THE LUTHERAN CHURCH—MISSOURI SYNOD

PROGRAM BUDGET SUMMARY

2011/12 FISCAL YEAR

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THE LUTHERAN CHURCH—MISSOURI SYNOD

Program Budget Summary

For the Fiscal Year Ending June 30, 2012

ORGANIZATION

The Lutheran Church—Missouri Synod (Synod) was organized in the State of Missouri in 1847 for the conservation and promotion of the unity of the true faith, strengthening congregations and their members in giving bold witness by word and deed, training professional church workers, and extending the Gospel Witness into all the world. The Synod was incorporated as a not-for-profit corporation in 1894. The present name was officially adopted in 1947.

MISSION

In grateful response to God's grace and empowered by the Holy Spirit through Word and Sacraments, the mission of The Lutheran Church—Missouri Synod is vigorously to make known the love of Christ by word and deed within our churches, communities, and the world.

OBJECTIVES

The Synod, under Scripture and the Lutheran Confessions, shall:

1. Conserve and promote the unity of the true faith (Eph.4:3-6;1 Cor.1:10), work through its official structure toward fellowship with other Christian church bodies, and provide a united defense against schism, sectarianism (Rom.16:17), and heresy;

2. Strengthen congregations and their members in giving bold witness by word and deed to the love and work of God, the Father, Son, and Holy Spirit, and extend that Gospel witness into all the world;

3. Recruit and train pastors, teachers, and other professional church workers and provide opportunity for their continuing growth;

4. Provide opportunities through which its members may express their Christian concern, love, and compassion in meeting human needs;

5. Aid congregations to develop processes of thorough Christian education and nurture and to establish agencies of Christian education such as elementary and secondary schools and to support synodical colleges, universities, and seminaries;

6. Aid congregations by providing a variety of resources and opportunities for recognizing, promoting, expressing, conserving, and defending their confessional unity in the true faith;

7. Encourage congregations to strive for uniformity in church practice, but also to develop an appreciation of a variety of responsible practices and customs which are in harmony with our common profession of faith;

8. Provide evangelical supervision, counsel, and care for pastors, teachers, and other professional church workers of the Synod in the performance of their official duties;

9. Provide protections for congregations, pastors, teachers, and other church workers in the performance of their official duties and the maintenance of their rights;

10. Aid in providing for the welfare of pastors, teachers, and other church workers, and their families in the event of illness, disability, retirement, special need, or death.

The Synod is a not-for-profit organization which relies on donations from its over 6,000 congregations and individuals and grants from agencies for the majority of its operating income. These donations and grants are subject to fluctuations in the economic status of the area in which the congregation, individuals, and agencies are located.

The Synod in convention has authorized the formation of 35 districts as separate legal entities to achieve its objectives and carry on its activities. It has also formed, as separate not-for-profit corporations, 12 educational institutions, CUS, a publishing house, a foundation, church extension programs, and its archives. The accompanying selected financial information represent the operations of the Synod national offices, including Synodical administration, Concordia Plan Services and LCMS National Housing Support Corporation over which the Board of Directors of the Synod has direct responsibility and control, and the operations of the districts, universities, seminaries, CUS, Concordia Publishing House (CPH), The Lutheran Church–Missouri Synod Foundation (Foundation), Lutheran Church Extension Fund (LCEF), and Concordia Historical Institute (CHI), for which the Board of Directors of the Synod has oversight responsibilities.

The Board of Directors allocates available funds to programs, commissions, and departments of the corporate Synod and holds them responsible. The Board of Directors exercises general oversight over the operations and activities of synodical corporate entities as required in the constitution and bylaws.

The Board of Directors is the legal representative of the Synod. It is the custodian of all property of the Synod, directly or by its delegation of such authority to an agency of the Synod. It exercises supervision over all property and business affairs of the Synod except in these areas where authority has been delegated to another agency of the Synod or where through the adoption of bylaws or by other convention action specific areas of responsibility have been assigned to separate boards or trust entities, and as to those, the Board of Directors has general oversight responsibility.

The Synod, under the direction of its Board of Directors, is presently responsible for managing and reporting the following: synodical programs, KFUO radio station, convention initiatives and constitutional officers, certain services to other entities, and certain general and administrative matters. Synodical programs in 2012 and 2011 included:

Missions – exists to strengthen congregations and their members in giving bold witness by word and deed and extending gospel witness to all the world.

Pastoral Education – has authority with respect to the Synod's seminaries. It serves to coordinate pre-seminary education programs, seminary education programs, seminary education, and post-seminary education and to provide advocacy for pastoral education within the church.

University Education – which also serves as the board of directors of Concordia University System, Inc. (CUS), has authority with respect to all of the Synod's colleges and universities. It has the overall responsibility to provide for the education of commissioned ministers, other professional church workers for the Synod, and others desiring a Christian Lutheran liberal arts education by supervising and coordinating the activities of the Synod's colleges and universities as a unified system of the Synod through their respective boards of regents.

District and Congregational Services – exists to enable vision and outcome development, to prepare and revise policies responsive to both current and anticipated situations, and to initiate action in order to meet the changing needs of districts and congregations. A major activity of District and Congregational Services is the triennial national Youth Gathering.

Communications – exists to interpret, subject to the approval of the applicable officers and boards, the Synod's purpose and programs to its members and to promote an increased understanding on the part of the church's publics of the mission of the Synod.

World Relief & Human Care – exists to provide opportunities through which the members of the Synod may express their Christian concern, love, and compassion in meeting human needs.

Black Ministry – exists to serve as an advocate on behalf of black ministry in the congregations and agencies of the Synod.

