

NEWS FROM THE BUSINESS MANAGER
Iowa District West Congregation's Mission Receipts



<u>For the month ending October 2009</u>	
Anticipated Amount	\$154,167
Actual Receipts	\$141,838
<u>Fiscal Year-to-date receipts</u>	
Anticipated Amount	\$1,387,500
Actual Receipts	\$1,319,496
Over (under) anticipated amount	\$ (68,004)
<u>Use of Mission Receipts</u>	
Remitted to Synod (42%)	\$ 554,189
Balance for District programs/operations	\$ 765,307
Total Receipts	\$1,319,496
<u>Mission Receipts Compared With Last Year</u>	
Year-to-date 2009	\$1,319,496
Year-to-date 2008	<u>\$1,405,835</u>
Over (under) last year	\$ (86,339)

Lutheran Church Extension Fund

The mission of Lutheran Church Extension Fund is to provide opportunity to make funds and services available in support of the Great Commission through The Lutheran Church - Missouri Synod.

As of October 2009, 1033 investments in Iowa District West totaled \$29,217,618. Those investments are providing opportunity for 58 loans totaling \$12,147,872 plus commitments totaling nearly \$990,000. LCEF puts invested dollars to work in mission and ministry right here in Iowa District West.

If you are interested in investing in the ministry of LCEF or if you have questions on the loans and services provided to our congregations, please contact Carole White. **Come, Join the Ministry!**

Pastors and Church Secretaries: How about including a brief note about LCEF in your church newsletter or bulletin? Please use the following short paragraph—thank you!



Merry Christmas from LCEF! Your support of the ministry of Church Extension has been a bountiful blessing to so many. Your invested funds provide low cost loans and services to LCMS wish to share the good News of Jesus with others. Your dollars do make a difference! Thank you for your prayers and continued support of the Lutheran Church Extension Fund! For more information, contact Carole White at 877.439.5233 or email carole.white@idwlcms.org.



**MAKING A
DIFFERENCE
IN THINGS
ETERNAL**

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? The 2009 budget includes \$918,500 for mission work in Iowa and Los Angeles. Thanks to all the congregations and individuals who support this mission. Currently District is behind budget \$68,000 for congregational mission support and behind \$33,400 for mission direct gifts.

You can support the work of the church with your tax deductible gift before year-end! Some mission projects to support include:

- Deaf missions - Missionaries Rev. Dennis Konkel and Pat Monroe
- Ethnic missions - Sudanese Missionary Rev. Simon Yiech
- Laotian Missionary Rev. One Chanh Keoouthai
- Hispanic missions - Missionaries Rev. Daniel Vogel and Rev. Henry Witte
- Individual Outreach With Adults and Youth (IOWAY) missions - Missionary Ellie Menz
- Los Angeles Nehemiah Project missions - Missionary Rev. Arthur Porter
- Northwest Iowa rural missions - Missionary Rev. Scott Jensen

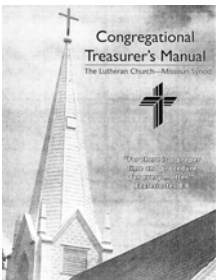
The complete mission team is online at http://www.idwlcms.org/ministry_areas/missions/information/idw_mission_team.pdf

Support can be sent to Mission Central (40718 Hwy E-16, Mapleton, IA 51034) or to the District Office (PO Box 1155, Fort Dodge, IA 50501).

Congregational Quarterly Financial Report

Included in *The Monthly* is the mission giving summary for the 3rd quarter of the District fiscal period. Please review your church's mission contribution to make sure your budget receipts are up to date. This report includes District/Synod pledges and not other program income or fees. Congregations have until January 25, 2010 to meet the pledge. The 2010 pledge forms were sent mid-November (also online at www.idwlcms.org).

Congregational Treasurer's Manuals



Congregational Treasurer's Manuals and CDs have arrived! If you would like to purchase a book, the cost is \$10.00 (\$7.50 if picked up). This year's book only includes Volume 1 (Volume 2 did not change). For quick reference, the document is on the LCMS website at: www.lcms.org/ctm. The manuals will also be available at the annual treasurers' workshop (Saturday, January 9 in Guthrie Center and Saturday, January 16 in Spencer). These manuals are extremely helpful tools for staff, treasurers, and church councils to better understand the many aspects of the congregation's business needs.

