

First Lutheran Church

3601 Dakota Ave

South Sioux City, NE 68776

www.flcssc.org

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First Lutheran Church

August 2019



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***Loving others in Christ for outreach to all,
while providing for God's diversity.***

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<http://giving.flcssc.org>

Download the EasyTithe app
from the app stores.

Text give at:

402-557-0882



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from First Lutheran

Text flcssc to 797979

or use

<http://text.flcssc.org>



**Arise, shine, for
your light has come...**

Isaiah 60:1

The deadline for the September Newsletter is August 15.

Worship at First Lutheran

August 4

Eighth Sunday after Pentecost

First Lesson: Ecclesiastes 1:2, 12-14; 2:18-23

Second Lesson: Colossians 3:1-11

Psalm: 49:1-12

Gospel: Luke 12:13-21

August 11

Ninth Sunday after Pentecost

First Lesson: Isaiah 6:6-8; 7:10-14

Second Lesson: Acts 2:38-47

Psalm: 33:12-22

Gospel: Matthew 28:16-20

August 18

Tenth Sunday after Pentecost

First Lesson: Jeremiah 23:23-29

Second Lesson: Hebrews 11:29—12:2

Psalm: 82

Gospel: Luke 12:49-56

August 25

Eleventh Sunday after Pentecost

First Lesson: Isaiah 58:9b-14

Second Lesson: Hebrews 12:18-29

Psalm: 103:1-8

Gospel: Luke 13:10-17



Church Office 494-5461

Douglas Dill, Pastor 402/235-6969

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Kerri Rahn, Admin. Asst. 712/574-7946

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Jane Krogh, Organist 494-1630

Joey Hartshorn, Director of Music 712/389-4492

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LeAnn Kilstrom, Custodian

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Church Council (* Executive Council)

*Chad Cain, President 712/635-2974

ccain@flcsc.org

*Deb Kenny, Vice President 712/490-2097

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*Sue Hunter, Treasurer 494-1758

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*Trevor Brass, Secretary 402/817-0341

tbrass@flcsc.org

Kathy Anders (kanders@flcsc.org) 274-4383

Judy Blessing (jblessing@flcsc.org) 255-7775

Linda Johansen (ljohansen@flcsc.org) 494-1089

Terry Sorem (tsorem@flcsc.org) 712/490-9271

Brandon Trautwein (btrautwein@flcsc.org) 412-2135

Church Coordinators For:

Altar Care: Kathy Anders 274-4383

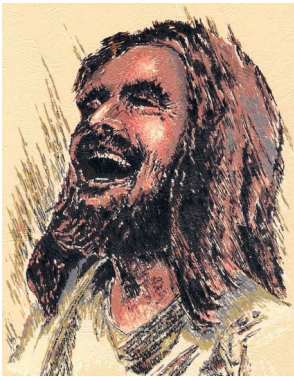
Sandy Larson 494-2135

Lectors: Rita Todd 494-2968

Ushers: Worship & Music Team

Women of the ELCA Chair:

Bonnie Prosser 494-3384



Be Heard, Speak the Truth Pastor Doug

Your opportunity to be heard by the synod is upon you. This congregation has entered a very serious time in its life.

The synod will be bringing in listening teams on August 14. Forty-five households will have the opportunity to speak with teams from the synod.

You have most likely heard of the saying, "the truth will set you free". This comes from John 8:32. However, the bigger context is from reading John 8:31-32 (NRSV): Then Jesus said to the Jews who had believed in him, "If you continue in my word, you are truly my disciples; and you will know the truth, and the truth will make you free." As disciples, followers of Christ, bring in your questionnaires and speak to someone about what you have experienced at FLC.

First-hand knowledge is important and needs to be expressed. If you cannot come in, make sure to send the questionnaire into the synod.

Be heard, by speaking up. Your information will not be shared with anyone in the congregation.

It might seem like you do not know what to say. You might be asking, who really wants to hear from me? How can I express the truth I have seen? Jesus tells us that the Holy Spirit will give us the words to speak. The bigger context is that it must be in truth or it is denying Christ Jesus.