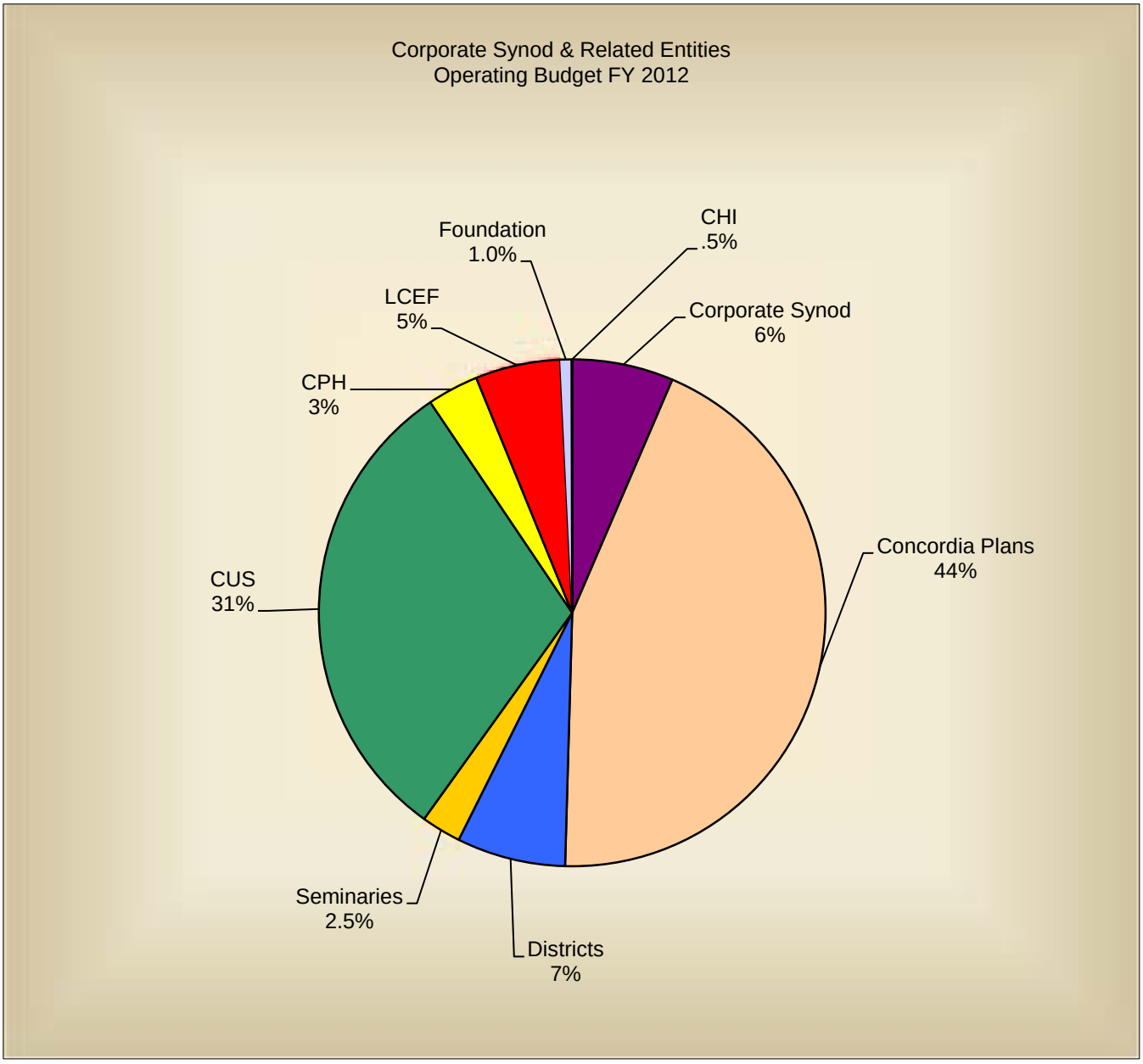
KFUO radio station is managed by the Office of the President. Convention initiatives and constitutional officers are functions directed by the Synod in convention which include support to veterans of the cross, various ecclesiastical services and commissions, and the Synod constitutional officers. General and administrative expenses include services to other entities which represent expenses incurred by the Synod for the benefit of the Synod and other related entities, which are billed to those entities. Such services include general and administrative functions of the Synod including accounting, audit, legal, insurance, research, electronic media, computer operations, general services, and human resources.

The Synod is an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and has received a determination letter from the Internal Revenue Service stating that it is exempt from federal income taxes on income from related exempt activities under Code Section 501(a).

The 2010 Synodical convention passed resolutions that will significantly revise the organizational structure of the Synod. At the time the current budget was being prepared, the restructuring measures were not fully implemented into the new structure of Synod. It was determined that the 2012 budget should be produced in the old structure until the new structure is complete.

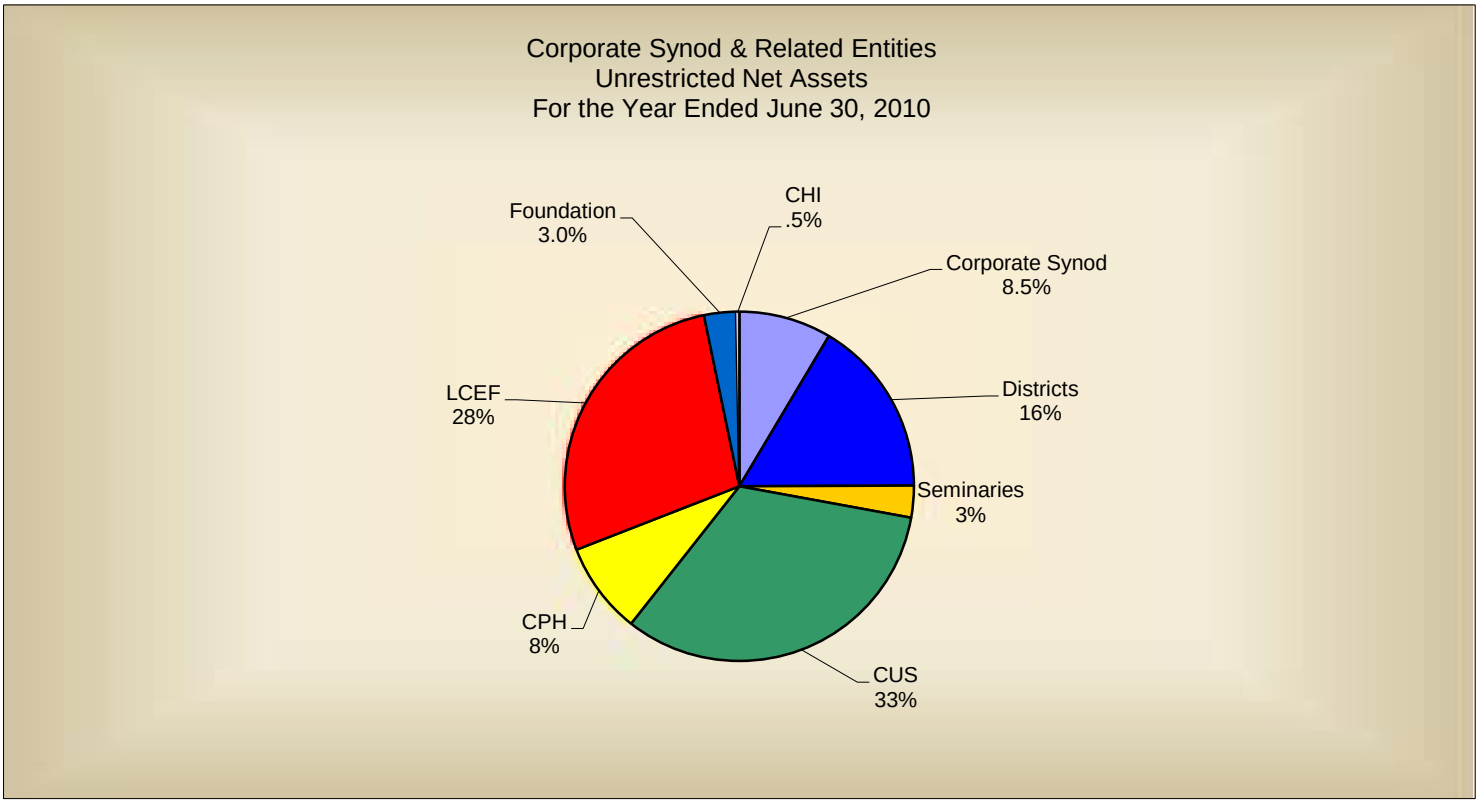
Corporate Synod & Related Entities
Operating Budgets
For the Years Ended June 30
(In thousands)

