kentucky Synod. Please don't hesitate to reach out to me if I can be of assistance to you or your congregation in any way. It would truly be my pleasure.

Synod Assembly 2022
The Grace in Which We Live
Report from Pastor Nancy Nyland, Director for Evangelical Mission

13-15 We're not keeping this quiet, not on your life. Just like the psalmist who wrote, "I believed it, so I said it," we say what we believe. And what we believe is that the One who raised up the Master Jesus will just as certainly raise us up with you, alive. Every detail works to your advantage and to God's glory: more and more grace, more and more people, more and more praise! 16-18 So we're not giving up. How could we! Even though on the outside it often looks like things are falling apart on us, on the inside, where God is making new life, not a day goes by without his unfolding grace. These hard times are small potatoes compared to the coming good times, the lavish celebration prepared for us. There's far more here than meets the eye. The things we see now are here today, gone tomorrow. But the things we can't see now will last forever. 2 Corinthians 4:15-18 (The Message)

In April of 2021, we began the second year of the spiritual renewal process – “Inspire. Ignite. Invite.” Ignite was the focus of this second year. The goal of this initiative is to meet people where they are spiritually and help them grow from there. We continued our engagement with spiritual practices and focused each month on an aspect of the Holy Spirit. To finish off the second year, “ignite.” participants wrote reflections which were gathered into an Advent/Christmas devotional resource shared with the synod and beyond. The third year focusing on “Invite.” began in February 2022. “Just like the psalmist who wrote, “I believed it, so I said it,” we say what we believe.” We are learning that conversations with people we know often lead us into opportunities to *say what we believe* and eventually to extend an invitation.

Even though on the outside it often looks like things are falling apart on us, on the inside, where God is making new life, not a day goes by without his unfolding grace. As partners from The Episcopal Church, Presbyterian Church (U.S.A.), and United Church of Christ across Indiana and Kentucky join the IN-KY Synod in the E-Connect (Ecumenical Connect) Transformational Ministry Process, they are experiencing new life. Cohort 1, with three congregations, began E-Connect in October of 2021. Cohort 2, with three additional congregations, began in April 2022. What a joy to work with ecumenical partners in these denominations and to see God making new life happen in these congregations.

Various congregations continued to explore new shared ministry opportunities in 2021 and 2022 as they discovered that *“there's far more here than meets the eye.”* We can do so much more together than we can do alone. We now have 24 shared ministries across the synod in which two congregations or ministries are sharing pastoral leadership and some mission and ministry.

I continue to be grateful for the partnership of those who share their time and leadership gifts on the synod teams with which I work. And, I continue to give thanks for the Holy Spirit at work in and through faithful people in congregations and ministries across our synod moving us into a future that will hold *“things we can't see now”* but will discover with the illumination of the Spirit.

Your Servant in Christ,
Pastor Nancy Nyland
Director for Evangelical Mission
Indiana-Kentucky Synod, ELCA

2022 Indiana-Kentucky Synod Assembly
Annual Report
Pastor Jerry O'Neal, Director of Stewardship and Mission Support

I am confident of this, that the one who began a good work among you will bring it to completion by the day of Jesus Christ. (Philippians 1:6)

What a privilege it is for me to serve as your synod's Stewardship Director! While all of us have faced challenges this past year as we navigated the pandemic and began to emerge from it, I continue to see God's grace at work in you. Specifically, your generosity has enabled our synod-wide ministries to continue and even expand to serve the needs of our rostered leaders, congregations, and all the people of God. I give thanks to God for you!

As you may know, our synod partners with Gronlund-Sayther-Brunkow (GSB) for services related to both stewardship and Mission Support. GSB is a company that specializes in stewardship education and fundraising efforts for ELCA ministries. GSB has been a wonderful addition to our ministries, and it has been my joy to partner with them! I would especially like to thank the Rev. Mike Ward and Jennie Wolf Smith from GSB for working so faithfully with us. GSB offers two main programs to aid you in your congregations' stewardship efforts:

- *Building a Culture of Generosity (BCG)* is a six-month program which helps you conduct a superb Fall stewardship campaign. Through six online coaching sessions, Mike and Jennie guide you through the steps to prepare and execute your Fall appeal. Meanwhile, their graphic design department helps you craft professional flyers and other resources for your campaign. After going through BCG, Pastor Tim Leitzke from Trinity in Valparaiso wrote, "THANK YOU for suggesting BCG to me! It's been probably the best thing that we've done this year."
- *Stewardship for All Seasons (SAS)* is a two-year program designed to change your congregation's culture around generosity and stewardship. It contains the elements of BCG but goes much deeper and expands into areas like communication, planned giving, and strategic planning. Resurrection in Fort Wayne is in our first cohort of SAS, and their pastor, Will Smith, says about their experience in it: "I am excited to live into being the kind of church where people see and hear about how we are changing the world together."

I encourage all of you to consider BCG and SAS for your congregations; please email me at joneal@iksynod.org for more details.

In addition to my work with GSB and with the synod staff, I have three other areas of focus as your Stewardship Director. First, I offer monthly "Stewardship Snippets" through our IK Synod e-newsletter and on our synod's Vimeo page. Each of these five-minute videos covers one aspect of stewardship, and I commend them to you. Second, I serve on the synod's Compensation Standards Committee; our team, headed by Pastor Heather Apel, has worked hard this year to update and simplify the synod's Compensation Standards for rostered ministers (pastors and deacons) and ministries. I

encourage you to attend our workshop during Synod Assembly to learn more about the proposed changes.

Third and most importantly, I am happy to meet with you and your congregation's leadership to work with you on stewardship campaigns, offer workshops, etc.; please email me if I can be of assistance. My services come to you free of charge: my salary and mileage (once we resume travel) are paid through the Mission Support your congregation sends to the synod. I am available to meet with you by phone, by Zoom, and in person as circumstances allow. Please note that I cannot come and preach at your congregation on a Sunday morning due to my full-time responsibilities at Holy Trinity in Muncie; I can pre-record a sermon for you if your technology allows it, and our other synod staff are happy to preach on stewardship as their schedules and circumstances allow them. This past Fall, I did offer a stewardship sermon for the synod via our synod's e-newsletter.

Finally, I want to say a huge **THANK YOU!** Thank you for your congregation's Mission Support. Through your gifts, you support our many synod-wide ministries; additionally, we give 43% of your Mission Support to the wider church to support the ELCA and our ministries around the world. Your generosity makes all this and more possible. Thanks be to God!

Shalom,

Pastor Jerry O'Neal

2022 Indiana-Kentucky Synod Assembly Report

Susie Swenson

**Synod Storyteller
IN-KY Synod Liaison for Disaster Response
Administrative Assistant to Pastor Heather Apel
Database support**

*Let the words of my mouth and the meditation of my heart be acceptable in your sight,
O Lord, my rock and my redeemer.
Psalm 19:14*

June 2021-July 2022 has been a busy year for three Cs: Communicating, Caring, and Connecting!

I have had many opportunities to communicate by hearing, telling, and sharing the stories of our missionaries (members), mission directors (Rostered Leaders and SAMS), and mission centers (faith communities) via videos, social media, our weekly newsletters, and the website. Our entire Synod Staff was able to work with Mitzie Shaefer of GSB in a workshop format via ZOOM to hone our storytelling skills.

This year the synod staff continued to create worship resources to share with congregations and individuals. Weekly, I helped share those resources by editing the *Sermon and Prayers* videos created by Synod staff and publishing them to social media and the IN-KY Synod weekly eNews. Covid procedure recommendations, racial justice issues, and disaster response created a need to get information to congregations and individuals in a timely fashion, and we responded with newsletter articles, email blasts, website updates and social media posts.

Caring for our members and their neighbors in Western Kentucky became a priority in December when a tornado struck in that area. With the help of Lutheran Disaster Response, a team was formed to deal with IN-KY Disaster Response to the Kentucky Tornadoes. I began working with the group in my Synod Storytelling role, and in March became the IN-KY Synod Liaison for Disaster Response.

The Lutheran Foundation offered our Synod Staff a professional development opportunity through a special grant. Brenda Janks worked with us in a day long Zoom workshop to help us understand that resting well is part of being productive in our work, and how to care for ourselves effectively. Bishop Bill is sharing excerpts from Brenda's book, *Vantage Point: A New View of Rest, Rhythm, and the Work of God*, with us on a regular basis. I have begun meeting with Brenda's associate, Stacie Dumbacher, Director of Programs and Community Engagement for Run Hard, Rest Well, to explore additional ways to support staff in this initiative.

In addition to my work in communications, I have responsibilities for helping maintain the synod database and working on administrative tasks for Pastor Heather Apel, especially content related to Candidacy for Rostered Ministry. I attended a database workshop via ZOOM with our database provider, ACS. In addition, I met with a trainer online to create reports specific to our synod.

Connecting through technology played a big role this year, as we updated our internet, network, and telephone systems. Our frequent ZOOM meetings and return to in-office time meant that we needed faster and more reliable computer connections. Those updates were not handled well by our 17-year-old telephone system so that required an update as well.

I am so grateful to have this opportunity to be part of the Synod staff. Many thanks to April Lynch, Sue Miller, and Carol Ann Webb for their great work and all the help they have provide me as I fulfill various aspects of my role.

I truly appreciate the collaboration, support, and encouragement I receive working with Bishop Bill Gafkjen, Pastor Heather Apel, Pastor Nancy Nyland, Pastor Dan Fugate, and Pastor Jerry O'Neal.

As we look forward, the coming year will offer continued interactions with our ecumenical partners through digital storytelling for the E-connect Lilly grant, and hopefully more face-to-face interactions with our missions, mission centers, and mission directors. I am eager to listen to more of your stories, whether virtually or in person, and continue retelling them to others.

SYNOD COUNCIL MINUTES
 INDIANA-KENTUCKY SYNOD, ELCA
 January 21-22, 2022
 ELECTRONIC CONFERENCE MEETING

Attendance:

Officers: Bishop Wm. Gafkjen, Vice-President Ted Miller, Secretary Patricia McIntyre, Treasurer Chris Walda.

Rostered: Pastors Evangeline Anderson-Rajkumar, Ryan Bailey, Teri Distlear, Vicki Garber, Jane Rothman, Ladona Webb; Deacon Jody Winter.

Laity: Victoria Carron, Dee Ann Daniels, G, Shawn Hall, Eliz. Kirk, Dylan Kissling, Donald MacMillan, Noah Smith, Linda Wray, David York, David Zehr.

Staff: DEM Pastor Nancy Nyland, and Bishop's Assistant, Pastor Dan Fugate, Heather Apel Storyteller Susie Swenson.

Auxiliary Representative: Tina Smith (WELCA)

Absent: J. Ferrier, J. Burkholder, D. Kissling

Meeting called to order electronically (per Covid restrictions) 7:00PM, Friday, January 21, 2022, by V.P. Ted Miller. Devotions shared by Pr. Jane Rothman followed by small group discussions. Minutes of September, 2021 and November, 2021 meetings approved as corrected. Bp. Gafkjen led small-group reflections.

Report of Vice-President: Ted Miller

V.P. Miller reported that the Bishop's Surveys are now tabulated, and a candidate information form created (copy attached). Moved/second:

ACTION: (SC/2022/01): Approve Bishop Candidate Filing Form as presented. Carried.

Mr. Miller advised Synod Secretary will announce call to Synod Assembly and Synod Nominating Committee is instructed to fill needed positions as required by Constitution. Discussion ensued concerning difficulty of the task given Covid restrictions. Covid also required a pause in registration for the Minnesota Youth Gathering. Cancellation of the gathering is possible if public health conditions do not improve.

Report of Secretary: Patricia McIntyre

Dr. McIntyre reported Executive Committee Actions dated October 26, 2021:

Moved/Second:

EC/2021/11: Grant On-Leave Status to Pr. Jeff Zell (1st. yr.)

EC/2021/12: Grant On-Leave Status to Deacon Jody Winter (1st. yr).

Report of the Bishop: Bp. William Gafkjen

Bp. Gafkjen updated SC on tornado disaster relief in western Kentucky. No church buildings damaged but some parishioners lost homes and personal property. IK synod has provided \$95,000 in disaster relief to date. Focus: long-term recovery and help for special mission centers (social services, etc.).

Conferences: Convening Reimagining Conference delayed 30 days following death of Pr. Creighton Leptak. Bishop will appoint new leaders and resume moving reorganization process forward.

Bp. Gafkjen will issue a pastoral letter to mission centers concerning Covid-related cancellation and reliance on distance-communication formats, acknowledging grief and disappointment while citing guidance of the Holy Spirit toward creativity and cooperation. He cited ordination of Cory Driver as an example of that creativity.

Synod staff and support staff are keeping the Synod Office open as safety measures permit: no in-person meetings; limiting occupancy to 2-3 people at a time; support staff in office two days per week; April Lynch keeping mobile telephone for contact at all times during office hours.

Bp. Gafkjen announced his willingness to be reelected Bishop at the Synod Assembly in June.

Closing:

David Zehr offered closing prayer. Meeting adjourned until 9:30 Saturday morning.

SYNOD COUNCIL MINUTES
INDIANA-KENTUCKY SYNOD, ELCA
January 21-22, 2021
ELECTRONIC CONFERENCE MEETING

Call to order 9:30AM by V.P. Miller.

David Zehr offered opening devotion.

Report of WELCA: Tina Smith

Tina Smith, WELCA Representative: activities on hold during pandemic. The 2021 convention was cancelled and churchwide WELCA representatives will meet in February, 2022, to set course for the future.

Report of the Treasurer: Chris Walda

Finance Committee met January 11, 2022 to begin budget process for next fiscal year. After discussion with accountant, committee determined to repay the PPA loan overage in full rather than paying interest on installment. Audit update: it will be completed by January 31, 2022. It is delayed given staff shortages during pandemic.

Finance Board recommends purchase of Cyber Insurance. From a variety of options, board recommended Option 2 (see Treasurer's report).

ACTION (SC/2022/02): Accept recommendation of Finance Board to purchase Cyber Insurance (Option 2). Carried.

To save cost, automobile liability/physical damage insurance coverage will be assumed by Great American Insurance Company.

Committee will meet in March to set budget for presentation at April SC meeting.

REPORT OF BISHOP AND STAFF

Bp. Gafkjen asked SC members to read documents from churchwide concerning changes in the assembly in Columbus in June, 2022.

On Bishop's recommendation:

ACTION (SC/2022/03): Appoint Pr. Ladona Webb to serve out unexpired term as Chair of SE Indiana Conference. Carried.

Pending: a replacement for Pr. Dana Newhouse (retired) as Chair of Lafayette Conference.

Bishop recommendation to set housing allowances for 2022-2023

ACTION (SC/2022/04): Approve recommended amounts as stipulated:

WHEREAS the Indiana-Kentucky Synod is a religious non-profit institution of the Evangelical Lutheran Church in American, and, whereas the Synod employs Bishop William Gafkjen and Pastors Dan Fugate, Hether Apel, and Teri Ditslear and whereas the Internal Revenue Service has advised the necessity of annual official action by the official body of the employing religious institution to exclude from the gross salary of clergy the estimated cost of renter payments for the purchase of a house, including

down payment, mortgage principal, interest and taxes; garage rent; utilities; insurance; repairs and maintenance; furnishing; housing expenses as set forth; and

WHEREAS the following estimate of housing costs has been submitted to the Synod for the taxable year 2022 and included in the budget for the year 2022-23: Bishop William Gafkjen \$45, 000, Pastor Dan Fugate \$25,000, Pastor Heather Apel \$20,000, and Pastor Teri Ditslear \$20,000.

BE IT THEREFORE RESOLVED by the Synod Council that the above amounts be designated as housing allowance, excludable from the gross salary paid for tax purposes, up to the extent they are used for said actual housing, and that any other allowance specifically designated and allocated by the Synod Council in this resolution may also be excluded for tax purposes up to the extent that any or all of them are actually used for such specific purpose. **(Motion carried)**

Synod Call Recommendation:

ACTION (SC/2022/05) Pastor Heidi S. Jones to Synod Call effective 2/1/22. Carried.

Disaffiliation update: Bethany Lutheran Church (LaPorte), St John Lutheran Church (Sunman) seek disaffiliation from ELCA to join North American Lutheran Church. Bethany's departure to be affirmed by Synod Council under rules governed by their predecessor church body (LCA), that affirmation scheduled for the April, 2022 SC meeting in Indianapolis. If affirmed, the Reverend Dennis Meyer will be removed from the INKY clergy roster. St. John, formerly ALC, may leave without affirmation by a final vote on March 5, 2022 and the Reverend Marjorie McDaniel will remain rostered.

[Meeting suspended for brief Executive Session]

Meeting resumed with Synod Assembly planning. Assembly will be in-person as ecclesiastical ballot for Bishop election is cost-prohibitive on distance platform. On Bishop's recommendation

ACTION (SC/2022/06) Synod Assembly offering be distributed to IK Synod disaster relief with in-kind donations to Second Harvest of East Indiana. Carried.

Covid protocols for Synod Assembly will elide with ELCA, convention venue, and CDC protocols, including either proof of vaccination or time-specific negative Covid test.
Moved/second:

ACTION (SC/2022/07) Accept the following stipulations for Synod Assembly: that it be an in-person event, that activities adhere to venue pandemic protocols, and that proof of vaccination or 1-3 day negative test be provided by anyone attending; that Executive Committee, Bishop Gafkjen, and Pr. Dan Fugate be authorized to set specific language for public announcement. Carried.

On recommendation of Pr. Dan Fugate

Action (SC/2022/08): Accept the fee schedules for registration and hotel accommodations as negotiated by Pr. Fugate. Carried

Other fees or expenses will be addressed in April SC meeting.

STAFF REPORTS

Dan Fugate: ELCA annual youth gathering is scheduled to proceed with Covid restrictions in place; Synod youth mission trip will include assisting recovery of tornado-damaged areas of western Kentucky; Campus ministry at U Louisville is in dispute over building use and Synod is acting to support them.

Nancy Nyland: updated progress on no-congregational mission centers, mergers, and creation of Authorized Worshipping Communities. Recommended reauthorization 5 authorized communities.

ACTION (SC/2022/09): Renew authorization for Authorized Synod Worshipping Communities: Christ Lutheran Chapel, Shalom and Salam, So Much More Food Truck, Cross and Grace. Carried.

Susie Swenson: Announced plan for web and communications improvement in the fall of 2022; advised office telephone system problems continue. She is working on monthly e-blasts of information. Telling the story of the synod in e-blasts rather than e-news will disseminate information more directly.

BUSINESS

Bp. Gafkjen advised that Transformative Leadership Academy is in transition. Pr. Cory Driver left the directorship and Synod is now looking at reorganization, revisiting its purpose to determine what leaders and congregations need, how to finance education and preparation of clergy and enhance leadership skills.

Nancy Nyland updated congregations in transition:

1. Risen Savior Lutheran Church merging with St. John/Fort Wayne.
2. Holy Trinity/South Bend's disposition of real property
3. Shiloh/Walton's options for the future of the congregation
- 4.

DISCUSSION

After lunch break, discussion of the state of the Synod's congregations including the place of our institution in a declining population of worshippers, trends, civic and community disruptions and how we are addressing them.

Finance Committee recommendation to allocate holdings of Risen Savior Lutheran Church.

ACTION (SC/2022/10) Approve allocation of assets of Risen Savior Lutheran Church as recommended by Finance Committee. Carried.

RACIAL JUSTICE TASKFORCE

Met January 8, 2021 to assess their progress and structure a ZOOM workshop for late January.

50/40/10 WORK GROUP

Covid interrupted all plans for anniversary observance of ordination of women. The group will have a presence at Synod Assembly as conditions allow.

Next Meeting: Date: April 22-23, 2022
 Place: Synod Office, 911 E. 86th St. Indianapolis, IN

 Monitor: Pr. Jane Rothman
 Chaplains: Pr. Evangeline Anderson-Rajkumar
 Susie Swenson

Closing devotion by Pr. Jane Rothman

Meeting Adjourned 1:55PM

Respectfully Submitted,

Patricia McIntyre,
Secretary

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Bishop Survey Attachment

Hold for Candidate Information Form – Bishop’s Election 2022

SYNOD COUNCIL MINUTES
 INDIANA-KENTUCKY SYNOD, ELCA
 November 19-20, 2021
 ELECTRONIC CONFERENCE MEETING

Attendance:

Officers: Bishop Wm. Gafkjen, Vice-President Ted Miller, Secretary Patricia McIntyre, Treasurer Chris Walda.

Rostered: Pastors Ryan Bailey, Joshua Burkholder, Teri Distlear, Vicki Garber, Timothy Graham. Jane Rothman, Ladona Webb; Deacon Jody Winter.

Laity: Victoria Carron, Dee Ann Daniels, Eliz. Kirk, Dylan Kissling, Donald MacMillan, Noah Smith, Linda Wray, David York, David Zehr.

Staff: DEM Pastor Nancy Nyland, and Bishop's Assistant, Pastor Dan Fugate, Storyteller Susie Swenson.

Auxiliary Representative: Tina Smith (WELCA)

Absent: J. Ferrier, S. Hall, E. Anderson-Rajkumar.

Meeting called to order electronically (ZOOM platform per Covid restrictions) 7:01PM, Friday, September 10, 2021, by V.P. Ted Miller. Devotions shared by Dee Ann Daniels followed by small group discussions. Minutes tabled until January meeting.

Vice-President: Ted Miller

Chair Miller reported results from first Lay Leader Check-in, the Vice-Presidents gathering, and Bishop Election Survey distribution to Synod Mission centers. Reported that work continues to solve problems SC members experience with Dropbox computer program. Motion/second to appoint Election Taskforce chair:

ACTION (SC/2021/54):

**Appoint Mike Anderson Chair, Office of Bishop Election Taskforce.
 CARRIED.**

Secretary: Patricia McIntyre

Reported actions of Executive Committee; reported actions of Region 6 Archives Board.

Treasurer: Chris Walda

Payroll Protection Act overpayment to IK Synod is resolved. Miscalculation identified and synod is remitting overpayment at 1% over 5 years. Income is steady, balance sheet awaits audit information to finalize.

Teri Distlear offered closing devotions. Meeting adjourned until 10:00AM. 11/20/21.

Call to order 10:00AM by Chair Ted Miller. Devotions shared by Dee Ann Daniels based on Psalm 9.

Bp. William Gafkjen: Conflicts within congregations/communities require address. Bishop charged Council members to consider resources for resolution and means of address. Consensus after discussion: recommended several resources congregations may use. 0

Synod Gift Policy: Regional Gift Planner Karl Biermann
After presentation of changes proposed to Synod Gift Policy to make giving process more transparent, efficient, and tracible. Moved/second to:

ACTION (SC2021/55):

Accept proposed modifications as presented. Carried. (Copy Attached, p.2029)

Bishop's Report: Wm. Gafkjen

- Lay Leader and Clergy Check-in Zooms successful and will be continued. Council determined that the term congregational "leader" applies to all leaders, not just officers of a congregation.
- Travel protocols governing Bishop and staff travel are serving well. Protocols give clear rationale to congregations concerning travel during the pandemic.
- Intercultural Assessment Inventory results will be presented to SC in January with proposals for addressing racism in communities.
- Transformative Learning Academy is in search of new director.
- Reimagining Conference Working Group shall begin studying restructuring of conferences. Motion/second to:

ACTION (SC/2021/56):

Appoint Pr. Vicki Garber. Pr. Ladona Webb, Mr. Don MacMillan, to Reimagining Conference Working Group. Carried.

Roster Concerns:

Bishop recommended approval of moves to:

ACTION (SC/2021/57)

Approve Retired Status: Pastor Dana A. Newhouse, effective January 1, 2022. Carried.

ACTION (SC/2021/58)

**Approve On-Leave Status: Pastor Laura Altman (2nd yr.), Pastor Lecia Beck (2nd yr.), Pastor John Hickey (2nd yr.) Carried.
(EC/2021)12 On Leave from Call: Pr. Jeff Zell, effective 11/1/21; Deacon Jody Winter effective 10/26/21**

EXECUTIVE COMMITTEE ACTIONS:

July 20, 2021: Moved/Second:

EC/2021/05: Grant On-Leave Status to Pr. Aaron Stamper (1st yr. effective 7/01/21). Carried.

EC/2021/06: Grant On-Leave Status to Pr. Erik Grayvold (1st yr. effective 7/11/21). Carried.

Bishop's Recommendation:

EC/2021/07: 1-Year Appointment of Pr. Barry Neese as Dean, Eastern Kentucky Conference. Carried.

August 19, 2021: Moved/Second:

EC/2021/08: Grant On-Leave Status to Pr. Austin Newberry (1st yr.) effective 08/22/21. Carried.

EC/2021/09: Approve Interim Call of Pr. Amy Beitelschees-Albers to Grace and Augustana Lutheran Churches, Elkhart. Carried.

EC/2021/10: Approve non-congregational call of Pr. Brian Spahr to serve as Chaplain of Parkview Health System, F. Wayne. Carried.

October 26, 2021: Moved/Second:

EC/2021/10: Grant On-Leave Status to Pr. Jeff Zell (1st yr.)

