

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



<u>For the month ending October 2010</u>	
Anticipated Amount	\$ 150,000
Actual Receipts	\$ 138,631
<u>Fiscal Year-to-date receipts</u>	
Anticipated Amount	\$1,350,000
Actual Receipts	\$1,292,992
Over (under) anticipated amount	\$ (57,008)
<u>Use of Mission Receipts</u>	
Remitted to Synod (43%)	\$ 555,986
Balance for District programs/operations	\$ 737,006
Total Receipts	\$1,292,992
<u>Mission Receipts Compared With Last Year</u>	
Year-to-date 2010	\$ <u>1,292,992</u>
Year-to-date 2009	\$ <u>1,319,496</u>
Over (under) last year	\$ (26,504)

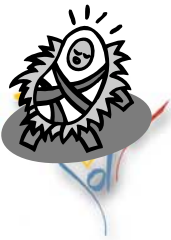
Lutheran Church Extension Fund

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 2010, 994 investments in Iowa District West totaled \$29,522,656. Those investments are providing opportunity for 56 loans totaling \$10,788,249 plus commitments totaling nearly \$1,440,269. 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!



The perfect gift cannot be duplicated – God's gift to us in His Son, Jesus Christ! Just as we share our gifts at Christmastime, we remember that Perfect Gift and share that good news as well. Lutheran Church Extension Fund helps congregations and schools share the Good News by facilitating facilities. To find out more, contact Carole White at 1.877.439.5233 or email carole.white@lcef.org.



**MAKING A
DIFFERENCE
IN THINGS
ETERNAL**

Stewardship Spark / Monthly Money Moment

Did you know that your congregational mission dollars support the District budget in a variety of mission and ministry areas? The 2010 budget includes \$878,700 for mission work in Iowa. Thanks to all the congregations and individuals who support this mission. Currently District is behind budget \$57,000 for congregational mission support and behind \$15,600 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

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 (409 Kenyon Road, Suite B, Fort Dodge, IA 50501).

Congregational Quarterly Financial Report

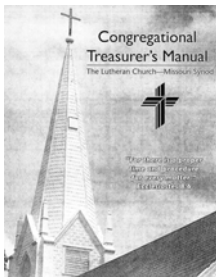
Included in *The Monthly* is the mission giving summary for the 3rd quarter of the District fiscal period. Please review your church's mission contribution to make sure your budget receipts are up to date. This report includes District/Synod pledges and not other program income or fees. Congregations have until January 25, 2011 to meet the pledge. The 2011 pledge forms were sent mid-November (also online at www.idwlcms.org).

2011 Receipt Vouchers

New vouchers will be mailed in mid-January for remittances beginning February 1, 2011. 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.

Final 2010 District Remittances

Final receipts for 2010 will be received and credited to congregations through January 25, 2011. 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.



Congregational Treasurer's Manuals

If you would like to purchase a Congregational Treasurer's Manual and CD, the cost is \$10.00 (\$7.50 if picked up). This year the new 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 manual will also be available at the annual treasurer's workshop (Saturday, January 8 in Fort Dodge). This manual is an extremely helpful tools for staff, treasurers, and church councils to better understand the many aspects of the congregation's business needs.

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).

Church & Clergy Finance/Treasurer's Workshop

This workshop will be presented on Saturday, January 8 at the NEW District Office from 9 am – 12:30 pm. Cost will be \$24 per congregation which includes registration, materials, and lunch. Any individuals within the church having financial responsibilities should attend. This workshop would be extremely helpful for new treasurers. The guest speaker will be Mr. Robert Joy, CPA, a consultant and speaker who specializes in church and clergy taxes and non-profit audits.

The brochure and registration form is online at www.idwlcms.org.

The Congregational Treasurer's Manual will be the guidebook for the day focusing on IRS Reporting Requirements, Clergy Tax issues, Housing Allowance, Payroll, Employee vs. Outside Contractor Status, Contribution by Donors, Unrelated Business Income, Bookkeeping, Guide for Financial Review Committee, and more.