Taxes and Ministers

The 2009-2010 edition of TAXES AND MINISTERS, a 32-page document designed for ordained and commissioned ministers is now available at www.lcms.org (click on resources for congregations, administrative resources, and Taxes and Ministers) or direct link is <http://www.lcms.org/graphics/assets/media/LCMS/taxmin.pdf>.

Church & Clergy Finance/Treasurers Workshop

This financial workshop will be presented on Saturday, January 9 at Immanuel, Guthrie Center and Saturday, January 16 at First English, Spencer from 9 am – 3 pm. Cost will be \$22 per congregation which includes registration, materials, and lunch. Any individuals within the church having financial responsibilities should attend. The guest speaker on January 9 will be Mr. Robert Joy, CPA, a consultant and speaker who specializes in church and clergy taxes and non-profit audits. The speakers on January 16 will be Sally Bohmer who has an interest in finances and clergy taxes and Randy Gayken, South Dakota District Business Manager, who has nearly 30 years of church treasurer experience.

Thanks to Carole White and Lutheran Church Extension Fund for providing lunch. The afternoon session will include a presentation from Concordia Plan Services. The brochure and registration form was distributed at the Pastors Conference and is online at www.idwlcms.org.



2010 Receipt Vouchers

New vouchers will be mailed in mid-January for remittances beginning February 1, 2010. In addition to budget dollars, monies for District missionaries can also be included on this form. Receipts for non-budgetary agencies (for example, Armed Forces, Camp Okoboji, Lutheran Family Service, Lutherans For Life) should be sent directly to the organization involved. Included in the mailing will be the Synod Convention assessment.

Final 2009 District Remittances

Final receipts for 2009 will be received and credited to congregations through January 25, 2010. The District's fiscal period ends January 31, so we ask that all receipts be mailed before the deadline to ensure they will be credited to the correct fiscal period.

Tax Calendar for December 31

1. **Housing Allowance:** Churches must designate a portion of a pastor's compensation as housing or parsonage allowance by December 31 in order to receive the full benefit of a housing allowance exclusion for 2010. The designation should be adopted during a council meeting, and be contained in the written minutes of the meeting.
2. **Reclassification of workers:** A worker (pastor) who is treated as self-employed but wishes to reclassify as an employee, should make the change on January 1 of the New Year.
3. **Marital status:** Your marital status on December 31 determines your filing status for the year.
4. **Handling end of year contributions:** Generally, a contribution is effective when received. Donors must deliver or mail (and postmark) checks on or before December 31 in order to claim a charitable deduction for 2009. Checks that are placed in the church offering during the first worship service of 2010 will not qualify for a charitable contribution deduction in 2009 even if the check was actually written in 2009. However, checks that are written, mailed, and postmarked in 2009 will be deductible in 2009 even if they are not received by a church until 2010.
5. **Order IRS tax forms:** December is a good time to order copies of forms W-2, W-3, 1099, and 1096. You can also download the current withholding charts for both Iowa and Federal as well as many tax forms at www.state.ia.us/tax or www.IRS.gov or phone 1.800.TAX.FORM (1.800.829.3676).

The 64th Synod Convention Assessment

Treasurers, remember to budget for the LCMS Synod Convention scheduled for July 10-17, 2010 in Houston. The assessment will be \$2.00 per communicate member. The amount increased due to the significant increase of the Synodical assessment (\$65,448), a pre-convention meeting in Minneapolis, and an extra two days in Houston. To cover this extra expense and the travel of 40 District delegates to Houston, all congregations will be required to pay this assessment. Invoices will be sent to congregation treasurers mid-January 2010 and will be due June 1.

The official communicant count will be retrieved from the 2010 Lutheran Annual (2008 statistics). If no number is reported, the estimated number must be paid. Synod receives this information from the Congregation Statistics Report that will be mailed early January and is due February 28, 2010. It is important this information is reported accurately and promptly so District has correct numbers for convention assessments and other statistical reporting.