EC/2021/11: Grant On-Leave Status to Deacon Jody Winter (1st yr).

Bp. Gafkjen advised receipt of petitions by two congregations to disaffiliate from ELCA. Discussions followed concerning process required and expectations of resolution. Bishop will report progress at next SC meeting (January, 2022).

Reports received from staff-members Pr. Dan Fugate, Pr. Nancy Nyland, Susie Swenson, and Pr. Heather Apel (written).

After brief discussion of financial statements, motion/second:

ACTION (SC/2021/59):

Appointment of David York to IK Synod Finance Committee. Carried.

WELCA Report: Tina Smith

The Biennial meeting, postponed from 2021 is postponed again and group's Board must hold elections. Executive committee will reorganize after January 1, 2022, and consider future of WELCA in IK Synod.

Constitution Committee: No new constitutions received for review.

GSB Update: Bp. Gafkjen recommended turning the existing Future Church Fund into an ongoing, annual fund.

ACTION (SC/2021/60)

Approve creation of Future Church Annual Fund. Carried.

Racial Justice Taskforce: Bp. Gafkjen reported plan for retreat in Spring of 2022 to deepen strategies across IK Synod to work toward racial justice in the mission territory.

50th Anniversary celebration of the Ordination of Women postponed by pandemic. Plan is to honor with celebration at the next Synod Assembly.

Chaplains for January meeting: David Zehr (Lay) Jane Rothman (clergy) Monitor: TBA

Other Business:

Monitor's report received from Linda Wray, recommendations accepted.

Chaplain Ditslear closed with prayer.

Adjourned 1:35PM

Respectfully Submitted,
Patricia McIntyre. Secretary

SYNOD COUNCIL MINUTES
INDIANA-KENTUCKY SYNOD, ELCA
SEPTEMBER 10 and 11, 2021
ELECTRONIC CONFERENCE MEETING

ATTENDANCE

Officers: Bishop Wm. Gafkjen, Vice-President Ted Miller, Secretary Patricia McIntyre, Treasurer Chris Walda.

Clergy: Pastors Evangeline Anderson-Rajkumar Ryan Bailey, Joshua Burkholder, Vickie Garber, Tim Graham, Jane Rothman, Ladonna Webb.

Deacons: Deacon Jody Wiinter.

Laity: Victoria Carron, Dee Ann Daniels, Eliz. Kirk, Dylan Kissling, Donald McMillan, Noah Smith, Chris Walda, Linda Wray, David York, David Zehr.

Staff: DEM Pastor Nancy Nyland, and Bishop's Assistants, Pastors Heather Apel and Dan Fugate, Storyteller Susie Swenson.

Synod Attorney: Joshua Tatum

Auxilliary Representative: Tina Smith (WELCA)

Absent: Joshua Ferrier, Gregory Hall

WELCOME AND PRAYER

Meeting called to order electronically (ZOOM platform) at 6:30PM on Friday, September 10, 2021, by V.P. Ted Miller per Covid-19 restrictions on group gatherings. Devotions exploring servant leadership shared by Meeting Chaplain, Pr. Josh Burkholder, based on IS 6:1-15 and Jn 13:4-17.

Members sorted into breakout rooms to address question, "Where have you seen God at work lately?" After 15 minutes, members reassembled together.

APPROVAL OF APPOINTMENT

Ted Miller conveyed recommendation for appointment as Synod Lay Representation from NE Indianapolis Conference, said appointment effective until Synod Assembly, 2022.

VOTED: SC/2021/48 that David York be appointed to serve as Synod Lay Representative from NE Indianapolis Conference, serving under said appointment until Synod Assembly 2022.

Approval of Previous Minutes

Chair Ted Miller presented draft of June 2021 Synod Council Minutes as circulated in Dropbox, prepared by Secretary *pro tem* Linda Wray. Council thanked Linda Wray for her service as interim Secretary. Moved, seconded as read.

VOTED: SC/2021/49 that the minutes of the June 10, 2021, Synod Council meeting, pages 2012-2017, approved as read.

Report of the Vice President and Executive Committee

Vice president Miller referred Council to his written report in Dropbox. He further reported one Conference Dean vacancy in E. Central IN Conference. A new person is under consideration now. Miller's written report is filed in the Dropbox dated September 2021. Attended the Synod Vice-Presidents' monthly ZOOM gathering which included memorializing Churchwide Vice-President William Horn's death. Carlos Peña will serve in that office until the 2022 Churchwide Assembly. Miller is on the planning committee for ELCA VP ZOOM gathering in October 9-10, 2021. He welcomed seven new SC members. He announced a series of "Lay-leader Check-ins," ZOOM gatherings to support congregational lay leaders during the disruptions of the Covid-19 pandemic. Reports of burn-out among both clergy and laity prompt the creation of this series. "Clergy Check-ins" will be led by Program staff. Mr. Miller further reported actions concerning rostered clergy have been addressed in Executive Committee session in recognition of time constraints. All actions will be reported to full Council in November.

Report of the Secretary

Patricia McIntyre thanked the Synod Council for election to the position and for the privilege of serving. She will attend churchwide training via Zoom meeting with the ELCA office of the Secretary on September 20, 2021.

Report of the Treasurer and Finance Committee

Chris Walda referred Council to his written report in Dropbox. He highlighted revenue increase over last year. Written report and financial summaries are in the 2021 Dropbox folder. He reported that Finance Committee intends to discontinue IK relationship with PNC Bank and find a full-service bank with offices in Indianapolis. This results from continuing problems with PNC, particularly with federal Payroll Protection Act loans. Moved and seconded,

VOTED: SC2021/50 that Synod Finance Committee be authorized to end the relationship with PNC Bank and move to an institution with offices in the Indianapolis area. Motion carried.

Report of the Bishop and Staff

Bishop. Gafkjen reported that the “For Tomorrow” 2022 churchwide youth gathering will be held but all attending will be required to show evidence of Covid-19 vaccination or a timely negative test. Regarding the IK Synod Constitution, present description of the Synod incorrectly states that it encompasses the states of Indiana and Kentucky. Kentucky is a Commonwealth political entity; ELCA Office of the Secretary is assisting in correcting the wording. Cory Driver, present director of TLA, announced his resignation from the position to teach, having begun the new position effective September 1, 2021. The Conference of Bishops will determine his call status. His departure leaves the Learning Academy directorship vacant. IK will search for a new director.

Synod event-planning guidelines are under review reflecting Covid-19 risks. Bp. Gafkjen introduced a question sheet that will assist groups in planning gatherings for the duration of the pandemic. Synod staff protocols allow local conditions to inform their travel decisions. The question sheet assists them in determining their own plans. It is significant that Indiana and Kentucky have different metrics for measuring risks and assessments of Covid effects locally making staff travel particularly difficult. The question sheet aims to help congregations understand that staff may not be available on a given date.

Synod program staff and support staff are accommodating pandemic restrictions in the Synod office, gathering as a group only on Wednesdays for worship, masked and distanced. Program staff are present one other day and administrative staff are in the office 2 days per week. All staff are available by telephone, email, and electronic conference at other times. Under the ELCA Affiliation Program with Verizon Wireless, I-K Synod purchased a telephone for April Lynch and it will constitute her “mobile” office for the immediate future.

I-K Synod continues to further the aims of the ELCA Intercultural Development Assessment, led by Judith Roberts. Locally it involves SC staff, Conference Deans. The Synod has committed \$5,000.00 to its work in the coming year. That work includes an assessment inventory aimed to help the mission centers grow and transform growth to serve the purpose of racial justice. David Zehr advised the new director of the TLA should be included. Consensus agreement. On September 19, 2021, the Racial Justice Team will view a film and discuss it guided by Evangeline Anderson-Rajkumar. Further discussion explored funding resources for the \$5,000.00. No decision made.

Closing devotions shared by Meeting Chaplain Don McMillan, recalling Scouting resources to inform his presentation.

Adjourned to reconvene at 9:30AM on September 11, 2021.

SEPTEMBER 11, 2021

ELECTRONIC CONFERENCE MEETING

Call to order at 9:30AM by VP. Ted Miller. Devotions shared by Pr. Tim Graham based on 1Cor 7:25 and writings of Dietrich Bonhoeffer.

ANNUAL ORIENTATION

Bp. Gafkjen reviewed SC vision addressing four central tasks: (1) Fiduciary Responsibility, the stewardship of financial and legal demands, (2) Strategic Work, including budgeting, assessment and alignment with IK mission, (3) Generative, including engaging new and/or reformative ideas concerning the life of the church, and (4) Synod Priorities (a: cultivating mission centers, b: faith and discipleship formation and commission, c: expanding collaboration with other missions, d: developing and supporting mission leaders).

John Tatum advised that the present Constitutional Disclosure Statement requires revision and updating concerning fiduciary duties, SC member responsibilities, citing needed revisions to the June, 2021 constitution, particularly Chapter 10. Discussion ensued regarding method to effect those changes and obtain SC member signatures.

Election of Bishop by Ecclesiastical Ballot required in 2022 at the IK Synod Assembly. Vice-President will prepare and, in September 2021, distribute a survey to all mission centers requesting input into the process. He will tabulate responses. Following actions will be pursuant to Constitution S.04.01. Moved, seconded:

VOTED SC/2021/51 to create and mail surveys requesting information in support of the 2022 Bishop's election to all mission centers in September 2021. Motion carried.

Bp. Gafkjen advised that he is in discernment concerning reelection, asks SC prayers. He will send a Pastoral Message to mission centers advising the process the Synod will follow.

Bp. Gafkjen reviewed event planning and travel guidelines as described on the previous evening (see above); announced establishment of a Reimagining Conference Working Group; Reviewed previous evening introduction of Clergy and Lay "Check-ins" for congregations, Future Church Fund balance \$44,600 (of \$50,000 goal) as of 9/1/21. Identified needs for these funds include TLA, candidacy, stewardship resources, and "Leading Anew" program.

ROSTER CONCERNS

After consideration of the Bishop Gafkjen's recommendations, Synod Council voted:

VOTED: SC/2021/52 Deacon Cory Driver move from Transformative Leadership Academy Director to Synod Call to International Mission effective Spetembe1, 2021.

VOTED: SC/2021/53 Pastor Teri Distlear move from On Leave from Call to Root of Life/Noblesville congregational call.

VOTED: SC/2021/54 Pastor Joshua Burkhalter be granted On Leave From Call status for a second year.

Congregational Concerns

Synod Council received information and recommendations for the following:

Good Shepherd, Louisville: scheduled to close sale of real property on September 13, 2021. Trustees, with Pr, Nancy Nyland, will determine dispersal of remaining assets.

Holy Trinity, South Bend has listed their real property for sale in advance of their merger.

Risen Savior/St. John, Fort Wayne: Risen Savior to be absorbed by St. John. Risen Savior assets will be dispersed.

Martha's Table/World of Hope, Lexington, merges Episcopal and ELCA bodies; presently resolving property and ecclesiastical issues and will announce a new name when finalized.

Grace and Glory relocated to Prospect Kentucky and partnered with New Goshen Presbyterian.

Bp. Gafkjen advised that the scheduled Reimagining Conference Working Group, looking into realigning conferences, currently needs one rostered clergy person and one layperson to bring the group to full complement.

SYNOD STAFF

Pastor Heather Apel, Assistant for Leadership (see written report) announced that the Professional Leaders Conference will be a hybrid meeting to comply with Covid-19 restrictions. The recent candidacy conference was an in-person event.

Pastor Dan Fugate, Assistant for Discipleship (see written report) received 103 completed Synod Assembly evaluation forms. Positive responses to the content and to the online format. The technology worked well. Bp. Gafkjen reminded SC that the 2022

Synod Assembly, if online or hybrid will require using a LUME Corp. platform, a more expensive and complex technology but the only one currently available that can accommodate an ecclesiastical ballot for election of a Bishop.

Pr. Fugate has three “Leading Anew” faith formation webinars scheduled, all to be recorded and posted on the IK website for future use.

Nancy Nyland, Dir. Evangelical Mission (see written report) reported status of the Ecumenical Connect program presently involving UCC, ELCA, and PCUSA, and Episcopal churches pursuing ecumenical problem-solving in communities. Under the aegis of a Lilly Foundation grant, training sessions will begin in October, 2021. The “Beginning Anew” program will explore life for local mission centers as they move into post-pandemic ministry. Eight congregations are involved in Stewardship for All Seasons, two congregations are building Culture of Generosity programs. Pastor Nyland recommended Council approve love of Grace and Glory Lutheran Church to Prospect, Kentucky.

VOTED: SC/2021/55 to accept recommendation and approve move of Grace and Glory Lutheran Church to Prospect, Kentucky. Motion carried.

Susie Swenson, Synod Storyteller, advised redesign of the IK website and requested photographs to upload for the “Gods Work, Our Hands” content page,

COMMITTEES AND TASKFORCES

Constitution Committee report is in Dropbox. No new revision requests have been received since the last council meeting. Josh Tatum is revising the reporting documents. He advised that all changes to congregational governing documents will now be reviewed by the committee prior to submission for review by Synod Assembly. He reported some revision is necessary to the process served by the Committee for Reference and Council to clarify the committee’s authority to alter wording on a resolution intended to come before a Synod Assembly. He will bring a resolution to the Synod Council prior to the next Synod Assembly.

GSB Update: Bp. Gafkjen advised that Mr. Michael Ward is IK Synod’s representative to the consulting group for mission support/stewardship. One focus is to make “Future Church” and annual fund drive.

Racial Justice Taskforce: Pastor Evangeline Anderson-Rajkumar shared plans to expand the ELCA curriculum and advocacy resources and, in doing so, seeks to partner with other synod and ecumenical partners of the ELCA.

50 Anniversary of the Ordination of Women: Pastor Jane Rothman reported that the Covid-19 pandemic has delayed plans for a gathering until it is safe to assemble groups. The Committee planning the celebration is meeting electronically bi-monthly and the event will be ready for the 2022 Synod Assembly.

WELCA: Tina Smith reported that their meeting and project plans are delayed until 2022 to maintain safety during the pandemic.

Reimagining Conference: Bishop Gafkjen advised that the working group needs two more members. Donald McMillan volunteered to serve as lay representative and Pastor Ladonna Webb as clergy representative.

MEETING REVIEW

Pastor Teri Distlear will serve as clergy Chaplain for the November meeting with Dee Ann Daniels as lay Chaplain. Mission Monitor will be Linda Wray.

Synod Council calendar for 2022 includes:

- January 21-22, 2022
- April 22-23, 2022
- June 9, 2022 (Synod Assembly, June 9-11, Muncie, IN)
- September 23-24, 2002 (or other dates) Lutheran Hills, Morgantown, IN)

*All locations subject to change if required by Covid-19 protocols.

MEETING MONITOR

For Zoom meetings, it would be better to put the link in a separate email, not in the agenda attachment.

Council could consider 15-minute breakout groups for all meetings, whether electronic or in-person.

ADJOURN

Chaplain lead Synod Council in closing prayer, Meeting adjourned by VP Miller at 12:31PM.

Respectfully Submitted,

Patricia Q. McIntyre,
Secretary to the Synod Council

SYNOD COUNCIL MINUTES

INDIANA-KENTUCKY SYNOD, ELCA

June 10, 2021

ELECTRONIC CONFERENCE MEETING

ATTENDANCE

Officers: Bishop Bill Gafkjen, V.P. Ted Miller, Treasurer Chris Walda

Clergy: Pastors Ryan Bailey, Teri Ditslear, Jane Rothman, Evangeline Anderson-Rajkumar, Josh Burkholder, Vicki Garber, and Ladona Webb

Deacon: Deacon Barbara Limbach

Laity: Michael Anderson, Diane Cameron, Vicky Carron, Don MacMillan, Noah Smith (Young Adult), Linda Wray, and David Zehr

Staff: DEM Pastor Nancy Nyland and Bishop's Assistants Pastors Heather Apel and Dan Fugate, Storyteller Susie Swenson

Synod Attorney: Josh Tatum

Auxiliary Representative: Tina Smith (WELCA)

Absent: Pastor Jack Dixon, Morgan Bodie (Youth Representative), Becky Daum, Joshua Ferrier, and Shawn Hall.

WELCOME AND PRAYER

Meeting again electronically by ZOOM in view of COVID-19 restrictions on group gatherings, Vice-President Ted Miller called the meeting to order at 7:30PM on Thursday evening. Bishop Gafkjen opened the meeting with a homily based on verses from Psalm 92 followed by an opening prayer.

Approval of Previous Minutes

Vice President, Ted Miller presented for consideration the draft minutes of the April 16 and 17, 2021 Synod Council meeting as circulated in Dropbox. Linda Wray prepared the draft of these minutes. It was moved, seconded and as edited:

VOTED: SC/2021/28: that the minutes of the April 16 and 17, 2021 Synod Council meeting, pages 2601 - 2611, be approved with the corrections made.

Report of Vice President and Executive Committee

Vice-President Miller referred Synod Council to his report circulated in Dropbox. VP Miller included the Executive Committee Report in his June 2021 Vice President's report. He expressed his gratitude to the Synod Council, the Synod Staff, and the Constitutions Taskforce for their excellent work during this pandemic year. The report from the Executive Committee did not include any action items.

Report of Treasurer and Finance Committee

Treasurer Chris Walda referred Synod Council to the financial reports in Dropbox, including the Mission Support Trend update table, Balance sheet, and the Analysis of Revenues and Expenses. The Finance Committee will continue working with the Synod's accounting firm to address the suggestions made in the Audit for 2019 – 2020.

Noah Smith voiced a potential concern related to the presentation of the \$5,000 line item for Social Justice issues when the Synod does not have specific areas for use of these funds. Discussion related to the presentation and possible questioning of this amount ensued with the conclusion that potential use of these funds would center on the Racial Justice Taskforce worship services and the work beginning on the use of the *Intercultural Development Inventory* [IDI] for the Synod Council, Synod Staff, Conference Deans and Conferences.

Report of Bishop Gafkjen and Staff

Following the last Executive Committee meeting, Bishop Gafkjen shared that he had contacted Judith Roberts in the ELCA churchwide office about next steps for the anti-racism work in the IK Synod. The Bishop will be meeting with Ms. Roberts and another person from Minneapolis who has experience working with the IDI. Both of these people have the idea that the IK Synod could be a pilot Synod for the use of the IDI throughout the Synod and for continuing work on Anti-Racism issues. The IK Synod could also have a coach to assist with this work in the coming months.

Bishop Gafkjen reported on issues surrounding the changes across the Synod related to the relaxation of COVID precautions. He commends the Ecumenical Protocols for Worship, Fellowship, and Sacraments across the Synod as guidance on re-opening and relaxing protocols. In addition, he is working on protocols for moving towards the resumption of Staff travel across the Synod. These protocols will be fairly conservative and will be published and sent to every congregation. The Synod Staff and Bishop are working on more careful crafting of travel practices with some limit on the amount of travel per week. The Staff is also working on more time together in person and having in person Wednesday devotions and Staff meetings. April Lynch and Carol Webb will be changing their days in the Synod office beginning July 1, 2021. Carol will be in the office on Tuesdays and Thursdays. April will be in the office on Mondays and Wednesdays. Beginning in September 2021, April and Carol will each be in the office three

days per week with two days overlapping. The Synod Office will be open Mondays through Thursdays with office staff working from home on Fridays. Bishop Gafkjen has also authorized coverage of cell phone service for the office staff.

Bishop Gafkjen reported that he and Synod Staff are continuing conversations about what to continue and what services to stop providing. Careful decisions are being considered regarding the online weekly worship services and lessons.

Roster Concerns

Turning to roster concerns, on the Bishop's recommendations and after discussion in each case the Synod Council voted:

VOTED:SC/2021/29: that Pastor Carolyn Lesmeister be granted On Leave From Call status for family leave for the fourth year beginning July 22 2021, Pastor Lette Rogers be granted On Leave From Call status for the third year beginning July 1, 2021, and Pastor Jim Ward be granted On Leave From Call status for the first year beginning June 1, 2021.

And

VOTED: SC/2021/30: that retirement status be granted to Pastor Bill Powlen effective June 1, 2021.

And

VOTED: SC/2021/31: to request an extension of On Leave From Call status of the Conference of Bishops for up to two years (fourth and fifth years) for Deacon Julie Peralta beginning December 22, 2021.

And

VOTED: SC/2021/32: Issue a call to Pastor Kate Crecelius as Part-time Interim Minister at Gloria Dei Lutheran, Mulberry, IN and St. Paul's, Frankfort, IN.

Congregational Concerns

The Synod Council considered congregational concerns following the Bishop's recommendations and after discussion in each case. The Synod Council voted:

VOTED:SC/2021/33: to affirm plans of Roots of Life, Noblesville, IN to move to Stony Creek farms in Noblesville for six months and rent office space in Noblesville.

And

VOTED: SC/2021/34: to affirm Grace & Glory Lutheran Church, Goshen, KY to be in relationship with New Goshen Presbyterian Church in Prospect, KY.

And

VOTED: SC/2021/35: to approve Holy Trinity Lutheran, South Bend to sell their property and nest with St. Peter's UCC in South Bend.

Bishop Gafkjen updated the group on the closure of Risen Savior, Fort Wayne and their merger with St. John, Fort Wayne. A merger team composed of three members from each church will continue to meet regarding the business of this merger. Following discussion, the Synod Council:

VOTED: SC/2021/36: to approve the closure of Risen Savior, Fort Wayne and their merger with St. John, Fort Wayne.

Nancy Nyland updated the Synod Council on the sale of Good Shepherd, Louisville, KY. The Synod has a buyer for the property and a closing date is to be set for the end of June.

Synod Staff Concerns

Pastors Apel and Nyland referred the group to their reports located in Dropbox. Pastor Fugate did not have any additional information to report as he has been coordinating the Synod Assembly. Synod Storyteller Swenson [see report in Dropbox] and Bishop Gafkjen reported that a newly renovated IK Synod website will be launched following the Synod Assembly.

Executive Committee Elections

VP Miller described the required Executive Committee Elections for terms beginning at the conclusion of the Synod Assembly. Each of these elections require a 50% vote to be elected. Following this discussion and a prayer from Bishop Gafkjen, the Synod Council voted:

VOTED: SC/2021/37: to elect Vicky Carron as the lay female representative from Synod Council to serve on the Executive Committee for 2021-2022 (elected on the first ballot).

And

VOTED: SC/2021/38: to elect Noah Smith as the lay male representative from Synod Council to serve on Executive Committee for 2021-2022 (elected on the second ballot).

And

VOTED: SC/2021/39: to elect Pastor Ryan Bailey as the rostered person representative from Synod Council to serve on Executive Committee for 2021-2022 (elected on the second ballot).

Greetings from Guests

Tina Smith, representative from WELCA of the IK Synod, reported that the board is planning their biennial convention. She reported that there are several positions open for the board of WELCA for the IK Synod.

Appointment of Constitution Committee

VP Miller reported regarding the membership on the Constitution Taskforce which will become a committee subject to approval at the Synod Assembly. A member of Synod Council needs to be appointed to serve as a liaison to this group. Josh Tatum reviewed the responsibilities of membership on this committee. After discussion, the Synod Council voted:

VOTED:SC/2021/40: to approve on the Bishop's recommendation Pastor Erik Allen as a member of the Constitution Taskforce/Committee.

And

VOTED: SC/2021/41: to approve Dave Zehr as the Synod Council representative to the Constitution Taskforce/Committee.

Reports from Committees, Task Forces, Tables

Josh Tatum referred the group to the Constitution Taskforce/Committee report in Dropbox.

Continued or Other Reports and Actions

No additional information regarding this area.

Planning Forward: Churchwide Assembly Voting Members Elections/Conference Structure and Processes

Bishop Gafkjen reported that the re-imagining Synod work concerning post-COVID behavior and the work concerning the Synod's Conference structure will begin at the September 2021 Synod Council retreat. This retreat will hopefully be in person and held at Lutheran Hills.

For the September retreat, Pastor Josh Burkholder and Don MacMillan volunteered to serve as Chaplains. A Mission Monitor for the September Retreat will be chosen later. Linda Wray volunteered to serve as the Mission Monitor for the November meeting. Pr. Teri Ditslear volunteered to serve as the Chaplain at the November meeting.

Reflections from Departing Synod Council Members

VP Miller reported that Pr. Jack Dixon, Becky Daum, and Morgan Bodie are ending their terms but were not able to attend this meeting. Deacon Barb Limbach reported that she was grateful to Zoom for the continuation of the meetings. She was also thankful for the Zoom meetings

because it made it easier to attend without the difficulties of travel. Diane Cameron reported she enjoyed the time in Zoom meetings but has felt somewhat isolated. Mike Anderson reported that he has enjoyed his time on Synod Council but this last year has been challenging. He has been encouraged by all that has been achieved during this time. VP Miller expressed his gratitude to each of these members for their work on Synod Council.

Meeting Review

Bishop Gafkjen called attention to the two new Synod Council meeting dates for January 21-22, 2022 and April 22-23, 2022. Lutheran Hills has been confirmed for the September 10th and 11th, 2021 Synod Council Retreat. Lutheran Hills personnel are working to ensure internet access for people that need to join this meeting using Zoom.