	2010	2011	2012
Corporate Synod	81,145	86,932	76,701
Concordia Plans Services	474,046	499,817	522,630
Districts	89,719	84,020	82,406
Seminaries	29,828	28,946	30,174
CUS	304,440	339,304	363,963
CPH	40,557	39,265	38,838
LCEF	78,228	71,858	64,278
Foundation	8,609	8,491	8,508
CHI	641	584	511
Total	1,107,213	1,159,217	1,188,009



Corporate Synod & Related Entities
Unrestricted Net Assets
For the Year Ended June 30, 2010
(In thousands)

Corporate Synod	49,127
Districts	94,056
Seminaries	16,919
CUS	188,152
CPH	48,692
LCEF	158,743
Foundation	17,103
CHI	1,645
Total	574,437



Capital Debt & Loan Guarantees
Corporate Synod & Related Entities
June 30, 2010
(In thousands)

	Capital Debts	Loan Guarantees
Corporate Synod	-	56,176
Concordia Plan Services	-	-
Districts	25,388	250
Seminaries	4,504	-
CUS	197,680	-
CPH	-	-
LCEF	-	64,438
Foundation	-	-
CHI	-	-
Total	227,572	120,864

The Lutheran Church—Missouri Synod

Corporate Synod

2011/12 Mission and Ministry Operating Budget

	Total Expense Budget			2011/12 Revenue				2010/11
	2010/11	2011/12	% chg	Materials & Services	Restricted & Bd. Desig	Undesignated Revenue	%	Undesignated Revenue
Programs:								
Missions	30,539,874	27,817,181	(8.9)		25,666,894	2,150,287	12.7	3,537,157
Fan into flame fundraising	1,547,901	684,959	(55.7)		1,784,959	(1,100,000)	(6.5)	(1,650,000)
Pastoral Education	3,416,696	3,977,431	16.4		3,010,907	966,524	5.7	1,141,801
University Education	5,442,494	4,826,444	(11.3)	76,000		4,750,444	28.0	5,344,274
District and Congregational Services	3,058,698	2,559,678	(16.3)	545,200	1,540,308	474,170	2.8	808,724
* Youth Gathering	6,880,205							
Communications	2,145,879	2,328,392	8.5	470,839	201,966	1,655,587	9.8	1,574,040
Human Care	7,743,053	7,949,456	2.7		7,949,456			
National Housing program	1,586,341	6,302,717	297.3	319,388	5,983,329			
Black Ministry	675,163	433,403	(35.8)		80,161	353,242	2.1	519,188
Total program boards	63,036,304	56,879,661	(9.8)	1,411,427	46,217,980	9,250,254	54.6	11,275,184
KFUO	2,093,319	1,377,435	(34.2)	68,000	1,265,100	44,335	0.3	478,194
Supplemental Retirement to Vets of the Cross	520,019	507,182	(2.5)		507,182			27,157
Ecclesiastical services and commissions:								
Commission on Theology & Church Relations	788,685	964,451	22.3		299,500	664,951	3.9	729,185
Worship	434,804	221,636	(49.0)	10,000	109,580	102,056	0.6	269,189
Ministerial Growth and Support	610,923	204,460	(66.5)	133,000	16,000	55,460	0.3	367,611
Roster Maintenance	409,513	435,602	6.4	67,330		368,272	2.2	342,183
Recruitment Retention								
Conflict Resolution	50,400	30,400	(39.7)			30,400	0.2	50,400
Church Relations, Const Matter, Structure,Concord	616,899	870,641	41.1		400,000	470,641	2.8	576,899
Total ecclesiastical services and commissions	2,911,224	2,727,190	(6.3)	210,330	825,080	1,691,780	10.0	2,335,467
Synodical constitutional officers & administration:								
President and Vice-Presidents	2,547,638	2,396,853	(5.9)	28,500	528,000	1,840,353	10.9	2,254,638
Treasury	406,610	338,362	(16.8)			338,362	2.0	406,610
Board of Directors	379,055	434,726	14.7			434,726	2.6	379,055
Secretary	332,106	375,063	12.9			375,063	2.2	332,106
Council of Presidents	153,750	154,350	0.4			154,350	0.9	153,750
Concordia Historical Institute	500,000	430,000	(14.0)			430,000	2.5	500,000
* Synodical Convention	2,512,368							
Circuit Counselors Conference	4,500							4,500
Other								
Total Synod officers and administration	6,836,027	4,129,354	(39.6)	28,500	528,000	3,572,854	21.1	4,030,659
General and administrative:								
Accounting	2,128,569	2,276,028	6.9	325,415		1,950,613	11.5	1,803,468
External Audit	100,000	90,000	(10.0)			90,000	0.5	100,000
Internal Audit	976,293	1,001,951	2.6	388,000		613,951	3.6	578,293
Legal	450,000	490,000	8.9			490,000	2.9	450,000
State and Federal Tax Reporting	142,164	145,041	2.0	14,000		131,041	0.8	124,564
Property and Insurance	4,916,409	4,787,987	(2.6)	4,312,265		475,722	2.8	673,450
Foreign Exchange	10,000	(5,000)	(150.0)			(5,000)		10,000
Human Resources	1,244,622	938,705	(24.6)	344,120	40,000	554,585	3.3	769,951
General Services	4,764,131	4,196,883	(11.9)	1,554,698		2,642,185	15.6	3,223,045
Concordia Technologies	3,290,653	3,422,488	4.0	563,945		2,858,543	16.8	2,639,153
Cross Connect Project	784,017	1,040,475		47,354	78,380	914,741	5.4	15,552
Total general and administrative	18,806,858	18,384,557	(2.2)	7,549,796	118,380	10,716,381	63.2	10,387,476
Interest	120,600	145,800	20.9	1,021,800		(876,000)	(5.2)	(816,500)
Contra-expense adjustment	(7,392,501)	(7,450,455)	0.8			(7,450,455)	(44.0)	(7,392,501)
Unallocated G & A expense	71	68				68		71
Net contra-expense adjustment	(7,392,430)	(7,450,387)	0.8			(7,450,387)	(44.0)	(7,392,430)
Total	86,931,920	76,700,792	(11.8)	10,289,854	49,461,722	16,949,217	100.0	20,325,206
					Projected Unrestricted Revenue	17,667,000		20,575,000
					Surplus/(Deficit)	717,783		249,794

