Table of Contents

President’s Report ........................................................................................................................................... 2

About Westwood Lutheran Memorial Foundation ......................................................................................... 3
  History of the Foundation ............................................................................................................................... 3
  How the Foundation Functions ...................................................................................................................... 3
  Fund Structure .............................................................................................................................................. 4
  The Endowment Fund .................................................................................................................................. 4
  Designated Funds ......................................................................................................................................... 4

Making a Gift to the Foundation ....................................................................................................................... 5

WLMF 40th Anniversary Celebration ............................................................................................................. 6

Engen Family Lutheran College Fund ............................................................................................................. 8

WLMF Past and Present Directors .................................................................................................................. 9

Columbarium Ministry ..................................................................................................................................... 9

WLMF Financial Statements ........................................................................................................................... 10
  Statement of Financial Position .................................................................................................................... 10
  Statement of WLMF Financial Activities ..................................................................................................... 10

WLMF Fund Activity and Balances ................................................................................................................ 11

Annual Grant Activities .................................................................................................................................. 12

WLMF Tax-Exempt Status ............................................................................................................................... 12

2013 Donations by Gift Category .................................................................................................................. 13
President’s Report

February 3, 2014

Dear Westwood members and friends,

2013 – a year of opportunity and giving. As you read through the following pages, you will see that the foundation is in true partnership with the many ministries of Westwood church. From music to robes, speakers to website, camps and camcorders, the foundation has been there to enhance and support the many happenings and needs of the congregation.

October brought us a wonderful celebration of our 40th anniversary – forty years of building a legacy, watching it grow. Hosting almost 100 guests, we enjoyed an evening of fun and fellowship which included founding board members, current board members and supporters of all kinds.

Also in October, we welcomed the addition of a new fund, in honor of long-time Westwood members Marlys and Millard Engen. Read more about both of these on pages 6-8. As someone who knew both of the Engen’s, I was especially honored to welcome this fund during my tenure. They were a wonderful couple who embodied the mission of the foundation. As a special highlight to our anniversary celebration, we were delighted to include the Engens’ son David in the program, as well as seven of our Lutheran colleges, all who also brought items for a silent auction, with donations added to the new fund.

The 2013 Ministry Partnership Plan, which defined the priorities from grants from the Endowment Fund, included grants for facility maintenance, choir robes, and electronic media communications enhancements. Fund caretakers submitted grant requests for all facets of ministry enhancements. See page 12 for the details on the final grants given.

I encourage you to read through the foundation’s annual report and to consider the stories and the passion behind the gifts given in support of Westwood Lutheran Church’s ministries. May these provide you with the inspirational impact that it has for me and the other directors.

Thank you for continued support of the foundation and the Westwood ministries. Your gifts are a treasure that will leave a meaningful legacy for years to come.

Sincerely in Christ,

Keith Bergquist
President
Westwood Lutheran Memorial Foundation

The mission of our foundation is to positively impact people’s lives by enriching and supporting the ministries of Westwood Lutheran Church.
About Westwood Lutheran Memorial Foundation

History of the Foundation
The Westwood Lutheran Memorial Foundation (WLMF) was founded in July 1973 by a number of visionary Westwood leaders. The first board of directors included Dr. Donald Bell, Robert Skare, Robert Boeder, Lois Coon, Ralph Martinson, Eugene Booth, Alvin Haugen, Don Padilla, and Noreen Johnson. Assets accumulate in, and emanate from, funds administered by the foundation. The first gift received by the foundation, as well as the many subsequent gifts, remains intact today and continues to grow.

Since 1973, the foundation has been entrusted with gifts from members and friends of the congregation. The gifts are often memorials for a family member, close friend, or a beloved member of our congregation. Individuals who wish to leave a legacy have directed gifts to the foundation to achieve their personal aspirations for the church and the community. Some have set up special funds to provide for a favorite area of ministry, such as music, youth, or education. Gifts can also be in honor of special occasions such as graduations, anniversaries, or retirements. Gifts made for estate planning purposes benefit the giver as well as the foundation. In each case the purpose is the same; to accumulate financial resources to help us do God’s will in various ways.

How the Foundation Functions
The Westwood Lutheran Memorial Foundation is governed by a board of directors, elected from members of the Westwood congregation. The board is charged with the fiduciary responsibility of preserving gifts by making prudent investment decisions. The earnings are then put to work, consistent with the dreams and aspirations of the original givers.