VP Miller expressed his thanks to everyone serving on Synod Council during this time. Bishop Gafkjen added his appreciation to VP Miller's gratitude. Members ending their terms on Synod Council were encouraged to continue seeking ways to serve in the ministries of the IK Synod.

Closing Prayer and Sending

Bishop Gafkjen ended the Synod Council meeting with prayer. VP Miller adjourned the meeting at 9:10PM.

Respectfully submitted in His Service,

Linda Wray



Evangelical Lutheran Church in America

God's work. Our hands.

“For surely I know the plans I have for you, says the Lord, plans for your welfare and not for harm, to give you a future with hope” (Jeremiah 29:11).

We've learned over the past year how resilient we are as church and as people of God. It's been a time of pain, loss, injustice and uncertainty. It has also been a time of learning, listening and trying new things — stepping out of our comfort zones and into a more digital world. This church persevered in so many ways.

The churchwide organization has been working alongside all expressions and ministries of the ELCA and our partners to provide resources, share stories, engage members and keep our programs alive as we've shifted our focus to responding to the pandemic.

For the generosity of this church through its COVID-19 Response Fund, for the remarkable ways in which we connected to one another, and for the innovative approaches so many of you took to engaging your communities in the gospel, I want to say thank you. Thank you for your ingenuity, and for knowing that God has a plan for us and it's one filled with hope.

As we look to the future, I invite you to dream with me for a moment.

Imagine more people knowing Jesus. Imagine creating communities of love and justice online and in real life. Imagine our online communities and pews filled with new, young and diverse members. Imagine spending more of your time collaborating with others to have a bigger impact in our neighborhoods and in the world.

That is the future I want to build with you. We've all experienced God's ability to see us through challenging times and through new seasons of life. This is an invitation to be part of something that God is doing with and through us. There's never been a better moment to share the way of Jesus and introduce more people to community, justice and love.

In peace,

Elizabeth A. Eaton
Presiding Bishop



**Evangelical Lutheran
Church in America**
God's work. Our hands.

Churchwide Organization 2020 ANNUAL REPORT

COVID-19 RESPONSE IN THE UNITED STATES



Teams from across the organization worked together to launch the COVID-19 Response Fund, which supports the ministries of this church that are most in need and best positioned to make an impact. To date, the fund has received more than \$1.8 million from generous ELCA members, which has been granted to 63 synods and has provided additional support for ELCA World Hunger's Daily Bread Grants.

- 452 vulnerable congregations considered best strategically positioned to respond in particular ministry contexts received grants.
- Priorities include pastors' salaries, children/youth ministry, virtual-technological skills and concern over the future of the local church.

As congregational feeding ministries faced increased and urgent need in their communities due to COVID-19 and its economic fallout, ELCA World Hunger responded with the launch of two emergency rounds of Daily Bread Matching Grants this past spring and fall. **Three hundred sixty grants equipped congregations across 60 synods and 41 states**, plus Puerto Rico and Washington, to fundraise online toward their ministries. Through these efforts, participating congregations **raised**

more than \$355,000 to add to the \$180,000 of support through Daily Bread Matching Grants, nearly tripling the impact of the grants and resulting in more than \$535,000 going directly toward local, congregation-led initiatives addressing urgent needs brought on by the pandemic. ELCA World Hunger also responded by releasing new and adapted resources, including [guides for finding community assistance resources by state](#) and an at-home adaptation for the “[On Earth As in Heaven](#)” vacation Bible school curriculum. Constituents connected with [ELCA Advocacy Alerts](#) for opportunities to raise their voices in support of COVID-19 relief legislation, aiming to ensure that efforts focus on the people and communities hit hardest by the crisis. The [ELCA World Hunger blog](#) also provides opportunities to learn about and act on the relationship between the pandemic and hunger in communities.

Lutheran Disaster Response (LDR) identifies those who have been affected by disaster as “disaster survivors.” With COVID-19, we are all survivors in some way. Domestically, LDR responded to the COVID-19 pandemic by **supporting 32 synods and three Lutheran social service agencies in 40 states with grants totaling over \$900,000**. The grants supported ministries in their efforts to reach out and serve their communities with food, daily necessities and other forms of assistance.



Churchwide Organization – Technology

- IT was able to transition staff to work from home over a single weekend at start of pandemic with minimal technical issues
- Launched COVID-19 chatbot on elca.org to assist with pandemic response information and prayer requests
- Digitized expense reporting in new Workday System launched during COVID-19
- Improved collaboration using Microsoft Teams during pandemic

GLOBAL PANDEMIC RESPONSE

The COVID-19 pandemic triggered worldwide turmoil and caused major setbacks in progress around food security, nutrition, health, education, gender justice and livelihood, especially in the most affected communities. LDR made a bold commitment internationally to support companion churches and ecumenical partners not only in providing immediate relief but also in continuing support for recovery, disaster preparedness, trauma counseling, implementing innovative programs to adapt to what could be the new normal, and focusing on populations pushed into vulnerable situations such as those affected by gender-based violence, people with disabilities, older adults, migrants and refugees. In 2020, LDR awarded over **\$4.79 million** in **125 grants** to **49 countries; 84 of the grants (\$2.45 million)** were in response to COVID-19, reaching nearly **800,000 people** around the world.

For example, we provided assistance to the Evangelical Lutheran Church in Tanzania's Education for the Deaf schools in Mwanza where hearing impaired students learned through sign language, images and videos about COVID-19 in order to prevent the spread of the virus. In Lebanon, we contributed toward relief efforts led by the Contact and Resource Center for people with disabilities who are unable to leave home due to the government lockdown. Cash vouchers were provided to help pay for utilities, phone bills and drinking water. For migrants at the border of Mexico and the United States, we provided assistance to Casa del Migrante de Saltillo that provided food, hygiene kits and temporary shelter for people seeking asylum in the United States. In India, people living with HIV and AIDS



Syrian women learn how to stay safe from Covid-19 and receive education materials for their children. Photo: StARS

and transgender people are highly vulnerable to COVID-19. We supported the United Evangelical Lutheran Churches in India in providing food and hygiene kits, in addition to information about COVID-19 prevention, to members of these communities in Chennai. In Egypt, refugees are particularly susceptible to pervasive xenophobia and being intentionally excluded from necessary services. We supported St. Andrew's Refugee Services as it increased distribution of cash assistance, switched education programs from in-person to online, offered wellness and mental health checks, and provided COVID-19 information. And in Madagascar, we contributed to the work of the Malagasy Lutheran Health Department (SALFA) in helping patients with disabilities obtain treatment and pastoral care. Pastors, volunteers and doctors were provided sanitation supplies, masks and essential medicine for the patients. In their visits, pastors report sharing from Matthew 25:40, "Truly I tell you, just as you did it to one of the least of these who are members of my family, you did it to me."

In March 2020, mission personnel were asked to return to the United States, including participants in the YAGM program. By the end of 2020, it was also decided to cancel YAGM for the upcoming 2021-22 year. A travel ban was also established for staff, who have continued engagement with companion churches and organizations online.

ECUMENICAL & INTER-RELIGIOUS & THEOLOGICAL DISCERNMENT

Bilateral Dialogue with the Christian Church (Disciples of Christ)

The ELCA and the Christian Church (Disciples of Christ) resumed bilateral dialogue on Wednesday, March 10. The ELCA dialogue team includes Bishop Bill Gafkjen, co-chair, Pastor Bridget Piggue (Southeastern Synod), Prof. Carl Hughes (Southwestern Texas Synod), and Prof. Kris Kvam (Central States Synod). Bishop Don Kreiss (chair, EIR Committee) and Presiding Bishop Elizabeth Eaton will serve ex-officio. For details, click [here](#).

ELCA Pastoral Guidelines for Ministry in a Multi-Religious World

Thank you to all who participated in the survey related to the development of pastoral guidelines for ministry in a multi-religious world, as part of the implementation of “A Declaration of Inter-Religious Commitment.” The survey was open from September 12-October 12, with over 2,600 responses collected – a remarkable response rate of 27%. The ad-hoc committee is actively working with the results. The first set of guidelines to be developed will focus on prayer services, as that was the primary area of need according to the survey.

THEOLOGICAL DISCERNMENT: JUSTICE FOR WOMEN

Quality of Call initiative

Two Justice for Women staff members are serving as director and team member on this multi-partner

initiative. The first phase focuses on responding to ways sexism affects women in calls to Word and Sacrament ministry. The strategic efforts this year are on relationships and policy.

Study Guide for *Faith, Sexism, and Justice: A Call to Action*

About a dozen ministry sites tested the draft study guide until the end of February. The guide will help readers to engage the social statement and to act on it through group and individual activities, videos, and links to resources. It will be available in 2021.

50/40/10 ordination anniversaries

The commemoration of the anniversaries of the ordination of women

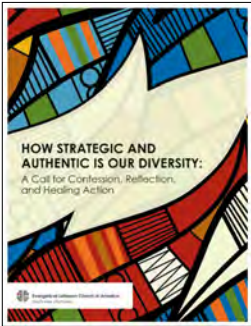
(50th and 40th) is concluding this year with a story collection featuring submissions from pastors who are women from across the ELCA. Resources from the anniversary year will remain up at [ELCA.org/50yearsofordainedwomen](https://elca.org/50yearsofordainedwomen).



Lutheran Women’s Works in Religion (LWWR)

This database is online at <https://learn.elca.org/lwvr/> and includes references to monographs, chapters, articles, and reviews; works from popular literature; sermons; Bible study guides; and more. It further connects Lutheran women in religion and serves to diversify and enrich Lutheran scholarship and teaching. Submission forms for entries are found on the website.

THEOLOGICAL DISCERNMENT: RACIAL JUSTICE



Strategic Authentic Diversity Implementation

In 2019 the ELCA Churchwide Assembly adopted “[How Strategic and Authentic is our Diversity?: A Call for Confession, Reflection, and Healing Action.](#)”

Lead staff across the churchwide

organization are working to implement these actions in the areas of: Theological Framing and Equipping, Healing Action, Structural Accountability, Theological Education and Leadership Development, and Partnerships with Full Communion, Ecumenical and Interreligious Partners, and Related Organizations.

Diversity Goal Reporting Tool for Synods

The churchwide organization continues to work with synods as they assist congregations in achieving those goals. The action requires annual reports to the Church Council and reports every three years to the Churchwide Assembly.

Anti-Racism and Condemning White Supremacy

The ELCA recognized June 17 as a day to commemorate the Mother Emanuel 9 and to repent of racism and white supremacy. Planning is underway for the second annual commemoration. Additional events focused on combatting white supremacy are under development.

THEOLOGICAL DIVERSITY AND ENGAGEMENT

Theological Roundtable

The Theological Roundtable, a gathering of all of the official theological networks of the ELCA, met

in March, focusing on how Covid has affected our various communities and how the networks are responding. We will also have a conversation with the CWO executives about the role of theology in the Future Church redesign.

Freedom of a Christian

We are finishing the Spanish version of the Study Guide for the Freedom of a Christian, which will be available with the English one at www.elca500.org.

Combatting White Supremacy

We are conducting research on how to proceed to develop a theological Statement on Combatting White Supremacy and a process for racial healing across the ELCA.

THEOLOGICAL ETHICS

Social Statement Task Force

In November 2020, the ELCA Task Force on Church, State, and Civic Participation began a series of intensive meetings during the listening and study phase of the social statement process. Meeting topics through March have included close attention to the social message “Government and Civic Engagement in the United States: Discipleship in a Democracy,” Lutheran theology and Confessions, as well as sessions with ELCA bishops and other ELCA staff whose work is closely tied to ELCA social teaching. Members of the task force are beginning to host listening events in order to garner input from across our church while ELCA staff are developing a network of process builders who are volunteers within synods trained to build awareness, conversation, and engagement with this process. Biographies of the 18-member task force, social statement timeline, and additional information are available [here](#).

ENGAGING COMMUNITIES & RELATIONSHIPS

2020 New Starts and Mission Developers



Children, Youth and Young Adult Ministry



Synod leaders started **30 new ministries in 2020** and **13 in 2021**, in diverse settings.

Unique partnership: Neighborhood Church, a new start in the Arkansas-Oklahoma Synod, is training all leaders in the Milwaukee Area Synod on virtual church and partnering to train mission developer leaders across the country.

Online Congregational Vitality **training events** were held for more than **1,000 leaders**.

ELCA Children's Ministry updated elcafaithformation.org and created resources related to ministry during the pandemic and also addressing Black Lives Matter.

Growing Young: Over **250 leaders** from across the ELCA participated in online trainings through a two-day intensive course, monthly gatherings with the ELCA Coaching Network, and the ELCA Youth Ministry Network Book Club.

ELCA Youth Ministry pivoted leadership training virtually, with the Youth Core Leadership Team meeting monthly, creating "Candletime," a weekly online gathering and resource for youth. The ELCA Youth Leadership Summit was held virtually in November, and "Passage," a small group, was created for graduating seniors. The ELCA Youth Ministry Network annual training event, the Extravaganza, had **1,750 leaders participate**, the highest number ever.

Abide: More than **1,000 young adults** across the country gathered for the first time in over 100 small groups, with content entirely created by young people. Young leaders led groups, created liturgies, held online graduation parties for each other, and formed a nimble, innovative community — significantly bolstering their spiritual and mental health.

#NoPlasticsforLent 2020: This initiative on creation care and intersecting issues, **created by young people and reached more than 100,000 followers** and was featured in the New Yorker magazine.

Holy Innovations

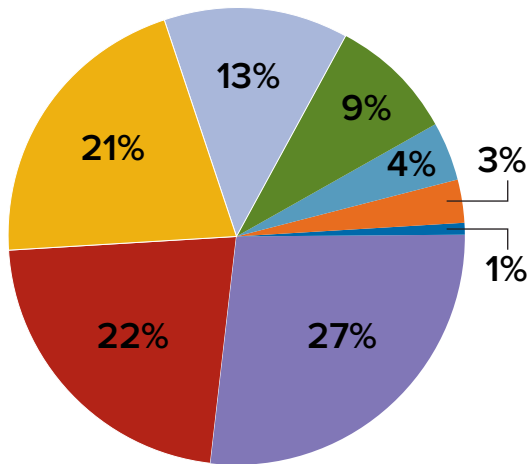
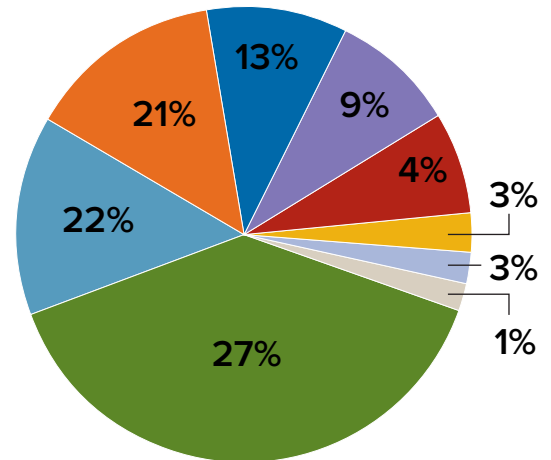


Thanks to the Campaign for the ELCA, the ELCA Congregational Vitality Team **partnered with synods** to continue **creating 21 collaborative Holy Innovation projects** that will share their learnings across the ELCA.

For one of these, “The Grief and Transitions Project”, ten leaders from around the country came together to share strategy and resources. This website is the culmination of the Holy Innovations project and offers a resource for all synods and leaders walking with congregations through significant change. <https://elcaresources.org/help/>

Geographic Setting of New Starts

- Large city 250,000+ population
- Medium city 50,000 to 249,999 population
- Small town <10,000 population
- Suburb of a medium city
- Small city 10,000 to 49,999 population
- Near suburb of large city <10 miles
- Distant suburb of large city >10 miles
- Rural non-farming
- Rural farming

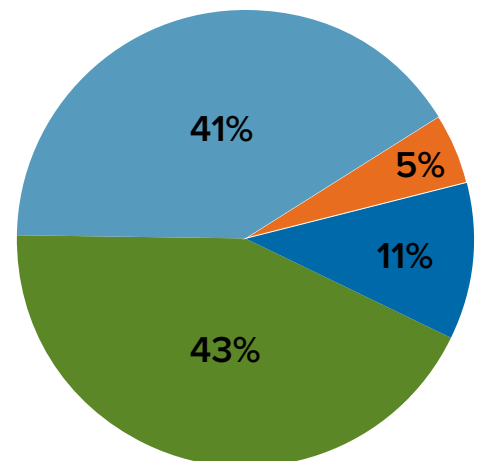


- African National
- African American/Black
- American Indian//Alaska Native
- Arab/Middle Eastern
- Caucasian
- Latino/Hispanic
- Multi-racial
- Asian/Pacific-Islander

Ethnicity of New Starts

New Starts by Economic Group Type

- Working class Clerical, blue/pink collar, HS education \$16,000 to \$30,000
- Middle class semi-professional, craftsman, college educated, \$35,000 to \$75,000
- Upper middle class salaried, professional, managers, highly educated, \$100,000+
- Poverty/below the poverty line



Latinx L3 Initiative



The Latinx Lutheran Leadership Initiative (L3) is a project to identify, equip and accompany Latinx leadership in the ELCA. The initiative has a goal to **create a network of 300 Latinx leaders** to feed the three expressions of our church within two years. It has three focus areas: leadership, formation and development. The preliminary launching date for this initiative is Pentecost Sunday, May 23, 2021.

Lutheran Theological Center of Atlanta (LTCA)



In order to help the ELCA reach a more diverse population, this ELCA-sponsored center will identify, support and guide lay leaders and candidates for rostered and congregational ministry, with an intentional focus on African descent leaders. It will give leaders an experience in historically black seminaries at the Interdenominational Theological Center (ITC) in Atlanta.

Digital Resources for Congregations



An additional **650 congregations signed up for services** from our preferred partners who offer digital church management and giving options.

[ELCA.org/publichealth](https://elca.org/publichealth) was created in response to the pandemic as a resource hub for congregations and members. To date, we have **nearly 80,000 page views**.

Social Media Engagement



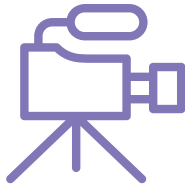
Over the last year, ELCA social media platforms collectively saw a **20% increase** in impressions and a 30% increase in engagements from the previous year.

Twitter engagements **increased by 90%** and **Instagram increased by 150%**.

ELCA social media platforms have seen continued growth in audience size. **Facebook** has **140,000 followers**, **Twitter** has **26,000 followers**, and **Instagram** has **17,000 followers**.

In 2020, **ELCA social media accounts** had more than **55 million impressions**.

2020 Media Coverage



Bishop Eaton appeared on CNN to discuss navigating worship during the pandemic.

The ELCA was **mentioned in 6,570 articles**.

This is an **increase of 116%** compared to 2019 media coverage.

This media exposure resulted in **10.1 billion potential viewers** exposed to the ELCA.

ELCA.org Future Directions Living Lutheran Resourceful Servants Youth Gathering Find A Congregation Evangelical Lutheran Church in America God Made Outdoors

HOME STORIES A MESSAGE FROM THE BISHOP MISSION SUPPORT TEAM

STORIES OF FAITH IN ACTION

Stories of Faith in Action goes digital-only with a new web design.

STORIES OF FAITH IN ACTION

Living Lutheran magazine got a fresh new look to start 2021, the year it turns five years old.



CANDIDACY AND FIRST CALL

There are currently **1,852 active candidates** in the candidacy process.

Of the nearly 300 candidates entranced into candidacy in 2020, 14% self-identified as non-white and 86% as white.

There are **107 active TEEM candidates**. They have self-identified as:



254 candidates were approved and assigned so they could begin interviewing for first calls. **232** of those candidates were candidates for **Ministry of Word** and Sacrament. **22** were candidates for **Ministry of Word and Service**.

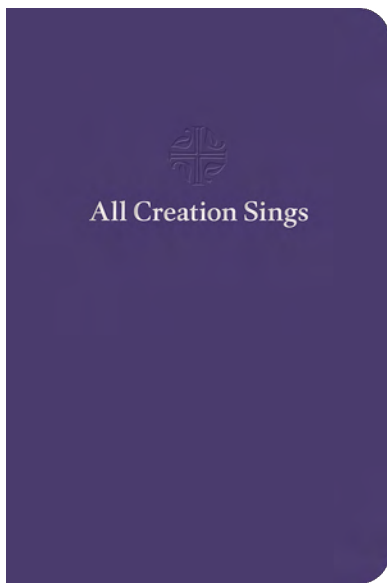
The Candidacy Team partnered with COB and other assignment partners to redesign the Assignment Process. In Fall of 2020, the COB approved the proposed First Call Process. Following that decision, a new system of assignment was strategically implemented, the Roster Manual, Candidacy Manual and First Call documents were updated and training resources were provided to synods, seminaries and candidates to provide education about the new process.

The Horizon Apprenticeship Program, which provides summer internship opportunities for young people of color or whose primary language is that other than English, quickly pivoted to offer completely online education and community building and helped congregations identify remote internship opportunities. **14 congregations** and **29 apprentices were accepted** into the summer program in 2020; three of the participating congregations were new to the program.

Visions & Expectations

Visions & Expectations was repealed in 2020. Once Definitions and Guidelines is updated by Church Council, The Conference of Bishops will be asked again if a new document of any kind is needed and for what purpose. An update will be provided to the Church Council in the fall.





All Creation Sings is a new curated set of worship resources in the *Evangelical Lutheran Worship* family, developed as part of the ELCA's commitment to the ongoing renewal of worship by supporting congregations' mission in these changing times. This supplement was released at the end of 2020 by Augsburg Fortress / 1517 Media after a nearly three-year process of research, development, editing, and a broad liturgical and theological review. Over 50 people from throughout the ELCA had direct involvement in the development, not including the gifts of the many contributors of prayers, hymn texts, and music.

All Creation Sings includes a fully bilingual Spanish-English setting of Holy Communion, a setting of Holy communion especially appropriate for evening, a service of word and prayer adaptable for many occasions, and a section of topical prayers, thanksgivings, and laments. The supplement also includes 200 hymns and songs, offering

a fresh and diverse selection to enliven worship and the people's song in a new day. Learn more at augsburgfortress.org/AllCreationSings.



GENEROSITY



Members of this church were incredibly generous in their support of ELCA ministries in 2020. Overall giving to fundraising priorities in 2020 finished the year at nearly 99% compared to 2019 totals. We saw an increase of nearly 25% in numbers of individual donors in 2020 (163,931 donors in 2019 vs. 188,735 donors in 2020). While some programs saw an understandable decrease in support due to programmatic disruption (Young Adults in Global Mission and International Women Leaders specifically), other programs saw increased support. Support for “Where Needed Most” saw an increase of nearly 23% compared to 2019 support (\$2.8 million in 2019 vs. \$3.4 million in 2020). ELCA World Hunger, due to an intentional focus mid-year as a feared decrease in support loomed, was able to not only keep pace but also surpass support levels seen in 2019. ELCA Fund

for Leaders also saw increased support compared to 2019 numbers, finishing the year with nearly \$3.7 million in donations to the program. The two most significant stories for 2020 have been the COVID-19 Response Fund and Mission Support. Despite fears that Mission Support would see a dramatic decrease due to congregations meeting virtually, the final numbers tell a different story. At year-end, total Mission Support hovers at 98% of the anticipated 2020 goal (a goal set prior to COVID-19 realities). Around \$41 million in Mission Support was shared with the churchwide organization to be used to support the ministries we do together as a church. This number is an incredible testament to the generosity of our members and the commitment we have to being church together. God is good, and our members are generous.

Development Events Go Virtual

Each year, we hold more than 10 donor events, including leadership tables and immersion trips, but in 2020, the pandemic caused us to pivot to create online events where donors could still interact with programs and other donors. Here are the stats from 2020:

7 Virtual Events and **4** Virtual Leadership Tables

Total Event Reach:

172,787
constituents

Total Event Participation:

4,800
constituents

Total Event Generosity:

\$673,810

Giving

The ELCA had its best single day of fundraising on Giving Tuesday (Dec. 1) in 2020, raising more than

\$600,000!

ELCA INNOVATION LAB

Launched by Presiding Bishop Eaton in January 2020, the ELCA Innovation Lab is a space for the church to generate ideas, unleash creativity and create positive change in the world God so loves. In 2020, the ELCA Innovation Lab has provided innovation-related support, facilitation, and leadership of projects throughout the church and churchwide organization. Here are some highlights:

2020 ELCA Innovation Lab Goals

1. Develop the willingness and culture (i.e., purpose, values, rules of engagement) and ability (i.e., abrasion, resolution and agility) for innovation throughout the church.
2. Champion and drive innovation denomination: connected leaders who inspire and drive co-creation and make new and useful things.
3. Prove and encourage that a good idea can come from anywhere, take shape and be tested by co-creators at velocity.

2020 Engagement Snapshot

Participation



50% of churchwide staff have participated in a Lab project or learning event.

Reach



3,201 individuals and ministries reached by Lab projects and activities.

Leadership



Projects supported by the Lab involved the **leadership of 27 unique project leaders.**

Generosity



Secured a nearly \$1 million grant to launch the Congregations Lead Initiative.