2011 Housing Allowance

The housing allowance neither increases nor decreases the cost of the worker to the congregation. It may be designated whether the pastor lives in a home owned by the congregation, a rental dwelling, or owns his own home. The governing body of the congregation (church council or board of directors) should designate the amount requested by your ministers of the Gospel to be housing allowance prior to December 31, 2010 and must be documented in the written minutes of the meeting. The designation cannot be made retroactively, but can be amended from time to time as long as it is formally adopted by the employer. The designation may be a specific dollar amount or a percent of compensation. There is no suggested percentage by the Synod or a limitation based on a percentage of compensation by the IRS.

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. Housing Allowance will be discussed at the Church & Clergy Finance/Treasurer's Workshop on January 8, 2011.

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 2011. 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 2010. Checks that are placed in the church offering during the first worship service of 2011 will not qualify for a charitable contribution deduction in 2010 even if the check was actually written in 2010. However, checks that are written, mailed, and postmarked in 2010 will be deductible in 2010 even if they are not received by a church until 2011.
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).

2011 IRS Mileage Rates to be Announced Soon

As of press time, the IRS has not updated the standard mileage rates for 2011. Currently the reimbursement rate is 50 cents per mile. For tax year 2010, the rate to deduct mileage for medical and moving is 16.5 cents per mile and the charitable rate is 14 cents per mile.

