

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



<b>For the Month Ending February 2019</b>	
Anticipated Amount	\$117,200
Actual Receipts	\$94,622
<b>Fiscal Year-to-Date Receipts</b>	
Anticipated Amount	\$117,200
Actual Receipts	\$94,622
Over (under) anticipated amount	\$(22,578)
<b>Use of Mission Receipts</b>	
Remitted to Synod (45%)	\$52,740
Balance for District programs/operations	\$41,882
Total Receipts	\$94,622
<b>Mission Receipts Compared With Last Year</b>	
Month ending February 2019	\$94,622
Month ending February 2018	\$116,992
Over (under) last year	\$(22,370)

**Stewardship Corner** - by Ron Chewning - [www.StewardshipAdvisors.org](http://www.StewardshipAdvisors.org) – 248.644.6150

During the Lenten season, we are made even more aware of the compassion of God. That compassion was so great that He gave His Son to bear our burdens for us. Christ took in His body the anger that God had toward us for our sin. Christ has brought us hope, comfort, and reassurance not just for the present, but for all of eternity. He has taken all the punishment that we deserve, and we no longer fear God's wrath and condemnation. Therefore, the psalmist could write, *"For His anger is but a moment, and His favor is for a lifetime"* (Psalm 30:5). God rightly condemns and punishes sin, but because of Christ's work, His Gospel and favor continue forever. As forgiven children of God, we serve Him with joy and gladness.



**THE FOUNDATION FOR OUR STEWARDSHIP  
 IS GOD'S LOVE DEMONSTRATED BY THE  
 GIVING OF HIS SON.**

"But God shows His love for us in that while we were still sinners, Christ died for us" (Romans 5:8).

## Stewardship Spark / Monthly Mission Moment

Did you know that your congregational mission dollars support the District budget in a variety of mission and ministry areas? Did you know that 45% of your unrestricted congregational mission dollars support the work of The Lutheran Church—Missouri Synod? The 2019 budget includes \$632,880 designated for LCMS mission and ministry. As we all “walk together,” we ask every congregation to be a partner with District and the Synod. Your dollars make a difference in carrying out the mission and ministry in Iowa and across the world. Last year, IDW was ranked the 5<sup>th</sup> highest mission giving out of 35 Districts. Thank you for your partnership!

## Celebrate Administrative Professionals Day/Week

This annual event was originally organized in 1952. Over the years, Administrative Professionals Week has become one of the largest workplace observances for the more than 22 million administrative and office support professionals working in the United States.

This year it is held April 22-26, with Administrative Professionals Day on Wednesday, April 24. Each year, administrative professionals are recognized for their skills and loyalty, attributes almost every office depends upon. Administrative Professionals Week celebrates and sheds light on administrative professionals’ devoted, valued work.



## Secretarial/Administrative Assistants Conference

Mark your calendar for the District Secretarial/Administrative Assistants Conference scheduled for September 17 (the 3rd Tuesday) at Mission Central. More details will be shared in the next few months. All ministry assistant professionals are invited. If you have any ideas for the conference, please let us know as soon as possible.

## LCMS Office of Rosters and Statistics Congregation Statistics Report

A reminder to all congregations that the annual stat report is due March 29. The letter was mailed in February which includes the congregation ID and password for completing the form. This statistical information is used to calculate congregational assessments for the Synod & District Conventions. It also assists a wide variety of ministry efforts at the national level, as well as fulfilling the expectation of membership set forth in Bylaw 1.3.4.

## IRS Form 990 – Churches and Schools Required to File?

Are congregations required to file an IRS Form 990? The Congregational Treasurer’s Manual states “Member congregations of the Synod are excused as churches by this section of the law, and this includes schools operated by the congregation under its own structure” ([www.lcms.org/ctm](http://www.lcms.org/ctm), Chapter 8). The only exception to filing a form is if the congregation has unrelated business income exceeding \$1,000. The deadline for congregations on a calendar year is May 15, while the deadline for those using a different fiscal year is the 15th day of the 5th month after their fiscal year closes.

## Power of Vitality and Good Health

Does your congregation or ministry have a wellness champion? Everyone needs a little encouragement from time to time (join the District staff in playing the nutrition color food challenge called the “Produce Promise”)! Keep in mind that wellness has to be a culture, not just a single event. Health and wellness are more a marathon than a sprint. To continue the marathon, Concordia Plan Services partners with Vitality (incentive program that provides workers with the tools and motivation to live healthy).