What did the Lab learn in 2020?

Sharing our stories is an important part of generating ideas and problem solving.

The Church has always been a place for storytellers. At the Lab, we have found that telling the story of a new idea or can help us explore important questions. One activity to help shape these stories is to create your own [“origin story.”](#)

We are not always sure if we are exploring the right problem or question.

The Lab is a space to explore the biggest questions the church is facing, both today and tomorrow. Often, it can be hard to know if we are asking the right questions. At the Lab we always ask questions using the [“how might we”](#) method and if the question being asked doesn’t seem quite right, then an [abstraction ladder](#) can help to reframe the problem!

The ideas we support should take us closer to the future we want to see.

A good idea can come from anywhere! The Lab is a space for the church to co-create positive change in the world God so loves and is guided by the priorities of the [ELCA’s Future Church priorities](#).

A new chapter.

Building on the learnings from year one, the ELCA Innovation Lab is now part of the Innovation home area of the churchwide organization. Stay tuned for more!

FUTURE CHURCH

Purpose

Activate each of us so more people know the way of Jesus and discover community, justice and love.

Vision

A world experiencing the difference God's grace and love in Christ make for all people and creation.

Priority 1

**A Welcoming Church:
Engaging new, young
and diverse people**

"Your young ... shall see visions, and your old ... shall dream dreams."

Acts 2:17

Priority 2

**A Thriving Church:
Rooted in tradition and
radically relevant**

"You are the salt of the earth; but if salt has lost its taste, how can its saltiness be restored? ... You are the light of the world."

Matthew 5:13-14

Priority 3

**A Connected,
Sustainable Church:
Raising the bar
together**

"I am the vine, you are the branches. Those who abide in me and I in them bear much fruit, because apart from me you can do nothing."

John 15:5

Goal

Share the story of Jesus and the ELCA by engaging with one million new people as we grow the church together.

Benefit Stability in Uncertain Times

As the pandemic ebbed and flowed in 2021, Portico's benefits remained a reliable constant for ELCA congregations and organizations, affirming the importance of church together.

- ELCA-Primary health benefits helped to lower stress levels and provided virtual access to health care.
- The ELCA Retirement Plan continued to deliver strong investment returns while offering no- or low-cost access to financial planning and coaching services.

In recent years, we've brought added stability to our program by extending quality, cost-effective benefits to more of those who serve. As we include more ELCA-affiliated social ministry organizations, colleges, and universities, as well as full communion partner denominations, we grow the size of our pool, which, in turn, allows us to secure lower administrative fees and innovative benefits not typically available to smaller groups. In this way, we continue our mission to serve those who serve.



The Rev. Jeff Thiemann
President & CEO

Meeting the Need in 2021

869

Plays of New Portico Podcast

Hosted by an ELCA pastor on current issues impacting our faith community.

34%

Chose New Voluntary Benefit

Through our cost-saving vision care services provider.

643

Retired

In Portico's bundled benefits program — Well done, good and faithful servants!

7.3%

Annuity Payment Increase

Approved for ELCA annuitants in 2022.

2,564

Medical Visits via Text

Through 98point6[®], our virtual primary health care service.

8

Large Organizations Joined

In 2021 — 1 ELCA college, 6 ELCA-affiliated social ministries, and 1 full communion partner social ministry.

2,880

Classes Completed in 2021

On Burnalong, Portico's new online fitness and wellness benefit.

76%

More Accessed Financial Coaching

Through LSS of Minnesota in 2021 than during the same period in 2020.

87.8%

Very Satisfied

With our Customer Care Center service.

Dear siblings in Christ,

Greetings from Capital University! I'm grateful to share with you a report on religious and spiritual life here as we conclude the 2021-2022 school year. My contact information is at the end of this report, so if you have questions or would like to better connect with Capital, please reach out.

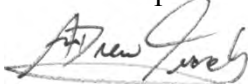
Since my last report, the Board of Trustees dropped the interim tag from President Dave Kaufman's title and welcomed him into permanent leadership at Capital. As a lifelong Lutheran, Dave is a champion of Lutheran higher education and the gifts our church has to offer the wider world. Under Dave's leadership, we've emerged as a more fiscally sound institution, seen both in the increased giving of our partners and the first raises given to faculty and staff in multiple years. After a few years of considering our nickname and mascot, our community voted overwhelmingly to become the Capital Comets, which has allowed members from across our institution to rally as one community. To the delight of many, our Christmas Festival returned this year to an in-person format. Perhaps most importantly, our COVID cases and infection rates have been far lower than Franklin County, and our vaccination rate is much higher (over 90%). Enrollment projections for the Fall show a solidly rebound from pandemic struggles, an encouraging sign for our longterm mission.

One area where our mission is palpably enacted is in our commitment to student success. This is an interconnected network of priorities. One, Project Indigo, is an initiative that uses digital resources to collapse the resource gaps between students. Another, our Office of Student Success, provides coaches to help students achieve not only their academic goals, but their broader purposes.

The administration recognized the value of the Center for Faith and Learning in supporting student success by approving a second full-time ministry position in our office for the first time in over thirty years. Rev. Dikiea Elery, ordained in the Christian Church (Disciples of Christ), came to us from Bluegrass Community and Technical College in Lexington, Kentucky. Rev. Elery also served as Assistant Pastor at East Second Street Christian Church, one of the historically Black Disciples congregations. We're thrilled with not just her work, but her leadership among us and the relationships she's already built with students, faculty, and staff in just a few short months.

In the coming months, Capital will hire a new Director of Athletics, launch an actionable master plan to prioritize investment in and use of our facilities, return to summer camp programming, and host Bexley's Juneteenth and 4th of July celebrations. It's a new day at Capital University and we'd love to welcome you to campus

In radiant splendor shine!



The Rev. Drew Tucker
University Pastor & Director of the Center for Faith and Learning
dtucker@capital.edu + 614-236-7737

SYNODICAL REPORT - SPRING 2022

Office of the University Pastors

As we reflect on the past year, we do so with gratitude that COVID-19's impact appears to be lessening on the Wittenberg University campus and in our community. At the same time, we continue to keep those affected by the pandemic in our hearts and prayers.

Recognizing that in-person living and learning have always been the backbone of Wittenberg's residential, liberal arts educational experience, we again welcomed our students to campus in August 2021. In light of our high vaccination rate among students and employees, the low case load in our hometown of Springfield, Ohio, and current CDC guidance, Wittenberg became a mask-friendly University in March 2022, meaning that those who wish to wear masks and those who chose not to wear them should both feel supported in their decisions. Faculty still have the right to require masks in their respective classrooms, and event owners may request the same. Additionally, with the loosening of COVID-19 restrictions, we are excited to host the Class of 2022 graduation ceremony in our traditional outdoor venue, Commencement Hollow, on May 14.

In terms of other noteworthy Wittenberg initiatives and accomplishments, we celebrated record-setting success once again on March 11 with our annual virtual fundraising event, Commit to Witt. This year's theme was "1845 Minutes of Giving," and the effort produced a total of \$640,911 from 1,532 gifts. Our Having Light \$100-million comprehensive campaign is also proving successful with \$93 million in to date. As a reminder, the campaign looks to support all that defines us, especially the people, who inquire, create, inspire, and compete here; the place, where we come together as a community and welcome others to learn and grow; and the present, when the next generation of Wittenberg graduates learns to pass on its light.

This past year, Wittenberg also continued to make strides in its commitment to diversity, equity, and inclusion (DEI). The University believes in fostering an inclusive, equitable campus climate and culture where all members of our diverse residential community can thrive, and our values call us to remove the barriers that cause inequity and work toward ending hate, bigotry, violence, and injustice. To support this ongoing commitment, all divisions at Wittenberg have been looking within themselves to create and implement strategies and tactics designed to advance DEI on campus. In addition, we recently expanded the scope of our William A. McClain Center for Diversity with increased responsibilities for Corrine J. Carthell, now associate dean of students as well as McClain Center director, and Debbie Beausejour, associate director. Both have been instrumental in facilitating greater understanding, and in creating more diverse programming, and multicultural engagement opportunities.

SYNODICAL REPORT - SPRING 2022

Office of the University Pastors

Wittenberg places student success at the forefront of our work, most notably in the newly implemented Connections Curriculum, which provides opportunities for students to gain a solid academic foundation in multiple disciplines and then connect their classroom knowledge with practical situations, testing new skills in the wider world. Students are applying concepts from their coursework to experiential learning opportunities such as civic engagement, internships, and research. These opportunities also connect students with future collaborators, potential employers, mentors, and the community.

This past spring break, in fact, more than four dozen students headed out as part of the new curriculum's first-ever "F.I.R.E." (Focused, Integrated, Reflective Experience) Week, which included such options as a home building trip to Georgia hosted by Weaver Chapel and the Susan B. Hirt Hagen Center, an in-depth look at start-ups in Seattle, middle school science project development, and several other experiential learning opportunities. In addition to this curricular innovation, Wittenberg is also engaging the higher education firm Credo for strategic planning and the implementation of best practices in student success. The campus-wide effort kicked off in late January and will lead to deeper student engagement and an even stronger campus environment.

Finally, this year finds us bidding farewell to Matevia Endowed University Pastors, the Rev. Rachel Tune and the Rev. Anders Tune. Following 23 years of dedicated service, the Tunes have decided to retire, reflecting on how "rewarding, challenging and meaningful" the calling to Wittenberg has been for them.

As they shared with our community: "It was a dream to be able to serve in ministry with college students....Whether taking students on trips that intersect faith, learning, and service; teaching in the classroom; being able to see students explore and hone their gifts and talents and discover their callings; walking alongside students and listening to their hopes, dreams, and struggles, even at the darkest times; being part of a vibrant learning community; and worshiping, praying, and learning together, this has been quite a journey. We have a deep commitment to ELCA higher education, and we have been honored to be a part of Wittenberg's emphases on vocation, service, creativity, global citizenship, student engagement, interfaith engagement, and academic excellence, and working with our colleagues in these areas." A retirement celebration is forthcoming.

Election Information

Election Information is not complete at this time. The Nominating Committee and various conferences are still working to complete the slate of candidates. Once this information is complete, it will be forwarded to all voting members registered for the Synod Assembly so that you can review the information in advance. Should you have any questions or concerns, please contact Pastor Dan Fugate at assembly@iksynod.org or 317.253.3522.

POSITIONS TO BE NOMINATED BY THE IN-KY SYNOD NOMINATING COMMITTEE

Synod Council (Rostered Ministers) – 3 positions

3 at large positions, male or female

Pastor Evangeline Anderson-Rajkumar, Gethsemane and St. Peter Lutheran Churches, Corydon, IN

Pastor Ryan Bailey, Resurrection Lutheran Church, Indianapolis, IN

Pastor Bimen Limbong, Christ Lutheran Church, Jeffersontown, KY

Synod Council (Young Adult) – 1 position

1 at large position, male or female, 3 year term, must be age 18 to 30 years old at time of election

Lutheran Outdoor Ministries, Indiana-Kentucky Corporation Board

1 at large clergy position, male or female

Pastor Dom Guido, Gloria Dei Lutheran Church, Crestview Hills, KY

Pastor Caroline Satre, Christ the King Lutheran Church, South Bend, IN

POSITIONS TO BE NOMINATED BY THE IN-KY SYNOD CONFERENCES

Synod Council (Lay) – 3 positions, one from each conference, 3 year term each

Lay female: North Central, Northwest Indiana

Lay male: East Kentucky – Mike Hoover, St. Thomas Lutheran Church, Richmond, KY

Lay male: 2 years remaining in term for East Central Indiana

Lay male: 2 years remaining in term for North East Indiana – David York, Epiphany Lutheran Church, Fort Wayne, IN



Indiana-Kentucky Synod
Evangelical Lutheran Church in America
 God's work. Our hands.

General Nomination Form

(NOTE: Lay synod council positions are elected at the conference spring assemblies. Form should be sent immediately after conference assembly to assembly@iksynod.org)

Nominated Position: _____

Name: _____

Address, include city, state, zip code:

Phone: _____

E-mail address: _____

Information about nominee:

Occupation: _____

Congregation Membership: _____

Congregation City and Conference: _____

CURRENT Congregation Service: _____

CURRENT Community Service: _____

CURRENT Conference/Synod/ELCA Service: _____

List specific gifts or talents you think you would bring to this position (50 words maximum):

Nomination submitted by: _____ **Phone:** _____

If submitted by other than the nominee, has nominee agreed to serve? Yes _____ No _____

For questions, contact Synod Secretary Patricia McIntrye at patricia@pqmcintrye.com or Pastor Dan Fugate at assembly@iksynod.org or 317.253.3522.

BIOGRAPHICAL INFORMATION FORM

NOMINEE FOR BISHOP OF THE INDIANA-KENTUCKY SYNOD

1. Name: William O. Gafkjen
2. Current Position: Bishop
3. Congregation Membership: Cross and Crown Lutheran Church, Indianapolis, IN
4. Date and Year of Birth: June 17, 1957
5. Date and Year of Ordination: November 10, 1985
6. Previous Positions:
Assistant to the Bishop, IN-KY Synod (2002-2010); Pastor, Christ the King Lutheran Church, South Bend, IN (1999-2002); Pastor, Evangelical Lutheran Church, Duncansville, PA (1997-1999); Campus Pastor, Lutheran Campus Ministry @ Penn State, State College, PA (1991-1997); Pastor, Holy Trinity Lutheran Church, Niles, MI (1987-1991); Pastor, Grace Lutheran Church, Mora, MN (1985-1987)
7. Education and Earned Degrees (with institutions and years, most recent first):
Coursework, Executive Certificate in Religious Fundraising, Lake Institute on Faith and Giving (2014-2015), Doctor of Ministry degree (Gospel and Culture), Columbia Theological Seminary, Decatur, GA (2004), Master of Divinity degree, Lutheran Northwestern Seminary, St. Paul, MN (1985); BA degree, St. Olaf College, Northfield, MN (1979)
8. List up to five (5) current or past synod or churchwide activities that would inform your service as bishop of this synod.
Bishop, Indiana-Kentucky Synod
Ch-chair, ELCA/Christian Church (Disciples of Christ) Bilateral Dialogue
Member, ELCA/Episcopal Church Dialogue on the Diaconate
Advisor, Mission Investment Fund Board of Trustees
Member, Capital University Board of Trustees

9. List up to five (5) current or past community-related activities that would inform your service as bishop of this synod.

Volunteer with Partnership for a Healthy Hamilton County and Hamilton County Harvest Food Bank; local and national partnership and advocacy with Bread for the World to engage civic and political leaders in addressing domestic and global hunger concerns; regular meetings with the governor of Kentucky during the pandemic to partner in addressing common concerns.

10. What gifts would you bring to the office of bishop of this synod? (1,000 characters maximum)

Passion for and trust in Jesus, crucified and risen for the life of the world. Hopefulness and trust that God is doing new things among, around, and through us. A calm, caring, and attentive presence, especially in challenging or tense situations. Open-mindedness, compassion, and integrity in working with others. Persistence and flexibility in tandem with an ability to cultivate, articulate, and motivate toward common vision and mission. Commitment to the welcome and inclusion of diverse people and perspectives in that common mission. Prayerful attention to God's presence in all people and situations.

11. What do you see as the principal challenge to this synod in the next six (6) years, and how would you address it? (1,000 characters maximum)

Our primary challenge as we emerge from the coronavirus wilderness is to allow God's Spirit to transform and reform us into new and emerging ways of being church that are vital and sustainable, faithful and fruitful for God's mission of healing, hope, and reconciliation in the world. This calls us to be willing to listen deeply to God and to our changing contexts and to take risks in letting go of what no longer serves faithfully and working together to try new things, living in forgiveness and hope with Christ at the center. It also calls us to return to core Christian practices like prayer and engagement with scripture, spiritual discernment and self-giving service to the neighbor, in community and as individuals.

12. Describe your leadership style. (1,000 characters maximum)

Christ-centered, mission-focused, collaborative, and visionary are key descriptors of my leadership style. I look for, utilize, and celebrate the diverse gifts of all. I focus attention on addressing adaptive challenges, like change in community culture. While looking for what's wrong and trying to fix it is often important, my preferred focus is to look for what God is doing and together doing what we can to support, nourish, and strengthen that emerging work. I love to learn and I seek continual growth as a leader while also seeking to identify, support, and develop other leaders. I lead with listening and ask lots of questions. A chief goal in leadership is to help all involved to keep our focus on the common mission entrusted to us. Toward that end, I tend to lead within the rhythm of listening deeply, thinking creatively, and acting boldly for the sake of the good news of Jesus.



Evangelical Lutheran Church in America

God's work. Our hands.

CONSTITUTION, BYLAWS, AND CONTINUING RESOLUTIONS

of the

Indiana–Kentucky Synod of the Evangelical Lutheran Church in America

April 2022

Introduction to the Constitution for Synods

Chapter 1 Name and Incorporation

Chapter 2 Status

Chapter 3 Territory

Chapter 4 Confession of Faith

Chapter 5 Nature of the Church

Chapter 6 Statement of Purpose

Chapter 7 Synod Assembly

S7.40. Synod Assembly Committees

Chapter 8 Officers

S8.10. Bishop

†S8.16. Conflicts of Interest

S8.20. Vice President

S8.30. Secretary

S8.40. Treasurer

S8.50. General Provisions

Chapter 9 Nominations and Elections

Chapter 10 Synod Council

S10.10. Synod Council Committees

Chapter 11 Committees

S11.10. General Provisions

Chapter 12 Conferences, Clusters, Coalitions, Area Subdivisions, and Networks

Chapter 13 Congregations

S13.30. Discipline

S13.40. Synod-authorized Worshiping Communities

- Chapter 14 Rostered Ministers
 - †S14.10. Ministers of Word and Sacrament
 - †S14.30. Ministers of Word and Service
- Chapter 15 Financial Matters
- Chapter 16 Indemnification
- Chapter 17 Consultation and Adjudication
 - †S17.10. Adjudication in a Congregation
- Chapter 18 Amendments, Bylaws, & Continuing Resolutions
 - †S18.10. Amendments to Constitution
 - †S18.20. Amendments to Bylaws
 - †S18.30. Amendments to Continuing Resolutions

INTRODUCTION to the *Constitution for Synods*

The *Constitution for Synods*, like the other governing documents of this church, reflects the theology and polity of this church as it organizes itself to preach the gospel of Jesus Christ, share the sacraments, reach out to the neighbor with good news, and share the love of God in the world. Each expression of this church — churchwide, synod and congregation — is held together in a relationship of interdependence that encourages each to respond to its context. These documents also demonstrate our commitment to seeing ourselves with others as part of the one, holy, catholic, and apostolic Church. As such, the *Constitution for Synods* is deeply rooted in Scripture, the Lutheran Confessions, and the history of this church and its predecessors.

The *Constitution for Synods* was adopted by the Constituting Convention of the Evangelical Lutheran Church in America, as required by the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*. This current edition of the *Constitution for Synods* contains changes adopted by all churchwide assemblies, including the fifteenth Churchwide Assembly in 2019. It is consistent with the requirements of the governing documents of the ELCA's churchwide organization, and it provides organizational flexibility to recognize local context.

► **Required provisions:** Sections of the *Constitution for Synods* marked by a dagger [†] are required provisions. These sections, including constitutional provisions and bylaws, must be used without alteration or amendment of the text in any manner (i.e., neither additions nor deletions are permissible). In accordance with provision †S18.11, amendments to required provisions in the *Constitution for Synods* passed by the Churchwide Assembly are automatically incorporated into the constitutions of individual synods upon formal certification by the secretary of this church. Because the secretary has provided such certification following the 2019 Churchwide Assembly, required provisions marked by a dagger [†] have been incorporated into synod constitutions.

► **Codification explanation:** The *Constitution for Synods*, like the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* and the *Model Constitution for Congregations*, is organized into chapters by general subject matter and codified as (a) constitutional provisions, (b) bylaws, and (c) continuing resolutions. Each provision is preceded by a capital “S.” If a provision is mandatory, it will be preceded by a dagger, “†S.”

- a. Constitutional provisions are codified with two sets of numbers, preceded by an “S”: the chapter number, followed by a period and a two-digit number. A period follows the two-digit number. Thus, one required constitutional provision related to “Conferences, Clusters, Coalitions, Area Subdivisions, and Networks” in Chapter 12 is codified as “†S12.01.” In accordance with Chapter 18, titled “Amendments, Bylaws, and Continuing Resolutions,” there are three types of constitutional provisions in each synod’s constitution:
 1. Required constitutional provisions adopted by the Churchwide Assembly are designated by a dagger “†”, as discussed above (†S18.11.);
 2. Recommended constitutional provisions adopted by the Churchwide Assembly may be adopted by majority vote at one meeting of the Synod Assembly (†S18.12.);
 3. Other constitutional provisions, including different versions of the recommended provisions referred to in the previous paragraph, may be initiated in and adopted by individual synods, but such provisions may not conflict with the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*. Such synod constitutional amendments are adopted and become effective in accordance with †S18.13.
- b. Bylaws follow constitutional provisions to which they apply. They are not intended to be organized in a separate document at the end of the constitutional provisions. Bylaws are codified with three sets of numbers: the chapter number (preceded by an “S”), the related constitutional provision number, and a two-digit number. There are periods after the chapter number, after the reference to the constitutional provision, and after the bylaw number. Thus, a bylaw relating to synod networks would be codified as “S12.01.01.” Although the *Constitution for Synods* contains some required bylaws, there is not a model set of bylaws or continuing resolutions because bylaws and continuing resolutions normally relate to specific practices and details of each synod’s organization, operation, and life. Thus, each synod has discretion and may develop its own bylaws and continuing resolutions, including bylaws and continuing resolutions under required constitutional provisions, but no such bylaw or continuing resolution may conflict with constitutional provisions in the *Constitution for Synods*, mandatory synod bylaws, or with the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*. Bylaws are adopted and amended in accordance with Chapter 18. Newly adopted bylaws or amendments to bylaws shall be reported to the secretary of this church.

- c. Continuing resolutions are intended to provide descriptions of operational patterns and practices or of the ongoing responsibilities of committees or other units within the organizational structure of the synod. They follow the relevant constitutional provision or bylaw to which they refer. Continuing resolutions also are codified with three sets of numbers, except that the third set is preceded by a capital letter. Thus, a continuing resolution describing the contents of a Synod Council report to the Synod Assembly in Chapter 10 might be numbered “S10.03.A19.” The initial numbers “S10.03” indicate that the continuing resolution relates to the designated constitutional provision, which in this case states that the functions of the Synod Council include providing a report to the regular meeting of the Synod Assembly. The final letter and numbers “A19” designate that this is the first continuing resolution “A” and the year that it was adopted, in this example 2019. Continuing resolutions are adopted and amended in accordance with Chapter 18. Unlike constitutional provisions and bylaws, continuing resolutions may be adopted either at a legally called and conducted meeting of the Synod Assembly (by a majority vote) or by the Synod Council (by a two-thirds vote). New continuing resolutions or amendments to existing continuing resolutions shall be reported to the secretary of this church.

► **Missing numbers:** You will notice that certain numbers are missing from the numbering sequence in some chapters. These omissions are intentional. For example, in some chapters the number “.10.” and multiples thereof have been reserved for possible use as section headings in future editions.

► **Selection of options:** Alternatives are provided in some places within the *Constitution for Synods*. Alternatives are noted by brackets or blank lines. For example, constitutional provision †S8.51. allows synods to choose the length of terms for the vice president, secretary, and treasurer. The appropriate number of years should be filled in by each synod. In addition, †S8.51.c. provides that the treasurer may be elected by the Synod Assembly or appointed by the Synod Council. Each synod should select one of those options.

► **References to church:** In the governing documents, “Church” with a capital letter refers to the one, holy, catholic, and apostolic Church. The words “church” or “this church” in lower case letters refer to the Evangelical Lutheran Church in America.

► **Consultation and concluding comments:** In order to assist synods, the Office of the Secretary is available for consultation, both about potential amendments to the *Constitution for Synods* and about the review process for congregational constitutions. The important task of amending a constitution is challenging. It is, however, an essential endeavor that merits thoughtful work. In addressing the synod’s constitutional responsibilities, may God grant you and your colleagues wisdom, discernment, and commitment to the unity of this church in faithful witness to our Lord and Savior, Jesus Christ.

Secretary Wm Chris Boerger
Evangelical Lutheran Church in America
August 10, 2019

INDIANA–KENTUCKY SYNOD, ELCA

Constitution, Bylaws, and Continuing Resolutions¹

Chapter 1.

NAME AND INCORPORATION

- †S1.01. The name of this synod, as determined by the Churchwide Assembly, shall be the Indiana-Kentucky Synod of the Evangelical Lutheran Church in America.
- †S1.02. For the purposes of this constitution and the accompanying bylaws, the Indiana-Kentucky Synod of the Evangelical Lutheran Church in America is hereafter designated as “this synod” or “the synod.”
- †S1.11. This synod shall be incorporated. Amendments to the articles of incorporation of this synod shall be submitted to the Church Council for ratification before filing.
- †S1.21. The seal of this synod is a cross with three united flames emanating from the base of the cross and three entwined circles beside the cross. The name of this synod and the year of its constituting convention form the circular outer edge of the seal.