Job Descriptions

The start of a new year is a good time to review job descriptions. Not only is it necessary in filling church positions, but it is helpful in carrying out annual performance appraisals. Just like the emergency flashlight needs a periodic battery check, job descriptions should also be kept up to date. It's smart to update job descriptions taking into account new staff responsibilities, changes in programs or technology. Several administrative job descriptions are online at www.lcms.org (click on Resources for Congregations).

2010 IRS Mileage Rates to be Announced Soon

As of press time, the IRS has not updated the standard mileage rates for 2010. Currently the reimbursement rate is 55 cents per mile. For tax year 2009, the rate to deduct mileage for medical and moving is 24 cents per mile and the charitable rate is 14 cents per mile.

Iowa District West Budget Receipts

February 1, 2009 – October 31, 2009

Circuit	Congregation	Town	Communicants	Pledge	Actual Amount	Per Comm	
ADAIR	FAITH	WINTERSET	23	600.00	450.00	19.57	
	FIRST	WIOTA	249	2,500.00	1,969.59	7.91	
	HOLY CROSS	ANITA	140	0.00	0.00	0.00	
	IMMANUEL	ADAIR	210	4,000.00	3,041.27	14.48	
	IMMANUEL	GREENFIELD	187	4,800.00	4,000.00	21.39	
	IMMANUEL	GUTHRIE CENTER	219	5,000.00	4,500.00	20.55	
	ST JOHN	CASEY	134	6,500.00	0.00	0.00	
	ST. JOHN	ADAIR	110	2,000.00	1,712.98	15.57	
	ST. THOMAS	PANORA	119	1,200.00	1,000.00	8.40	
	ZION	ATLANTIC	564	17,000.00	12,750.00	22.61	
	ZION	DEXTER	191	6,000.00	4,257.00	22.29	
		Total			49,600.00	33,680.84	
ALGONA	IMMANUEL	LONE ROCK	129	10,000.00	7,452.50	57.77	
	OUR SAVIOR	SWEA CITY	39	0.00	125.00	3.21	
	PEACE	WEST BEND	181	16,500.00	15,246.28	84.23	
	ST JOHN	BURT	270	6,000.00	3,214.12	11.90	
	ST JOHN	FENTON	273	8,000.00	7,000.00	25.64	
	ST JOHN	GARNER	187	7,200.00	6,000.00	32.09	
	ST LUKE	CYLINDER	102	4,638.00	3,735.25	36.62	
	ST PAUL	EMMETSBURG	282	17,250.00	11,812.50	41.89	
	ST PAUL	GARNER	607	23,073.00	17,307.00	28.51	
