



THE LUTHERAN CHURCH—
MISSOURI SYNOD

PROGRAM BUDGET SUMMARY
2006/07 FISCAL YEAR

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THE LUTHERAN CHURCH—MISSOURI SYNOD

Program Budget Summary

For the Fiscal Year Ending June 30, 2007

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.

VISION

To be a Church...

- 1) Strong in the Word,
- 2) Christ centered and people sensitive,
- 3) Reaching out boldly with the Gospel,
- 4) Faithful to the Scriptures and the Lutheran Confessions
- 5) Marked by peace and unity.

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 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 program boards, 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: Program Boards, KFUD radio stations, convention initiatives and constitutional officers, certain services to other entities, and certain general and administrative matters. Program Boards of the Synod are elected or appointed as prescribed in the bylaws. Program Boards are charged with developing policies and programs for an operating function of

the Synod and supervising their implementation. Such boards in 2007 and 2006 included:

Missions – The Board for Mission Services exists to strengthen congregations and their members in giving bold witness by word and deed and extending gospel witness to all the world. The Board for Mission Services formulates, recommends, reviews, and supervises the mission policies of the Synod.

Pastoral Education – The Board for Pastoral Education has authority with respect to the Synod's seminaries. The board 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 – The Board for 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 – The Board for 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 the Board for District and Congregational Services is the triennial national Youth Gathering.

Communications – The Board for Communication Services 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 – The Board for Human Care Ministries 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 – The Board for Black Ministry Services exists to serve as an advocate on behalf of black ministry in the congregations and agencies of the Synod.

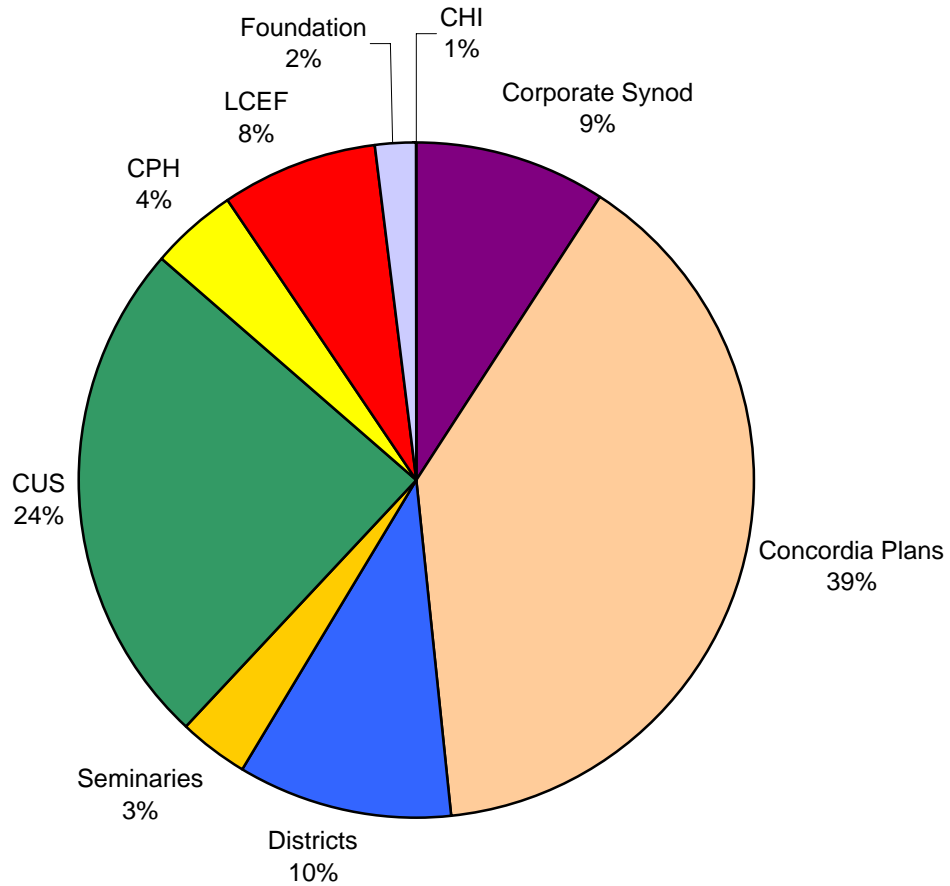
KFUE radio stations were managed by the Board of Directors through June 30, 2005. Effective July 1, 2005, KFUE radio stations are managed by the Board for Communication Services. Convention initiatives and constitutional officers are functions directed by the Synod in convention which include support 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).