The following members served as officers during 2013:

Keith Bergquist, President
Craig Jergenson, Vice President
Greg Loeschke, Treasurer
Gail Dahl, Secretary

WLMF has four standing committees, which include Public Relations, Investments, Grants, and Planned Giving. There is an executive committee and a nominations committee, which are formed as needed. There is also a "Friend of the Foundation" membership category, which includes those who want to serve the foundation but are not in a position to be directors. Membership as a Friend requires board approval. Rosemary Fall served as the Administrative Secretary.

2013 Foundation Board of Directors
Keith Bergquist    Beth Johnson    Mark Okey
Bruce Cameron     Greg Loeschke   Linnea Sodergren
Gail Dahl         Dennis Netland  Rick Taft
Brenda Dvorak     Bill Nord       Jim Vos
Jim Holmes        Barry Novak     Richard Wogen

Friends of the Foundation
Craig Jergenson   John Steinke
**Fund Structure**

The heart of the foundation is its endowed funding structure. This is where funds are accumulated and disbursements made. Two types of funds are distinguished; 1) the Endowment Fund, which is supported by all undesignated gifts, and 2) Designated Funds, which have been established for a specific purpose. In addition, with a minimum gift amount, Named Funds can be established under the Endowment or Designated funds for the purpose of continued recognition or the memorializing of an individual or individuals.

Each fund has a caretaker and a fund advocate. The caretaker is usually a Westwood staff person. Grant requests are usually made by the caretaker. The advocate is a foundation director, who is a champion for the fund and serves as a liaison between the caretaker and the board of directors. The following paragraphs list the currently established funds. To read the full story behind each fund, visit the foundation page of the Westwood church website: [www.westwoodlutheran.org](http://www.westwoodlutheran.org) (click on the foundation link in the top right of the page).

**The Endowment Fund**

The Endowment Fund is the primary instrument of the foundation’s work. The following named funds have been established under the Endowment Fund umbrella to forever memorialize those named.

- J. Luther Anderson Memorial Fund
- Shirley Larsen Memorial Fund
- Agnus Hansen Memorial Fund
- Johnathan Hilk Memorial Fund
- Paul and Doris Ives Memorial Fund
- Lillian Domholdt Memorial Fund
- Ralph and Dee Martinson Memorial Fund

**Designated Funds**

The Music Program Fund
- Loraine Langmo
- Kristie Thompson Memorial Fund
- Stan and Esther Crist Music Fund

Good Samaritan Fund
- The Conrad A. and Marie Posz Good Samaritan Fund
- Albert Johnson Memorial Fund
- James and Barbara Lanenberg Fund

Don Hansen Caring Ministry Fund
Engen Family Lutheran College Fund
Fund for the Homeless
Tom Hunstad Caring Youth Memorial Fund
Ronald Nelson Appreciation Fund
Donald C. Bell Adult Education Fund
Darleen Hysen Community Mission Fund
Seminary Scholarship Fund
Ralph & Dee Martinson Art Fund
Toni Youth Ministry & Service Fund
African Youth Bridge-Building Fund
Prazak Visiting Scholar Fund
Making a Gift to the Foundation

An important question for us all is how we can participate in the effort to carry out God’s will. There are several options, depending upon the circumstances of the giver. Over the years, WLMF has primarily achieved its growth through traditional memorial gifts, bequests and gifts in honor of persons and special occasions. These have been the bedrock upon which the foundation has grown, for which we are most thankful.

More recently, however, the foundation has been the recipient of certain special forms of gifts, such as planned gifts and gifts of appreciated assets. These add another dimension and have the potential to bring the foundation to a new level in its ability to help secure the future of Westwood.

Immediate Gifts
Gifts of cash or appreciated assets can be relatively straightforward. Unlike cash, however, appreciated assets including stocks, bonds, mutual funds, life insurance, and real estate may offer tax advantages to the donor. For income tax purposes, deductions from income are determined by the current value of the asset, rather than the original cost. In addition, the capital gains tax on the appreciation does not have to be included as income on your tax return. Be sure to contact your tax professional for current tax advice.

Deferred Gifts
Deferred (or planned) gifts come in many forms; the most common of which may be through wills or estates. Other forms of planned gifts include naming the WLMF the beneficiary of a life insurance policy, a retirement plan, or a charitable annuity contract. Creating a charitable trust, providing the foundation with a lead gift or remainder after your family needs have been covered, is an attractive option. Many in the Westwood congregation have taken advantage of this special IRS sanctioned option.