	ST PAUL	WHITTEMORE	169	8,004.00	5,336.00	31.57	
	TRINITY	ALGONA	882	55,000.00	46,204.00	52.39	
	TRINITY	MALLARD	192	29,400.00	22,050.00	114.84	
	ZION	AYRSHIRE	43	5,000.00	3,000.00	69.77	
	Total			190,065.00	148,482.65		
BOONE	CHRIST	BOUTON	127	9,000.00	7,416.67	58.40	
	MEMORIAL	AMES	924	39,000.00	28,499.94	30.84	
	ST PAUL	AMES	402	23,040.00	20,000.00	49.75	
	ST. PAUL	BOONE	200	11,000.00	4,697.00	23.49	
	TRINITY	BOONE	630	8,000.00	2,858.55	4.54	
	TRINITY	DAYTON	69	4,500.00	2,151.00	31.17	
	TRINITY	JEFFERSON	441	24,000.00	18,000.00	40.82	
	TRINITY	PERRY	121	5,500.00	3,870.00	31.98	
	ZION	OGDEN	362	16,000.00	12,057.00	33.31	
		Total			140,040.00	99,550.16	
CARROLL	IMMANUEL	LIDDERDALE	115	8,000.00	6,111.00	53.14	
	PEACE	GLIDDEN	265	7,005.00	4,248.12	16.03	
	ST PAUL	CARROLL	568	22,230.00	16,212.94	28.54	
	ST. JOHN	AUDUBON	256	126.00	0.00	0.00	
	TRINITY	COON RAPIDS	118	0.00	0.00	0.00	
	ZION	ARCADIA	414	10,000.00	8,333.34	20.13	
	ZION	MANNING	625	31,500.00	21,000.00	33.60	
		Total			78,861.00	55,905.40	
CHEROKEE	BETHEL	SUTHERLAND	237	8,500.00	5,716.05	24.12	
	PEACE	MARCUS	245	12,500.00	10,295.75	42.02	
	PILGRIM	QUIMBY	148	2,500.00	2,500.00	16.89	
	ST JOHN	PAULLINA	303	7,000.00	2,625.00	8.66	
	ST. PAUL	AURELIA	311	32,000.00	26,270.61	84.47	
	TRINITY	CHEROKEE	560	15,000.00	12,830.00	22.91	
	TRINITY	MARCUS	132	2,100.00	5,625.00	42.61	
	ZION	PAULLINA	556	12,000.00	9,327.55	16.78	
		Total			91,600.00	75,189.96	
COUNCIL BLUFFS	FAITH	COUNCIL BLUFFS	458	0.00	69.75	0.15	
	FIRST	MISSOURI VALLEY	282	13,200.00	11,000.00	39.01	
	IMMANUEL	LOGAN	201	10,200.00	4,666.64	23.22	
	OUR SAVIOR	WALNUT	78	2,000.00	1,667.43	21.38	
	PEACE	HARLAN	63	1,000.00	833.34	13.23	
	ST. JOHN	HONEY CREEK	253	9,000.00	6,750.00	26.68	
	ST. PAUL	COUNCIL BLUFFS	524	16,966.00	12,724.51	24.28	
	ST. PAUL	OAKLAND	74	1,800.00	0.00	0.00	
	TIMOTHY	COUNCIL BLUFFS	424	23,069.00	18,413.19	43.43	
	TRINITY	GLENWOOD	311	5,785.00	1,343.75	4.32	
	TRINITY	PERSIA	98	3,000.00	2,475.00	25.26	
		Total			86,020.00	59,943.61	