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

	Actual		Budget
	2005	2006	2007
Corporate Synod	86,896	87,074	88,164
Concordia Plans Services	311,227	340,124	382,724
Districts	107,356	108,083	99,283
Seminaries	29,916	31,183	33,107
CUS	218,139	228,204	238,151
CPH	39,184	40,835	40,018
LCEF	66,183	74,135	74,019
Foundation	13,166	13,371	17,176
CHI	663	627	630
Total	872,730	923,636	973,272

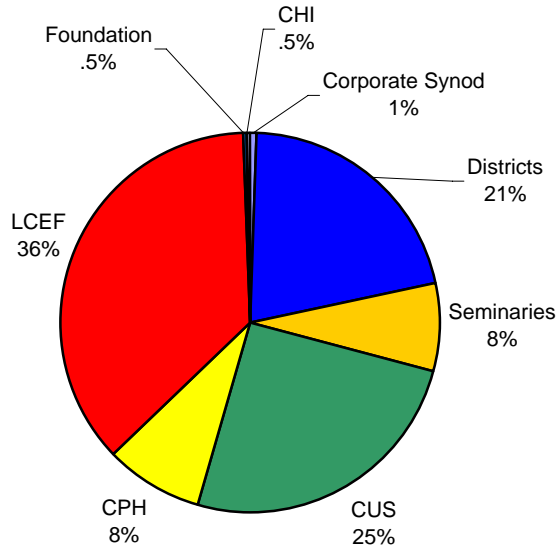
Corporate Synod & Related Entities
Operating Budget FY07



Corporate Synod & Related Entities
Unrestricted Net Assets
For the Year Ended June 30, 2006
(In thousands)

Corporate Synod	2,214
Districts	89,664
Seminaries	31,902
CUS	107,247
CPH	35,618
LCEF	156,495
Foundation	1,460
CHI	698
Total	<u><u>425,298</u></u>

Corporate Synod & Related Entities
Unrestricted Net Assets
For the Year Ended June 30, 2006



Capital Debt & Loan Guarantees
Corporate Synod & Related Entities
June 30, 2006

	<u>Capital Debts</u>	<u>Loan Guarantees</u>
Corporate Synod	-	72,690
Worker Benefit Plans	-	-
Districts	21,414	3,018
Seminaries	27,043	-
CUS	126,547	-
CPH	-	-
LCEF	-	47,378
Foundation	1,459	-
CHI	-	-
Total	<u><u>176,463</u></u>	<u><u>123,086</u></u>

The Lutheran Church—Missouri Synod
Corporate Synod
2006/07 Mission and Ministry Operating Budget