Chapter 2.

STATUS

- †S2.01. This synod possesses the powers conferred upon it, and accepts the duties and responsibilities assigned to it, in the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*, which are recognized as having governing force in the life of this synod.
- †S2.02. The name Evangelical Lutheran Church in America (ELCA or “this church”) as used herein refers in general references to this whole church, including its three expressions: congregations, synods, and the churchwide organization. The name Evangelical Lutheran Church in America is also the name of the corporation of the churchwide organization to which specific references may be made herein.
- †S2.03. No provision of this constitution shall be inconsistent with the constitution and bylaws of this church.

Chapter 3.

TERRITORY

- †S3.01. The territory of this synod, as determined by the Churchwide Assembly, shall be the Commonwealth of Kentucky and the State of Indiana.
- †S3.02. “Determined by the Churchwide Assembly,” as stipulated by †S3.01., is understood to include the reported changes in synod relationship made by any congregation in a border area agreed under ELCA bylaws 10.01.01. and 10.01.03.

Chapter 4.

CONFESSION OF FAITH

- †S4.01. This synod confesses the Triune God, Father, Son, and Holy Spirit.
- †S4.02. This synod confesses Jesus Christ as Lord and Savior and the Gospel as the power of God for the salvation of all who believe.

¹ † required provision

Sn.nn.—constitution provision

Sn.nn.nn.—bylaw resolution

Sn.nn.Ayy.—continuing resolution

- a. Jesus Christ is the Word of God incarnate, through whom everything was made and through whose life, death, and resurrection God fashions a new creation.
 - b. The proclamation of God’s message to us as both Law and Gospel is the Word of God, revealing judgment and mercy through word and deed, beginning with the Word in creation, continuing in the history of Israel, and centering in all its fullness in the person and work of Jesus Christ.
 - c. The canonical Scriptures of the Old and New Testaments are the written Word of God. Inspired by God’s Spirit speaking through their authors, they record and announce God’s revelation centering in Jesus Christ. Through them God’s Spirit speaks to us to create and sustain Christian faith and fellowship for service in the world.
- †S4.03. This synod accepts the canonical Scriptures of the Old and New Testaments as the inspired Word of God and the authoritative source and norm of its proclamation, faith, and life.
- †S4.04. This synod accepts the Apostles’, Nicene, and Athanasian Creeds as true declarations of the faith of this synod.
- †S4.05. This synod accepts the Unaltered Augsburg Confession as a true witness to the Gospel, acknowledging as one with it in faith and doctrine all churches that likewise accept the teachings of the Unaltered Augsburg Confession.
- †S4.06. This synod accepts the other confessional writings in the Book of Concord, namely, the Apology of the Augsburg Confession, the Smalcald Articles and the Treatise, the Small Catechism, the Large Catechism, and the Formula of Concord, as further valid interpretations of the faith of the Church.
- †S4.07. This synod confesses the Gospel, recorded in the Holy Scripture and confessed in the ecumenical creeds and Lutheran confessional writings, as the power of God to create and sustain the Church for God’s mission in the world.

Chapter 5.

NATURE OF THE CHURCH

- †S5.01. All power in the Church belongs to our Lord Jesus Christ, its head. All actions of this synod are to be carried out under his rule and authority.
- †S5.02. This church confesses the one, holy, catholic, and apostolic Church and is resolved to serve Christian unity throughout the world.
- †S5.03. The Church exists both as an inclusive fellowship and as local congregations gathered for worship and Christian service. Congregations find their fulfillment in the universal community of the Church, and the universal Church exists in and through congregations. This church, therefore, derives its character and powers both from the sanction and representation of its congregations and from its inherent nature as an expression of the broader fellowship of the faithful. In length, it acknowledges itself to be in the historic continuity of the communion of saints; in breadth, it expresses the fellowship of believers and congregations in our day.
- †S5.04. This church, inspired and led by the Holy Spirit, participates in The Lutheran World Federation as a global communion of churches, engaging in faithful witness to the gospel of Jesus Christ and in service for the sake of God’s mission in the world.

Chapter 6.

STATEMENT OF PURPOSE

- †S6.01. The Church is a people created by God in Christ, empowered by the Holy Spirit, called and sent to bear witness to God’s creative, redeeming, and sanctifying activity in the world.
- †S6.02. To participate in God’s mission, this synod as a part of the Church shall:
- a. Proclaim God’s saving Gospel of justification by grace for Christ’s sake through faith alone, according to the apostolic witness in the Holy Scripture, preserving and transmitting the Gospel faithfully to future generations.

- b. Carry out Christ’s Great Commission by reaching out to all people to bring them to faith in Christ and by doing all ministry with a global awareness consistent with the understanding of God as Creator, Redeemer, and Sanctifier of all.
- c. Serve in response to God’s love to meet human needs, caring for the sick and the aged, advocating dignity and justice for all people, working for peace and reconciliation among the nations, and standing with the poor and powerless and committing itself to their needs.
- d. Worship God in proclamation of the Word and administration of the sacraments and through lives of prayer, praise, thanksgiving, witness, and service.
- e. Nurture its members in the Word of God so as to grow in faith and hope and love, to see daily life as the primary setting for the exercise of their Christian calling, and to use the gifts of the Spirit for their life together and for their calling in the world.
- f. Manifest the unity given to the people of God by living together in the love of Christ and by joining with other Christians in prayer and action to express and preserve the unity which the Spirit gives.

†S6.03. This synod, in cooperation with the churchwide organization, shall bear primary responsibility for the oversight of the life and mission of this church in its territory. In fulfillment of this role and consistent with policies and procedures of this church, the synod shall:

- a. Provide for pastoral care of congregations and rostered ministers in the synod;
- b. Plan for, facilitate, and nurture the mission of this church through congregations;
- c. Strengthen interdependent relationships among congregations, synods, and the churchwide organization, and foster relationships with agencies and institutions affiliated with or related to this church as well as ecumenical partners.
- d. Interpret the work of this church to congregations and to the public on the territory of the synod.

†S6.03.01. The responsibilities of the synod include the following:

- a. providing for pastoral care of congregations, ministers of Word and Sacrament, and ministers of Word and Service in the synod, including:
 - 1) approving candidates for the ministry of Word and Sacrament in cooperation with the appropriate seminaries of this church, which may be done through multi-synod committees;
 - 2) authorizing ordinations and ordaining ministers of Word and Sacrament on behalf of this church;
 - 3) approving ministers of Word and Service, which may be done through multi-synod committees;
 - 4) authorizing ordinations and ordaining ministers of Word and Service on behalf of this church; and
 - 5) consulting in the call process for rostered ministers.
- b. providing for leadership recruitment, preparation, and support in accordance with churchwide standards and policies, including:
 - 1) nurturing and supporting congregations and lay leaders;
 - 2) seeking and recruiting qualified candidates for the rostered ministries of this church;
 - 3) making provision for pastoral care, call review, and guidance;
 - 4) encouraging and supporting persons on the rosters of this church in stewardship of their abilities, care of self, and pursuit of continuing education to undergird their effectiveness of service; and
 - 5) supporting recruitment of leaders for this church’s colleges, universities, seminaries, and social ministry organizations.

- c. providing for discipline of congregations, ministers of Word and Sacrament, and ministers of Word and Service; as well as for termination of call, appointment, adjudication, and appeals consistent with Chapter 20 of this church's constitution.
 - d. providing for archives in conjunction with other synods.
- †S6.03.02. In planning for, facilitating, and nurturing the mission of this church through congregations, the responsibilities of the synod include the following:
- a. developing of new ministries, redevelopment of existing ministries, and support and assistance in the conclusion, if necessary, of a particular ministry;
 - b. leading and encouraging of congregations in their evangelism efforts;
 - c. assisting members of its congregations in carrying out their ministries in the world;
 - d. encouraging congregations to respond to human need, work for justice and peace, care for the sick and the suffering, and participate responsibly in society;
 - e. providing resources for congregational life;
 - f. grouping congregations in conferences, clusters, coalitions, or other area subdivisions for mission purposes.
- †S6.03.03. In strengthening interdependent relationships among congregations, synods, and the churchwide organization, and in fostering relationships with agencies and institutions affiliated with or related to this church as well as with ecumenical partners, the responsibilities of the synod include the following:
- a. promoting interdependent relationships among congregations, synods, and the churchwide organization, and entering into relationships with other synods in the region;
 - b. fostering organizations for youth, women, and men, and organizations for language or ethnic communities;
 - c. developing relationships with social ministry organizations and ministries, participating in their mission planning, and providing supportive funding;
 - d. supporting relationships with and providing supportive funding on behalf of colleges, universities, and campus ministries;
 - e. maintaining relationships with and providing supportive funding on behalf of seminaries and continuing education centers;
 - f. fostering supporting relationships with camps and other outdoor ministries;
 - g. fostering supporting relationships with preschools, elementary schools, and secondary schools operated by congregations of the synod;
 - h. fostering relationships with ecumenical and global companions;
 - i. cooperating with other synods and the churchwide organization in creating, using, and supporting regions to carry out those functions of the synod which can best be done cooperatively with other synods and the churchwide organization.
- †S6.03.04. In interpreting the work of this church on the territory of the synod, the responsibilities of the synod include the following:
- a. encouraging financial support for the work of this church by individuals and congregations;
 - b. participating in churchwide programs;
 - c. interpreting social statements in a manner consistent with the interpretation given by the churchwide unit or office which assisted in the development of the statement, and suggestion of social study issues;
 - d. providing ecumenical guidance and encouragement.
- †S6.04. Except as otherwise provided in this constitution and bylaws, the Synod Council shall establish processes that will ensure that at least 60 percent of the members of the synod assemblies, councils, committees, boards, and other organizational units shall be laypersons; and that at least 45 percent of the lay members of assemblies, councils, committees, boards, or other organizational units shall be women and at least 45 percent shall be men; and that, where possible, the representation of ministers of Word and Sacrament shall include both men and

women. This synod shall establish processes that will enable it to reach a minimum goal that 10 percent of its assemblies, councils, committees, boards, or other organizational units be persons of color and/or persons whose primary language is other than English.

- †S6.04.01. It is the goal of this synod that 10 percent of the membership of synod assemblies, councils, committees, boards and/or other organizational units be persons of color and/or persons whose primary language is other than English.
- †S6.04.02. It is the goal of this synod that at least 10 percent of the voting members of the Synod Assembly, Synod Council, committees, and organizational units of this synod be youth and young adults. The Synod Council shall establish a plan for implementing this goal. For purposes of the constitution, bylaws, and continuing resolutions of this synod, the term “youth” means a voting member of a congregation who has not reached the age of 18 at the time of election or appointment for service. The term “young adult” means a voting member of a congregation between the ages of 18 and 30 at the time of election or appointment for service.
- †S6.05. Each assembly, council, committee, board, commission, task force, or other body of this synod or any synod units shall be conclusively presumed to have been properly constituted, and neither the method of selection nor the composition of any such assembly, council, committee, board, commission, task force, or other body may be challenged in a court of law by any person or be used as the basis of a challenge in a court of law to the validity or effect of any action taken or authorized by any such assembly, council, committee, board, commission, task force, or other body.
- †S6.06. References herein to the nature of the relationship between the three expressions of this church—congregations, synods, and the churchwide organization—as being interdependent or as being in a partnership relationship describe the mutual responsibility of these expressions in God’s mission and the fulfillment of the purposes of this church as described in this chapter, and do not imply or describe the creation of partnerships, co-ventures, agencies, or other legal relationships recognized in civil law.

Chapter 7.

SYNOD ASSEMBLY

- †S7.01. This synod shall have a Synod Assembly, which shall be its highest legislative authority. The powers of the Synod Assembly are limited only by the provisions in the Articles of Incorporation, this constitution and bylaws, the assembly’s own resolutions, and the constitutions and bylaws of the Evangelical Lutheran Church in America.
- S7.02.** Duties of the Synod Assembly. The Synod Assembly shall:
- a. Gather, inform, edify, inspire, and empower the people of the synod.
 - b. Give direction to the life and mission of this church on the territory of the synod.
 - c. Speak publicly to the world, calling for peace and justice, and proclaim God’s love for the world.
 - d. Make visible the unity and inclusiveness of the synod, in the celebration of the Eucharist.
 - e. Establish program goals and adopt budgets for this synod.
 - f. Receive reports from synod officers.
 - g. Receive reports from Synod Council.
 - h. Review the work of the synod committees, and for this purpose require and receive reports from them and act on business proposed by them.
 - i. Elect officers, Synod Council members, members of the Consultation Committee and Committee on Discipline, board members, voting members to the Churchwide Assembly, and other persons as provided in the constitution or bylaws.
 - j. Fulfill other functions as required in the constitution and bylaws.

- k. Conduct such other business as necessary to further the purposes and functions of the synod.
- †S7.11. A regular meeting of the Synod Assembly shall be held at least triennially.
- S7.11.01. The time and place of the Indiana-Kentucky Synod Assembly shall be determined by the Synod Council. The time and place for the next regular assembly normally shall be announced six months prior to the assembly.
- S7.12. Special meetings of the Synod Assembly may be called by the bishop with the consent of the Synod Council, and shall be called by the bishop at the request of one-fifth of the voting members of the Synod Assembly.
 - a. The notice of each special meeting shall define the purpose for which it is to be held. The scope of actions to be taken at such a special meeting shall be limited to the subject matter(s) described in the notice.
 - b. If the special meeting of the Synod Assembly is required for the purpose of electing a successor bishop because of death, resignation, or inability to serve, the special meeting shall be called by the Synod Council after consultation with the presiding bishop of the Evangelical Lutheran Church in America.
- S7.13. Notice of the time and place of all meetings of the Synod Assembly shall be given by the secretary of this synod.
- S7.13.01. Notification. At least 120 days before each meeting of the Synod Assembly, the secretary shall
 - 1) notify the congregations of this synod by mail,
 - 2) place notices in the official synod publication, and
 - 3) provide registration forms and assembly information for the members.
 At least 15 days before a special meeting of the Synod Assembly, the secretary shall take the same measures.
- S7.13.02. Reports. Reports of committees, task forces, and institutions of the synod and synod units of the auxiliaries of the church shall be submitted to the secretary at least 90 days before each meeting of the Synod Assembly. All reports shall be made on the calendar year. The secretary shall send out a bulletin of reports to all members of the Synod Assembly at least 30 days before each regular meeting of the Synod Assembly.
- S7.14. One-half of the members of the Synod Assembly shall constitute a quorum.
- †S7.21. The membership of the Synod Assembly, of which at least 60 percent of the voting membership shall be composed of laypersons, shall be constituted as follows:
 - 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.
 - b. All ministers of Word and Service, under call, on the roster of this synod shall be voting members in the Synod Assembly.
 - 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, typically one of whom shall be a man and one of whom shall be a woman, shall be voting members. The Synod Council shall establish a formula to provide additional lay representation from congregations on the basis of the number of baptized members in the congregation. The Synod Council shall seek to ensure that at least 45 percent of the lay members of the assembly shall be women and at least 45 percent shall be men.
 - d. Voting membership shall include the officers of this synod.
- S7.21.A21. Lay voting members of the Synod Assembly shall be elected in compliance with the following formula:
 - a. Each congregation shall elect two lay voting members (one man and one woman) for the Synod Assembly.
 - b. One additional lay voting member shall be elected by congregations having between 351 and 700 baptized members.

- c. Two additional lay voting members shall be elected by congregations having between 701 and 1,000 baptized members (one man and one woman).
 - d. Three additional lay voting members shall be elected by congregations having between 1,001 and 1,500 baptized members (men or women to balance representation).
 - e. Four additional lay voting members shall be elected by congregations having more than 1,501 baptized members (men or women to balance representation).
 - f. Congregations may send one additional lay voting member who is a person of color or person whose primary language is other than English.
 - g. Congregations may send one additional lay voting member who is a youth.
 - h. Congregations may send one additional young adult .
 - i. The number of lay voting members of the Synod Assembly elected by each congregation shall be determined by the number of baptized members reported in the most recent congregation report on file with this synod.
- †S7.21.01. 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.
- †S7.21.02. If a special Synod Assembly is called and voting members at the previous assembly are unable to serve as voting members, where permitted by state law, the congregation through the Congregation Council may elect new members who shall continue to serve until the next Synod Assembly.
- S7.22.** This synod may establish processes that permit retired rostered ministers, or those granted disability status, or on leave from call, on the roster of the synod to serve as voting members of the Synod Assembly, consistent with †S7.21.c. If the synod does not establish processes to permit the rostered ministers specified above to serve as voting members, they shall have voice but not vote in the meetings of the Synod Assembly.
- S7.22.01.** Retired Rostered Ministers. Retired rostered ministers on the roster of this synod shall have voice and vote at meetings of the Synod Assembly unless including retired rostered ministers as voting members of Synod Assembly results in falling short of †S7.21.'s required proportion of lay voting. If retired rostered ministers are excluded from serving as voting members of Synod Assembly, they shall have voice but not vote.
- †S7.23. 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.
- S7.24.** Ministers under call on the rosters of this synod shall remain as members of the Synod Assembly so long as they remain under call and so long as their names appear on the rosters of this synod. Lay members of the Synod Assembly representing congregations shall continue as such until replaced by the election of new members or until they have been disqualified by termination of membership. Normally, congregations will hold elections prior to each regular meeting of the Synod Assembly.
- S7.24.01.** Lay members. Each congregation shall elect its regular and alternate members of Synod Assembly and report the names and addresses of its members to the secretary of synod at least 90 days prior to the Synod Assembly. Those members shall serve a term which shall end when the congregation next elects members of the Synod Assembly. They are eligible for re-election.
- S7.24.A93.** Voice. The presidents of the Synod Lutheran Youth Organization, the Synod Lutheran Men in Mission, and the Synod Women of the ELCA, and the chairperson of each Synod Conference shall be given the privilege of voice at the Synod Assembly.

- †S7.25. Except as otherwise provided in this constitution or in the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*, each voting member of the Synod Assembly shall be a voting member of a congregation of this synod.
- S7.26. This synod may establish processes through the Synod Council that permit representatives of authorized worshiping communities of the synod, which have been authorized under ELCA bylaw 10.01.04., to serve as voting members of the Synod Assembly, consistent with †S7.21.
- S7.26.A21. Representatives of mission settings formed with the intent of becoming recognized congregations and synod-authorized worshiping communities of this synod, which have been authorized under ELCA bylaw 10.02.03., may serve as voting members of the Synod Assembly, consistent with †S7.21. and S7.21.A21.
- S7.27. This synod may establish processes through the Synod Council to grant a minister of Word and Sacrament 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.
- S7.28. 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.
- †S7.31. Proxy and absentee voting shall not be permitted in the transaction of any business of the Synod Assembly.
- S7.32. *Robert's Rules of Order*, latest edition, shall govern parliamentary procedure of the Synod Assembly.
- S7.32.A21. This synod may permit participation in a meeting of the Synod Assembly by or through the use of any means of communication by which all members participating may simultaneously hear each other during the meeting, including electronically and by telephone conference, under the following procedures:
- a. The Synod Council shall determine whether to allow remote participation in a meeting of the Synod Assembly.
 - b. The Synod Council shall supply the means by which those entitled to participate in the meeting may do so in a manner by which they may speak, listen, and vote on the business before the meeting, guided by the Holy Spirit.
 - c. The Synod Council shall adopt Rules of the Assembly to govern a meeting of the Synod Assembly for which remote participation is permitted, which shall govern until the Synod Assembly adopts its own Rules of the Assembly.
 - d. The notice of the meeting of the Synod Assembly shall include notice that participation by electronic means will be permitted.
 - e. At least 30 days before the meeting of the Synod Assembly, the secretary shall provide voting members with instructions on how to participate remotely and the Rules of the Assembly as adopted by the Synod Council.
- S7.33. "Ex officio" as used herein means membership with full rights of voice and vote unless otherwise expressly limited.
- S7.40. **Synod Assembly Committees**
- S7.41. The Synod Assembly may have committees as authorized by the Synod Assembly or as provided in this synod's constitution, bylaws, or continuing resolutions. The Synod Council shall appoint members and chairs of Synod Assembly committees.
- S7.41.01. Elections Committee. The Elections Committee shall prepare, distribute, collect, and count ballots of all elections and shall announce the results to the Synod Assembly.

- S7.41.02.** Committee on Minutes. The Committee on Minutes shall review and approve minutes of the Synod Assembly. The secretary shall submit the minutes to the Synod Council and to the next regular meeting of the Synod Assembly and shall deposit the minutes in the archives.
- S7.41.03.** Reference and Counsel Committee. The Reference and Counsel Committee shall review all items submitted that are not germane to items contained in the stated agenda of the assembly.
- S7.41.A21.** All original main motions must be submitted in writing as resolutions and referred to the Reference and Counsel Committee upon submission. Resolutions to be considered by the Synod Assembly may be proposed through any of the following procedures:
- a. Congregations, conferences, ministeriums, synod committees, synod boards, and members of the Synod Assembly may submit resolutions at least 45 days before the Synod Assembly.
 - b. Conference Assemblies may submit resolutions at least 15 days before the Synod Assembly.
 - c. Resolutions submitted by all others must be supported by the signatures of at least 50 voting members of the Synod Assembly.
- S7.41.B21.** The secretary shall include all resolutions submitted at least 45 days before the Synod Assembly in the Bulletin of Reports.
- S7.41.C21.** The Reference and Counsel Committee may recommend the Synod Assembly take any of the following actions on resolutions:
- a. approval
 - b. referral to the Synod Council or a committee or other ministry of this synod
 - c. approval of a substitute motion
 - d. defeat
 - e. no recommendation
- S7.41.D22.** Reference and Counsel Committee Duties and Powers.
- a. The Reference and Counsel Committee shall ensure all resolutions are presented in the proper form and may make modifications to resolutions to comply with the required form without proposing a substitute.
 - b. The Reference and Counsel Committee may group together in a single recommendation resolutions on the same or similar subjects. A resolution on the same subject as a recommendation already on the agenda of the assembly, such as a memorial, will not be submitted to the assembly for separate action by the Reference and Counsel Committee.
 - c. The Reference and Counsel Committee shall present resolutions and the committee's recommendations in an order conducive to the Synod Assembly's consideration.
 - d. When the Reference and Counsel Committee recommends approval of a substitute, the submitted resolution is presented as an original main motion, and the committee's proposed substitute is a substitute motion.
 - e. Before presenting recommendations to the Synod Assembly, the Reference and Counsel Committee shall report the committee's recommendations to the person or a representative of the body that submitted each resolution.
- S7.41.04.** Credentials Committee. The Credentials Committee shall assist the secretary in the accreditation and registration of Synod Assembly members and report to the Synod Assembly on attendance.

Chapter 8.

OFFICERS

- †**S8.01.** The officers of this synod shall be a bishop, a vice president, a secretary, and a treasurer.

S8.10. Bishop

†S8.11. The bishop shall be elected by the Synod Assembly. The bishop shall be a minister of Word and Sacrament of the Evangelical Lutheran Church in America.

S8.11.01. When authorized by the Synod Council in order to address special circumstances, the synod bishop may be compensated as an employee or contractor for specified services to another expression of this church. Such an arrangement may be terminated by the Synod Assembly or Synod Council if determined to be detrimental to the function of the office or if the special circumstances no longer apply.