DENISON	BETHLEHEM	DOW CITY	213	6,601.00	3,145.00	14.77
	FAITH	DELOIT	63	2,000.00	0.00	0.00
	IGLESIA	DENISON	9	1,250.00	1,200.00	133.33
	IMMANUEL	SCHLESWIG	559	23,500.00	13,218.75	23.65
	OUR SAVIOR	DENISON	625	15,000.00	11,250.00	18.00
	ST JOHN	BUCK GROVE	65	0.00	0.00	0.00
	ST JOHN	KIRON	61	5,000.00	2,000.00	32.79
	TRINITY	MANILLA	255	3,000.00	900.00	3.53
	ZION	DENISON	1907	45,000.00	23,364.00	12.25
	Total			101,351.00	55,077.75	
DES MOINES EAST	CALVARY	DES MOINES	126	4,800.00	5,639.88	44.76
	CHRIST THE KING	ALTOONA	97	6,000.00	491.29	5.06
	HOLY CROSS	CARLISLE	127	6,000.00	4,500.00	35.43
	HOPE	DES MOINES	594	20,400.00	15,300.00	25.76
	MT CALVARY	INDIANOLA	361	12,500.00	10,420.00	28.86
	OUR SAVIOUR	DES MOINES	166	7,800.00	6,500.00	39.16
	PEACE	DES MOINES	287	5,200.00	4,945.00	17.23
	ST PAUL	ANKENY	502	26,400.00	19,800.00	39.44
	Total			89,100.00	67,596.17	
	DES MOINES WEST	ASIAN	DES MOINES	49	300.00	300.00
BEAUTIFUL SAVIOR		POLK CITY	265	3,600.00	2,400.00	9.06
CHRIST OUR SAVIOR		NORWALK	147	6,260.00	2,061.66	14.02
FAITH		ADEL	419	29,520.00	21,524.00	51.37
GLORIA DEI		URBANDALE	1818	70,000.00	50,132.00	27.58
LIVING FAITH		CLIVE	234	0.00	0.00	0.00
MESSIAH		JOHNSTON	49	10,000.00	6,503.81	132.73
MT OLIVE		DES MOINES	433	10,800.00	8,100.00	18.71
SHEPHERD OF THE VALLEY		WDM	509	11,500.00	5,288.30	10.39
SUDANESE		DES MOINES	35	500.00	0.00	0.00
TRINITY		DES MOINES	400	12,000.00	9,000.00	22.50
TRINITY		VAN METER	147	7,500.00	6,267.00	42.63
Total				161,480.00	111,576.77	
FORT DODGE	GOOD SHEPHERD	FORT DODGE	686	20,000.00	14,999.94	21.87
	IMMANUEL	ROWAN	58	120.00	30.00	0.52
	MT CALVARY	EAGLE GROVE	50	900.00	350.00	7.00
	PRINCE OF PEACE	FORT DODGE	228	11,000.00	8,766.25	38.45
	ST JOHN	VINCENT	148	3,000.00	0.00	0.00
	ST PAUL	FORT DODGE	1186	53,000.00	33,957.35	28.63
	ST PAUL	WEBSTER CITY	334	10,000.00	7,500.01	22.46
	ST PETER	WOOLSTOCK	38	700.00	400.00	10.53
	Total			98,720.00	66,003.55	
	HUMBOLDT	FIRST	FONDA	29	400.00	300.00
HOLY TRINITY		FARNHAMVILLE	264	11,000.00	11,000.00	41.67
IMMANUEL		LIVERMORE	100	5,000.00	5,210.00	52.10
IMMANUEL		POMEROY	138	6,000.00	4,500.00	32.61
IMMANUEL		ROCKWELL CITY	176	6,500.00	4,875.03	27.70
TRINITY		FORT DODGE	109	6,375.00	4,598.25	42.19
TRINITY		KNIERIM	134	3,000.00	2,250.00	16.79
ZION		HUMBOLDT	685	25,000.00	18,750.01	27.37
ZION		LIVERMORE	116	7,600.00	5,700.00	49.14
Total			70,875.00	57,183.29		
LE MARS	CHRIST	REMSSEN	157	4,000.00	2,751.00	17.52
	FAITH	ORANGE CITY	308	16,000.00	11,999.97	38.96
	FIRST	KINGSLEY	386	8,500.00	4,256.00	11.03
	GRACE	LEMARS	607	12,000.00	12,000.00	19.77
	ST JOHN	IRETON	40	8,000.00	8,605.00	215.13
	ST PAUL	IRETON	301	10,000.00	7,500.00	24.92
	TRINITY	HAWARDEN	498	13,320.00	11,987.10	24.07
	TRINITY	HINTON	306	7,000.00	8,085.00	26.42
	Total			78,820.00	67,184.07	
MAPLETON	GRACE	CORRECTIONVILLE	59	1,000.00	1,023.26	17.34
	IMMANUEL	CHARTER OAK	76	4,600.00	3,730.00	49.08
	ST JOHN	BATTLE CREEK	361	4,000.00	5,833.40	16.16
	ST JOHN	CHARTER OAK	394	10,000.00	5,546.40	14.08
	ST LUKE	RICKETTS	103	2,000.00	1,700.00	16.50
	ST MATTHEW	MAPLETON	450	13,500.00	11,041.29	24.54
	ST PAUL	BATTLE CREEK	94	2,500.00	0.00	0.00
	ST PAUL	CHARTER OAK	84	6,000.00	5,083.00	60.51
	ST PAUL	IDA GROVE	935	20,000.00	16,531.03	17.68
	ST PAUL	UTE	296	15,000.00	7,956.75	26.88
	TRINITY	ANTHON	120	0.00	1,017.00	8.48
	Total			78,600.00	59,462.13	