	Total Expense Budget			2006/07 Revenue				2005/06
	2005/06	2006/07	% chg	Materials & Services	Restricted & Bd. Desig	Undesignated Revenue	%	Undesignated Revenue
Program boards:								
Missions	30,256,881	31,877,269	5.4	7,500	29,193,680	2,676,089	13.3	5,042,126
Pastoral Education	3,266,974	3,516,089	7.6		2,205,000	1,311,089	6.5	1,237,848
University Education	7,291,329	6,977,826	(4.3)	106,000		6,871,826	34.2	7,191,329
District and Congregational Services * Youth Gathering	2,844,894	2,822,686	(0.8)	651,510	1,221,994	949,182	4.7	915,488
Communications	1,688,104	2,328,555	37.9	418,000	1,040,000	870,555	4.3	894,100
Human Care	12,912,500	14,993,004	16.1		14,494,834	498,170	2.5	
National Housing program		1,221,830		1,720,000		(498,170)	(2.5)	
Black Ministry	602,565	819,135	35.9	79,000	185,000	555,135	2.8	452,065
Total program boards	58,863,247	64,556,394	9.7	2,982,010	48,340,508	13,233,876	65.8	15,732,956
KFUO	3,575,975	3,622,291	1.3	2,297,200	1,400,000	(74,909)	(0.4)	(145,782)
Supplemental Retirement to Vets of the Cross	513,652	611,804	19.1		529,015	82,789	0.4	62,432
Ecclesiastical services and commissions:								
Commission on Theology & Church Relations	723,666	657,043	(9.2)	20,000	40,000	597,043	3.0	536,826
Worship	510,626	684,851	34.1	236,000	103,000	345,851	1.7	236,987
Ministerial Growth and Support	529,970	603,932	14.0	157,300	117,366	329,266	1.6	297,204
Roster Maintenance	348,692	361,089	3.6	66,030		295,059	1.5	289,792
Recruitment Retention	150,000		(100.0)					150,000
Conflict Resolution	12,600	12,450	(1.2)			12,450	0.1	12,600
Church Relations, Const Matter, Structure	94,550	77,200	(18.4)			77,200	0.4	94,550
Total ecclesiastical services and commissions	2,370,104	2,396,565	1.1	479,330	260,366	1,656,869	8.3	1,617,959
Synodical constitutional officers & administration:								
President and Vice-Presidents	1,440,653	1,242,260	(13.8)	17,000	260,800	964,460	4.8	1,073,703
Treasury	324,944	254,515	(21.7)			254,515	1.3	324,944
Board of Directors	317,927	319,444	0.5			319,444	1.6	317,927
Secretary	275,032	304,380	10.7			304,380	1.5	260,032
Council of Presidents	159,100	134,100	(15.7)			134,100	0.7	159,100
Concordia Historical Institute	400,000	400,000				400,000	2.0	400,000
* Synodical Convention								
Circuit Counselors Conference		817,000		262,000	555,000			
Other	470,378		(100.0)					470,378
Total Synod officers and administration	3,388,034	3,471,699	2.5	279,000	815,800	2,376,899	11.9	3,006,084
General and administrative:								
Accounting	1,822,007	1,963,005	7.7	416,740		1,546,265	7.7	1,423,387
External Audit	98,000	43,600	(55.5)			43,600	0.2	98,000
Internal Audit	826,533	841,011	1.8	405,000		436,011	2.2	401,908
Legal	420,000	465,000	10.7			465,000	2.3	420,000
State and Federal Tax Reporting	116,857	123,135	5.4	14,000		109,135	0.5	102,857
Property and Insurance	4,540,220	4,700,776	3.5	4,314,188		386,588	1.9	341,433
Foreign Exchange	3,000	(3,000)	(200.0)			(3,000)		3,000
Human Resources	736,347	873,111	18.6	409,021		464,090	2.3	375,098
General Services	4,838,905	4,897,874	1.2	1,932,832	12,000	2,953,042	14.8	3,121,809
LCMS - Concordia Technologies	4,665,255	4,942,592	5.9	3,027,000		1,915,592	9.5	1,578,239
Total general and administrative	18,067,124	18,847,104	4.3	10,518,781	12,000	8,316,323	41.4	7,865,731
Interest	126,500	176,500	39.5	167,359		9,141		(98,775)
Contra-expense adjustment	(5,251,758)	(5,544,866)	5.6			(5,544,866)	(27.5)	(5,251,758)
Unallocated G & A expense	97,153	26,071	(73.2)			26,071	0.1	97,153
Net contra-expense adjustment	(5,154,605)	(5,518,795)	7.1			(5,518,795)	(27.4)	(5,154,605)
Total	81,750,031	88,163,562	7.8	16,723,680	51,357,689	20,082,193	100.0	22,886,000
					Projected Unrestricted Revenue	22,465,000		22,886,000
					Surplus/(Deficit)	2,382,807		

* 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.