†S8.12. As this synod's pastor, the bishop shall:

- a. Preach, teach, and administer the sacraments in accord with the Confession of Faith of this church.
- b. Have primary responsibility for the ministry of Word and Sacrament in this synod and its congregations, providing pastoral care and leadership for this synod, its congregations, its ministers of Word and Sacrament, and its ministers of Word and Service.
- c. Exercise solely this church's power to ordain (or provide for the ordination by another synod bishop of) approved candidates who have received and accepted a properly issued, duly attested letter of call for the office of ministry of Word and Sacrament (and as provided in the bylaws of the Evangelical Lutheran Church in America).
- d. Ordain (or provide for the ordination of) approved candidates who have received and accepted a properly issued, duly attested letter of call for service as ministers of Word and Service of this church.
- e. Attest letters of call for persons called to serve congregations in the synod, letters of call for persons called by the Synod Council, and letters of call for persons on the rosters of this synod called by the Church Council.
- f. Install (or provide for the installation of) rostered ministers whose calls the bishop has attested.
- g. Exercise leadership in the mission of this church and in so doing:
 - 1) Interpret and advocate the mission and theology of the whole church;
 - 2) Lead in fostering support for and commitment to the mission of this church within this synod;
 - 3) Coordinate the use of the resources available to this synod as it seeks to promote the health of this church's life and witness in the areas served by this synod;
 - 4) Submit a report to each regular meeting of the Synod Assembly concerning the synod's life and work; and
 - 5) Advise and counsel this synod's related institutions and organizations.
- h. Practice leadership in strengthening the unity of the Church and in so doing:
 - 1) Exercise oversight of the preaching, teaching, and administration of the sacraments within this synod in accord with the Confession of Faith of this church;
 - 2) Be responsible for administering the constitutionally established processes for the resolution of controversies and for the discipline of rostered ministers and congregations of this synod;
 - 3) Be the chief ecumenical officer of this synod;
 - 4) Be a member of the Conference of Bishops and consult regularly with other synod bishops;
 - 5) Foster awareness of other churches throughout the Lutheran world communion and, where appropriate, engage in contact with leaders of those churches;
 - 6) Cultivate communion in faith and mission with appropriate Christian judicatory leaders functioning within the territory of this synod; and
 - 7) Be *ex officio* a member of the Churchwide Assembly.
- i. Oversee and administer the work of this synod and in so doing:

- 1) Serve as the president of the synod corporation and be the chief executive and administrative officer of this synod, who is authorized and empowered, in the name of this synod, to sign deeds or other instruments and to affix the seal of this synod;
- 2) Preside at all meetings of the Synod Assembly and provide for the preparation of the agenda for the Synod Assembly, Synod Council, and the council's Executive Committee;
- 3) Ensure that the constitution and bylaws of the synod and of the churchwide organization are duly observed within this synod, and that the actions of the synod in conformity therewith are carried into effect;
- 4) Exercise supervision over the work of the other officers;
- 5) Coordinate the work of all synod staff members;
- 6) Appoint all committees for which provision is not otherwise made;
- 7) Be a member of all committees and any other organizational units of the synod, except as otherwise provided in this constitution;
- 8) Provide for preparation and maintenance of synod rosters containing the names and addresses of all rostered ministers of this synod and a record of the calls under which they are serving or the date on which their retired or disability status took effect;
- 9) Annually bring to the attention of the Synod Council the names of all rostered ministers on leave from call or engaged in approved graduate study in conformity with the constitution, bylaws, and continuing resolutions of this church and pursuant to prior action of this synod through the Synod Council;
- 10) Provide for prompt reporting to the secretary of this church of:
 - a) additions to and subtractions from the rosters of this synod;
 - b) the issuance of certificates of transfer for rostered ministers in good standing who have received and accepted a properly issued, duly attested, regular letter of call under the jurisdiction of another synod; and
 - c) the entrance of the names of such persons for whom proper certificates of transfer have been received;
- 11) Provide for preparation and maintenance of a roster of the congregations of this synod and the names of the laypersons who have been elected to represent them; and
- 12) Appoint a statistician of the synod, who shall secure the parochial reports of the congregations and make the reports available to the secretary of this church for collation, analysis, and distribution of the statistical summaries to this synod and the other synods of this church.

†**S8.13.** The synod bishop may appoint an attorney, admitted to the bar within the territory of the synod or the state where the synod is located, to be Synod Attorney. The appointment must be approved by the Synod Council and reported to the Synod Assembly and to the secretary of this church. The appointment continues until resignation or until a successor is appointed. The Synod Attorney provides legal advice and counsel to the synod officers and the Synod Council. The Synod Attorney is expected to be familiar with the governing documents and policies of the synod and, as necessary, to attend meetings of the Synod Council. The Synod Attorney serves without salary but may be retained and compensated for specific legal services requested by the synod.

S8.14. The synod bishop may have such assistants as this synod shall from time to time authorize.

S8.14.01. Assistants. Assistants to the bishop shall be elected by the Synod Council on nomination by the bishop. Assistants shall serve until a new bishop takes office, except that they may be recalled or dismissed on proper notice by action of the Synod Council.

†**S8.15.** The presiding bishop of this church, or the appointee of the presiding bishop, shall install into office, in accord with the policy and approved rite of this church, each newly elected synod bishop.

†S8.16. Conflicts of Interest

†S8.16.01. The following procedures shall govern matters of potential conflicts of interest for synod bishops:

- a. Whenever a synod bishop determines that a matter of the kind described in †S8.16.01.b. may require his or her determination or action with respect to a related individual as defined in †S8.16.01.c., the synod bishop shall withdraw from personal involvement in such matter and shall so notify the presiding bishop. The presiding bishop shall then appoint another synod bishop from the same region to handle the matter to conclusion. In dealing with such matter, the appointed bishop shall exercise all of the functions and authority to the same extent as if the appointed bishop were the elected bishop of the withdrawing bishop's synod.
- b. Matters include any proceedings under Chapter 20, proceedings under provision 7.46. of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* (†S14.13.), candidacy, reinstatement, and similar matters where determinations or actions by the synod bishop could change, limit, restrict, approve, authorize, or deny the related individual's ministry on one of the official rosters of this church.
- c. A related individual is one who, with respect to the synod bishop, is a spouse, parent, son, daughter, sibling, uncle, aunt, niece, nephew, grandparent, grandchild, including corresponding members of blended families and in-laws (parent, son, daughter, or sibling of a spouse, spouse of a sibling, or the parent or sibling of the spouse of a sibling).

S8.20. Vice President

†S8.21. The vice president shall be elected by the Synod Assembly. The vice president shall be a layperson. The vice president shall be a voting member of a congregation of this synod. The vice president shall not receive a salary for the performance of the duties of the office.

S8.22. The vice president shall chair the Synod Council.

S8.22.01. The vice president shall be an ex officio synod delegate to the Churchwide Assembly.

†S8.23. In the event of the death, resignation, or disability of the bishop, the vice president, after consultation with the presiding bishop of the Evangelical Lutheran Church in America, shall convene the Synod Council to arrange for the conduct of the duties of the bishop until a new bishop shall be elected or, in the case of temporary disability, until the bishop resumes full performance of the duties of the office.

S8.30. Secretary

†S8.31. The secretary shall be elected by the Synod Assembly. The secretary shall be a voting member of a congregation of this synod. The secretary may be either a layperson or a rostered minister.

†S8.32. The secretary shall:

- a. Keep the minutes of all meetings of the Synod Assembly and Synod Council, be responsible for the printing and distribution of such minutes, and perform such other duties as this synod may from time to time direct.
- b. Be authorized and empowered, in the name of this synod, to attest all instruments which require the same, and which are signed and sealed by the bishop.
- c. In consultation with the bishop, classify and arrange all important papers and documents and deposit them in the archives of this synod.
- d. Submit to the secretary of this church at least nine months before each regular Churchwide Assembly a certified list of the voting members elected by the Synod Assembly.

S8.32.01. The secretary shall be an ex officio synod delegate to the Churchwide Assembly.

S8.40. Treasurer

†S8.41. The treasurer may be elected by the Synod Assembly or may be appointed by the Synod Council. The treasurer shall be a voting member of a congregation of this synod. The treasurer may be either a layperson or a rostered minister.

- S8.42.** The treasurer shall provide and be accountable for:
- a. Management of the monies and accounts of this synod, its deeds, mortgages, contracts, evidences of claims and revenues, and trust funds, holding the same at all times subject to the order of this synod.
 - b. Investment of funds upon the authorization of the Synod Council.
 - c. Receipt and acknowledgment of offerings, contributions, and bequests made to this synod, collecting interest and income from its invested funds, and paying regular appropriations and orders on the several accounts as approved and directed by the Synod Council. The treasurer shall transmit each month to the treasurer of the Evangelical Lutheran Church in America the funds received by this synod for the general work of this church.
 - d. Maintenance of a regular account with each congregation of its mission support giving to this synod and informing the congregation, at least quarterly, of the status of this account.
 - e. Rendering at each regular meeting of the Synod Assembly a full, detailed, and duly audited report of receipts and disbursements in the several accounts of this synod for the preceding fiscal year, together with the tabulation, for record and publication in the minutes, of the contributions from the congregations.
 - f. Obtaining a fidelity bond in the amount determined by the Synod Council for persons handling synod funds, which bond shall be in the custody of the secretary. The premium for the bond shall be paid by this synod. Fidelity coverage provided by the Evangelical Lutheran Church in America shall be deemed a fulfillment of this requirement.
- S8.42.01.** The treasurer shall be an ex officio synod delegate to the Churchwide Assembly.
- S8.50. General Provisions**
- †**S8.51.** The terms of office of the officers of this synod shall be as follows:
- a. The bishop of this synod shall be elected to a term of six years and may be re-elected.
 - b. The vice president and secretary of this synod shall be elected to a term of four years and may be re-elected. The officer shall serve until his or her successor takes office.
 - c. The treasurer of this synod shall be appointed to four-year term and may be re-elected or reappointed. The treasurer shall serve until his or her successor takes office.
- S8.52.** The terms of the officers shall begin on the first day of the third month following election/appointment or, in special circumstances, at a time designated by the Synod Council.
- †**S8.53.** Each officer shall be a voting member in a congregation of this synod, except that the bishop need not be a member of a congregation of this synod at the time of election.
- †**S8.54.** Should the bishop die, resign, or be unable to serve, the vice president, after consultation with the presiding bishop of the Evangelical Lutheran Church in America, shall convene the Synod Council to arrange for the appropriate care of the responsibilities of the bishop until an election of a new bishop can be held or, in the case of temporary disability, until the bishop is able to serve again. Such arrangements may include the appointment by the Synod Council of an interim bishop, who during the vacancy or period of disability shall possess all of the powers and authority of a regularly elected bishop. The term of the successor bishop, elected by the next Synod Assembly or a special meeting of the Synod Assembly called for the purpose of election, shall be six years with the subsequent election to take place at the Synod Assembly closest to the expiration of such a term and with the starting date of a successor term to be governed by constitutional provision S8.52.
- S8.55.** Should the vice president, secretary, or treasurer die, resign, or be unable to serve, the bishop, with the approval of the Executive Committee of the Synod Council, shall arrange for the appropriate care of the responsibilities of the officer until an election of a new officer can be held or, in the case of temporary disability, until the officer is able to serve again. The term of the successor officer, elected by the next Synod Assembly, shall be for the remainder of the

officer's term. If the treasurer is appointed by the Synod Council, the Synod Council shall appoint a new treasurer for the remainder of the term.

- †S8.56. The Executive Committee of the Synod Council shall determine whether an officer is unable to serve; the officer may appeal the decision of the Executive Committee by requesting a hearing before the Synod Council. A meeting to determine the ability of an officer to serve shall be called upon the request of at least three members of the Executive Committee and prior written notice of the meeting shall be given to the officer in question at least 10 calendar days prior to the meeting.
- †S8.57. The recall or dismissal of an officer and the vacating of office may be effected for willful disregard or violation of the constitutions, bylaws, and continuing resolutions of this church; for such physical or mental disability as renders the officer incapable of performing the duties of office; or for such conduct as would subject the officer to disciplinary action as a rostered minister or as a member of a congregation of this church.
- a. Proceedings for the recall or dismissal of a synod bishop shall be instituted by written petition by:
 - 1) the Synod Council on an affirmative vote of at least two-thirds of its elected members present and voting;
 - 2) the Synod Assembly on an affirmative vote of at least two-thirds of its members present and voting;
 - 3) at least 10 synod bishops; or
 - 4) the presiding bishop of this church.
 - b. Proceedings for the recall or dismissal of an officer of a synod, other than the synod bishop, shall be instituted by written petition by:
 - 1) the Synod Council on an affirmative vote of at least two-thirds of its elected members present and voting;
 - 2) the Synod Assembly on an affirmative vote of at least two-thirds of its members present and voting; or
 - 3) the synod bishop.
 - c. The petition shall be filed with the chair of the Committee on Appeals (in care of the secretary of the Evangelical Lutheran Church in America, 8765 West Higgins Road, Chicago, Illinois 60631) and shall set forth the specific charge or charges.
 - d. Upon the filing of a written petition, the Executive Committee of the Synod Council may temporarily suspend the officer from service in the synod without prejudice, but with continuation of compensation, including benefits, if the officer is a salaried employee of the synod.
 - e. In the case of alleged physical or mental incapacity of an officer of the synod, the procedures outlined in †S8.56. shall be followed, and such officer shall comply with the decision of the Synod Council. If such officer fails or refuses to comply, the Synod Council may proceed to petition for recall or dismissal as follows:
 - 1) the Synod Council will submit a written report of their findings and the basis of their decision to the Committee on Appeals.
 - 2) the Committee on Appeals, other than those who are disqualified, shall review the findings and decision of the Synod Council and by an affirmative vote of at least two-thirds of those present and voting may adopt the findings and grant the petition.
 - f. If the synod officer is a minister of Word and Sacrament, grounds for recall or dismissal include those set forth in ELCA bylaw 20.22.01. and as defined under the process described in ELCA constitutional provisions 20.21. and 20.22. as grounds for discipline. If the officer is a minister of Word and Service, grounds for recall or dismissal include those set forth in ELCA bylaw 20.23.01. and as defined under the process described in ELCA constitutional provisions 20.21. and 20.22. as grounds for discipline.

- g. If the officer is a layperson, grounds for recall or dismissal include those set forth in ELCA bylaw 20.41.01. as grounds for discipline.
- h. If the case of alleged willful disregard or violation of the constitutions, bylaws, and continuing resolutions or of alleged conduct as would subject the officer to disciplinary action, the following procedures shall apply:
 - 1) the petition shall be referred to the Committee on Appeals, which shall function as the discipline hearing committee that shall conduct a hearing in accordance with the rules provided for in ELCA bylaw 20.22.14. except to the extent that those rules are in conflict with the provisions of this bylaw; and
 - 2) the members of the Committee on Appeals, other than those who are disqualified, may grant the petition by an affirmative vote of at least two-thirds of those present and voting.
- i. Written notice of a decision by the Committee on Appeals that the charges have been sustained shall be given to the affected officer and to the Synod Council, and the office shall be vacated.

†S8.58. If the bishop is to be temporarily absent from the synod for an extended period, the bishop, with the consent of the Synod Council, may appoint as acting bishop for such period a minister of Word and Sacrament of this church. Except as limited by action of the Synod Council, an acting bishop shall possess all of the powers and authority of a regularly elected bishop other than authority to ordain or to authorize the ordination of properly approved candidates for ordination.

Chapter 9.

NOMINATIONS AND ELECTIONS

- †S9.01. The Synod Assembly shall elect such officers of this synod and such other persons as the constitution and bylaws may require, according to procedures set forth in the bylaws. The Synod Assembly shall elect members of the Churchwide Assembly in accordance with bylaw 12.41.11. of the constitution and bylaws of the Evangelical Lutheran Church in America.
- †S9.02. In all elections by the Synod Assembly, other than for the bishop, a majority of the legal votes cast shall be necessary for election.
- S9.03. There shall be a Nominating Committee consisting of at least six members to serve for each regular meeting of the Synod Assembly. Additional nominations may be made from the floor for all elections for which nominations are made by the Nominating Committee.
- S9.03.01. The Nominating Committee shall consist of the synod secretary, who shall serve as chair, and one member from each conference.
- S9.03.A21. The Nominating Committee shall nominate qualified persons for the elections by the Synod Assembly for all positions for which nominations are not otherwise provided.
 - a. At least 120 days before each regular meeting of the Synod Assembly, the committee shall publish a list of positions for which the committee will make nominations and provide a mechanism by which suggestions for nominations or individuals' willingness to serve can be communicated to the committee.
 - b. The committee shall also receive the names of any proposed nominee from any agency or institution to whom the Synod Assembly shall elect a board member.
 - c. At least 30 days before the commencement of the Synod Assembly, the committee shall transmit to the synod secretary its nominees and publish its nominees in all publications of this synod.
 - d. The committee shall be responsible to determine what biographical information is appropriate for distribution for voting members of the Synod Assembly, to obtain this material from nominees, including those nominated from the floor, and to distribute it to all voting members of the Synod Assembly.

- S9.03.B21.** Nominations for Churchwide Assembly. The committee shall present nominees of voting members to each Churchwide Assembly only those nominated by the conferences.
- a. †S6.04. shall be the standard for determining the lay/rostered, man/woman, and percentage of persons of color and/or persons whose primary language is other than English.
 - b. Each conference shall nominate two laypersons for each seat assigned to the conference for election by the Synod Assembly. After taking into account the number of lay officers who shall serve as voting members, the committee shall assign one lay delegate seat to each conference, except:
 - 1) where the total number of voting members to be elected is more than the number of conferences, the extra voting member seat shall be assigned to the conference on a rotating basis, and
 - 2) where the total number of voting members to be elected is less than the number of conferences, the voting members shall be assigned to the conferences on a rotating basis.
 - c. Each conference shall nominate for election by the Synod Assembly two rostered ministers for each seat assigned to the conference for voting members to the Churchwide Assembly. The committee shall assign the rostered ministers to the conferences on a rotating basis.
 - d. The rotating basis used by the committee shall provide the conferences with the opportunity of nominating the same layperson or rostered minister for two successive churchwide assemblies.
 - e. If necessary so that this synod may comply with †S6.04., the committee shall ask two conferences each to nominate two persons of color and/or persons whose primary language is other than English.
 - f. The committee shall report to the secretary its determination as to the assignment of seats for the Churchwide Assembly voting members no later than January 30 of each year in which elections are to be conducted at the Synod Assembly.
- S9.03.C21.** Those persons nominated to serve as voting members of the Churchwide Assembly but who are not elected shall be designated as alternates.
- S9.04.** The bishop shall be elected by the Synod Assembly by ecclesiastical ballot. Three-fourths of the votes cast shall be necessary for election on the first ballot. If no one is elected, the first ballot shall be considered the nominating ballot. Three-fourths of the votes cast on the second ballot shall be necessary for election. The third ballot shall be limited to the seven persons (plus ties) who received the greatest number of votes on the second ballot, and two-thirds of the votes cast shall be necessary for election. The fourth ballot shall be limited to the three persons (plus ties) who receive the greatest number of votes on the third ballot, and 60 percent of the votes cast shall be necessary for election. On subsequent ballots a majority of the votes cast shall be necessary for election. These ballots shall be limited to the two persons (plus ties) that receive the greatest number of votes on the previous ballot.
- S9.04.01.** There shall be a process to prepare voting members to participate in the ecclesiastical ballot when a bishop is to be elected.
- a. In September preceding the expiration of the bishop's term, the vice president shall request from every congregation a list of the gifts deemed important for the holder of the Office of Bishop and matters of priority to be dealt with by the bishop during the bishop's upcoming term of office. The vice president shall gather these responses and publish them to all congregations no later than January of the calendar year in which the election of a bishop shall take place. The form that the vice president shall use to solicit the responses of each congregation shall be approved in advance by the Synod Council.
 - b. Contemporaneously with publishing the results of (a) above, the vice president shall solicit from each conference council and each conference ministerium names of individuals who are eligible for election to the Office of Bishop who shall be identified by such conference council or ministerium for consideration for nomination to the Office of Bishop on the first

ballot. Such identification shall be completed no later than March 1 of the year in which an election shall take place. Such identification is not a nominating process, and any individual whose name is identified must be nominated pursuant to S9.04.

- c. The vice president shall provide to each person whose name has been identified a biographical form, which form shall be approved in advance by the Synod Council. The form shall include questions designed to assist voting members in determining (1) what gifts the potential nominee has which would assist in performing the tasks of the Office of Bishop and (2) the top priorities the potential candidate believes need to be dealt with during the next term of the bishop. These biographical forms shall be returned at least 60 days before the assembly at which the election of a bishop shall take place..
 - d. The vice president shall distribute the biographical forms to all voting members of the Synod Assembly. The vice president shall determine the manner in which the forms shall be distributed. Such distribution must take place at least 14 days before the assembly at which the election of a bishop shall take place.
 - e. Those individuals receiving the ten highest number of votes (plus ties) on the first ballot (nominating ballot) shall be requested to complete a biographical information sheet if they have not done so already, and such sheets shall be provided to the voting members of the Synod Assembly at least two hours prior to the distribution of the second ballot.
 - f. If a bishop is to be elected at a special meeting of the Synod Assembly, the Synod Council shall determine the deadlines for the procedure set out in this bylaw.
- S9.05.** The Nominating Committee shall nominate at least one person for vice president; additional nominations may be made from the floor.
- S9.06.** The Synod Council shall nominate at least one person for secretary; additional nominations may be made from the floor.
- S9.07.** If the treasurer is elected, the Synod Council shall nominate at least one person for treasurer; additional nominations may be made from the floor.
- S9.08.** 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 votes cast on a preceding ballot, shall be entered on the next ballot to the number of two for each position unfilled.
- S9.09.** The result of each ballot in every election shall be announced in detail to the assembly.
- †**S9.10.** When notified by the secretary of this church, on behalf of the Nominating Committee of the Churchwide Assembly, the Synod Assembly shall nominate two persons in the specified categories for possible election by the Churchwide Assembly to the Church Council.
- †**S9.12.** Background checks and screening shall be required and completed for persons nominated as synod officers prior to their election, if possible, or as soon as practical after their election. The specific procedures and timing of background checks and screening shall be determined by the Synod Council.

Chapter 10.

SYNOD COUNCIL

- †**S10.01.** The Synod Council, consisting of the four officers of the synod, 10 to 24 other members, and at least one youth and at least one young adult, shall be elected by the Synod Assembly.
- a. Each person elected to the Synod Council shall be a voting member of a congregation of this synod, with the exception of ministers on a roster of this synod who reside outside the territory of this synod. The process for election and the term of office when not otherwise provided shall be specified in the bylaws. A member of the Church Council of the Evangelical Lutheran Church in America, unless otherwise elected as a voting member of the Synod Council, may serve as an advisory member of the Synod Council with voice but not vote.

- b. The term of office of members of the Synod Council, with the exception of the officers and the youth member, shall be three years.
- †**S10.02.** The Synod Council shall be the board of directors of this synod and shall serve as its interim legislative authority between meetings of the Synod Assembly. It may make decisions that are not in conflict with actions taken by the Synod Assembly or that are not precluded by provisions of this constitution or the constitution and bylaws of the Evangelical Lutheran Church in America.
- S10.03.** The functions of the Synod Council shall be to:
 - a. Exercise trusteeship responsibilities on behalf of this synod.
 - b. Recommend program goals and budgets to the regular meetings of the Synod Assembly.
 - c. Carry out the resolutions of the Synod Assembly, and oversee the execution of program goals and the financial affairs of the synod.
 - d. Provide for an annual review of the roster of Ministers of Word and Sacrament and the roster of Ministers of Word and Service and of other official rosters, receive and act upon appropriate recommendations regarding those persons whose status is subject to reconsideration and action under the constitution and bylaws of the Evangelical Lutheran Church in America, and make a report to the Synod Assembly of the Synod Council's actions in this regard.
 - e. Issue letters of call to rostered ministers as authorized by Chapter 7 of the constitution and bylaws of the Evangelical Lutheran Church in America.
 - f. Fill vacancies until the next regular meeting of the Synod Assembly, except as may otherwise be provided in the constitution or bylaws of this synod, and determine the fact of the incapacity of an officer of this synod.
 - g. Report its actions to the regular meeting of the Synod Assembly.
 - h. Perform such other functions as are set forth in the bylaws of this synod, or as may be delegated to it by the Synod Assembly.
- S10.04.** Any proposal to appropriate funds, whether by amendment to the budget or otherwise, which is presented to a meeting of the Synod Assembly without the approval of the Synod Council, shall require a two-thirds vote for adoption.
- S10.05.** No elected member of the Synod Council shall receive compensation for such service, but may receive reimbursement for expenses.
- S10.06.** If a member of the Synod Council ceases to meet the requirements of the position to which she or he was elected or is absent from three successive regular meetings of the Synod Council without cause, the office filled by such member shall at once become vacant.
- S10.07.** The composition of the Synod Council, the number of its members, and the manner of their selection, as well as the organization of the Synod Council, its additional duties and responsibilities, and the number of meetings to be held each year shall be as set forth in the bylaws.
- S10.07.01.** Membership. Membership of the Synod Council shall be the officers of this synod, nine rostered ministers, and at least ten lay members.
- S10.07.02.** Terms. The terms of Synod Council members who are not officers of this synod shall begin at the end of the meeting of the Synod Assembly at which they are elected. Members of Synod Council shall be installed before the conclusion of the meeting.
- S10.07.03.** Vacancies. If a vacancy occurs between elections, the Synod Council shall elect an eligible individual to serve until the next election, when the Synod Assembly shall elect an eligible individual to serve the balance of the term.
- S10.07.04.** Election of at-large rostered ministers to Synod Council. Rostered ministers shall be elected to the Synod Council as follows:
 - a. They shall be elected by the Synod Assembly.

- b. They shall be elected at large.
- c. At least one at-large member of Synod Council must be a minister of Word and Sacrament, and at least one at-large member must be a minister of Word and Service.
- d. They shall serve a term of three years or until their successors are elected and may be re-elected. They shall serve no more than two terms consecutively.

S10.07.05. Election of lay members. Lay members shall be elected as follows:

- a. They shall be elected by the Synod Assembly. Nominations shall be provided by the Conferences and there shall be no nominations from the Synod Assembly nor from the Nominating Committee.
- b. Each conference shall be entitled to one member of the Synod Council, who must be a member of a congregation in the conference while serving.
- c. Each member shall serve a term of three years or until their successors are elected and may be re-elected, except that the seat shall alternate between a woman and a man every six years.

S10.07.06. Persons of Color. If elections for members of Synod Council do not elect two persons of color and/or persons whose primary language is other than English, the Synod Council, at its first meeting following each regular meeting of the Synod Assembly, shall elect to the Synod Council up to two laypersons to ensure that there are two persons of color and/or persons whose primary language is other than English on the Synod Council. These members shall serve until the first regular meeting of the Synod Assembly after they have served two years on the Synod Council and may be re-elected. They shall serve no more than two terms consecutively.