Give life to your future by considering a Charitable Gift Annuity. The Charitable Gift Annuity can be a powerful financial and estate planning tool. We call this the win-win planning arrangement. Your family will win, because a Charitable Gift Annuity:

- May increase the family income
- Will help you avoid capital gains tax
- Will offset taxable income
- Will reduce the size of your taxable estate
- Will provide for surviving loved ones
- And most of all, it will give you the enjoyment and satisfaction of providing a meaningful gift to benefit Westwood ministries with your name(s) memorialized for the future.

If you wish to learn more about gifting options and what might be best for your needs, please feel free to contact the foundation president, Keith Bergquist (Bergy2501@gmail.com), 612-281-9521, or the planned giving committee chairperson, Linnea Sodergren (linnea.sodergren@thrive.com). The foundation has people skilled in these matters who would be happy to discuss options with you.

To make a donation
Donations in honor or in memory of a loved one may be made at any time by mailing or bringing a check to the church office. Acknowledgements are then sent by the foundation secretary.

Westwood Lutheran Memorial Foundation
c/o Westwood Lutheran Church
9001 Cedar Lake Road
St. Louis Park, MN 55426
Welcome to the 40th year of the Westwood Lutheran Memorial Foundation. As is fitting with any milestone such as this, the foundation board hosted a celebration to honor the legacy on October 29, 2013. A silent auction, dinner, program, entertainment and a bit of folderol made the evening a delight.

Our theme for the celebration, A gift from the past, A gift to the future, highlights the tremendous work of our founders, and gives momentum to those working on the future of this lasting ministry.
A gift from the past
There is an incredible value in giving to the foundation. It is a legacy that stays alive beyond our gifts. The foundation began in 1973, with one endowed fund. Today, over twenty families have created specific funds, supporting passions such as youth programs and scholarships, enhanced music programs, educational opportunities and funds for those in need.

A gift to the future
We welcomed our newest fund at the celebration, the Engen Family Lutheran College Fund, created by a gift from the estate of Millard and Marlys Engen. The Engen’s son David was there to speak about the new fund, as were folks from seven Lutheran colleges and universities.
The year 2013 marked the creation of the Engen Family Lutheran College Fund. The fund is the result of a generous gift to the Westwood Lutheran Memorial Foundation from the estate of Millard and Marlys Engen, lifetime members of Westwood. The Engens had a special appreciation for a Lutheran College education.

This new fund is intended to provide a grant to college-bound children of members of Westwood Lutheran Church, starting with the 2014/2015 academic year. As with all dedicated funds in the foundation, only the income is distributed, leaving the principle to grow in perpetuity. Each year, the Foundation Board will establish the granting capacity of the fund. In the early years of the fund, the income may be fairly limited, but the Foundation intends to distribute the awards equally to all eligible applicants. Many Lutheran colleges will match an amount given by the student’s home church.

Students enrolled full-time in an undergraduate, degreed program at a Lutheran college or university are eligible to submit an application for an award from the fund. The scholarship will be awarded only once during the student’s undergraduate education.

An introduction to the new fund at the 40th Celebration

The foundation board invited David Engen (pictured at right), son of Millard and Marlys, to speak at the 40th anniversary celebration on October 29, 2013. He spoke of his parents’ lives, of raising their children at Westwood, and of their strong belief in education. All those in attendance heard wonderful stories from David that showed the values of the couple and their family.

The introduction of David Engen (below), by foundation president Keith Bergquist, offers a glimpse into the impact the Engen’s had at Westwood.

25 years ago, Rogene and I were new members of Westwood Lutheran and found ourselves challenged as to how to plug-in to this vibrant and exciting church community. When the time and talent sheets were distributed, I checked the ushering box and I was soon invited to my first Sunday of ushering.

It was there that I met Millard Engen and his good friend, Ed McCollum. They were long-time members and the core of that ushering team which they lead, with dignity and class. Millard and Ed taught me the importance of a friendly greeting, wearing a suit and tie (even in July), knowing where the mop and bucket were stored and how a quiet presence can leave a lasting impression on anyone entering the sanctuary.

Millard and I were frequently assigned to the same door and we had many opportunities to chat while handing out bulletins. Millard spoke often about education, career and making a difference with our God-given gifts. He also expressed a great deal of confidence in the next generation to carry on with what was started at Westwood over 50 years ago.

So, it came as no surprise when I learned of a very generous gift left to the foundation by Millard and Marlys Engen. Their gift will be used to fund grants for Westwood youth attending Lutheran colleges.