Iowa District West Budget Receipts

February 1, 2010 – October 31, 2010

Circuit	Congregation	Town	Communicants	Pledge	Actual Amount	Per Comm.
ADAIR	IMMANUEL	ADAIR	198	4,400.00	3,477.00	17.56
	ST. JOHN	ADAIR	93	2,300.00	0.00	0.00
	HOLY CROSS	ANITA	145	0.00	0.00	0.00
	ZION	ATLANTIC	442	18,000.00	15,000.00	33.94
	ST JOHN	CASEY	144	6,500.00	0.00	0.00
	ZION	DEXTER	191	6,000.00	3,868.00	20.25
	IMMANUEL	GREENFIELD	183	5,000.00	3,600.00	19.67
	IMMANUEL	GUTHRIE CENTER	193	5,000.00	0.00	0.00
	ST. THOMAS	PANORA	122	1,200.00	1,000.00	8.20
	FAITH	WINTERSSET	28	600.00	450.00	16.07
	FIRST	WIOTA	145	2,500.00	1,747.24	12.05
		Total			51,500.00	29,142.24
ALGONA	TRINITY	ALGONA	917	55,000.00	41,929.00	45.72
	ZION	AYRSHIRE	40	5,000.00	4,000.00	100.00
	ST JOHN	BURT	270	4,500.00	3,452.34	12.79
	ST LUKE	CYLINDER	96	5,000.00	2,829.25	29.47
	ST PAUL	EMMETSBURG	269	15,750.00	11,812.50	43.91
	ST JOHN	FENTON	275	8,000.00	6,300.00	22.91
	ST JOHN	GARNER	186	7,200.00	5,400.00	29.03
	ST PAUL	GARNER	596	14,500.00	10,881.00	18.26
	IMMANUEL	LONE ROCK	127	10,000.00	7,345.00	57.83
	TRINITY	MALLARD	186	29,400.00	22,050.00	118.55
	OUR SAVIOR	SWEA CITY	39	0.00	0.00	0.00
	PEACE	WEST BEND	180	16,500.00	8,622.83	47.90
	ST PAUL	WHITTEMORE	159	8,004.00	5,265.00	33.11
		Total		178,854.00	129,886.92	
BOONE	MEMORIAL	AMES	703	40,000.00	26,727.30	38.02
	ST PAUL	AMES	413	23,040.00	20,514.90	49.67
	ST. PAUL	BOONE	199	11,000.00	6,694.49	33.64
	TRINITY	BOONE	624	8,000.00	6,430.00	10.30
	CHRIST	BOUTON	155	11,000.00	8,249.99	53.23
	TRINITY	DAYTON	69	3,000.00	1,630.00	23.62
	TRINITY	JEFFERSON	440	24,000.00	18,000.00	40.91
	ZION	OGDEN	363	16,000.00	11,433.00	31.50
	TRINITY	PERRY	110	4,000.00	3,500.00	31.82
		Total		140,040.00	103,179.68	
	CARROLL	ZION	ARCADIA	384	10,000.00	8,333.34
ST. JOHN		AUDUBON	256	126.00	0.00	0.00
ST PAUL		CARROLL	474	22,770.00	16,471.90	34.75
TRINITY		COON RAPIDS	118	0.00	0.00	0.00
PEACE		GLIDDEN	100	6,937.00	2,572.00	25.72
IMMANUEL		LIDDERDALE	111	4,000.00	2,910.75	26.22
ZION		MANNING	554	31,500.00	26,250.00	47.38
		Total		75,333.00	56,537.99	
CHEROKEE	ST. PAUL	AURELIA	310	32,000.00	26,233.58	84.62
	TRINITY	CHEROKEE	418	15,000.00	12,880.00	30.81
	PEACE	MARCUS	243	12,500.00	7,293.25	30.01
	TRINITY	MARCUS	157	7,500.00	5,625.00	35.83
	ST JOHN	PAULLINA	298	1,000.00	500.00	1.68
	ZION	PAULLINA	562	12,000.00	9,529.75	16.96
	PILGRIM	QUIMBY	120	2,500.00	2,500.00	20.83
	BETHEL	SUTHERLAND	237	8,500.00	7,026.18	29.65
		Total		91,000.00	71,587.76	
COUNCIL BLUFFS	FAITH	COUNCIL BLUFFS	458	4,992.00	3,754.99	8.20
	ST. PAUL	COUNCIL BLUFFS	519	16,966.00	12,724.47	24.52
	TIMOTHY	COUNCIL BLUFFS	398	23,729.00	17,741.02	44.58
	TRINITY	GLENWOOD	311	4,000.00	3,187.47	10.25
	PEACE	HARLAN	63	1,000.00	749.97	11.90
	ST. JOHN	HONEY CREEK	272	9,000.00	10,000.00	36.76
	IMMANUEL	LOGAN	201	5,000.00	1,666.68	8.29
	FIRST	MISSOURI VALLEY	295	13,200.00	11,000.00	37.29
	ST. PAUL	OAKLAND	81	1,800.00	600.00	7.41
	TRINITY	PERSIA	78	3,000.00	2,250.00	28.85
	OUR SAVIOR	WALNUT	78	2,000.00	2,001.72	25.66
		Total		84,687.00	65,676.32	