* Youth Gathering and Synodical Convention occurring every three years.

Department Descriptions

Mission Services

Mission Services exists to strengthen congregations and their members in giving bold witness by word and deed to the love and work of God, the Father, Son, and Holy Spirit, and extend the Gospel witness into all the world. Mission Services formulates, recommends, reviews, and supervises the mission policies of the Synod and provides for an aggressive and united mission effort. Mission Services serves as the only sending agency through which workers and funds are sent to the foreign mission areas of the Synod. It serves as the sending agency even though programs are supported by districts or other agencies. It maintains a liaison and cooperation relationship with assigned auxiliary and other recognized service organizations.

Mission Services counsels with the mission boards of the districts and partner churches with reference to their total mission program and supervises the planning and implementation of programs which will best utilize the Synod's resources of people and possessions. It has a special concern for mission and ministry among minorities, among sensory impaired, and on campuses.

Mission Services provides a ministry for all the Synod's military personnel, dependents of military personnel overseas, civilians and their dependents overseas, and patients of veterans' hospital. It functions as a recruitment, liaison, and endorsement agency with the various governmental units involved in the Armed Forces and Veterans Administration and between these units and the Synod's chaplains and directors of religious education.

Missions $27,817,181
Fan into Flame Fundraising $684,959

Pastoral Education

Pastoral Education coordinates pre-seminary education, seminary education, and post-seminary continuing education, and provides advocacy for pastoral education within the church. It advises on pre-seminary education programs in the colleges/universities, and coordinates institutional planning and approves master plans for each seminary.

Pastoral Education develops coordinating policies and procedures for coordinating roles and responsibilities of the seminaries. The BPE reviews and approves new programs and manages peer review of programs in the interest of the seminaries and the church.

Pastoral Education reviews and approves institutional budgets, establishes policy guidelines for distribution of synodical financial support, approves capital projects, establishes criteria for institutional viability, fiscal and otherwise, fosters continuing education for pastors, and grants prior approval of initial appointments to seminary faculties.

A significant emphasis is the recruitment and retention of pastors, missionaries, and leaders for The Lutheran Church—Missouri Synod.

$3,977,431

University Education

University Education provides for the education of commissioned ministers, other professional church workers for the Synod, and others desiring a Christian Lutheran liberal arts education.

University Education develops coordinating policies and procedures for coordinating roles and responsibilities for the colleges and universities. It reviews and approves new programs and manages peer review of programs in the interest of the universities and the church.

University Education reviews and approves institutional budgets, establishes policy guidelines for distribution of Synodical financial support, approves capital projects, establishes criteria for institutional viability, fiscal and otherwise, and grants prior approval of initial appointments to the university faculties.

A primary emphasis is the promotion of church work programs and recruitment processes for students, professional church work, and lay higher education for future Lutheran leaders.

$4,826,444

District and Congregational Services

District and Congregational Services serves with Districts in assisting congregations to develop and foster vibrant ministries to bring the saving, life-giving Gospel of Jesus Christ to the sinful, dying world. It shall determine the number and nature of ministry areas necessary to meet expressed District and congregation needs and develop policies to guide the staff in providing assistance in meeting them.

District and Congregational Services exists to serve with Districts in assisting congregations in arranging and carrying out a comprehensive and effective program of Christian education.

$2,559,678

Communications

Communications exists to interpret the Synod's purpose and program to its members and to promote an increased understanding on the part of the church's publics of the mission of the Synod as identified in Article III of the Constitution.

Communications provides resources to the various boards, commissions, congregations, and other entities and agencies of the Synod. It provides creative ideas and information along with programs, production facilities, and other assistance for print and electronic media. It assists the appropriate officers of the Synod in their communication responsibilities. It maintains liaison and cooperation with recognized service organizations and other appropriate entities and agencies. It encourages and assists the Synod's colleges, universities, and seminaries in providing educational opportunities in print and electronic media. It establishes communication policies to guide the staff in organizing and coordinating communications activities at all judicatory levels. Communications serves the public relations needs of the Synod. It shall authorize and supervise the production of the necessary print and broadcast materials for the church and its publics.