Keith Bergquist, Foundation President
Recognized at the 40th Anniversary Celebration: Westwood Lutheran Memorial Foundation past and present directors

Luther Anderson (D, P)  Cindy Folin  Heather Kemp
Lee Anne Lack  Dale Forsberg  Lorraine Kent  R. S. Ylvisaker (D)
Richard Bardy (P)  Roger Friauf  Lowell Kleven  James Safley
Jack Barnes  William Gardner (D, P)  David Koppe  Arne Sather
Donald Bell (D, P)  Charles Gauck  Mary LaBelle  Richard Selvig
Joann Bell  Duane Gilsan  Steve LaBelle  Charles Sewall
Bob Berg (D)  Kristi Gray Shephard  James Lanenberg (D)  Robert Skare
Keith Bergquist (P)  Louise Griver  Stuart Larson  Linnea Sodergren
Eileen Blixrud  Robert Hadland  Sharon Lee  John Steinke (P)
Barb Bluhm  Phyllis Hansen (D)  David Lingo  James Strommen
Robert Boeder (P)  Marilyn Hanson Hickock  Greg Loeschke  Arnold Swanson (P, D)
Eugene Booth  Alvin Haugen (D)  Richard Lund  George Swenson
Deanna Broe  Richard Heise  Ralph Martinson (D, P)  Rick Taft
Dwayne Broe  Sharon Holland  Betty Melander  Lowell Thompson
Bruce Cameron  Verna Holland (D)  Dennis Netland (P)  Fred Thwing (D)
Gary Carlson  Stanton Holmberg  Henry Nielson  Rose-Mary Utne (P)
Margo Chesley  Jim Holmes  John Nilsestuen (D)  Mark VandenEinde
Alice Collings  Carl Holmstrom (D)  Bill Nord  Jim Vos
Lois Coon  Steve Huset  Lance Norderhus  Michael Walgren (P)
Lois Crunstedt  Darleen Hysen (D)  Lowell Noteboom  Gloria Wesely
Gail Dahl  Paul Ives (D)  Barry Novak  Tom Wesely
Larry Dalen  Peter Jacobson  Mark Okey  Peter Withoff
June Davis (D)  Craig Jergenson (P)  Donald Padilla (D)  James Wittnebel
Bob Desannoy  Beth Johnson  Curtis Pearson  Paul Wogen
Brenda Dvorak  Clyde Johnson  Conrad Posz  Richard Wogen
Harold Enesvedt (D)  Don Johnson  Janice Prazak  Douglas Yock (D)
Robert Erickson  Noreen Johnson  LaDonna Reynolds  Ellen Ziegler
Joseph Fjelstad  Sandy Johnson  Mary Rhodes

Key: P=president, D=deceased

Columbarium Ministry

The Westwood Lutheran Church Columbarium is located on the church premises in the small chapel between the sanctuary and the commons. The Columbarium provides a permanent place for the inurnment of the cremated remains of Westwood members and their families. The chapel provides a private, quiet, comfortable place for family and friends to come and pray, meditate, and remember those who have passed on to eternal life. It is open at all times the church is open to the public and by special arrangement with the church office.

The cost of each niche, which may hold either one or two urns, has remained at $1,100. This cost includes the brass urn(s) and brass identification plate(s) to be fastened to the granite stone front of the niche. Cremation expenses are not included in this niche price. Based on analysis of IRS revenue rulings, $500 of the $1,100 purchase price is a tax-deductible contribution to Westwood. An installment plan to purchase a niche is available.

Additional information may be obtained by calling or writing Westwood Lutheran Church, 9001 Cedar Lake Road, St. Louis Park, MN 55426, tel. 952-545-5623 or by contacting any of the Columbarium team ministry members. The Columbarium Ministry Team members are John Stark, Keith Bergquist, Louise Griver and Steve Hedges.
**WLMF Financial Statements**

