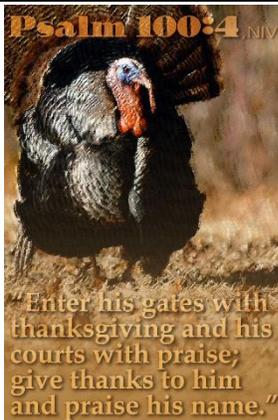


**BUSINESS MANAGER NEWS**  
***Iowa District West Congregations' Mission Receipts***



<b>For the Month Ending September 2018</b>	
Anticipated Amount	\$125,000
Actual Receipts	\$104,428
<b>Fiscal Year-to-Date Receipts</b>	
Anticipated Amount	1,000,000
Actual Receipts	\$957,921
Over (under) anticipated amount	\$(42,079)
<b>Use of Mission Receipts</b>	
Remitted to Synod (50%)	\$500,000
Balance for District programs/operations	\$415,992
Total Receipts	\$957,079
<b>Mission Receipts Compared With Last Year</b>	
Month ending September 2018	\$957,921
Month ending September 2017	\$989,431
Over (under) last year	\$(7,511)

**Stewardship Corner** - Stewardship Advisors - [www.stewardshipadvisors.org](http://www.stewardshipadvisors.org) - 888-783-2790



Thanksgiving is not just for giving thanks for blessings you have received. It is a time to be reminded to have an attitude of gratitude. *“Enter His gates with thanksgiving and His courts with praise; give thanks to Him and praise His name”* (Psalm 100:4), exhorts the psalmist. Should we be without home or job, family or friends, wealth or possessions, we would still be bound to *“give thanks to Him and praise His name.”*

**THE PEOPLE IN MACEDONIA  
 FIRST GAVE THEMSELVES TO  
 THE LORD AND THEN THEY  
 GAVE JOYFULLY AND  
 GENEROUSLY.**

“Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity” (2 Corinthians 8:2).



## Stewardship Spark / Monthly Mission Moment

Did you know that your congregational mission dollars support the District budget in a variety of missions, programs, projects, and activities? This month, the part of the budget that is highlighted is a portion of the mission budget. This year the District budget includes \$75,000 for mission grants (of which \$12,000 is supported from Lutheran Church Extension Fund and \$12,000 from Brotherhood Mutual Insurance Ministry Partnership Agreement). Grants are available to all District congregations to assist with outreach in your local community. For ideas go to [www.idwlcms.org/missions.php](http://www.idwlcms.org/missions.php) and click on the "Local Mission/Grants" tab. To hear first hand about ideas, plan to attend the Missions Banquet on November 11 in Manning.



## Synod Convention Assessment

Plans are underway for the 67th Regular Convention of the LCMS on July 20-25, 2019 in Tampa. The national convention provides an opportunity for worship, nurture and inspiration, fellowship, and the communication of vital information. The convention is the principal legislative assembly which amends the Constitution and Bylaws, considers and takes action on reports and overtures, and handles appropriate appeals. For more information on the upcoming Synod Convention, go to [www.lcms.org/convention](http://www.lcms.org/convention).

Planning your budget for 2019? Remember to budget for the Synod Convention. The estimated assessment will be between \$1.80 - \$2 per communicant member. This covers the costs of the Synod's assessment of \$62,990 and the travel expense of 38 District delegates.

## Revised Compensation Recommendations

The District, in Convention this summer, approved an updated salary recommendations for ordained pastors and commissioned workers. The recommendations were revised significantly at the last convention and still includes a \$3,000 bump for pastors for 2019. Note the pulpit supply compensation/remuneration remains at \$150 for conducting one service with sermon plus \$50 for each additional service and Bible class. The revised salary schedules are online at [www.idwlcms.org](http://www.idwlcms.org) under Ministry Areas - Stewardship.



## Concordia Plan Services Annual Compensation Report

All congregations should have received by the end of October the Annual Compensation Reports for Participating Workers and Certification of Non-Participation of Ineligible Workers. Both reports need to be signed and returned to CPS or submitted on the online portal by December 31, 2018. If budgets and salaries are not approved by this date, return a copy to CPS with a note indicating when your budget will be approved. The information obtained is important; it ensures that workers receive the proper retirement, disability, and death benefits.

## Church & Clergy Finance/Treasurer Workshop



Plan now to attend the workshop on **Saturday, November 3** at **Mission Central, Mapleton** from 9 am to 3 pm. If you have never been to the world famous Mission Central, this will be an awesome opportunity to attend a workshop! Pastors and any individuals within the church having financial responsibilities should attend. The guest speaker will be Paul Pettit, CPA. He is the Business Manager at the Nebraska District and brings a wealth of knowledge and expertise. Each congregation will receive one FREE Congregational Treasurer's Manual of Volume 1 and 2 at the workshop or in advance through the circuit visitor. The Manual is compliments of Lutheran Church Extension Fund.

A second workshop is planned for January 19, 2019 at Zion Lutheran Church, Humboldt. The guest speaker will be Mr. Bob Joy, CPA. He has a wealth of knowledge and has nearly 30 years of financial experience. Bob owns his own accounting company specializing in clergy taxes and is the financial manager for a large church.

Thanks to Carole White and Lutheran Church Extension Fund for providing lunch. Program expenses are paid by a grant from the District's insurance provider (American Church Group & Brotherhood Mutual Insurance Company). Any questions, contact Roger Curtis at the District office (515.576.7666 or [Roger@IowaDistrictWest.org](mailto:Roger@IowaDistrictWest.org)). The brochure and registration form are available online.