\$31,877,269

The Board for Pastoral Education

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

The BPE 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.

The BPE 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.

\$3,516,089

The Board for University Education

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

The BUE develops coordinating policies and procedures for coordinating roles and responsibilities for the colleges and universities. The BPE reviews and approves new programs and manages peer review of programs in the interest of the universities and the church.

The BUE 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.

\$6,977,826

District and Congregational Services

The Board for 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. The Board 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.

The Board for 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.

District and Congregational Services \$2,822,686

Communications

Communication Services 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.

The Board for Communication Services 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. The Board for Communication Services 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.

The Board for Communication Services 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*.

\$2,328,555

Human Care

The Board for Human Care Ministries 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 Ministries 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, the Board for 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.

\$14,993,004

Black Ministry

The Board for Black Ministry exists to advocate on behalf of black ministry in the congregations and agencies of the Synod. The Board for 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.

\$819,135

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.

\$657,043

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.

\$684,851

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.

\$603,932

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.

\$12,250

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.

\$134,100

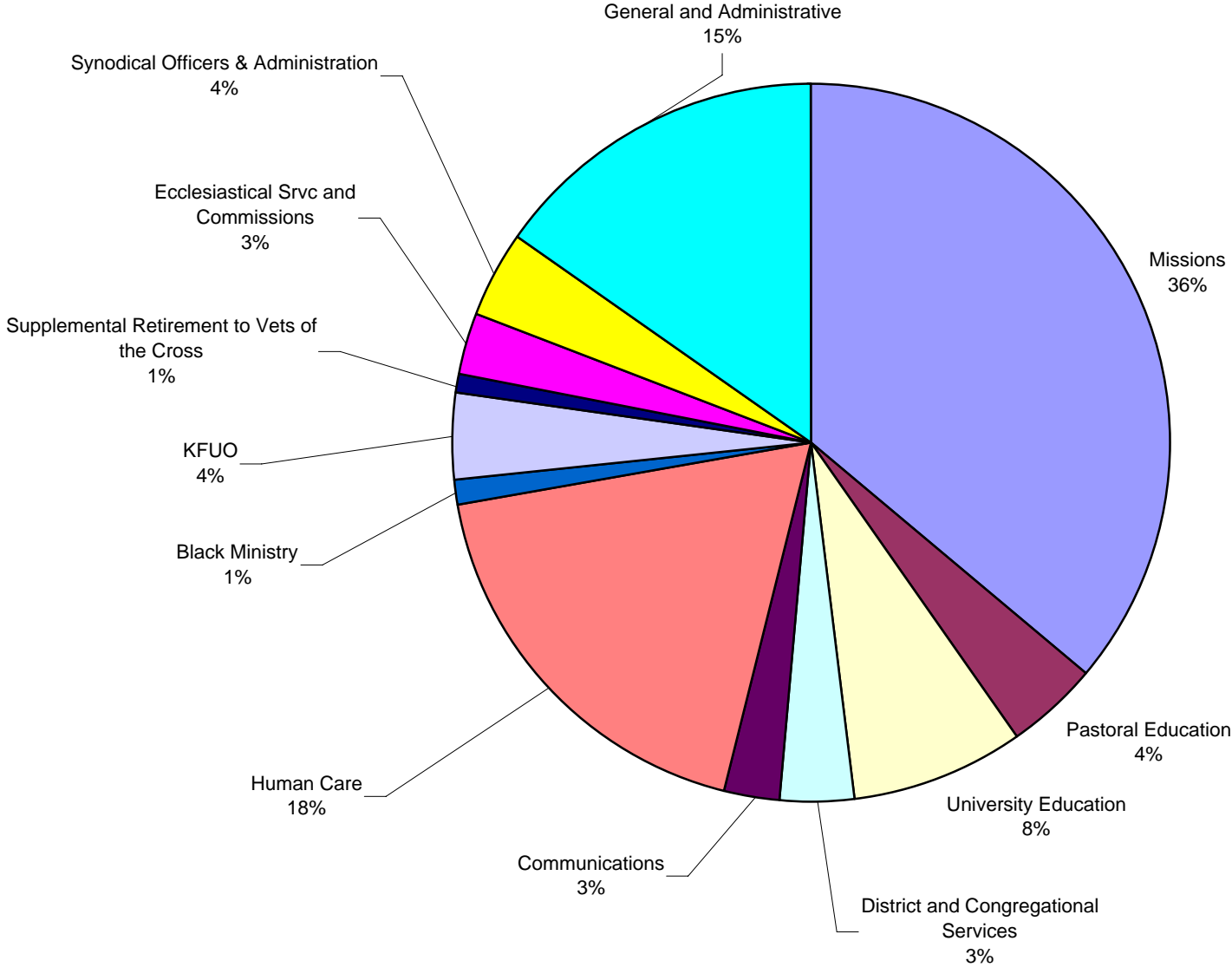
The Lutheran Church—Missouri Synod
Corporate Synod
Total Expenses
For the Year Ended June 30