**Statement of Financial Position**

*As of December 31, 2012 and 2013*

### ASSETS

<table>
<thead>
<tr>
<th>Investments - Thrivent Investment Management</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Money Market</td>
<td>$45,848</td>
<td>$90,60</td>
</tr>
<tr>
<td>Equities</td>
<td>$503,283</td>
<td>$437,638</td>
</tr>
<tr>
<td>Fixed Income</td>
<td>$212,231</td>
<td>$210,255</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$761,362</strong></td>
<td><strong>$656,954</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Investments - Real Estate Investment Trusts</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Piedmont</td>
<td>$6,674</td>
<td>$7,292</td>
</tr>
<tr>
<td>Developers Diversified Realty</td>
<td>$354</td>
<td>$360</td>
</tr>
<tr>
<td>Inland</td>
<td>$19,938</td>
<td>$19,331</td>
</tr>
<tr>
<td>Wells</td>
<td>$8,650</td>
<td>$9,894</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$35,616</strong></td>
<td><strong>$36,877</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Checking - Thrivent Financial Bank</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$50,387</strong></td>
<td><strong>$6,684</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Checks and deposits outstanding (net)</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>($627)</strong></td>
<td><strong>($7,066)</strong></td>
<td></td>
</tr>
</tbody>
</table>

| **Total Assets**                            | **$846,738** | **$693,449** |

**Statement of WLMF Financial Activities**

*For Years Ending December 31, 2012 and 2013*

<table>
<thead>
<tr>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gifts Received</td>
<td>$75,122</td>
</tr>
<tr>
<td>Net Investment Gain (Loss)</td>
<td>$103,601</td>
</tr>
<tr>
<td>Transfer from Thrivent Investments to Checking</td>
<td>$9,000</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>($6,086)</td>
</tr>
<tr>
<td>Grants</td>
<td>($28,348)</td>
</tr>
<tr>
<td><strong>Net Increase (Decrease) in Assets</strong></td>
<td><strong>$153,289</strong></td>
</tr>
</tbody>
</table>

**NOTE:** Values on this page may show fractional variances due to rounding.
# WLMF Fund Activities and Balances

For Year Ending December 31, 2013

<table>
<thead>
<tr>
<th>Fund</th>
<th>Fund Balances January 1, 2013</th>
<th>Gifts Received 2013</th>
<th>Year 2013 Grants Paid</th>
<th>Investment Gain (Loss)</th>
<th>Expenses</th>
<th>Fund Balances December 31, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Endowment (1)</td>
<td>391,365</td>
<td>13,771</td>
<td>(17,706)</td>
<td>61,666</td>
<td>(3,696)</td>
<td>445,399</td>
</tr>
<tr>
<td>Toni Youth Ministry &amp; Service</td>
<td>23,774</td>
<td>805</td>
<td>(1,093)</td>
<td>3,424</td>
<td>(202)</td>
<td>26,709</td>
</tr>
<tr>
<td>D. Bell Adult Education</td>
<td>9,279</td>
<td>0</td>
<td>0</td>
<td>1,318</td>
<td>(77)</td>
<td>10,520</td>
</tr>
<tr>
<td>Good Samaritan (2)</td>
<td>38,352</td>
<td>45</td>
<td>(2,296)</td>
<td>5,428</td>
<td>(314)</td>
<td>41,215</td>
</tr>
<tr>
<td>Music (3)</td>
<td>55,674</td>
<td>240</td>
<td>(2,580)</td>
<td>7,922</td>
<td>(462)</td>
<td>60,793</td>
</tr>
<tr>
<td>D. Hansen Caring Ministry</td>
<td>18,281</td>
<td>0</td>
<td>0</td>
<td>2,597</td>
<td>(151)</td>
<td>20,727</td>
</tr>
<tr>
<td>Tom Hunstad Caring Youth</td>
<td>15,393</td>
<td>100</td>
<td>(734)</td>
<td>1,492</td>
<td>(39)</td>
<td>16,212</td>
</tr>
<tr>
<td>Homeless</td>
<td>5,332</td>
<td>0</td>
<td>0</td>
<td>758</td>
<td>(44)</td>
<td>6,045</td>
</tr>
<tr>
<td>R Nelson Appreciation</td>
<td>12,352</td>
<td>25</td>
<td>(589)</td>
<td>1,755</td>
<td>(102)</td>
<td>13,440</td>
</tr>
<tr>
<td>D. Hysen Community Mission</td>
<td>31,970</td>
<td>0</td>
<td>0</td>
<td>4,542</td>
<td>(265)</td>
<td>36,247</td>
</tr>
<tr>
<td>Ralph &amp; Dee Martinson Art</td>
<td>16,698</td>
<td>0</td>
<td>0</td>
<td>2,372</td>
<td>(138)</td>
<td>18,932</td>
</tr>
<tr>
<td>Prazak Visiting Scholar</td>
<td>21,676</td>
<td>0</td>
<td>(350)</td>
<td>3,046</td>
<td>(177)</td>
<td>24,195</td>
</tr>
<tr>
<td>African Youth Bridge-Building</td>
<td>16,308</td>
<td>0</td>
<td>0</td>
<td>2,317</td>
<td>(135)</td>
<td>18,490</td>
</tr>
<tr>
<td>(Endowed)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>African Youth Bridge-Building</td>
<td>4,281</td>
<td>0</td>
<td>0</td>
<td>608</td>
<td>(35)</td>
<td>4,854</td>
</tr>
<tr>
<td>(Non-Endowed)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Record Sales</td>
<td>7,863</td>
<td>0</td>
<td>(3,000)</td>
<td>824</td>
<td>(42)</td>
<td>5,645</td>
</tr>
<tr>
<td>Sculpture/Engen College *</td>
<td>5,300</td>
<td>65,861</td>
<td>(2,550)</td>
<td>456</td>
<td>(6)</td>
<td>69,061</td>
</tr>
<tr>
<td>Seminary *</td>
<td>18,998</td>
<td>3,275</td>
<td>2,550</td>
<td>2,996</td>
<td>(195)</td>
<td>27,624</td>
</tr>
<tr>
<td>Seminary II</td>
<td>555</td>
<td>0</td>
<td>0</td>
<td>79</td>
<td>(5)</td>
<td>629</td>
</tr>
<tr>
<td>Funds transfer to Endowment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Totals</td>
<td>693,449</td>
<td>84,122</td>
<td>(28,348)</td>
<td>103,601</td>
<td>(6,086)</td>
<td>846,738</td>
</tr>
</tbody>
</table>