S10.07.07. Youth Member. The youth member shall be elected at large by the Synod Assembly for a two-year term. The youth member shall be a voting member of a congregation of this synod, and shall not have attained the age of 18 at the time of the election.

S10.07.08. Young Adult member. The young adult member shall be elected at large by the Synod Assembly for a three-year term and may be re-elected. The young adult member may serve no more than two terms consecutively. The young adult member shall be a voting member of a congregation of this synod and shall be between the ages of 18 and 30 at the time of the election.

S10.07.09. Additional duties. In addition to duties listed in the constitution of this synod, the Synod Council shall:

- a. Approve and oversee special appeals for funds within this synod and appoint appropriate task forces to coordinate them.
- b. Determine the formula by which congregations shall be apportioned members of the Synod Assembly as required by †S7.21.
- c. Supervise review of proposed changes in congregational constitutions.
- d. Each biennium, the Synod Council shall designate the chair of the Committee on Discipline from among the members of the Committee on Discipline elected by the Synod Assembly.
- e. Recommend to each congregation of this synod a mission support commitment that would enable the work of this synod and encourage congregations to fulfill their commitments.
- f. Appoint Synod Assembly Committees, upon nomination by the bishop.

S10.07.10. Meetings. The Synod Council shall meet at least four times a year. Meetings shall be called by the bishop. If the bishop is unable to call a meeting, the vice-president shall call a meeting.

S10.07.11. Women's organization representative. The president of the synod Women of the ELCA or her representative shall have the privilege of voice at meetings of the Synod Council.

S10.07.12. Men's organization representative. The president of the synod Lutheran Men in Mission or his representative shall have the privilege of voice at meetings of the Synod Council.

- S10.07.13.** Youth organization representative. The president of the synod Lutheran Youth Organization or his or her representative shall have the privilege of voice at meetings of the Synod Council.
- S10.08.** *Robert's Rules of Order*, latest edition, shall govern parliamentary procedure of all meetings of the Synod Council.
- S10.08.01.** To the extent permitted by state law, meetings of the Synod Council and its committees may be held electronically or by telephone conference, and notice of all meetings may be provided electronically.
- S10.10. Synod Council Committees**
- S10.11.** The Synod Council shall establish committees and appoint such persons as necessary to carry out the functions assigned to the Synod Council. Synod Council committees shall include at least one member of Synod Council. Synod Council shall appoint all members of Synod Council committees. Synod Council committees shall report to the Synod Council. The description of Synod Council committees shall be stated in the bylaws.
- S10.11.01.** The following provisions govern the Executive Committee of the Synod Council:
- a. The Executive Committee shall perform those functions of the Synod Council assigned to it by the Synod Council, including acting for the Synod Council between meetings of the council.
 - b. The Executive Committee shall consist of seven members of the Synod Council: the synod bishop, the vice president, the secretary, the treasurer, one rostered minister, one lay woman, and one lay man. The Synod Council shall elect members other than officers to serve for one year or until their successors are elected. These members may be reelected.
- S10.11.A21.** The Executive Committee shall have the following duties and powers:
- a. recommending action to the Synod Council;
 - b. reviewing reports to the Synod Council;
 - c. providing advice and counsel for the officers;
 - d. reviewing the work of the officers; and
 - e. demonstrating concern for the spiritual, emotional, and physical well-being of the officers and staff of this synod.
- S10.11.02.** There shall be a Finance Committee, governed by the following provisions:
- a. The Finance Committee shall consist of the Treasurer, at least one other member of the Synod Council, and as many other members as Synod Council appoints.
 - b. The Finance Committee shall assist the Synod Council with its oversight of synod finances.
 - c. Members of the Finance Committee shall serve a five-year term and may serve two consecutive terms.
 - d. Finance Committee members shall not be paid employees of this synod.
- S10.11.03.** There shall be a Constitutions Committee, governed by the following provisions:
- a. The Constitutions Committee shall consist of the secretary, at least one other member of the Synod Council, and as many other members as Synod Council appoints.
 - b. The Constitutions Committee shall review congregations' constitutions for approval or disapproval as required in this church's governing documents.
 - c. Before presentation for adoption by the Synod Assembly or Synod Council, the Constitutions Committee shall review all amendments to this synod's constitution, bylaws, and continuing resolutions proposed under †S18.13., †S18.21., or †S18.31.

Chapter 11. COMMITTEES

- †S11.01. There shall be an Executive Committee, a Consultation Committee, a Committee on Discipline, a Mutual Ministry Committee, an Audit Committee, and such other committees as this synod may from time to time determine. The duties and functions of such committees, or any other organizational units created by this synod, and the composition and organizational structure of such units, shall be as set forth in this constitution or in the bylaws or continuing resolutions, and shall be subject to any applicable provisions or requirements of the constitution and bylaws of the Evangelical Lutheran Church in America.
- †S11.02. The Consultation Committee of this synod shall consist of at least six persons and not more than 12 persons, of whom half shall be ministers of Word and Sacrament and half shall be laypersons, who shall each be elected by the Synod Assembly for a term of six years without consecutive re-election. The functions of the Consultation Committee are set forth in Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* and in Chapter 17 of this constitution. The size of the Consultation Committee, in accord with this provision, shall be defined in this synod's bylaws.
- †S11.03. The Committee on Discipline of this synod shall consist of 12 persons, of whom six shall be ministers of Word and Sacrament and six shall be laypersons, who shall each be elected by the Synod Assembly for a term of six years without consecutive re-election.
- The functions of the Committee on Discipline of this synod are set forth in Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*.
 - The Synod Council shall fill vacancies on the Committee on Discipline for any unexpired term.
- †S11.04. The Mutual Ministry Committee shall be appointed by the Executive Committee of the Synod Council to provide support and counsel to the bishop.
- †S11.05. The Audit Committee of this synod shall consist of three to six persons, none of whom is a member of the synod staff. Up to half of the committee members may be Synod Council members. The Audit Committee members shall be elected by the Synod Council for a term of three years and be eligible for re-election to a second consecutive three-year term. The terms of the Audit Committee members shall be staggered. The Audit Committee shall be responsible for assisting the Synod Council in fulfilling its general oversight of the synod's accounting, financial reporting, internal control systems, and external audit processes as provided in †S15.31.
- S11.10. General Provisions**
- S11.11.** This synod shall in its bylaws or by continuing resolution establish a process to ensure that the members of its committees and other organizational units will be persons possessing the necessary knowledge and competence to be effective members of such units, and to meet the requirements of †S6.04. With the exception of ministers on the rosters of this synod who reside outside the territory of this synod, each member of a committee of this synod, or any other organizational unit created by this synod, shall be a voting member of a congregation of this synod.
- S11.12.** Unless this synod's constitution, bylaws, or continuing resolutions provide otherwise, the following provisions apply to all committees:
- The Synod Council shall appoint committee members and their chairs, upon nomination by the synod bishop.
 - Committees shall consist of three to fifteen members as designated by the Synod Council.
 - Committee members shall serve terms of three years or until their successors are appointed with about one-third of the terms expiring each year.
 - Committee chairs shall serve one-year terms and may be reappointed.

- e. If a member of a committee ceases to meet the requirements of the position to which she or he was elected or is absent from three successive regular meetings of the committee without cause, the office filled by such member shall at once become vacant.
- g. Appointments made to fill a vacancy or to expand a committee may be made by the Synod Council for the balance of a term.
- h. Committees shall meet at least once a year. The appointed chairs of all committees shall convene their meetings.
- i. Committees shall relate to their counterparts in the ELCA and in the region, as appropriate.
- j. Committees shall report to the Synod Council after each committee meeting, except that Synod Assembly committees need only report to the Synod Council when called for by the Synod Council or this synod's constitution, bylaws, or continuing resolutions.
- k. Committees shall submit a written report describing its activities and, when appropriate, recommending action to each regular meeting of the Synod Assembly.

S11.12.01. There shall be a Candidacy Committee to act on behalf of the ELCA in the candidacy process for the rosters of the ELCA. The Candidacy Committee shall use churchwide standards, requirements, and expectations for discerning and determining the readiness of persons to enter the candidacy process and to begin theological education, for endorsing candidates for a specific roster of this church, and in the approval process for determining an individual's qualifications and readiness to serve in rostered ministry. The Candidacy Committee shall provide guidance, encouragement, and support for candidates throughout the candidacy process.

S11.12.A21. Membership of the Candidacy Committee shall be composed of at least six members as follows:

- a. The Synod Council shall establish the size of the Candidacy Committee based on the number of candidates for which the committee is normally responsible, with a ratio of one committee member for every five candidates as the standard.
- b. At least 45 percent of the Candidacy Committee shall be laypersons, and at least 45 percent shall be rostered ministers.
- c. The synod bishop or the bishop's designate and the chair of the committee shall be voting members of the committee.
- d. Members shall be appointed for a term of five years and may serve no more than two terms consecutively.
- e. Terms of members shall be staggered so that no more than one-third of committee members' terms end in a given year.

S11.12.B21. There shall be a Global Mission Committee consisting of at least six members appointed by the Synod Council. The committee shall do the following:

- a. Work with conferences and congregations and at meetings of the Synod Assembly to promote awareness and encourage support for the global mission of the church.
- b. Be the liaison of this synod with ELCA Global Mission.
- c. With the Office of the Bishop and the ELCA Global Mission staff, the Global Mission Committee will coordinate and provide oversight to international Companion Synod relationships.

S11.12.C21. There shall be a Leadership Support Committee consisting of at least six members appointed by the Synod Council. The committee shall do the following:

- a. Plan and convene an annual gathering for rostered professional leaders to provide continuing education, mutual conversation and encouragement, and an opportunity for conversation with the synod bishop and the synod staff regarding the mission of the synod.
- b. Develop ways to support retired rostered persons, including convening synod and/or regional gatherings to explore existing needs and resources for such persons, and seeking

ways in which talents and experience can be further utilized in the life of the synod and its congregations.

- c. Encourage continuing education among rostered persons and administer the funds of the synod that are available for continuing education grants,
- d. Support persons in their first call through the First Call Theological Education program of the ELCA.
- e. Be in conversation with those rostered persons in specialized ministries to offer support and collegiality.

S11.12.03. Task forces. The Synod Council and synod committees may appoint task forces, which shall report to the body that appointed it. The appointing body shall adopt in writing the task force's specific purposes and a date by which the task force will be dissolved unless the appointing body reappoints the task force. The appointing body shall include the task force's purpose and deadline in the appointing body's minutes.

Chapter 12.

CONFERENCES, CLUSTERS, COALITIONS, AREA SUBDIVISIONS, AND NETWORKS

†**S12.01.** This synod may establish conferences, clusters, coalitions, area subdivisions, and networks as appropriate within its territory and in collaboration with other synods and entities, as specified in the bylaws and continuing resolutions. The purpose of such groupings shall be to foster interdependent relationships for missional purposes among congregations, synods, the churchwide organization, and other affiliates.

S12.01.01. Conferences. This synod shall be divided into ten conferences, consisting of congregations clustered around geographic areas of service and communication. The Synod Council shall determine with which conference congregations are aligned. Alignment of congregations with conferences shall be included in the report of the Synod Assembly.

S12.01.02. Purposes. The Conference shall:

- a. Plan programs to strengthen the church's ministries of proclamation, worship, learning, youth work, witness, service, stewardship, and advocacy within the congregations.
- b. Foster shared ministries within the conference, and through coalitions or clusters.
- c. Facilitate communication.
- d. Plan and implement meetings, retreats, fellowship events, study, and training;
- e. Be involved in the process of allocating human and financial resources.
- f. Develop relationships with other religious and secular organizations dedicated to advocating justice and providing services to meet human needs.
- g. Sponsor other functions that will strengthen the mission of the church.
- h. Nominate a lay member of the Synod Council as assigned by the Synod Nominating Committee.
- i. Present nominees for Churchwide Assembly delegates as assigned by the Synod Nominating Committee for election by the Synod Assembly S11.01.03d).

S12.01.03. Treasury. Conferences may have treasuries, and may solicit funds within their conference to carry out their purposes.

S12.01.04. Conference Assembly. Conferences shall meet in assembly at least once a year. Conference Assemblies shall set goals and priorities for the conference, and shall elect officers.

S12.01.05. Representation. Representation in the Conference Assembly shall be:

- a. All members of the ministeriums within the conference.
- b. Lay members from each congregation, as determined by the synod constitution for the Synod Assembly. Where practicable, lay members to the Synod Assembly shall be members of the Conference Assembly.

c. Members of the Synod Council from the conference.

S12.01.06. Officers. Conferences shall have the following officers: a chairperson, a secretary, and a dean. They may have a treasurer.

- a. The chairperson, who shall be lay, shall be elected by the Conference Assembly.
- b. The secretary and the treasurer (if any) shall be elected by the Conference Assembly. Both positions may be served by the same person.
- c. The dean of the ministerium shall be appointed by the Synod Council.
- d. An attempt shall be made to include male and female leadership.
- e. Officers shall be elected to two-year terms, and may serve no more than two terms consecutively.
- f. Election of the chairperson shall be held at the first meeting of the Conference Assembly after the annual meeting of the Synod Assembly in odd-numbered years.
- g. Elections of secretary and treasurer shall be held at the first meeting of the Conference Assembly after the annual meeting of the Synod Assembly in even-numbered years.
- h. The officers shall consult prior to a Conference Assembly to set the agenda for that meeting.
- i. Should the chairperson, secretary, or treasurer die, resign, or be unable to serve, the dean, with the approval of the Conference Council, shall arrange for the appropriate care of the responsibilities of the officer until the Conference Assembly for the election of the new officer is to be held or until the officer is able to serve again.

S12.01.07. Chairperson. The chairperson shall

1. Council, and other conferences of this synod;
2. initiate regular gatherings of rostered ministers for the purposes of worship, ~~and~~ community building, ongoing growth and development in ministry, and exploration of shared mission and ministry;
3. initiate occasions of welcome and orientation for newly arrived rostered ministers and farewells for rostered ministers leaving the conference;
4. with permission and as appropriate, communicate in timely fashion the ministerium's pastoral-care concerns and celebrations to the chaplain for the ministerium and the Office of the Bishop;
5. facilitate communication among the ministerium members;
6. preside at the election of the chaplain for the ministerium; and
7. meet with the bishop or the bishop's designee and deans of other conferences for communication, reflection, development, and mutual support at least three times a year and as called for by the bishop or the bishop's designee.

S12.01.08. Secretary. The secretary shall:

- a. Supervise the keeping of records of the Conference Council and Conference Assembly.
- b. Be responsible for the communications of the Conference Council and Conference Assembly.
- c. Perform such other duties as the Conference Assembly may assign.

S12.01.09. Treasurer. If there is a treasurer, the treasurer shall be responsible for the finances of the conference.

S12.01.10. Conference Council.

- a. The conference shall determine the size of the Conference Council; it shall have no fewer than three members, who shall be the officers of the conference, and no more than fifteen.
- b. Every reasonable attempt shall be made to see that for members other than the officers, lay/rostered and man/woman ratios meet the synod standards.

- c. The Conference Council shall have the authority to call meetings of the Conference Assembly.
- d. Members of the Synod Council shall maintain a liaison between their conferences and the Synod Council.
- e. The bishop or assistant to the bishop shall have the privilege of voice at meetings of the Conference Council.

S12.01.11. Ministeriums.

- a. **Membership.** The ministerium includes all active or retired rostered ministers who are members of or who are serving congregations within the conference. Other ministers may participate in the life of a particular conference upon approval by the ministerium.
- b. **Purposes.** The ministerium shall be responsible for:
 - 1. The spiritual nurture of its members.
 - 2. Support and encouragement of its members.
 - 3. Developing fellowship and community among its members.
 - 4. Encouraging and facilitating continuing education.
- c. **Dean.** The dean of the ministerium in each conference supports the ministry of this synod and the ELCA and facilitates collegial relations among rostered ministers. The dean must be a member of the ministerium. The dean may be reimbursed from synod funds for expenses related to the responsibilities of the dean as approved by the bishop or the bishop's designee. The dean's responsibilities are as follows:
 be a liaison between conference rostered ministers and the Office of the Bishop, the Synod the ministerium. The dean serves a three-year term and may be appointed to serve no more than six years in any eight-year period. The term of each dean lasts from June 1 until a successor takes office. If a dean does not serve a full term, the Synod Council appoints a dean to serve the remainder of the term. The Synod Council will stagger the terms of deans in three groups.
- d. **Selection and terms of deans.** The Synod Council appoints each dean upon recommendation by the bishop, whose recommendations will take into consideration consultations with convene and conduct the meetings of the Conference Assembly and of the Conference Council. In the absence of the chairperson, the dean shall convene and conduct meetings.
- e. **Chaplain for the Ministerium.** Each ministerium may elect a Chaplain. The chaplain serves a three-year term and is eligible for reelection. The chaplain, in consultation with the dean, the Office of the Bishop, and the Synod Council, fosters pastoral care among the rostered ministers of the conference and their families.
- f. **Meetings.** The ministerium shall meet regularly, as called by the dean.

Chapter 13.

CONGREGATIONS

†S13.01. Each congregation, except those certified as congregations of the Evangelical Lutheran Church in America by the uniting churches, prior to being listed in the roster of congregations of this synod, shall adopt the *Model Constitution for Congregations* or one acceptable to this synod that is not in contradiction to the constitution and bylaws of the Evangelical Lutheran Church in America.

- a. **New congregations.** A congregation newly formed by this church and any congregation seeking recognition and reception by this church shall:
 - 1) Accept the criteria for recognition and reception as a congregation of this church, fulfill the functions of the congregation, and accept the governance provisions as provided in Chapter 9 of the constitution and bylaws of this church.

- 2) Adopt governing documents that include fully and without alterations the Preamble, Chapter 1, where applicable, and all required provisions of Chapters 2, 3, 4, 5, 6, 7, 8, 9, 15, 16, 17, 18, and 19 in the *Model Constitution for Congregations* consistent with requirements of the constitutions, bylaws, and continuing resolutions of this church. Bylaws and continuing resolutions, appropriate for inclusion in these chapters and not in conflict with these required provisions in the *Model Constitution for Congregations*, the constitution of this synod, or the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*, may be adopted as described in Chapters 16 and 18 of the *Model Constitution for Congregations*.
 - 3) Accept the commitments expected of all congregations of this church as stated in *C6.01., *C6.02., and *C6.03. of the *Model Constitution for Congregations*.
- b. **Congregations from another church body.** If a congregation is a member of another church body, the leadership of the congregation first should consult with the appropriate authorities of that church body before taking action to leave its current church body. After such consultation, leaders of the congregation should contact the ELCA synod bishop or staff where the congregation is located. The synod bishop or synod staff where the transferring or independent congregation is located shall confer with the congregation to assure its understanding and acceptance of commitment to and affiliation with this church.
 - c. **Recognition and reception.** Recognition and reception into this church of transferring or independent congregations by the Evangelical Lutheran Church in America is based on the judgment of the synod and action by the synod through the Synod Council and Synod Assembly. The synod bishop shall provide for prompt reporting of such additions to the secretary of this church for addition to the roster of congregations.
- †S13.02. It shall be the responsibility of each congregation of this synod to choose from among its voting members laypersons to serve as members of the Synod Assembly as well as persons to represent it at meetings of any conference, cluster, coalition, or other area subdivision of which it is a member. The number of persons to be elected by each congregation and other qualifications shall be as prescribed in guidelines established by this synod.
- S13.03. When a congregation wishes to amend a particular provision of its governing documents, the provision so amended must be consistent with the governing documents of this church.
- a. All proposed changes in the constitution of incorporation documents of a congregation will be referred to the Synod Council. The Synod Council must approve or disapprove of the proposed changes and must notify the congregation of its decision.
 - b. The synod should recognize that congregations may organize themselves in a manner they deem most appropriate.
 - c. The synod will develop, maintain, and make available criteria on which the synod Council will evaluate congregations' constitutions.
- S13.11. When a rostered minister of this church resigns, the Congregation Council shall receive the letter of resignation, report it to the congregation, and at once notify the bishop of this synod.
- S13.12. A congregation under financial obligation to its former rostered minister shall make satisfactory settlement of the obligation before calling a successor.
- †S13.20. A congregation considering a relocation shall confer with the bishop of the synod in which it is territorially located and the appropriate unit of the churchwide organization before any steps are taken leading to such action. The approval of the Synod Council shall be received before any such action is effected.
- †S13.21. A congregation considering development of an additional site to be used regularly for worship shall confer with the bishop of the synod in which it is territorially located and the appropriate unit of the churchwide organization before any steps are taken leading to such action.

- †S13.22. Each congregation of the Evangelical Lutheran Church in America within the territory of this synod, except those which are in partnership with the Slovak Zion Synod, shall establish and maintain a relationship with this synod.
- †S13.23. Provision 9.71. of the constitution of this church shall govern the relationship of this synod and a congregation of this synod regarding the property of the congregation. This synod may transfer or convey property to a congregation of the synod, subject to restrictions accepted by the congregation, including provision that if the Synod Council, in its sole and exclusive discretion, determines (1) that the property is not being used to serve the mission and ministry needs of this church, or (2) that the congregation has transferred, encumbered, mortgaged, or in any way burdened or impaired any right, title, or interest in the property without the prior approval of the Synod Council, then title to the property shall revert to the synod, and the congregation, upon written demand, shall reconvey the property to the synod.
- †S13.24. The Synod Council, itself or through trustees appointed by it, may take charge and control of the property of a congregation of this synod to hold, manage, and convey the same on behalf of this synod, if any of the following apply:
- a. The congregation has disbanded, ceased to worship, or otherwise ceased to exist as a congregation.
 - b. The congregation has abandoned its property.
 - c. The remaining members of the congregation decide that it is no longer possible to function as a congregation or that they are unable to provide required governance.
 - d. The Synod Council determines that the membership of a congregation has become so scattered or so diminished in numbers that it cannot provide required governance or that it has become impractical for the congregation to fulfill the purposes for which it was organized.
 - e. The Synod Council determines that it is necessary for this synod to protect and preserve the congregation's property from waste and deterioration.
- The congregation shall have the right to appeal any such decision to the next Synod Assembly.
- S13.25. This synod may temporarily assume administration of a congregation upon its request or with its concurrence. Such synod administration shall continue only so long as necessary to complete the purposes for which it was requested by the congregation or until the congregation withdraws consent to continued administration.
- S13.26. Termination of a congregation's relationship with the Evangelical Lutheran Church in America in accordance with constitutional provisions shall act as termination of the congregation's relationship with this synod.
- S13.30. Discipline**
- †S13.31. Congregations and members of congregations are subject to discipline in accordance with the provisions of Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*. The synod's involvement in and responsibility for such disciplinary processes shall be as set forth in that chapter.
- S13.40. Synod-authorized Worshiping Communities**
- S13.41. Authorized worshiping communities, acknowledged under criteria, policies, and procedures approved by the Church Council of the Evangelical Lutheran Church in America, shall accept and adhere to the Confession of Faith and Statement of Purpose of this church, shall be served by leadership under the criteria of this church, and shall be subject to the discipline of this church.

Chapter 14.

ROSTERED MINISTERS

†S14.10. Ministers of Word and Sacrament

†S14.11. The time and place of the ordination of those persons properly called to ministry in this synod shall be authorized by the bishop of this synod.

†S14.12. Consistent with the faith and practice of the Evangelical Lutheran Church in America,

- a. Every minister of Word and Sacrament shall:
 - 1) preach the Word;
 - 2) administer the sacraments;
 - 3) conduct public worship;
 - 4) provide pastoral care;
 - 5) seek out and encourage qualified persons to prepare for the ministry of the Gospel;
 - 6) impart knowledge of this church and its wider ministry through available channels of effective communication;
 - 7) witness to the Kingdom of God in the community, in the nation and abroad; and
 - 8) speak publicly to the world in solidarity with the poor and oppressed, calling for justice and proclaiming God's love for the world.
- b. Each pastor with a congregational call shall, within the congregation:
 - 1) offer instruction, confirm, marry, visit the sick and distressed, and bury the dead;
 - 2) relate to all schools and organizations of the congregation;
 - 3) install regularly elected members of the Congregation Council;
 - 4) with the council, administer discipline;
 - 5) endeavor to increase the support given by the congregation to the work of the churchwide organization and of this synod; and
 - 6) encourage adherence to covenantal relationship with this church as expressed in the *Constitutions, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*.

S14.13. The pastor (a) shall keep accurate parochial records of all baptisms, confirmations, marriages, burials, communicants, members received, members dismissed, or members excluded from the congregation, (b) shall submit a summary of such statistics annually to this synod, and (c) shall become a member of the congregation upon receipt and acceptance of the letter of call. In a parish of multiple congregations, the pastor shall hold membership in one of the congregations.

S14.14. Whenever members of a congregation move to such a distance that regular attendance at its services becomes impractical, it shall be the duty of the pastor to commend them to the pastoral care of a congregation nearer to their place of residence.