	Actual		% Change	Budget	
	2005	2006		2007	% Change
Program boards:					
Missions	24,639,688	29,161,318	18.4	31,877,269	9.3
Pastoral Education	3,002,391	2,697,144	-10.2	3,516,089	30.4
University Education	7,446,859	7,300,094	-2.0	6,977,826	-4.4
District and Congregational Services	2,407,816	1,905,540	-20.9	2,822,686	48.1
* Youth Gathering	7,571,035	0			
Communications	1,495,147	1,640,546	9.7	2,328,555	41.9
Human Care	14,608,980	21,186,149	45.0	14,993,004	-29.2
National housing program				1,221,830	
Black Ministry	771,206	634,633	-17.7	819,135	29.1
Total program services	61,943,122	64,525,424	4.2	64,556,394	0.0
KFUO	3,484,880	3,421,635	-1.8	3,622,291	5.9
Convention initiatives and constitutional officers:					
Supplemental retirement to veterans of the cross	357,459	495,827	38.7	611,804	23.4
Ecclesiastical services and commissions					
CTCR	583,547	697,628	19.5	657,043	-5.8
Worship	333,672	507,522	52.1	684,851	34.9
Ministerial Growth and Support	352,164	417,935	18.7	603,932	44.5
Roster Maintenance	296,645	329,737	11.2	361,089	9.5
Recruitment Retention	162,314	168,789	4.0	0	-100.0
Conflict Resolution	205,095	6,344	-96.9	12,450	96.2
Other	64,869	101,265	56.1	77,200	-23.8
Total Ecclesiastical services and commissions	1,998,306	2,229,220	10.4	2,396,565	7.5
Synodical constitutional officers & administration					
President and Vice-Presidents	1,312,876	1,512,986	15.2	1,242,260	-17.9
Other officers	958,283	810,701	-15.4	878,339	8.3
* Other	1,648,629	540,993	-67.2	1,351,100	149.7
Total Synodical constitutional officers & admin	3,919,788	2,864,680	-26.9	3,471,699	21.2
Total Convention initiatives and constitutional officers	6,275,553	5,589,727	-10.9	6,480,068	15.9
Service Providers: (Includes General & Administrative)					
Audit and Accounting	2,706,378	1,540,038	-43.1	1,785,487	15.9
General Services	2,067,777	2,153,346	4.1	2,544,184	18.2
Human Resources	435,238	468,123	7.6	548,909	17.3
Legal	270,018	808,327	199.4	465,000	-42.5
Concordia Technologies	4,389,367	3,439,657	-21.6	3,606,857	4.9
Other	4,612,292	4,977,004	7.9	4,377,872	-12.0
Total service providers: (Includes G&A)	14,481,070	13,386,495	-7.6	13,328,309	-0.4
Interest	116,969	151,114	29.2	176,500	16.8
Transfer Funds Held in Custody by Others	594,066	0			
Total expenses	86,895,660	87,074,395	0.2	88,163,562	1.3

* Youth Gathering and Synodical Convention occur every three years.