DENISON	FAITH	DELOIT	61	2,000.00	0.00	0.00	
	IGLESIA	DENISON	18	1,500.00	1,300.00	72.22	
	OUR SAVIOR	DENISON	650	15,000.00	12,080.00	18.58	
	ZION	DENISON	1834	45,000.00	21,947.00	11.97	
	BETHLEHEM	DOW CITY	226	5,000.00	3,584.00	15.86	
	ST JOHN	KIRON	104	5,000.00	5,000.00	48.08	
	TRINITY	MANILLA	255	3,000.00	4,000.00	15.69	
	IMMANUEL	SCHLESWIG	530	17,625.00	13,218.75	24.94	
	Total			94,125.00	61,129.75		
	DES MOINES EAST	CHRIST THE KING	ALTOONA	97	1,400.00	1,012.86	10.44
ST PAUL		ANKENY	598	12,000.00	7,000.00	11.71	
HOLY CROSS		CARLISLE	110	6,000.00	4,500.00	40.91	
CALVARY		DES MOINES	70	4,800.00	3,850.00	55.00	
HOPE		DES MOINES	583	20,400.00	17,000.00	29.16	
OUR SAVIOUR		DES MOINES	170	6,200.00	5,166.68	30.39	
PEACE		DES MOINES	287	5,200.00	4,100.00	14.29	
MT CALVARY		INDIANOLA	361	12,500.00	10,420.00	28.86	
Total				68,500.00	53,049.54		
DES MOINES WEST		FAITH	ADEL	438	32,477.00	24,358.32	55.61
	LIVING FAITH	CLIVE	234	0.00	0.00	0.00	
	ASIAN	DES MOINES	49	300.00	0.00	0.00	
	MT OLIVE	DES MOINES	389	10,800.00	8,100.00	20.82	
	SUDANESE	DES MOINES	35	500.00	500.00	14.29	
	TRINITY	DES MOINES	309	12,000.00	10,520.00	34.05	
	MESSIAH	JOHNSTON	38	13,900.00	1,960.66	51.60	
	CHRIST OUR SAVIOR	NORWALK	95	3,900.00	3,772.02	39.71	
	BEAUTIFUL SAVIOR	POLK CITY	271	3,600.00	2,925.00	10.79	
	GLORIA DEI	URBANDALE	1897	70,000.00	52,688.36	27.77	
	TRINITY	VAN METER	147	7,500.00	5,371.65	36.54	
	SHEPHERD OF THE VALLEY	WDM	509	21,690.00	13,987.92	27.48	
	Total			176,667.00	124,183.93		
	FORT DODGE	MT CALVARY	EAGLE GROVE	70	300.00	250.00	3.57
		GOOD SHEPHERD	FORT DODGE	652	20,000.00	16,666.84	25.56
PRINCE OF PEACE		FORT DODGE	232	11,000.00	9,311.68	40.14	
ST PAUL		FORT DODGE	1176	53,000.00	34,551.25	29.38	
IMMANUEL		ROWAN	40	120.00	0.00	0.00	
ST JOHN		VINCENT	134	2,000.00	0.00	0.00	
ST PAUL		WEBSTER CITY	331	10,000.00	7,500.01	22.66	
ST PETER		WOOLSTOCK	35	400.00	0.00	0.00	
Total				96,820.00	68,279.78		
HUMBOLDT		HOLY TRINITY	FARNHAMVILLE	269	11,000.00	0.00	0.00
	FIRST	FONDA	29	400.00	300.00	10.34	
	TRINITY	FORT DODGE	109	6,375.00	4,616.25	42.35	
	ZION	HUMBOLDT	718	25,000.00	20,833.34	29.02	
	TRINITY	KNIERIM	137	3,000.00	2,250.00	16.42	
	IMMANUEL	LIVERMORE	90	5,000.00	4,947.00	54.97	
	ZION	LUVERNE	108	7,600.00	7,600.00	70.37	
	IMMANUEL	POMEROY	125	6,000.00	4,500.00	36.00	
	IMMANUEL	ROCKWELL CITY	165	6,500.00	4,875.03	29.55	
	Total			70,875.00	49,921.62		
LE MARS	TRINITY	HAWARDEN	498	13,320.00	9,966.84	20.01	
	TRINITY	HINTON	306	7,000.00	7,940.00	25.95	
	ST JOHN	IRETON	40	8,500.00	6,375.00	159.38	
	ST PAUL	IRETON	225	10,000.00	7,500.00	33.33	
	FIRST	KINGSLEY	356	8,500.00	4,280.00	12.02	
	GRACE	LEMARS	530	12,000.00	9,000.00	16.98	
	FAITH	ORANGE CITY	314	16,000.00	11,999.97	38.22	
	CHRIST	REMSEN	157	4,500.00	1,623.48	10.34	
	Total			79,820.00	58,685.29		
	MAPLETON	TRINITY	ANTHON	121	1,500.00	633.00	5.23
ST JOHN		BATTLE CREEK	326	5,000.00	5,833.36	17.89	
ST PAUL		BATTLE CREEK	94	2,500.00	0.00	0.00	
IMMANUEL		CHARTER OAK	80	4,830.00	4,673.00	58.41	
ST JOHN		CHARTER OAK	397	10,100.00	7,555.92	19.03	
ST PAUL		CHARTER OAK	84	6,000.00	5,701.50	67.88	
GRACE		CORRECTIONVILLE	61	1,000.00	200.00	3.28	
ST PAUL		IDA GROVE	922	22,500.00	19,062.33	20.67	
ST MATTHEW		MAPLETON	450	13,500.00	7,905.00	17.57	
ST LUKE		RICKETTS	100	2,000.00	2,784.00	27.84	
ST PAUL		UTE	280	15,000.00	5,718.00	20.42	
Total			83,930.00	60,066.11			