S14.15. Each minister of Word and Sacrament on the roster of this synod shall submit a report of his or her ministry to the bishop of the synod at least 90 days prior to each regular meeting of the Synod Assembly.

†S14.16. When a congregation of this church desires to call a pastor or a candidate for the ministry of Word and Sacrament of this church:

- a. Each congregation of this synod shall consult the bishop of this synod before taking any steps leading to the extending of a call to a prospective pastor.
- b. For issuance of a letter of call to a pastor or candidate by a congregation of this synod in accord with ELCA constitutional provision 7.41., a two-thirds vote shall be required of voting members of the congregation present and voting at a meeting regularly called for the purpose of issuing such a call.
- c. When the congregation has voted to issue a call to a prospective pastor, the letter of call shall be submitted to the bishop of this synod for the bishop's signature.

- S14.17.** No minister of Word and Sacrament shall accept a call without first conferring with the bishop of this synod. A minister of Word and Sacrament shall respond with an answer to acceptance or declination to a letter of call within 30 days of receipt of such a call. With the approval of the bishop of this synod and the president of the Congregation Council of the congregation issuing the call, additional time may be granted to respond to a letter of call.
- †**S14.18.** The provisions for termination of the mutual relationship between a minister of Word and Sacrament and a congregation shall be as follows:
- a. The call of a congregation, when accepted by a pastor, shall constitute a continuing mutual relationship and commitment which shall be terminated only by the pastor's death or, following consultation with the synod bishop, for the following reasons:
 - 1) mutual agreement to terminate the call or the completion of a call for a specific term;
 - 2) resignation of the pastor, which shall become effective, unless otherwise agreed, no later than 30 days after the date on which it was submitted;
 - 3) inability to conduct the pastoral office effectively in that congregation in view of local conditions;
 - 4) physical disability or mental incapacity of the pastor;
 - 5) suspension of the pastor through discipline for more than three months;
 - 6) resignation or removal of the pastor from the roster of Ministers of Word and Sacrament of this church;
 - 7) termination of the relationship between this church and the congregation;
 - 8) dissolution of the congregation or the termination of a parish arrangement; or
 - 9) suspension of the congregation through discipline for more than six months.
 - b. When allegations of physical disability or mental incapacity of the pastor under paragraph a.4) above, or ineffective conduct of the pastoral office under paragraph a.3) above, have come to the attention of the bishop of this synod,
 - 1) the bishop in his or her sole discretion may investigate such conditions personally together with a committee of two rostered ministers and one layperson, or
 - 2) when such allegations have been brought to the synod's attention by an official recital of allegations by the Congregation Council or by a petition signed by at least one-third of the voting members of the congregation, the bishop personally shall investigate such conditions together with a committee of two rostered ministers and one layperson.
 - c. In case of alleged physical disability or mental incapacity under paragraph a.4) above, the bishop's committee shall obtain and document competent medical opinion concerning the pastor's condition. When a disability or incapacity is evident to the committee, the bishop of this synod may declare the pastorate vacant. When the pastorate is declared vacant, the Synod Council shall list the pastor on the roster of Ministers of Word and Sacrament with disability status. Upon removal of the disability and restoration of the pastor to health, the bishop shall take steps to enable the pastor to resume the ministry, either in the congregation last served or in another appropriate call.
 - d. In the case of alleged local difficulties that imperil the effective functioning of the congregation under paragraph a.3) above, the bishop's committee shall endeavor to hear from all concerned persons, after which the bishop together with the committee shall present their recommendations first to the pastor and then to the congregation. The recommendations of the bishop's committee must address whether the pastor's call should come to an end and, if so, may suggest appropriate severance arrangements. The committee may also propose other actions that should be undertaken by the congregation and by the pastor, if appropriate. If the pastor and congregation agree to carry out such recommendations, no further action need be taken by the synod.
 - e. If either party fails to assent to the recommendations of the bishop's committee concerning the pastor's call, the congregation may dismiss the pastor only at a legally called meeting

after consultation with the bishop, either (a) by a two-thirds vote of the voting members present and voting where the bishop and the committee did not recommend termination of the call, or (b) by a majority vote of the voting members present and voting where the bishop and the committee recommended termination of the call.

- f. If, in the course of proceedings described in paragraph c. or paragraph d. above, the bishop's committee concludes that there may be grounds for disciplinary action, the committee shall make recommendations concerning disciplinary action in accordance with the provisions of this church's constitution, bylaws, and continuing resolutions.
- †S14.19. Ministers of Word and Sacrament shall respect the integrity of the ministry of congregations which they do not serve and shall not exercise ministerial functions therein unless invited to do so by the pastor, or if there is no duly called pastor, then by the interim pastor in consultation with the Congregation Council.
- †S14.21. The parochial records of all baptisms, confirmations, marriages, burials, communicants, members received, members transferred or dismissed, members who have become inactive, or members excluded from the congregation shall be kept accurately and permanently. They shall remain the property of each congregation. At the time of the closure of a congregation, such records shall be sent to the regional archives. The secretary of the congregation shall attest to the bishop of this synod that such records have been placed in his or her hands in good order by a departing pastor before:
 - a. installation in another call, or
 - b. approval of a request for change in roster status.
- †S14.22. The pastor shall make satisfactory settlement of all financial obligations to a former congregation before:
 - a. installation in another call, or
 - b. approval of a request for change in roster status.
- †S14.23. During service to a congregation, an interim pastor shall have the rights and duties in the congregation of a regularly called pastor. The interim pastor may delegate the same in part to an interim supply pastor with the consent of the bishop of this synod. The interim pastor and any rostered minister who may assist shall refrain from exerting influence in the selection of a pastor. Upon completion of service, the interim pastor shall certify to the bishop of this synod that the parochial records, for the period for which the interim pastor was responsible, are in order.
- †S14.24. With the approval of the synod bishop expressed in writing, which sets forth a clear statement of the purpose to be served by such a departure from the normal rule of permanency of the call as expressed in †S14.18., a congregation may call a pastor for a specific term. Details of such calls shall be in writing setting forth the purpose and conditions involved. Prior to the completion of a term, the bishop of this synod or a representative of the bishop shall meet with the pastor and representatives of the congregation for a review of the call. Such call may also be terminated before its expiration in accordance with the provisions of †S14.18.
- S14.25. All ministers of Word and Sacrament under a call shall attend meetings of the Synod Assembly, and the pastors of congregations shall also attend the meetings of the conference, cluster, coalition, or other area subdivision to which the congregation belongs.
- †S14.30. **Ministers of Word and Service**
- †S14.31. The time and place of the ordination of those persons properly called to ministry in this synod shall be authorized by the bishop of this synod.
- †S14.32. Consistent with the faith and practice of the Evangelical Lutheran Church in America, every Minister of Word and Service shall:
 - a. Be rooted in the Word of God, for proclamation and service;
 - b. Advocate a prophetic diakonia that commits itself to risk-taking and innovative service on the frontiers of the Church's outreach, giving particular attention to the suffering places in God's world;

- c. Speak publicly to the world in solidarity with the poor and oppressed, calling for justice and proclaiming God's love for the world, witnessing to the realm of God in the community, the nation, and abroad;
 - d. Equip the baptized for ministry in God's world that affirms the gifts of all people;
 - e. Encourage mutual relationships that invite participation and accompaniment of others in God's mission;
 - f. Practice stewardship that respects God's gift of time, talents, and resources;
 - g. Be grounded in a gathered community for ongoing diaconal formation;
 - h. Share knowledge of this church and its wider ministry of the gospel, and advocate for the work of all expressions of this church; and
 - i. Identify and encourage qualified persons to prepare for ministry of the gospel.
- S14.33.** The minister of Word and Service shall become a member of the congregation upon receipt and acceptance of the letter of call. In a parish of multiple congregations, the minister of Word and Service shall hold membership in one of the congregations.
- S14.34.** Each minister of Word and Service on the roster of this synod shall submit a report of his or her ministry to the bishop of the synod at least 90 days prior to each regular meeting of the Synod Assembly.
- †**S14.41.** When a congregation of this church desires to call a minister of Word and Service or a candidate for the ministry of Word and Service of this church:
- a. Each congregation of this synod shall consult the bishop of this synod before taking any steps leading to the extending of a call to a prospective minister of Word and Service.
 - b. For issuance of a letter of call to a minister of Word and Service or candidate by a congregation of this synod in accord with ELCA constitutional provision 7.71., a two-thirds vote shall be required of members of the congregation present and voting at a meeting regularly called for the purpose of issuing such a call.
 - c. When the congregation has voted to issue a call to a prospective minister of Word and Service, the letter of call shall be submitted to the bishop of this synod for the bishop's signature.
- S14.42.** No minister of Word and Service shall accept a call without first conferring with the bishop of this synod. A minister of Word and Service shall respond with an answer of acceptance or declination to a letter of call within 30 days of receipt of such call. In exceptional circumstances with the approval of the bishop of this synod and the president of the Congregation Council of the congregation issuing the call, an additional 15 days may be granted to respond to a letter of call.
- †**S14.43.** The provisions for termination of the mutual relationship between a minister of Word and Service and a congregation shall be as follows:
- a. The call of a congregation, when accepted by a minister of Word and Service, shall constitute a continuing mutual relationship and commitment which shall be terminated only by death or, following consultation with the synod bishop, for the following reasons:
 - 1) mutual agreement to terminate the call or the completion of a call for a specific term;
 - 2) resignation of the minister of Word and Service, which shall become effective, unless otherwise agreed, no later than 30 days after the date on which it was submitted;
 - 3) inability to conduct the office effectively in that congregation in view of local conditions;
 - 4) physical disability or mental incapacity of the minister of Word and Service;
 - 5) suspension of the minister of Word and Service through discipline for more than three months;
 - 6) resignation or removal of the minister of Word and Service from the roster of Ministers of Word and Service of this church;

- 7) termination of the relationship between this church and the congregation;
 - 8) dissolution of the congregation or the termination of a parish arrangement; or
 - 9) suspension of the congregation through discipline for more than six months.
- b. When allegations of physical disability or mental incapacity of the minister of Word and Service under paragraph a.4) above, or ineffective conduct of the ministry of Word and Service under paragraph a.3) above, have come to the attention of the bishop of this synod,
 - 1) the bishop in his or her sole discretion may investigate such conditions personally together with a committee of two rostered ministers and one layperson, or
 - 2) when such allegations have been brought to the synod's attention by an official recital of allegations by the Congregation Council or by a petition signed by at least one-third of the voting members of the congregation, the bishop personally shall investigate such conditions together with a committee of two rostered ministers and one layperson.
 - c. In case of alleged physical disability or mental incapacity under paragraph a.4) above, the bishop's committee shall obtain and document competent medical opinion concerning the minister of Word and Service's condition. When a disability or incapacity is evident to the committee, the bishop of this synod may declare the position vacant. When the position is declared vacant, the Synod Council shall list the deacon on the roster of Ministers of Word and Service with disability status. Upon removal of the disability and restoration of the minister of Word and Service to health, the bishop shall take steps to enable the minister of Word and Service to resume the ministry, either in the congregation last served or in another appropriate call.
 - d. In the case of alleged local difficulties that imperil the effective functioning of the congregation under paragraph a.3) above, the bishop's committee shall endeavor to hear from all concerned persons, after which the bishop together with the committee shall present their recommendations first to the minister of Word and Service and then to the congregation. The recommendations of the bishop's committee address whether the minister of Word and Service's call should come to an end and, if so, may suggest appropriate severance arrangements. The committee may also propose other actions that should be undertaken by the congregation and by the minister of Word and Service, if appropriate. If the minister of Word and Service and congregation agree to carry out such recommendations, no further action need be taken by the synod.
 - e. If either party fails to assent to the recommendations of the bishop's committee concerning the minister of Word and Service's call, the congregation may dismiss the minister of Word and Service only at a legally called meeting after consultation with the bishop, either (a) by a two-thirds vote of the voting members present and voting where the bishop and the committee did not recommend termination of the call, or (b) by a majority vote of the voting members present and voting where the bishop and the committee recommended termination of the call.
 - f. If, in the course of proceedings described in paragraph c. or paragraph d. above, the bishop's committee concludes that there may be grounds for disciplinary action, the committee shall make recommendations concerning disciplinary action in accordance with the provisions of this church's constitution, bylaws, and continuing resolutions.
- †S14.44. Ministers of Word and Service shall respect the integrity of the ministry of congregations which they do not serve and shall not exercise ministerial functions therein unless invited to do so by the Congregation Council.
- †S14.45. The minister of Word and Service shall make satisfactory settlement of all financial obligations to a former congregation before:
- a. installation in another call, or
 - b. approval of a request for change in roster status.
- †S14.46. With the approval of the synod bishop expressed in writing, which sets forth a clear statement of the purpose to be served by such a departure from the normal rule of permanency of the call

as expressed in †S14.43., a congregation may call a minister of Word and Service for a specific term. Details of such calls shall be in writing setting forth the purpose and conditions involved. Prior to the completion of a term, the bishop of this synod or a representative of the bishop shall meet with the minister of Word and Service and representatives of the congregation for a review of the call. Such call may also be terminated before its expiration in accordance with the provisions of †S14.43.

- S14.47.** All ministers of Word and Service under a call shall attend meetings of the Synod Assembly, and the ministers of Word and Service of congregations shall also attend the meetings of the conference, cluster, coalition, or other area subdivision to which the congregation belongs.

Chapter 15.

FINANCIAL MATTERS

†S15.01. The fiscal year of this synod shall be February 1 through January 31.

†S15.11. Since the congregations, synods, and churchwide organization are interdependent expressions that share in God's mission, all share in the responsibility to develop, implement, and strengthen the financial support of the whole church. The gifts and offerings of the members of the Evangelical Lutheran Church in America are given to support all parts of this church, the unity of this church should be evidenced in determining each part's share of the gifts and offerings. Therefore:

- a. The mission of this church beyond the congregation is to be supported by such a proportionate share of each congregation's annual budget as each congregation determines. This synod shall develop guidelines for determining "proportionate share," and shall consult with congregational leaders to assist each congregation in making its determination.
- b. This synod shall receive the proportionate share of the mission support from its congregations, and shall transmit that percentage or amount of each congregation's mission support as determined in consultation with the churchwide organization and approved by the Synod Assembly as part of its budget consideration.
- c. Should the Synod Assembly not approve the proportionate share of mission support determined in consultation with the churchwide organization, a new consultation with the churchwide organization shall take place. The Synod Council is authorized to amend the budget adopted by the Synod Assembly to reflect the results of this consultation.

†S15.12. The annual budget of this synod shall reflect the entire range of its own activities and its commitment to supportive funding with other synods and the churchwide organization.

S15.13. The Synod Council shall authorize expenditures within the budget for the fiscal year. Expenditure authorizations shall be subject to revision, in light of changing conditions, by a two-thirds vote of the Synod Council.

S15.14. Except when such procedure would jeopardize current operations, a reserve amounting to no more than 16 percent of the sum of the amounts scheduled in the next year's budget for regular distribution to synod causes shall be carried forward annually for disbursement in the following year in the interest of making possible a more even flow of income to such causes. The exact number of dollars to be held in reserve shall be determined by the Synod Council.

S15.21. No appeal to congregations of this or any other synod of the Evangelical Lutheran Church in America for the raising of funds shall be conducted by congregations or organizations related to or affiliated with this synod without the consent of the Synod Assembly or the Synod Council.

†S15.31. This synod shall arrange to have an annual audit of its financial records conducted by a certified public accountant firm recommended by the synod Audit Committee and approved by the Synod Council. The audited annual financial report shall be submitted by this synod to the churchwide Office of the Treasurer and to the congregations of this synod. The financial

reports shall be in the format approved from time to time by the churchwide Office of the Treasurer.

- †S15.32. This synod shall maintain adequate, continuous insurance coverage in accordance with standards recommended by the churchwide organization. Insurance programs offered or endorsed by the churchwide organization shall be deemed to fulfill this obligation.

Chapter 16.

INDEMNIFICATION

- †S16.01. Subject to the limitations and duties imposed by law, each person who is or was made or threatened to be made a party to any proceeding by reason of the present or former capacity of that person as a Synod Council member, officer, employee, or committee member of this synod shall be indemnified against all costs and expenses incurred by that person in connection with the proceeding. Indemnification of any person by reason of that person's capacity as a director, officer, employee, or committee member of any other organization, regardless of its form or relationship to this synod, is subject to the provisions of section †S16.02.
- a. The term "proceeding" means a threatened, pending, or completed lawsuit, whether civil or criminal, an administrative or investigative matter, arbitration, mediation, alternative dispute resolution, or any other similar legal or governmental action. Except as otherwise required by law, the term "proceeding" does not include (a) any action by this synod against the individual seeking indemnification, or (b) subject to †S16.04., a disciplinary hearing or related process described in Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*.
 - b. The term "indemnification" includes reimbursement and advances of costs and expenses for judgments, penalties, fines, settlements, excise taxes, reasonable attorneys' fees, disbursements, and similar required expenditures.
- †S16.02. Whenever a person who, while a Synod Council member, officer, committee member, or employee of this synod, is or was serving at the request of this synod as (or whose duties in that position involve or involved service in the capacity of) a director, officer, partner, trustee, employee, or agent of another organization, is or was made or threatened to be made a party to a proceeding by reason of such capacity, then such person shall be entitled to indemnification only if (a) the Synod Council has established a process for determining whether a person serving in the capacity described in this section shall be entitled to indemnification in any specific case, and (b) that process has been applied in making a specific determination that such person is entitled to indemnification.
- †S16.03. This synod may purchase and maintain insurance on behalf of itself or any person entitled to indemnification pursuant to this chapter against any liability asserted against and incurred by this synod or by such other person in or arising from a capacity described in section †S16.01. or section †S16.02.
- †S16.04. When written charges against a rostered minister of this church are made in disciplinary proceedings under Chapter 20 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America* by the synod bishop or when written charges against a congregation are made in disciplinary proceedings by the Synod Council or the synod bishop, and the discipline hearing committee determines that no discipline shall be imposed, then if such determination is not reversed or set aside on appeal, indemnification shall be made by the synod to the accused for reasonable attorney's fees and other reasonable expenses related to the defense of the charges. The determination of the reasonableness of such fees and expenses shall be decided by the Synod Council.

Chapter 17.

CONSULTATION AND ADJUDICATION

- †S17.01. The synod bishop and the Executive Committee of the Synod Council shall be available to give counsel when disputes arise within this synod.
- †S17.02. The synod bishop and the Executive Committee of the Synod Council shall receive expressions of concern from rostered ministers of this church, congregations, and organizations within this synod; provide a forum in which the parties concerned can seek to work out matters causing distress or conflict; and make appropriate recommendations for their resolution. When a concern relates directly to the synod bishop, the synod vice president will lead the Executive Committee's efforts at resolving the matter. When the matter at issue cannot be resolved in this manner, applicable procedures for investigation, decision, appeal, and adjudication shall be followed. Allegations or charges that could lead to the discipline of a rostered minister of this church shall not be addressed by the Executive Committee but shall be resolved through the disciplinary process set forth in the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*.
- †S17.03. When there is disagreement between or among congregations of this synod on a substantive issue that cannot be resolved by the parties, the council of an affected congregation may petition the synod bishop for a consultation after informing the other affected congregation(s) of its intent to do so. If this consultation fails to resolve the issue, the bishop shall refer the matter to the Consultation Committee of the synod, which shall undertake efforts to find an appropriate solution. If the Consultation Committee's efforts fail to resolve the issue(s), the entire matter shall be referred to the Synod Council for adjudication by whatever process the council deems necessary. The decision of the Synod Council shall be final.
- †S17.04. When conferences, clusters, coalitions, or area subdivisions of this synod have a disagreement on a substantive issue that they cannot resolve, the aggrieved party or parties may petition the synod bishop and the Executive Committee of the Synod Council requesting a consultation after informing the other affected parties of their intent to do so. In this case the decision of the Executive Committee shall prevail, except that, upon the motion of a member of the Synod Council, the decision shall be referred to the Synod Council for final action.
- †S17.10. **Adjudication in a Congregation**
- †S17.11. When there is disagreement between or among factions within a congregation on a substantive issue which cannot be resolved by the parties, members of the congregation may petition the synod bishop for consultation after informing the president of the Congregation Council of their intent to do so. The synod bishop shall seek a timely resolution of the dispute. If the issue relates directly to the pastor, the bishop may begin the process in †S14.18.d. In all other matters, if the bishop's consultation fails to resolve the issue, the bishop shall refer the matter to the Consultation Committee of the synod, which shall undertake efforts to find an appropriate solution. If the Consultation Committee's efforts fail to resolve the dispute, the entire matter shall be referred to the Synod Council for adjudication by whatever process the council deems necessary. The Synod Council's decision shall be final.

Chapter 18.

AMENDMENTS, BYLAWS, & CONTINUING RESOLUTIONS.

- †S18.10. **Amendments to Constitution**
- †S18.11. Certain sections of this constitution incorporate and record therein required provisions of the constitution and bylaws of this church. If such provisions are amended by the Churchwide Assembly, corresponding amendments shall be introduced at once into this constitution by the secretary of this synod upon receipt of formal certification thereof from the secretary of the Evangelical Lutheran Church in America.

- †S18.12. Whenever the secretary of the Evangelical Lutheran Church in America officially informs this synod that the Churchwide Assembly has amended the *Constitution for Synods*, this constitution may be amended to reflect any such amendment by a majority vote at any subsequent meeting of the Synod Assembly without presentation at a prior Synod Assembly. An amendment that is identical to a provision of the *Constitution for Synods* shall be deemed to have been ratified upon its adoption by this synod. The Church Council, through the secretary of this church, shall be given prompt notification of its adoption.
- †S18.13. Other amendments to this constitution may be adopted by this synod through either of the following procedures:
- a. Introduced with the support of at least 50 voting members and having been approved by a two-thirds vote of the voting members present and voting at a regular meeting of the Synod Assembly, an amendment may be adopted unchanged by a two-thirds vote at the next regular meeting of the Synod Assembly.
 - b. The Synod Council may propose an amendment, with notice to be sent to the congregations of this synod at least six months prior to the next regular meeting of the Synod Assembly. Such an amendment shall require for adoption a two-thirds vote of the voting members present and voting at such a regular meeting of the Synod Assembly.
- All such amendments shall become effective upon ratification by the Churchwide Assembly or by the Church Council.
- †S18.20. **Amendments to Bylaws**
- †S18.21. This synod may adopt bylaws not in conflict with this constitution or with the constitution and bylaws of the churchwide organization. This synod may amend its bylaws at any meeting of the Synod Assembly by a two-thirds vote of voting members of the assembly present and voting. Newly adopted bylaws and amendments to existing bylaws shall be reported to the secretary of this church.
- †S18.30. **Amendments to Continuing Resolutions**
- †S18.31. This synod may adopt continuing resolutions not in conflict with this constitution or its bylaws or the constitution, bylaws, and continuing resolutions of the churchwide organization. Such continuing resolutions may be adopted or amended by a majority vote of the Synod Assembly or by a two-thirds vote of Synod Council. Newly adopted continuing resolutions and amendments to existing continuing resolutions shall be reported to the secretary of this church.

INDIANA-KENTUCKY SYNOD RESOLUTION OF THE SYNOD COUNCIL

Adopted April 23, 2022

As authorized by †S18.31. of the *Indiana-Kentucky Synod Constitution/Bylaws/Standing Resolutions*, the Synod Council adopts the following changes to various continuing resolutions as follows:

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S7.21.~~BA~~21. ...

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S7.26.~~CA~~21. Representatives of mission settings formed with the intent of becoming recognized congregations and synod-authorized worshipping communities of this synod, which have been authorized under ELCA bylaw 10.02.03., may serve as voting members of the Synod Assembly, consistent with †S7.21. and S7.21.~~BA~~21.

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S7.41.~~DA~~21. ...

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S7.41.~~EB~~21. ...

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S7.41.~~FC~~21. ...

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S7.41.~~GD~~~~122~~. Reference and Counsel Committee Duties and Powers.

- ___ a. The Reference and Counsel Committee shall ensure all resolutions are presented in the proper form and may make modifications to resolutions to comply with the required form without proposing a substitute.
- ___ b. The Reference and Counsel Committee may group together in a single recommendation resolutions on the same or similar subjects. A resolution on the same subject as a recommendation already on the agenda of the assembly, such as a memorial, will not be submitted to the assembly for separate action by the Reference and Counsel Committee.
- ___ ~~bc~~. The Reference and Counsel Committee shall present resolutions and the committee's recommendations in an order conducive to the Synod Assembly's consideration.
- ___ ~~ed~~. When the Reference and Counsel Committee recommends approval of a substitute, the submitted resolution is presented as an original main motion, and the committee's proposed substitute is a substitute motion.
- ___ e. Before presenting recommendations to the Synod Assembly, the Reference and Counsel Committee shall report the committee's recommendations to the person or a representative of the body that submitted each resolution.

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S9.03.~~HA~~21. ...

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S9.03.~~IB~~21. ...

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S9.03.~~JC~~21. ...

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S10.11.KA21. ...

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S11.12.LA21. ...

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S11.12.MB21. ...

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S11.12.NC21. ...

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