To sign up and receive wellness champion emails and to learn about the monthly webinars (typically the third Thursday), contact Sara Correnti at [314.885.6853](tel:314.885.6853) or [Sara.Correnti@ConcordiaPlans.org](mailto:Sara.Correnti@ConcordiaPlans.org). Additional resources are available at [www.concordiaplans.org/champs](http://www.concordiaplans.org/champs).



Our insurance agency is sponsoring a free wellness webinar on Thursday, March 28 as a pastor and a certified wellness coach discuss cultural challenges to health and availability impacting the church, and give gospel-centered strategies for better body stewardship. To register, [click here](#).



## Clergy Housing Allowance Is Constitutional!

The appellate court brings good news and reverses a lower court ruling, preserving valuable tax benefit. The United States Court of Appeals for the Seventh Circuit in Chicago, has ruled in favor of the constitutionality of the clergy housing allowance. What does this mean for churches and clergy? The Seventh Circuit's decision keeps the housing allowance intact for churches and clergy in Illinois, Indiana, and Wisconsin as well as nationwide. Congregations should make sure they have designated allowances for 2019, and should continue to do so annually until further notice.

Attorney and CPA Frank Sommerville, a Church Law & Tax editorial advisor, sums it up: "The housing allowance is constitutional and churches may continue designating a housing allowance as they have been doing historically. While this decision is not final, the pressure is off of church budgets."

For more information, [click here](#) to read an online article from the Church Law and Tax blog.

## Concordia Plan Services - Group-Term Life Insurance (GTLI) Reports

Congregations should be receiving soon (in late March or early April) the quarterly Group-Term Life Insurance (GTLI) Report. The first report includes all workers enrolled in the Concordia Disability & Survivor Plan (CDSP) to date. Reports generated in May, August and November will only include workers employed and enrolled after the initial report was prepared. The additional tax applies to those workers who have potential death benefits in excess of \$50,000 (should the worker die within the current tax year) and the lump sum death benefit for enrolled dependents. The \$50,000 exclusion allowed by the IRS for the worker's potential death benefit does not apply to the dependent death benefit. Calculations for the cost of group-term life insurance are based on the 2019 annual salary (the salary figure the worker earned on January 1), worker's age at the end of the current tax year, number of dependents, and Social Security participation. More information about Group-Term Life Insurance can be found in the Congregational Treasurer's Manual (Chapter 4 [Concordia Plan Services](#) page 4-12 section 4.600). The manual is online at [www.lcms.org/ctm](http://www.lcms.org/ctm).

## Concordia Plan Services Workshops

CPS will be offering several education opportunities focusing on healthcare between July 9-11 near Council Bluffs and Sioux City. Also mark your calendar for a Retirement Workshop November 8-9 in Ames. Watch for more information.

## April is Child Abuse Prevention Month

Here are a few startling statistics...

- A report of child abuse is made every 10 seconds.
- Almost five children die every day as a result of child abuse.
- 90% of child sexual abuse victims know the perpetrator in some way; 68% are abused by family members.
- Child abuse occurs at every socioeconomic level, across ethnic and cultural lines, within all religions and at all levels of education.
- Over 3 million reports of child abuse are made every year in the United States.

What can your congregation do to protect your children and youth? For more information, review a resource at [www.brotherhoodmutual.com](http://www.brotherhoodmutual.com) (the District's Partnership Group Program) and search for "Big Book of Risk Management Checklists." There are lots of good checklist ideas for "Youth Activities" and "Safeguarding against Sexual Abuse."



Check out <https://CongregationU.com> which provides online training on practical topics on church safety for leaders, staff, and volunteers. They offer new "rooftop pricing" for unlimited courses; [click here](#) for pricing.

Also, the LCMS Group Partnership Agreement company called Protect My Ministry has some great information; direct websites are [www.protectmyministry.com/Child-Safety-Training](http://www.protectmyministry.com/Child-Safety-Training) and [www.protectmyministry.com/LCMS](http://www.protectmyministry.com/LCMS). The Synod will be changing programs this year to [www.aaimcheck.com](http://www.aaimcheck.com). Watch for more information.