NORTHWEST	ST PAUL	HARTLEY	377	28,000.00	23,000.00	61.01
	ENGLISH	LARCHWOOD	72	5,100.00	3,825.00	53.13
	ST JOHN	MAY CITY	132	3,000.00	0.00	0.00
	ST PETER	OCHEYEDAN	166	8,000.00	6,666.00	40.16
	ZION	OCHEYEDAN	85	6,000.00	4,910.00	57.76
	PEACE	ROCK RAPIDS	305	10,000.00	4,166.70	13.66
	ST JOHN	SANBORN	224	9,500.00	7,920.00	35.36
	OUR SAVIOR	SHELDON	46	720.00	540.00	11.74
	Total			70,320.00	51,027.70	
	SAC CITY	ZION	AUBURN	68	3,500.00	2,038.00
FAITH		EARLY	110	4,000.00	3,346.00	30.42
PILGRIM		LAKE CITY	243	5,500.00	3,600.00	14.81
EMMANUEL		LAKE VIEW	350	14,000.00	10,503.00	30.01
TRINITY		ODEBOLT	280	14,500.00	11,035.19	39.41
ST PAUL		SAC CITY	508	15,500.00	11,625.03	22.88
ST PETER		SAC CITY	40	2,200.00	1,150.00	28.75
ST PAUL		SCHALLER	173	9,600.00	7,200.00	41.62
PEACE		WALL LAKE	438	14,000.00	7,000.00	15.98
Total				82,800.00	57,497.22	
SIOUX CITY	ST JOHN	CLIMBING HILL	80	2,250.00	1,807.48	22.59
	BETHEL	LAWTON	275	5,000.00	697.60	2.54
	SHEPHERD OF PEACE	SGT BLUFF	406	6,000.00	0.00	0.00
	BETHANY	SIOUX CITY	41	4,090.00	1,850.00	45.12
	CALVARY	SIOUX CITY	645	25,375.00	15,668.42	24.29
	CONCORDIA	SIOUX CITY	97	700.00	297.75	3.07
	FAITH	SIOUX CITY	311	6,000.00	4,020.00	12.93
	REDEEMER	SIOUX CITY	999	60,000.00	50,000.00	50.05
	ST PAUL	SIOUX CITY	762	56,063.00	19,500.00	25.59
	Total			165,478.00	93,841.25	
SOUTHWEST	ST TIMOTHY	BEDFORD	18	0.00	0.00	0.00
	IMMANUEL	CLARINDA	192	4,500.00	3,521.25	18.34
	ST JOHN	CLARINDA	639	24,000.00	8,000.00	12.52
	ST PAUL	CLARINDA	199	3,000.00	2,707.00	13.60
	REDEEMER	CORNING	174	3,000.00	2,500.00	14.37
	TRINITY	CRESTON	230	5,500.00	3,664.91	15.93
	ST JOHN	HASTINGS	109	3,600.00	2,527.88	23.19
	OUR SAVIOR	LEON	61	240.00	270.00	4.43
	FIRST	MT AYR	42	600.00	300.00	7.14
	IMMANUEL	OSCEOLA	121	2,000.00	1,646.00	13.60
	OUR SAVIOR	RED OAK	122	0.00	0.00	0.00
	TRINITY	SHENANDOAH	143	8,000.00	4,427.11	30.96
	OUR SAVIOR	SIDNEY	23	0.00	225.00	9.78
	MT CALVARY	VILLISCA	101	2,100.00	1,750.00	17.33
	Total			56,540.00	31,539.15	
	SPENCER	IMMANUEL	ESTHERVILLE	281	9,800.00	6,800.00
CONCORDIA		LAKE PARK	160	1,800.00	2,030.00	12.69
CHRIST THE KING		SPENCER	302	1,000.00	749.97	2.48
FIRST ENGLISH		SPENCER	649	38,000.00	25,761.98	39.69
IMMANUEL		SPIRIT LAKE	672	33,335.00	25,002.00	37.21
IMMANUEL		TERRIL	170	6,000.00	4,590.00	27.00
Total				89,935.00	64,933.95	
STORM LAKE	ST JOHN	ALTA	255	20,400.00	16,719.44	65.57
	ST PAUL	ALTA	273	5,600.00	4,205.00	15.40
	ST JOHN	GALVA	366	16,500.00	11,957.02	32.67
	ST PETER	NEWELL	130	5,000.00	4,027.31	30.98
	FAITH	SIOUX RAPIDS	25	750.00	750.00	30.00
	GRACE	STORM LAKE	424	25,000.00	18,749.97	44.22
	IGLESIA	STORM LAKE	9	1,500.00	1,300.00	144.44
	ST JOHN	STORM LAKE	402	10,000.00	4,879.50	12.14
	ZION	STORM LAKE	291	6,700.00	237.32	0.82
	Total			91,450.00	62,825.56	
Grand Total			1,848,674.00	1,292,991.76		