Circuit	Congregation	Town	Communicants	Pledge	Actual Amount	Per Comm
NORTHWEST	ENGLISH	LARCHWOOD	72	5,100.00	3,825.00	53.13
	OUR SAVIOR	SHELDON	46	600.00	450.00	9.78
	PEACE	ROCK RAPIDS	305	18,000.00	4,166.70	13.66
	ST JOHN	MAY CITY	129	5,000.00	0.00	0.00
	ST JOHN	SANBORN	224	10,000.00	8,340.00	37.23
	ST PAUL	HARTLEY	410	28,000.00	23,000.00	56.10
	ST PETER	OCHEYEDAN	197	8,000.00	6,000.00	30.46
	ZION	OCHEYEDAN	83	6,000.00	4,910.00	59.16
	Total			80,700.00	50,691.70	
SAC CITY	EMMANUEL	LAKE VIEW	350	13,500.00	10,125.00	28.93
	FAITH	EARLY	126	4,000.00	3,500.00	27.78
	PEACE	WALL LAKE	442	14,000.00	8,750.00	19.80
	PILGRIM	LAKE CITY	261	10,000.00	0.00	0.00
	ST PAUL	SAC CITY	508	25,000.00	17,000.00	33.46
	ST PAUL	SCHALLER	167	9,600.00	7,410.00	44.37
	ST PETER	SAC CITY	45	2,250.00	800.00	17.78
	TRINITY	ODEBOLT	280	14,500.00	9,274.10	33.12
	ZION	AUBURN	87	3,500.00	2,289.00	26.31
Total			96,350.00	59,148.10		
SIOUX CITY	BETHANY	SIOUX CITY	41	4,090.00	1,810.00	44.15
	BETHEL	LAWTON	277	5,000.00	813.60	2.94
	CALVARY	SIOUX CITY	633	25,306.00	14,208.63	22.45
	CONCORDIA	SIOUX CITY	92	700.00	70.50	0.77
	FAITH	SIOUX CITY	401	6,000.00	1,300.00	3.24
	REDEEMER	SIOUX CITY	970	60,000.00	50,000.00	51.55
	SHEPHERD OF PEACE	SGT BLUFF	385	6,000.00	3,000.00	7.79
	ST JOHN	CLIMBING HILL	73	2,500.00	1,570.27	21.51
	ST PAUL	SIOUX CITY	754	45,000.00	17,124.11	22.71
Total			154,596.00	89,897.11		
SOUTHWEST	FIRST	MT AYR	40	600.00	654.00	16.35
	IMMANUEL	CLARINDA	190	4,500.00	3,406.50	17.93
	IMMANUEL	OSCEOLA	119	2,500.00	1,535.00	12.90
	MT CALVARY	VILLISCA	101	2,400.00	1,650.00	16.34
	OUR SAVIOR	LEON	60	240.00	240.00	4.00
	OUR SAVIOR	RED OAK	122	0.00	0.00	0.00
	OUR SAVIOR	SIDNEY	63	300.00	225.00	3.57
	REDEEMER	CORNING	138	2,400.00	2,000.00	14.49
	ST JOHN	CLARINDA	643	23,000.00	17,249.94	26.83
	ST JOHN	HASTINGS	124	3,500.00	2,500.00	20.16
	ST PAUL	CLARINDA	198	4,500.00	3,149.00	15.90
	ST TIMOTHY	BEDFORD	18	0.00	0.00	0.00
	TRINITY	CRESTON	234	5,500.00	4,155.00	17.76
TRINITY	SHENANDOAH	145	8,000.00	4,438.22	30.61	
Total			57,440.00	41,202.66		
SPENCER	CHRIST THE KING	SPENCER	305	1,216.00	913.31	2.99
	CONCORDIA	LAKE PARK	181	1,200.00	2,095.00	11.57
	FIRST ENGLISH	SPENCER	649	30,732.00	25,958.82	40.00
	IMMANUEL	ESTHERVILLE	282	7,800.00	6,050.00	21.45
	IMMANUEL	SPIRIT LAKE	662	32,000.00	24,000.03	36.25
	IMMANUEL	TERRIL	172	6,500.00	4,595.00	26.72
	Total			79,448.00	63,612.16	
STORM LAKE	FAITH	SIOUX RAPIDS	25	750.00	312.50	12.50
	GRACE	STORM LAKE	424	25,000.00	18,749.97	44.22
	IGLESIA	STORM LAKE	9	1,250.00	1,400.00	155.56
	ST JOHN	ALTA	261	20,400.00	13,318.65	51.03
	ST JOHN	GALVA	305	16,500.00	12,812.07	42.01
	ST JOHN	STORM LAKE	435	10,000.00	3,469.59	7.98
	ST PAUL	ALTA	273	4,800.00	3,518.81	12.89
	ST PETER	NEWELL	130	8,000.00	3,406.31	26.20
	ZION	STORM LAKE	299	6,700.00	1,120.96	3.75
Total			93,400.00	58,108.86		
Grand Total			1,877,566.00	1,319,496.94		