*The WLMF Board authorized the transfer of the balance of the Sculpture Fund of $5,749.51 to the Seminary I Fund effective September 30, 2013. For record keeping purposes, the Sculpture Fund account was re-purposed as the new Engen Lutheran College Fund. The values reflect the net amounts of transfers, donations, grants and expenses for the accounts.

**NOTE:** Fund balance totals may show fractional variances due to rounding associated with the allocation of investment gains/losses and expenses.

**(1) Gift Summary: Endowment Named Funds**

- J. Luther Anderson Memorial Fund: 10,317
- Paul and Doris Ives Memorial Fund: 16,150
- Shirley Larsen Memorial Fund: 46,500
- Agnes E Hanson Estate: 19,087
- Lillian Dumholt Estate: 10,000
- Johnathan Hilk Memorial Fund: 503
- Ralph & Dee Martinson Memorial Fund: 35,000

**(2) Gift Summary: Good Samaritan Named Funds**

- Conrad & Marie Posz: 6,425
- Albert Johnson Memorial: 10,000
- James & Barbara Lanenberg: 5,000

**(3) Gift Summary: Music Named Funds**

- Kristie Thompson Memorial: 12,280
- Esther Crist Memorial: 12,180

---

**11**
WLMF Annual Grant Activities
For Year Ending December 31, 2013

<table>
<thead>
<tr>
<th>Description of Grants Awarded in 2013</th>
<th>Amount</th>
<th>Fund Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant to support the purchase of new choir robes</td>
<td>$6,000</td>
<td>Endowment &amp; Record Sales Funds</td>
</tr>
<tr>
<td>Financial support for speakers from Augsburg &amp; Luther Seminary</td>
<td>$350</td>
<td>Prazak Visiting Scholars Fund</td>
</tr>
<tr>
<td>Grant for emergency masonry repairs to the Sanctuary</td>
<td>$7,000</td>
<td>Endowment Fund</td>
</tr>
<tr>
<td>Communications grant for website, electronic boards, and staff</td>
<td>$7,706</td>
<td>Endowment Fund</td>
</tr>
<tr>
<td>Donation to Pastor’s Good Samaritan Fund</td>
<td>$500</td>
<td>Good Samaritan Fund</td>
</tr>
<tr>
<td>Donation to Pastor’s Good Samaritan Fund</td>
<td>$1,796</td>
<td>Good Samaritan Fund</td>
</tr>
<tr>
<td>Grant for brass quartet for Sanctuary Celebration Sunday</td>
<td>$800</td>
<td>Music Fund</td>
</tr>
<tr>
<td>Grant for camp and VBS scholarships</td>
<td>$1,093</td>
<td>Thoni Youth Ministry Fund</td>
</tr>
<tr>
<td>Grant for digital camcorder for youth ministries</td>
<td>$734</td>
<td>Tom Hunstad Youth Fund</td>
</tr>
<tr>
<td>Grant for guest director and musicians for Christmas worship</td>
<td>$2,369</td>
<td>Music and Ronnie Nelson Funds</td>
</tr>
</tbody>
</table>