Communications is responsible for the official periodicals. The official periodicals of the Synod primary purpose is to: promote growth and strengthen the individual Christian life; include official reports and notices; promote the Synod's work; provide current synodical news; transmit to the congregations information concerning the Synod's positions and programs; assist congregational leaders in developing coordinated programs; facilitate the exchange of information concerning successful methods of practical church work; serve as a forum for the responsible exchange of opinion on issues confronting the Synod; and report general church news of interest to the Synod. At present the official periodicals of the Synod are *The Lutheran Witness* and the *Reporter.*

$2,328,392

Human Care

Human Care exists to provide opportunities through which the members of the Synod may express their Christian concern, love, and compassion in meeting human needs. Human Care serves as a witness to our faith in Jesus Christ as they carry out functions that will serve as a channel for the love and compassion of the church for helping the homeless, the persecuted, the sick, and the needy. It provides assistance to congregations and through them to their members and others in dire emergencies and disaster situations through Lutheran disaster response and domestic grant funds.

In addition, Human Care assists districts in their institutional chaplaincy, pastoral counselor, and social ministry programs, and participates in social education and endeavors to remove or alleviate human suffering. Human Care provides materials and programs that will assist congregations and their members in responding to human needs and providing for human care. Human Care provides advisory services to the program boards in order that their materials and programs will cultivate congregation members in their concern for human care and will promote the health and healing ministry of the Gospel throughout the Synod.

Through Human Care we participate in World Relief activities for the alleviation of human suffering, furthered through cooperation with Lutheran World Relief, Lutheran Immigration and Refugee Services, Lutheran Services in America, Mission Services, and domestic projects endorsed by districts. Human Care maintains liaison with the appropriate units of other church bodies, with approved inter-Lutheran agencies, and with recognized services organizations and domestic projects endorsed by districts.

Human Care $7,949,456
National Housing Contract Program $ 6,302,717

Black Ministry

Black Ministry exists to advocate on behalf of black ministry in the congregations and agencies of the Synod. Black Ministry Services develops policies that will assist congregations in reaching out more effectively with the Gospel of Jesus Christ among African Americans. It evaluates the effectiveness of plans and programs designed to coordinate and expand black ministry in the Synod. It functions in cooperation with the convocation of black Lutheran congregations, appropriate boards, and the President of the Synod. It represents the interests of black ministry throughout the Synod.

$433,403

The Commission on Theology and Church Relations

The Commission on Theology and Church Relations exists to assist the President of the Synod in matters of church relationships and to assist congregations in achieving the objectives of Article III, 1 and 6 of the Constitution of the Synod.

The commission assists the President at his request in discharging his constitutional responsibilities for fostering and preserving doctrinal unity within the Synod and doctrinal integrity as he relates to other church bodies. When a church body applies for formal recognition of altar and pulpit fellowship with the Synod or when a synodical mission applies for formal recognition as a self-governing partner church (by the Board for Mission Services), such recognition shall be proposed at a synodical convention only after the approval of the commission.

The commission shall provide guidance to the Synod in matters of theology and church relations. It shall suggest and provide studies of contemporary issues, including also current social issues, as they affect the church and as the church may affect such social issues. It shall foster and provide for ongoing theological education through institutes, seminars, and other means.

$964,451

The Commission on Worship

The Commission on Worship serves the members of the Synod by providing guidance and materials to assist them in developing and deepening an understanding and love for the Lutheran heritage in Christian worship and for the various media of expression associated with such worship.

The Commission on Worship shall make worship literature available to congregations of the Synod, to develop and deepen an understanding and love for the Lutheran heritage in Christian worship and for the various media of expression helpful to Lutheran worship. The commission shall consult with the practical theology and the music departments of synodical schools to establish and affirm principles and practices in liturgy, church music, and church art which best express the true confessional theology of worship in Word and Sacrament of the Lutheran Church. The commission shall represent the Synod in the preparation of service books and hymnals in which the Synod may engage in cooperation with other synods.

$221,636

The Commission on Ministerial Growth and Support

The Commission on Ministerial Growth and Support exists to advocate on behalf of professional church workers so that they may become more effective workers through opportunities and settings which increase their ability to grow personally and to carry out their ministries.

The commission assists the mission and ministry of the Synod and its congregations by providing opportunities and settings for all professional church workers to continue growing in Christ and in the knowledge, attitudes, skills, and personal well-being they need to serve Him in His church. It helps professional workers develop personal and professional growth plans and builds a local and regional support system through the districts.

It develops and supervises a system of granting Continuing Education Units (CEUs) and encourages the Synod through its districts to monitor the credits of individuals and record such credits as reported by the individual worker for inclusion in the personnel file. The commission assists colleges, universities, seminaries, boards, and agencies by supporting effective existing programs and by planning new ministerial-growth programs.

$204,460

The Commission on Constitutional Matters

The Commission on Constitutional Matters exists to interpret the Synod's Constitution, Bylaws, and Resolutions upon the written request of a member (congregation, ordained or commissioned minister), official, board, commission, entity, or agency of the Synod and ensures the constitutionality of the governing instruments of the Synod and its agencies. It examines all reports and overtures to the Synod asking for amendments to the Constitution and Bylaws of the Synod to determine their agreement in content and language with the Constitution and Bylaws of the Synod. It revises the synodical *Handbook* immediately after each convention of the Synod to bring it into harmony with the resolutions or changes adopted by the convention. It examines in advance the articles of incorporation and the bylaws or regulations of every synodical entity and all proposed amendments of such documents to ascertain whether they are in harmony with the Constitution, Bylaws, and Resolutions of the Synod.

$13,700

The Council of Presidents

The Council of Presidents exists to provide opportunity for the presidents of the districts and the praesidium of the Synod to counsel with one another on matters pertaining to the doctrine and administration of the Synod and its districts, to edify and support one another in the work they share, and to serve as the Board of Assignments of the Synod.

The Council of Presidents shall provide opportunity for the President to advise and counsel his representatives in the districts and for the district presidents in turn to give counsel to the President.

The Council of Presidents shall assign first calls to candidates for the offices of ordained and commissioned ministers and to handle or assist with placement of other professional church workers.