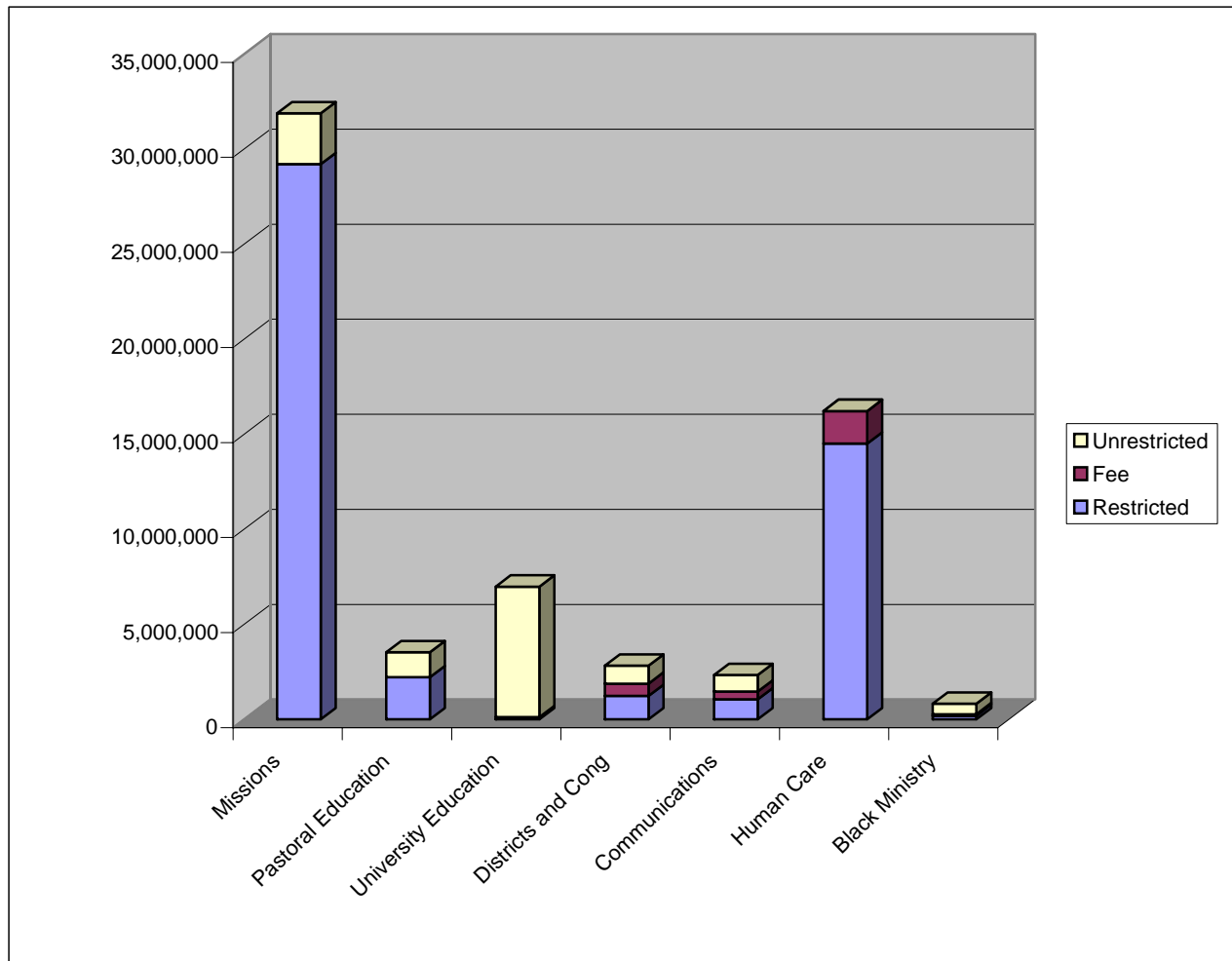
The Lutheran Church-Missouri Synod

Corporate Synod FY 2006/07 Operating Budget



The Lutheran Church—Missouri Synod
Corporate Synod
Total Budgeted Revenue
FY 2006/07 Program Board Operating Budget