Total Grants in 2013                                           $28,348

WLMF Tax-Exempt Status

On June 13, 2011, Westwood Lutheran Memorial Foundation (WLMF), an affiliate of Westwood Lutheran Church, St. Louis Park, MN, was notified by the Internal Revenue Service that our 501(c)3 tax-exempt status had been automatically revoked because we had not filed a tax return for more than three years. Approximately 2,400 non-profit entities were similarly affected nationally. WLMF believes it used reasonable care in establishing with the IRS that 1) WLMF is a tax-exempt organization affiliated with a church and derived its tax exempt status from a Determination Letter received from the IRS dated May 3, 2000 and 2) WLMF submitted an opinion of counsel April 15, 2008 asserting it was not required to file an annual return. We feel WLMF acted in a responsible manner in establishing its tax-exempt status and proactively advised the IRS that WLMF was exempt from annual filing requirements due to its special status as an affiliate of a church.

However, upon receipt of the notice of termination, the Board of Directors and officers of the Foundation acted promptly to understand the situation, identify any failures that may have occurred, and respond promptly and appropriately. On March 9, 2012, WLMF forwarded a Request for Retroactive Reinstatement as outlined in the IRS Expedited Reinstatement Process for those entities that felt their tax-exempt status was revoked in error.

The Foundation received a letter from the IRS dated April 20, 2012 acknowledging receipt of our application and fee payment. We received another letter from the IRS dated May 23, 2012 advising that our application was assigned to an Exempt Organizations Specialist for technical review. Since the assignment, there have been regular calls and letters to the IRS to prompt the completion of our application review and retroactive reinstatement. On January 16, 2014, Foundation Treasurer Greg Loeschke spoke with the IRS specialist and was informed that a new IRS Revenue Procedure 2014-11 issued on January 2, 2014, clears up issues associated with applications such as ours and will result in the retroactive reinstatement of the Foundations 501(c)3 tax-exempt status to the original June 13, 2011 termination date. We were told to expect our retroactive reinstatement letter in three to four weeks. Please contact Greg Loeschke at W)763-546-8201 or H)952-925-9280 with any questions or concerns.
2013 Donations by Gift Category

(Please report any omissions or corrections to WLMF)

Anniversary

**Warren & Lorraine Johnson**
Eileen Blixrud

**Bob & Dee Sater**
Linnea Sodergren

**Mike & Carla Walgren**
Eileen Blixrud
David & Shirley Lingo

**Stan and Esther Crist**
Ronald & Betty Lou Nelson

Appreciation

**Bruce Westphal**
David & Shirley Lingo
Dennis & Kay Netland
Lowell & Viola Thompson

Birthday

**Margaret Jean Jacobson**
Rolf Jacobson

General Donation

Curtis & Ramona Pearson

**WLMF 40th Anniversary**
Joseph & Julie Arko
Keith & Rogene Bergquist
Eileen Blixrud
Leonard & Barbara Bluhm
Bruce & Mary Ann Cameron
Sally Christenson
Alice Collings
Gail Leslie Dahl
David & Brenda Dvorak
Peter & Kay Elliasen
David & Cindy Folin
Charles & Joyce Gauck
Duane Glisan
Louise Griver
Craig Halverson
James & Julie Holmes
Steven & Cynthia Huseth
Beth Johnson
Bjorg Johnson
Clyde & Noreen Johnson
Lowell & Janice Kleven
David & Shirley Lingo
Gregory & Stephanie Loeschke
Richard & Doris Lund
Raymond Lundquist
Gordon & Linda Meyer
Dennis & Kay Netland
Barry & Beth Novak
Lois Nystul
Mark & Janet Okey
Charles & Penne Sewall
Linnea Sodergren
Lowell & Viola Thompson
James & Ruthanne Vos
Michael & Carla Walgren
Thomas & Gloria Wesely
Paul & Carole Wogen
Richard Wogen

Memorial

**Jack Agrey**
Kalli Ahlstrom
Janice Almas
Marvlyn Sue Anderson
Muriel Beal
Eileen Blixrud
Alice Collings
Donald & Jean Cornell
Gail Leslie Dahl
Roger & Elaine Friauf
Charles & Elaine Graham
Louise Griver
LaVonne Grotta
Craig & Louise Halverson
Lenore Hilke
Stanton & Mary Ann Holmberg
Arlene Holte
Mildred Jarski
Constance Jespersen
Alton & Janet Johnson
Dean & Marcia Kautz
Joyce Kautz
Lorraine Kent
Dorothy Koester
Clinton & Ardella Larson
David & Shirley Lingo
Raymond Lundquist
Hazel McMillen
Gerald & Darlene Mickelson
Phoebe Mikkola