$154,350

The Lutheran Church—Missouri Synod
Corporate Synod
Total Expenses
For the Year Ended June 30

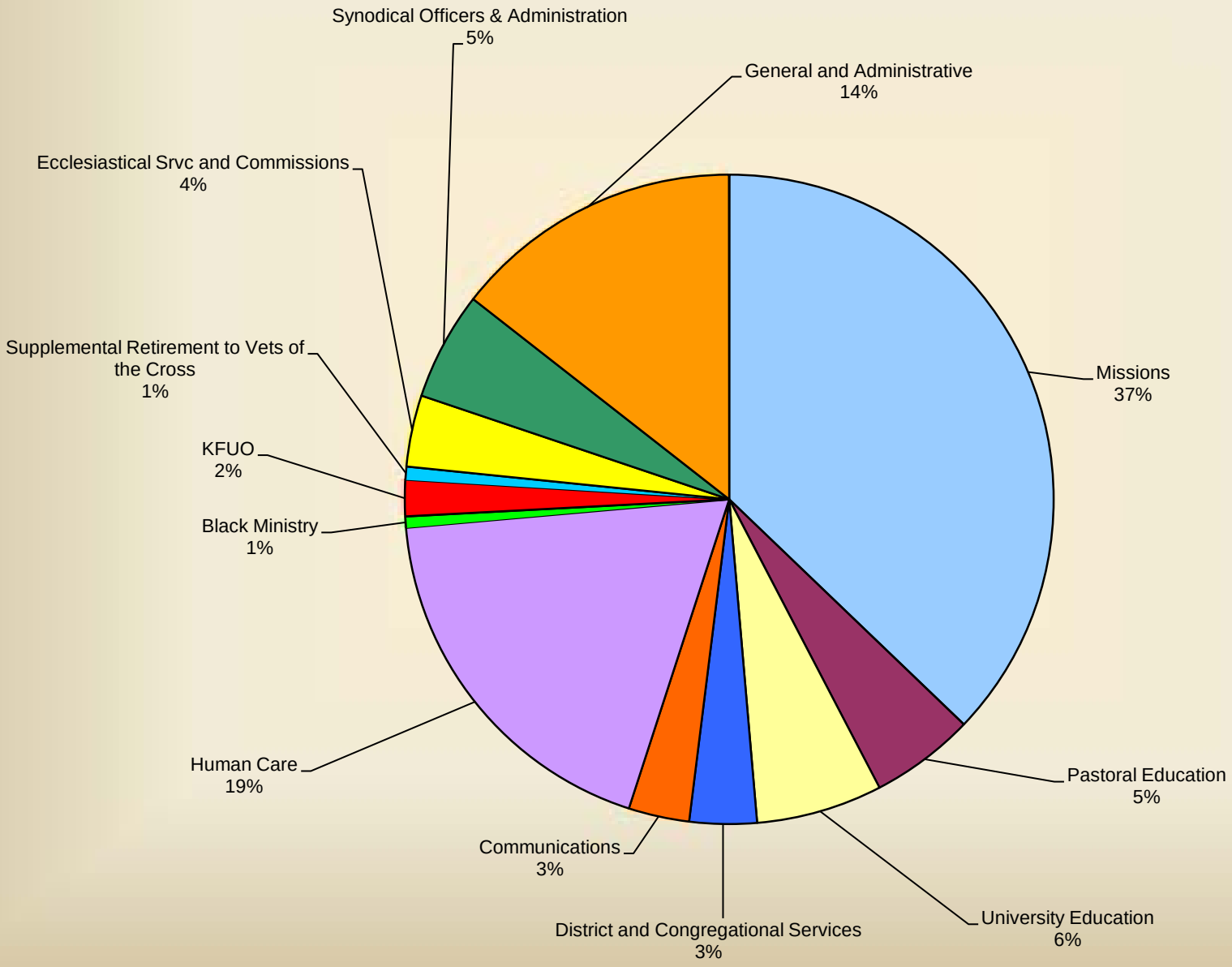
	Actual			Budget	
	2010	2011	% Change	2012	% Change
Program boards:					
Missions	27,022,964	23,485,376	-13.1	27,817,181	18.4
Fan into Flame fundraising	2,972,169	1,508,823	-49.2	684,959	-54.6
Pastoral Education	3,185,239	3,509,048	10.2	3,977,431	13.3
University Education	5,491,633	4,851,855	-11.7	4,826,444	-0.5
District and Congregational Services	1,644,557	1,826,007	11.0	2,559,678	40.2
* Youth Gathering	0	7,015,719		0	
Communications	1,591,184	1,915,946	20.4	2,137,032	11.5
Human Care	11,997,053	12,279,028	2.4	7,949,456	-35.3
National housing program				6,302,717	
Black Ministry	490,736	656,828	33.8	433,403	-34.0
Total program services	54,395,534	57,048,631	4.9	56,688,301	-0.6
KFUO	3,394,306	2,162,005	-36.3	1,377,435	-36.3
Convention initiatives and constitutional officers:					
Supplemental retirement to veterans of the cross	423,323	663,260	56.7	507,182	-23.5
Ecclesiastical services and commissions					
CTCR	769,822	639,564	-16.9	964,451	50.8
Worship	488,669	237,808	-51.3	221,636	-6.8
Ministerial Growth and Support	522,222	400,659	-23.3	204,460	-49.0
Roster Maintenance	370,080	390,521	5.5	435,602	11.5
Conflict Resolution	29,247	96,977	231.6	30,400	-68.7
Other	616,504	646,215	4.8	870,641	34.7
Total Ecclesiastical services and commissions	2,796,545	2,411,743	-16.0	2,727,190	13.1
Synodical constitutional officers & administration					
President and Vice-Presidents	1,219,808	1,925,873	57.9	2,396,853	24.5
Other officers	1,048,991	1,141,938	8.9	1,148,151	0.5
* Other	529,509	2,550,879	381.7	584,350	-77.1
Total Synodical constitutional officers & admin	2,798,308	5,618,689	100.8	4,129,354	-26.5
Total Convention initiatives and constitutional officers	6,018,176	8,693,693	44.5	7,363,726	-15.3
Service Providers: (Includes General & Administrative)					
Audit and Accounting	1,962,733	1,955,108	-0.4	2,152,052	10.1
General Services	1,902,767	2,037,909	7.1	2,213,177	8.6
Human Resources	589,957	457,004	-22.5	569,376	24.6
Legal	902,616	616,627	-31.7	490,000	-20.5
Concordia Technologies	1,977,359	781,012	-60.5	1,175,230	50.5
Other	4,139,693	5,033,675	21.6	4,525,695	-10.1
Total service providers: (Includes G&A)	11,475,126	10,881,335	-5.2	11,125,530	2.2
Interest	175,846	242,348	37.8	145,800	-39.8
Total expenses	75,458,987	79,028,011	4.7	76,700,792	-2.9

* Youth Gathering and Synodical Convention occur every three years.