Program boards:	Revenue			
	Restricted	Fee	Unrestricted	Total
Missions	29,193,680	7,500	2,676,089	31,877,269
Pastoral Education	2,205,000		1,311,089	3,516,089
University Education		106,000	6,871,826	6,977,826
Districts and Congregational Services	1,221,994	651,510	949,182	2,822,686
Communications	1,040,000	418,000	870,555	2,328,555
Human Care	14,494,834	1,720,000		16,214,834
Black Ministry	185,000	79,000	555,135	819,135
Total program services	48,340,508	2,982,010	13,233,876	64,556,394



The Lutheran Church—Missouri Synod
 Corporate Synod
 Mission and Ministry Operating Budget by Type
 2006/07 Budget by Unit

	Personnel	Travel & Meetings		Grants & Subsidies	Other	Gross Expenses	Synod inter-department billing	Budgeted Expenses
		Staff	Other					
Program boards:								
Missions								
Administration	994,460	70,000	62,000	45,000	189,800	1,361,260	1,420,535	2,781,795
Personnel	1,476,423	130,000	31,250	864,070	248,000	2,749,743		2,749,743
Mission Education	330,582	67,500	2,800	160,450	158,700	720,032		720,032
World Areas - Staff Services	274,073	40,000	34,000	73,000	42,000	463,073		463,073
Africa/Middle East - Mission Fields	1,097,999			890,090		1,988,089		1,988,089
Europe - Mission Field	807,434			1,791,098		2,598,532		2,598,532
Latin America - Mission Field	798,417			608,182	15,885	1,422,484		1,422,484
Asia - Mission Fields	1,095,093			1,944,740	43,855	3,083,688		3,083,688
Independent Luth Congr Overseas	67,800			70,839		138,639		138,639
Africa/Middle East - Partner Church				177,500		177,500		177,500
European Partner Churches								
Latin Amer Partner Churches	50,758			389,627		440,385		440,385
Asian Partner Churches				290,120		290,120		290,120
Miscellaneous Partner Churches								
World Areas - U. S. Ministries	1,008,811	129,740	211,500	2,249,192	39,340	3,638,583		3,638,583
World Areas - Other Ministries	4,491,934	21,000	7,500	2,122,310	(1,480,000)	5,162,744		5,162,744
World Areas - Development					6,096,862	6,096,862		6,096,862
Evangelism Ministry	65,896	2,400	50,250	(4,046)	10,500	125,000		125,000
Total Missions	12,559,680	460,640	399,300	11,672,172	5,364,942	30,456,734	1,420,535	31,877,269
Higher Education								
Board for Pastoral Education								
National Office - Higher Education	363,206	16,545	186,900		57,995	624,646	51,443	676,089
Seminary Support				760,000		760,000		760,000
Gifts, Grants and support				355,000		355,000		355,000
Seminary Resources				1,125,000	600,000	1,725,000		1,725,000
Total Board for Pastoral Education	363,206	16,545	186,900	2,240,000	657,995	3,464,646	51,443	3,516,089
Board for University Education								
Concordia University support				6,977,826		6,977,826		6,977,826
Total Higher Education	363,206	16,545	186,900	9,217,826	657,995	10,442,472	51,443	10,493,915

The Lutheran Church—Missouri Synod
Corporate Synod
Mission and Ministry Operating Budget by Type
2006/07 Budget by Unit