Olive Nelson
Wallace Novak
Paul & Marilyn Petersen
David & Karen Pitkanen
Marlys Rosengren
Robert & Delores Sater
Arne & Dyanne Sather
Mark & Karen Scott
M.T. & Glennys Sell
Phillip & Sharyll Smith
Linnea Sodergren
Elbert Sutliff
Orlette Tatley
Lowell & Viola Thompson
Michael & Carla Walgren
Paul & Carole Wogen
Leigh Wold
Sonja Zenk

Hank Bachschneider
Alice Collings
Roger & Elaine Friauf

Gladys Ballman
Eileen Blixrud

Bill Bartness
Eileen Blixrud

Howard Berg
Gregory Berglund
Doug & Dee Hallen
Alden & Beverly Hanson
Raymond Lundquist
Roderick & Karen Olson
Lowell & Viola Thompson
Sonja Zenk

Ruth Bergenson
Donald & Jean Cornell

Robert Brown
Eileen Blixrud
Gloria Wietzke

Engen Family Trust
David Engen

Scott Enstrom
Lenore Hilke
Catherine Little
Dean Finseth
Eileen Blixrud

Jim Haber
Gary & Mary Anderson
Mark & Marilyn Anderson
Eileen Blixrud
Leonard & Barbara Bluhm
Gail Leslie Dahl
Shirley Hansen
Joyce Kautz
Stephen & Mary LaBelle
David & Shirley Lingo
Eldore & Lois Nash
Janice Prazak
Marlys Rosengren
Phillip & Sharyll Smith
Gerald & Jane Thompson
Lowell & Viola Thompson

Thomas Hunstad
Gregory Berglund

Judy Illies
Ronald & Betty Lou Nelson

William Ische
Eileen Blixrud

Tom Langlois
Eileen Blixrud

Ruth Larson
Gary & Mary Anderson
Eileen Blixrud
Warren & Lorraine Johnson

Doris Lorents
Eileen Blixrud

Myrtle Muyles
Karen Amundson
Sandra Anderson
Eileen Blixrud
Lenore Hilk
Patrick & Judith Keenan
Ronald & Betty Lou Nelson
Curtis & Ramona Pearson

Bryce Nelson
Gary & Mary Anderson
Eileen Blixrud
David & Shirley Lingo

Inez Nelson
Donald & Jean Cornell
Olive Nelson
Paige Nelson
Gerald & Pearl Olafson
Lee Thoni

Catherine Nygren
Alice Collings
Olive Nelson
Ronald & Betty Lou Nelson
Brian & Dorcas O'Connor
Gerald & Pearl Olafson
Roderick & Karen Olson

Brian & Dorcas O'Connor
Eileen Blixrud
Eline Pater
Eileen Blixrud

Robert Phillips
David & Elaine Lerdall
Mark & Karen Scott

Arnie Ruotsinoja
Warren & Lorraine Johnson
Eugene & Lee Anne Lack
David & Shirley Lingo
Curtis & Ramona Pearson

Allan Strand
Eileen Blixrud
Donald & Jean Cornell

Marlys Strauss
Eileen Blixrud
Lenore Hilk
David & Karen Pitkanen

Patricia A. Thoni
Lee Thoni

Sylvia Thoni
Gary & Mary Anderson
Eileen Blixrud
Lowell & Linda Brandt
Vivian Disch
Charles & Joyce Gauck
Wayne & Phyllis Hanel
Warren & Lorraine Johnson
Margaret Miller
Jay & Barb Myers
George & Caroline Rabehl
Marlys Rosengren
Muriel Ryden
Charles & Penne Sewall
Lloyd & Dar Stucke
Joan Voigt
Wayne & Kathleen Wicklund

Joel Tiegland
Eileen Blixrud
Sonja Zenk

Earl Tommerdahl
Eileen Blixrud
Olive Nelson
David & Karen Pitkanen

Irene Turner
Eileen Blixrud

Archie Vaughan
Charles & Marlys Rosengren

James Fuchs
Michael & Carla Walgren

(Please report any omissions or corrections to WLMF for future updating)