The Lutheran Church—Missouri Synod

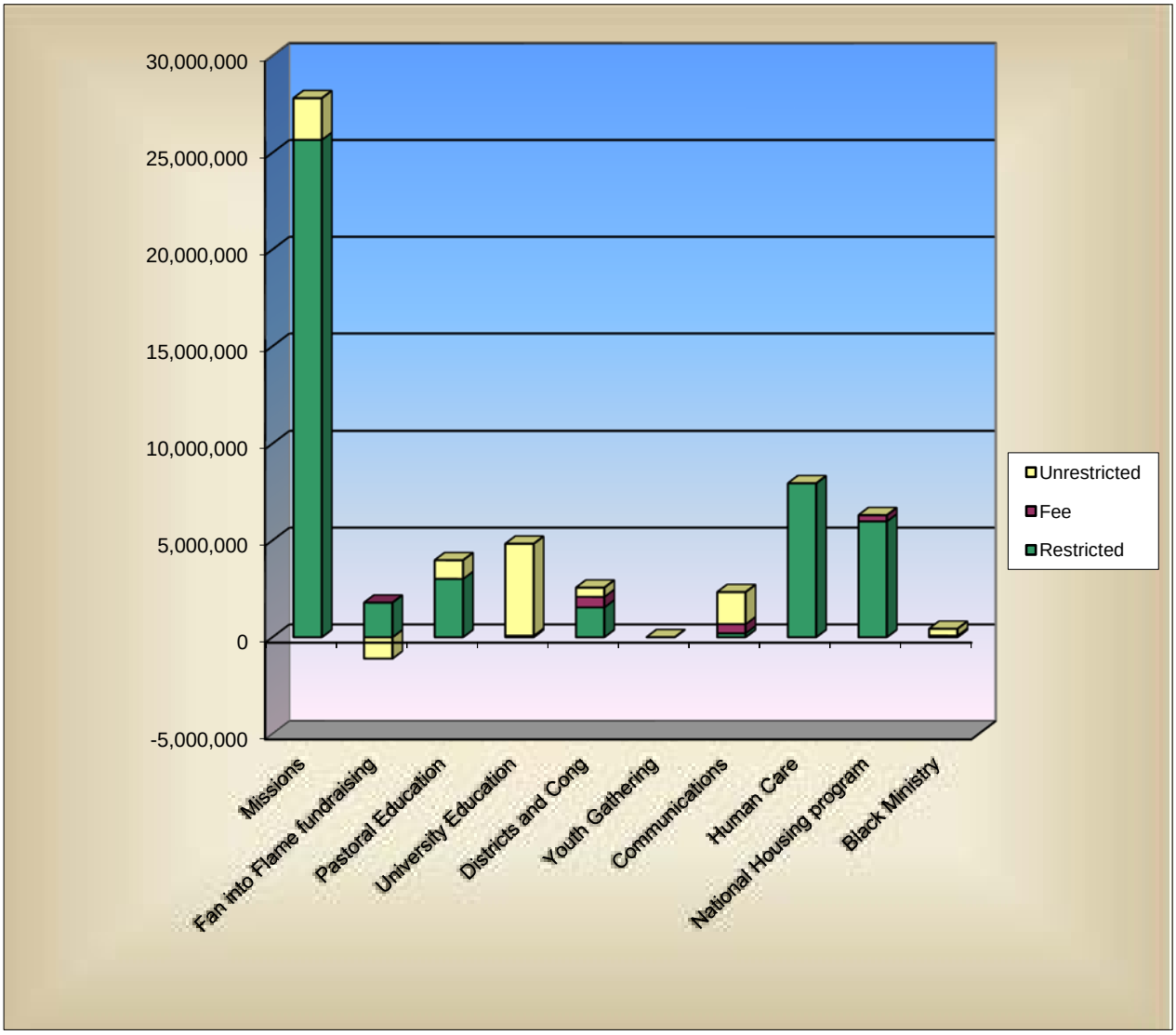
Corporate Synod

FY 2011/12 Operating Budget



The Lutheran Church—Missouri Synod
Corporate Synod
Total Budgeted Revenue
FY 2011/12 Program Board Operating Budget

	Revenue			
	Restricted	Fee	Unrestricted	Total
Program boards:				
Missions	25,666,894		2,150,287	27,817,181
Fan into Flame fundraising	1,784,959		-1,100,000	684,959
Pastoral Education	3,010,907		966,524	3,977,431
University Education		76,000	4,750,444	4,826,444
Districts and Congregational Services	1,540,308	545,200	474,170	2,559,678
Youth Gathering				
Communications	201,966	470,839	1,655,587	2,328,392
Human Care	7,949,456			7,949,456
National Housing program	5,983,329	319,388		6,302,717
Black Ministry	80,161		353,242	433,403
Total program services	46,217,980	1,411,427	9,250,254	56,879,661



The Lutheran Church—Missouri Synod
Corporate Synod
Mission and Ministry Budget by Type
2011/12 Budget by Unit