	Personnel	Travel & Meetings		Grants & Subsidies	Other	Gross Expenses	Synod inter-department billing	Budgeted Expenses
		Staff	Other					
District and Congregational Services								
Congregational Services	799,703	39,050	59,050		81,084	978,887	138,083	1,116,970
School Minstry	346,049	83,000	419,682	65,000	281,705	1,195,436	83,481	1,278,917
Child Ministry	23,150	9,400	27,600	5,451	41,645	107,246		107,246
Evangelism Outreach thru Congregations								
Volunteer Teachers Conf								
Family Ministry		870	2,500		28,838	32,208		32,208
Growing churches conference								
Youth Services	72,085	9,000	117,700		87,828	286,613		286,613
Youth Gathering								
Stewardship					732	732		732
Total Congregational Services	1,240,987	141,320	626,532	70,451	521,832	2,601,122	221,564	2,822,686
Communications	813,106	26,800	26,500		1,263,598	2,130,004	198,551	2,328,555
Human Care	2,797,707	131,050	406,600	7,745,720	4,539,009	15,620,086	594,748	16,214,834
Black Ministry	485,035	52,000	65,900	30,000	77,900	710,835	108,300	819,135
Total program boards	18,259,720	828,355	1,711,732	28,736,169	12,425,276	61,961,252	2,595,141	64,556,393
KFUO	2,144,157	4,500	62,600		1,104,185	3,315,442	306,850	3,622,292
Supplemental Retirement to Vets of the Cross	97,789			513,015	1,000	611,804		611,804
Ecclesiastical services and commissions:								
Commission on Theology & Church Relations	445,893	1,800	81,000		38,100	566,793	90,250	657,043
Worship	254,151	6,000	133,000		237,550	630,701	54,150	684,851
Partner Church Relations		10,500	2,700	750	51,000	64,950		64,950
Ministerial Growth and Support	309,290	8,300	130,716		101,475	549,781	54,151	603,932
Commission on Structure								
Constitutional Matters			12,000		250	12,250		12,250
Conflict Resolution			10,000		2,450	12,450		12,450
Roster Maintenance	277,385	1,000	200		4,889	283,474	77,615	361,089
Recruitment and retention								
Total ecclesiastical services and commission	1,286,719	27,600	369,616	750	435,714	2,120,399	276,166	2,396,565

The Lutheran Church—Missouri Synod
Corporate Synod
Mission and Ministry Operating Budget by Type
2006/07 Budget by Unit

	Personnel	Travel & Meetings		Grants & Subsidies	Other	Gross Expenses	Synod inter-department billing	Budgeted Expenses
		Staff	Other					
Synodical constitutional officers & administration:								
President and Vice-Presidents	682,564	88,800	200,650	25,000	136,946	1,133,960	108,300	1,242,260
Ministry Support								
Treasury	220,340	2,000	500		4,600	227,440	27,075	254,515
Board of Directors and Council on M&M	188,470	11,000	74,000		18,900	292,370	27,075	319,445
Secretary	247,355				20,925	268,280	36,100	304,380
Council of Presidents	1,500		130,000		2,600	134,100		134,100
Concordia Historical Institute				400,000		400,000		400,000
Circuit Counselors Conference	5,000	12,000	775,000		25,000	817,000		817,000
Synodical Convention								
Miscellaneous Committees and Projects								
M&M and COA Forum								
Total Synod officers and administration	1,345,229	113,800	1,180,150	425,000	208,971	3,273,150	198,550	3,471,700
General and administrative:								
Accounting	1,557,334	14,000	5,150		25,520	1,602,004	(824,263)	777,741
External Audit					43,600	43,600		43,600
Internal Audit	628,476	45,934	1,100		21,100	696,610	144,401	841,011
Legal					465,000	465,000		465,000
State and Federal Reporting	92,735	4,000	50		8,300	105,085	18,050	123,135
Property and Insurance	196,554	11,000	100		4,452,509	4,660,163	(305,362)	4,354,801
Foreign Exchange					(3,000)	(3,000)		(3,000)
Human Resources	591,473	3,500	5,500		132,750	733,223	(184,314)	548,909
General Services	1,989,527	10,600	9,275		2,264,843	4,274,245	(1,730,061)	2,544,184
Office of Information System	3,246,746	15,000	6,500		1,094,490	4,362,736	(755,879)	3,606,857
Total general and administrative	8,302,844	104,034	27,675		8,505,112	16,939,665	(3,637,428)	13,302,237
Unallocated General & Administrative Interest					176,500	176,500	26,071	26,071
Total	31,436,458	1,078,289	3,351,773	29,674,934	22,856,758	88,398,212	(234,650)	88,163,562