

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

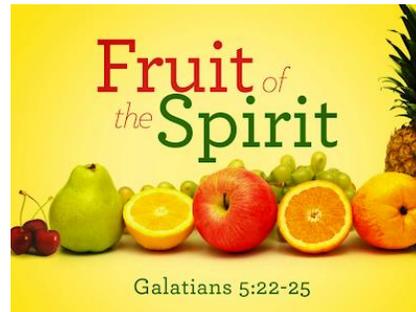


<b>For the Month Ending September 2019</b>	
Anticipated Amount	\$117,200
Actual Receipts	\$101,406
<b>Fiscal Year-to-Date Receipts</b>	
Anticipated Amount	\$937,600
Actual Receipts	\$892,662
Over (under) anticipated amount	\$(44,938)
<b>Use of Mission Receipts</b>	
Remitted to Synod (45%)	\$421,920
Balance for District programs/operations	\$470,742
Total Receipts	\$892,662
<b>Mission Receipts Compared With Last Year</b>	
Month ending September 2019	\$892,662
Month ending September 2018	\$957,922
Over (under) last year	\$(65,260)

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

**FILLED WITH THE SPIRIT,  
 YOU WILL PRODUCE FRUIT  
 OF THE SPIRIT.**

“But the fruit of the Spirit is love, joy, patience, kindness, goodness, faithfulness, gentleness, self-control; against such things there is no law” (Galatians 5:22).



God wants our giving and sharing to be joyful and fulfilling. How could we not be joyful when the creator of the universe chooses us to be His stewards who care for His creation and His gifts to us? How could we not want to express our gratitude to God for Who He is and what He has done and continues to do for us through our faithful and joyful giving? Our generosity flows out of our understanding that God has created and redeemed us. In spite of our sinful ways, He loves us and calls us each by name. Filled with God’s love, we give generously and cheerfully. In the words of Rev. Stephen Olford, “Giving satisfies the soul, edifies the church, and magnifies the Lord.” May God grant us hearts that find joy in giving this Thanksgiving season.

## Stewardship Spark / Monthly Mission Moment

Did you know that in addition to your congregational mission dollars, the District budget is supported by other income sources including an estate from the Soenksen Legacy Fund? This account has provided support for Synod Missions, World Missionaries, Ministerial Health, Lutheran School Outreach, Technology, and Professional Church Worker Loan Repayment. Since 2013, the account has supported these mission and ministries totaling \$1.2 million. The Kouhns budget also includes an additional \$50,000 to be available for distribution this fall to assist student debt reduction (known as the Ministry Excellence Fund). Interested in leaving an endowment or legacy to the District? For assistance, contact Jim Schroeder at 515.490.7371.

## Overtime Law Changes for 2020

Beginning January 1, 2020, overtime pay rules will change according to the U.S. Department of Labor (DOL). The federal law will generally require employers, including churches and nonprofits, to pay overtime to employees who earn less than \$35,568 per year (the current threshold is \$23,660 or \$455 to \$684 per week). To read the complete federal overtime law report from the DOL announcing these changes, [click here](#).

## Church & Clergy Finance/Treasurers Workshop

Plan now to attend the upcoming workshop this fall on **Saturday, November 2** at **Camp Okoboji** from 9 am to 3 pm. Pastors and any individuals within the church having financial responsibilities should attend. Call Camp at 712.337.3325 for lodging options; District will cover up to 2 rooms per congregation for 1 night in Joppa Hall.



The guest speaker will be Karen Sansone CPA. She is the LCMS Tax and Compliance Director and brings a wealth of knowledge and expertise. A previous attendee states “I have always come away with something new or something that I had not considered before.”

A second workshop is planned for **January 18, 2020 at Trinity Lutheran Church, Jefferson**. 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. All program expenses are paid by funds 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/registration form is available online; the direct link to register is [https://www.surveymonkey.com/r/treasurer\\_wrkshp](https://www.surveymonkey.com/r/treasurer_wrkshp).



## Housing Allowance

The governing body of your congregation (church council or board of directors) should designate the amount requested by your ministers of the Gospel to be housing allowance for next year. This needs to be done prior to December 31, 2019 and must be documented in the written minutes of the meeting. This includes not only pastors but anyone on Synod’s roster or listed in *The Lutheran Annual* and are in the exercise of the ministry.

Churches should also designate a parsonage allowance for any minister who lives in a parsonage and who is expected to pay some of the expenses of maintaining the parsonage (i.e. utilities, furnishings, repairs, improvements, and yard care).

For more information on ministers of the Gospel and housing allowance, see the Treasurer’s Manual, chapters 1 and 2. Chapter 2 also includes sample housing allowance resolutions. For complete details, go to [www.lcms.org/ctm](http://www.lcms.org/ctm).