	Personnel	Travel & Meetings Staff	Travel & Meetings Other	Grants & Subsidies	Other	Synod inter-department billing	Total Expense
Program boards:							
Missions & Fan Into Flame							
Administration	455,077	5,000	12,000		56,200	167,508	695,785
Personnel	361,425	36,600		82,000	20,000	185,256	685,281
Mission Education	355,654	20,000	10,000	47,000	95,000	138,942	666,596
World Areas - Staff Services	440,648	73,380	19,000	8,000	126,000	535,610	1,202,638
Africa/Middle East - Mission Fields	618,459	35,000	2,500	487,121	46,800	145,271	1,335,150
Europe - Mission Field	283,689			830,387		100,690	1,214,766
Latin America - Mission Field	61,018			383,554	10,310	17,397	472,279
Asia - Mission Fields	681,757			999,863	110,105	127,578	1,919,304
Independent Luth Congr Overseas	255,144			(62,553)		17,397	209,988
Africa/Middle East - Partner Church				66,044			66,044
European Partner Churches							
Latin Amer Partner Churches	134,921			353,054		11,598	499,573
Asian Partner Churches				139,400			139,400
Miscellaneous Partner Churches				70,000			70,000
World Areas - U. S. Ministries	65,606	1,000	31,160	294,450	3,600	61,752	457,568
World Areas - Other Ministries	2,543,660	32,380	4,000	724,000	(79,000)	106,333	3,331,373
World Areas - Transfers	3,826,659			5,846,153			9,672,812
Fan into Flame Campaign				2,500,000	684,959		3,184,959
Mission Support Unit	1,633,790	164,250	5,800		375,728	499,057	2,678,625
Total Missions	11,717,507	367,610	84,460	12,768,473	1,449,702	2,114,389	28,502,140
Higher Education							
Board for Pastoral Education							
National Office - Higher Education	254,589	13,500	63,554		81,564	75,457	488,664
Seminary Support				653,764			653,764
Gifts, Grants and support				500,000			500,000
Seminary Resources				1,700,000	635,003		2,335,003
Total Board for Pastoral Education	254,589	13,500	63,554	2,853,764	716,567	75,457	3,977,431
Board for University Education							
Concordia University support				4,826,444			4,826,444
Total Higher Education	254,589	13,500	63,554	7,680,208	716,567	75,457	8,803,875

The Lutheran Church—Missouri Synod
Corporate Synod
Mission and Ministry Budget by Type
2011/12 Budget by Unit

	Personnel	Travel & Meetings Staff	Travel & Meetings Other	Grants & Subsidies	Other	Synod inter-department billing	Total Expense
District and Congregational Services							
Congregational Services	102,445				3,413	25,628	131,486
School Minstry	369,467	132,784	174,000	15,014	715,770	75,457	1,482,492
Child Ministry	26,216	14,475	8,000	5,766	21,274		75,731
Evangelism Outreach thru Congregations							
Volunteer Teachers Conf							
Family Ministry							
Growing churches conference							
Youth Services	17,750	14,550	51,500	25,000	57,177		165,977
Youth Gathering							
Stewardship	279,012	68,101	117,358		177,769	61,752	703,992
Total Congregational Services	794,890	229,910	350,858	45,780	975,403	162,837	2,559,678
Communications	1,376,761	49,020	5,500		403,095	302,656	2,137,032
Human Care	2,585,281	281,249	112,840	8,642,152	1,876,805	753,846	14,252,173
Black Ministry	221,102	40,000	8,200	68,661	18,250	77,190	433,403
Total program boards	16,950,131	981,289	625,412	29,205,274	5,439,821	3,486,375	56,688,302
KFUO	742,454	3,000	1,500		418,821	211,660	1,377,435
Supplemental Retirement to Vets of the Cross	15,000			491,182	1,000		507,182
Ecclesiastical services and commissions:							
Commission on Theology & Church Relations	414,371	15,100	272,100		108,500	154,380	964,451
Worship	109,280	22,000	5,000		54,480	30,876	221,636
Partner Church Relations	202,739	52,500	88,450	300,750	143,000	61,752	849,191
Ministerial Growth and Support	119,155	3,500	58,950		9,150	13,705	204,460
Commission on Structure			7,750				7,750
Constitutional Matters			13,000		700		13,700
Conflict Resolution			30,000		400		30,400
4-01 Concord Committee							
Roster Maintenance	295,926	2,000	300		(22)	137,398	435,602
Total ecclesiastical services and commissio	1,141,471	95,100	475,550	300,750	316,208	398,111	2,727,190

The Lutheran Church—Missouri Synod
Corporate Synod
Mission and Ministry Budget by Type
2011/12 Budget by Unit

	Personnel	Travel & Meetings Staff	Travel & Meetings Other	Grants & Subsidies	Other	Synod inter-department billing	Total Expense
Synodical constitutional officers & administration:							
President and Vice-Presidents	1,447,193	65,000	437,000		138,900	308,760	2,396,853
Ministry Support							
Treasury	281,049	7,500	500		3,000	46,314	338,363
Board of Directors and Council on M&M	255,106	66,000	31,944		19,925	61,752	434,727
Secretary	292,073		300		5,500	77,190	375,063
Council of Presidents	1,000		151,600		1,750		154,350
Concordia Historical Institute				430,000			430,000
Circuit Counselors Conference							
Synodical Convention							
Miscellaneous Committees and Projects							
M&M and COA Forum							
Total Synod officers and administration	2,276,420	138,500	621,344	430,000	169,075	494,016	4,129,355
General and administrative:							
Accounting	1,653,233	13,500	4,500		18,150	(774,323)	915,060
External Audit					90,000		90,000
Internal Audit	693,193	37,500	500		23,750	247,008	1,001,951
Legal					490,000		490,000
State and Federal Reporting	108,065	3,100			3,000	30,876	145,041
Property and Insurance	218,375	16,500	2,000		4,458,484	(290,466)	4,404,893
Foreign Exchange					(5,000)		(5,000)
Human Resources	569,005	5,250	2,000		177,194	(184,073)	569,376
General Services	1,519,454	12,620	5,350		1,966,670	(1,290,917)	2,213,177
Cross Connect Project					1,040,475	(914,741)	125,734
Concordia Technologies	2,428,415	12,100	3,000		361,441	(1,629,727)	1,175,230
Total general and administrative	7,189,739	100,570	17,350		8,624,163	(4,806,362)	11,125,461
Unallocated General & Administrative					68		68
Interest					145,800		145,800
Total	28,315,215	1,318,459	1,741,156	30,427,206	15,114,956	(216,200)	76,700,792