## Congregational Treasurer's Manual

The Congregational Treasurer's Manual is an indispensable resource for treasurers and staff of congregations throughout the Synod. Topics in the manual include:

### Employment Issues

- Ministers of the Gospel
- Housing (Parsonage) Allowance
- Lay Employees
- Concordia Plans
- Tax-favored Savings Plans
- Business Expenses
- Payroll and other Information Returns
- Tax Exempt Status
- Lutheran Schools/Early Childhood Centers
- Contributions by Donors
- Unrelated Business Income
- Tax and Compliance Issues



### Administering the Organization

- Organizing and Incorporating
- Responsibilities of Financial Officers
- Synod Purchasing Agreements
- Automated Systems
- Risk Management and Insurance

### Accounting and Finance

- Internal Control
- Budgeting
- Chart of Accounts
- Bookkeeping
- Financial Statement Reporting
- Guide for Financial Review Committee

## Taxes and Ministers 2018 Edition

The Congregational Treasurer's Manual (Volume I) will be provided (one complimentary manual & CD per church). Attendees will also receive a copy of the revised document, "Taxes and Ministers." This handout, which highlights portions of the treasurer's manual, includes the following information:

- The IRS's Definition of Minister
- Employment Status: W-2 or 1099
- Housing/Parsonage Allowance
- Reporting Income and Expenses
- Paying Federal and State Taxes
- Social Security Taxes
- Tax-Favored Savings Plan

### Questions?

Call Roger Curtis at  
515.576.7666 or  
email [Roger@IowaDistrictWest.org](mailto:Roger@IowaDistrictWest.org).



**Plan now to attend the workshop in  
November 2018, January 2019, or both!**

Coordinated by Roger Curtis  
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515.576.7666  
[www.idwlcms.org](http://www.idwlcms.org) ♦ [Roger@IowaDistrictWest.org](mailto:Roger@IowaDistrictWest.org)  
[www.lcms.org/ctm](http://www.lcms.org/ctm)

# 2018 - 2019 Iowa District West Church & Clergy Finance/Treasurer Workshop

*"Where your treasure is, there will  
your heart be also" Luke 12:34*

**Choose from one of two sessions:**

**Saturday  
November 3,  
2018**

**9 am to  
3 pm**

**Mission Central  
40718 Hwy E-16  
Mapleton**

**Saturday  
January 19,  
2019**

**9 am to  
3 pm**

**Zion  
1005 11th Ave N  
Humboldt**

## What are the Topics?

Experts who work with congregational financial issues will discuss key topics, including:

- IRS Reporting Requirements
- Congregational Treasurer's Manual
  - ♦ *Ministers Tax Status*
  - ♦ *Housing Allowance*
  - ♦ *Payroll*
  - ♦ *Employee vs. Outside Contractor Status*
  - ♦ *Contributions by Donors*
  - ♦ *Business Expenses*
  - ♦ *Guide for Financial Review Committee*
  - ♦ *Clergy Tax Issues*
  - ♦ *Treasurer Job Description Discussion*
- Other concerns of those in attendance

## Who should attend the Church & Clergy Finance/Treasurer Workshop?

- Bookkeepers
- Office Managers
- Pastors
- Persons within the church who have financial responsibilities
- Financial Secretaries
- Stewardship Leaders
- Treasurers

*It is ideal if both pastor and financial team (treasurer/financial officer) attend.*

"For God, who said, 'Let light shine out of darkness' has shown in our hearts to give the light of the knowledge of the glory of God in the face of Christ Jesus. But we have this treasure in jars of clay, to show the surpassing power belongs to God and not to us."

2 Corinthians 4:6-7

## Why Attend?

**Practical help.** This workshop provides simple, straightforward help relating to clergy tax and church treasurer issues.

**Bottom line:** You get the tools you need to put an end to costly mistakes!

**Guest speakers:** In November, Paul Pettit will be the speaker. He is the Nebraska District Business Manager/Treasurer and brings a wealth of knowledge and expertise as an active CPA. Robert Joy will be the presenter in January. He is a CPA specializing in clergy taxes and has many years of experience handling finances in the church. Concordia Plan Services will present in January.

## What is the Cost?

**FREE** thanks to our ministry partnership agreement, Brotherhood Mutual Insurance Company & American Church Group are sponsoring the workshops. A light lunch is provided by Lutheran Church Extension Fund and Carole White.

## How Do I Register?

Complete the registration form or go online at [www.surveymonkey.com/r/treasurer\\_wrkshp](http://www.surveymonkey.com/r/treasurer_wrkshp). Please register at least five days in advance.

## Please register me/us for the Church & Clergy Finance/Treasurer Workshop

November 3, 2018 (Mapleton) or  January 19, 2019 (Humboldt) or  both workshops



Name(s): \_\_\_\_\_

Church/City: \_\_\_\_\_

Email Address: \_\_\_\_\_

Cell Phone: \_\_\_\_\_

Financial Software \_\_\_\_\_

Home Phone: \_\_\_\_\_

Insurance Co. \_\_\_\_\_

Does your church follow the District Compensation Recommendations?  Yes  No

Topics or questions you would like addressed at workshop: \_\_\_\_\_

Thanks to our insurance company for sponsoring this program!



You may also register online at [www.surveymonkey.com/r/treasurer\\_wrkshp](http://www.surveymonkey.com/r/treasurer_wrkshp)