From Luke 12:8–12 (NRSV): "And I tell you, everyone who acknowledges me before others, the Son of Man also will acknowledge before the angels of God; but whoever denies me before others will be denied before the angels of God. And everyone who speaks a word against the Son of Man will be forgiven; but whoever blasphemes against the Holy Spirit will not be forgiven. When they bring you before the synagogues, the rulers, and the authorities, do not worry about how you are to defend yourselves or what you are to say; for the Holy Spirit will teach you at that very hour what you ought to say."

Come and approach with confidence and truth.

Anniversaries

Ron Frank and Pat Krontz—August 8
Jim and Sally Hansen—August 15
David and Amy Hine—August 16
John and Barb Koskovich—August 4
Marvin and Kathy Muirhead—August 20
Gary and Bev Rautenberg-Panko—August 31
Chris and Milissa Reyes—August 25
Rick and Joan Robinette—August 20
Todd and Diane Sands—August 31
Brandon and Gracie Trautwein—August 16
Brian and Melodee Van Berkum—August 14

Congratulations

Congratulations to Randy Rahn and Kerri Durant, who were united in marriage July 24. Please keep them in your prayers as they begin their new life together.



Happy Birthday

Kelsie Brown—August 7
Ken Conley—August 2
Jeana Davis—August 9
Linda Fischer—August 27

Preston Fischer—August 23
Kendall Gill—August 28
Harriet Hansen—August 12
Lacey Hernandez—August 5
Diane Hirschbach—August 14
Pam Knudsen—August 28
Helen Koskovich—August 21
Carol Krieger—August 11
Jennifer Lieber—August 22
Ronda Litras—August 24
Roger Monk—August 6
Susan Monk—August 9
Bob Porter—August 16
Joan Robinette—August 12
Lance Swanson—August 21
Richard Thramer—August 19
Brandon Trautwein—August 17

Youth Birthdays

Raegan Jensen—August 9
Liam Johnson—August 27
Rylie Johnson—August 17
Teagan Kinnaman—August 19
Britton Taylor—August 23

Church Council Minutes

June 2019 Church Council Meeting Minutes – 6.23.2019

Attendance/Roll Call – Chad Cain, Deb Kenny, Sue Hunter, Kathy Anders, Judy Blessing, Linda Johansen, Trevor Brass, and Brandon Trautwein.

Missing – Terry Sorem (Excused absence)

Acceptance of Agenda

Question re: prayer – tone.

Motion to approve by Deb, seconded by Kathy. 1 opposed.

Devotion – Pastor Doug asked each member to write what they think this

Prayer – Lord, change them or remove them from our midst.

Reading of Mission and Vision Statements

Vision Statement – Building upon the properties that God provides. To reach out in mission to the community.

Mission Statement - Loving others in Christ for outreach to all; while providing for God's diversity.

Guests –

· AA rep said they will vote July 9th on whether to stay at FLC or go to another venue. AA has been hosted at FLC for about 40 years. Concern about security cameras during meeting due to anonymous nature of Alcoholics Anonymous. ~50-60 people meet at AA on Tuesday nights. Would like to stay but if a non-surveilled room can't be accommodated, then AA would move. Suggestion that individual camera can be unplugged for duration of AA meeting by Pastor Doug. Liability would be on AA should something happen to FLC property during the window the camera is off. Sue made the motion for allowing the unplugging from 6:30 pm to 8:30. Brandon seconded. Ayes carried it. Pastor Doug will label plug-in for the camera.

· Mr. Koskovich – Concerning about cleaning service of sanctuary. Breakfast cereal still on floor from 2 weeks ago. Separately, question as to when questionnaire from bishop is coming. Answer: unknown at the present time.

· Mike Hunter – Read a letter regarding the Bishop's consultation process and submitted a copy of same to the secretary.

Minutes from May Council meeting

Amendments were made to the 5.29.2019 meeting minutes by Trevor Brass as suggested by other council members. Motion to approve minutes carried.

Reports -

May Team Reports

Jane delivered oral report from Music and Wor-

ship.