Congregational Treasurer's Manual

Many chapters are included in the LCMS Treasurer's Manual. Below is a partial listing of topics included in the Manual:

Employment Issues

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

Administering the Organization

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

Accounting and Finance

Bookkeeping
Budgeting
Guide for Financial Review Committee
Automated Systems

Note: the 2009-2010 manual has 2 volumes
(only volume 1 will be distributed this year)

www.lcms.org/ctm

Taxes and Ministers 2010 Edition

The Congregational Treasurer's Manual will be provided (one complimentary book & CD per church). Copies of the revised document "Taxes and Ministers" will be shared. 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

Iowa District West, LCMS
409 Kenyon Road, Suite B
Fort Dodge, IA 50501
515.576.7666
www.idwlcms.org



**Saturday
January 8, 2011**

9:00 a.m.–12:30 p.m.

Iowa District West Church & Clergy Finance/Treasurer Workshop



2011 Workshop location:

Iowa District West Office
409 Kenyon Road, Suite B
Fort Dodge

515.576.7666

What are the Topics?

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

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! The guest speaker will be Robert Joy, Financial and Planned Giving Officer of the Episcopal Diocese of Iowa, and a practicing CPA specializing in clergy taxes, non-profit audits, and consulting.

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

Bookkeepers
Financial Secretaries
Office Managers
Pastors
Stewardship Leaders
Treasurers
Individuals within the church having financial responsibilities

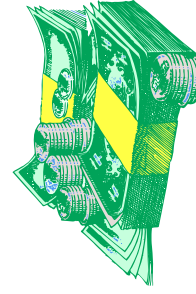
What is the Cost?

The cost is \$24 per congregation (no matter how many interested persons attend). A light lunch will be provided by Lutheran Church Extension Fund (www.lcef.org) and Carole White.

It is ideal if both the pastor and treasurer/financial officer can attend.

It's simple to register. Complete registration form and return promptly with payment. Please register by January 5.

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



Name(s): _____

Church:/City _____

Email Address: _____

Cell phone: _____ Home phone: _____

Financial software _____

Does your church follow the District Compensation Recommendations? Yes ___ No ___

Topics or questions you would like addressed _____

Please mail with a check
for \$24 payable to
Iowa District West
409 Kenyon Rd, Suite B
Fort Dodge, IA 50501