Sue seconded motion to approve reports. Ayes carried it.

Pastor Report from May

Judy seconded motion to approve Pastor's Report. Ayes carried it.

Old Business

Tree removal – Still working on it.

Shared Drive between nursing home and FLC – 1st letter received, still no response. 2nd letter will be sent to the care center, signed by Chad Cain.

Letter to Jim Reider was received and no response yet – Response is due July 11. Motion to file a small claims claim against JR if no response is received by then or no property (1 Apple laptop computer) returned.

Parsonage Work and Sewer Smell – Dishwasher leaves white film on dishes, cause unknown even after Kollman's (plumber) consultation. Rita will call City of SSC regarding water to determine if this is the source of concerns.

Sacristy Ceiling Damaged

The ceiling was never replaced from water damage 3 years ago.

Randy Grove was to replace the ceiling tiles.

Food Pantry cabinets to be finished update

South Garage - Update

Property Repair/Update/Replace

Repair of caulking on floor to ceiling stained glass windows –

Replacement of lights in sanctuary that light up Altar –

Replacement of incandescent to LED lights outside of choir loft –

Repair/replace tower lights –

Repair/replace trinity sign on tower –

Repair light on South side of metal FLC sign –

Repair/update lighted sign on Dakota Ave to LED – (This and above items). Chad Cain is waiting on the electrician's (O'Dell) quote. Work to be done when scaffolding is available.

Change of Entrance/Exit on Dakota Ave into FLC –

Currently we have an entrance on North side of FLC.

The remaining drives indicate exit only.

Proposal to make double wide drive on South to Exit only with left and right turn lanes. Drive North of the double wide to be made into entrance only. Signage to indicate same for these locations.

Mike Hunter will handle the re-striping of the parking lot and arrows for entrances/exits from the lot.

Chad Cain will obtain signage: "DO NOT ENTER" signs.

Sound equipment Protection

A power conditioner should be purchased. The middle of the road one Pastor is suggesting, "Furman" model for \$589. Brandon will provide updates.

Brandon: unable to obtain right type of equipment through his work. Recommends Furman model and states it is a reasonable price.

Motion to approve order of Furman model by Brandon, seconded by Judy. Ayes carry the motion. Pastor Doug will get order started.

Nursing Home Letter status - (already discussed)

Security Cameras –

One camera to be installed on garage. Need electric to unit for it to function.

Garage uses old-school fuses instead of modern circuit breakers. Chad Cain to call O'Dell electricians. Trenching machine costs ~\$450 per week.

Picnic/Food/Band Shelter –

Need to see plan and estimated costs. Boy Scouts may be able to have this as an Eagle project.

Waiting on Terry to give plan and estimated costs. Will touch base next month.

New Business

Discuss Joey's job description – Updated, second version was distributed to Council and read aloud by Chad Cain. These updates reflected concerns about Joey's role with respect to the rule that no staff or council member shall also be the leader of a church team. Joey is now the Director of Music at FLC, this role is all-encompassing and includes Spirit Connection Band, Choir, Bells, and now Vacation Bible School. This role includes leadership that was previously provided by volunteers, Chad Cain noted.

Policy updates presentation –

Adoption of new polices should be considered. These updates are modeled on ELCA best accounting practices guidance to thwart embezzlement and mishandling of church funds. This is meant to protect both the Church as an institution and those whose responsibility involves handling money.

Best Financial Practices – Motion by Deb, seconded by Judy. Ayes carry it, 1 nay by Linda.

Short Form Accountable Reimbursement Policy – Motion by Brandon, seconded by Sue. Ayes carry it, no nays.

In-Kind Gifts – Motion by Deb to approve and adopt, seconded by Judy. Ayes carry it, 1 nay by Linda.

IRS Requirements by Churches – Motion by Sue to adopt, seconded by Brandon. Ayes carry it, Linda abstains.

Narrative Budget – Motion by Deb, Sue seconded. Ayes carried it, 1 nay by Linda.

Policy on Clergy Housing Allowance – Motion by Deb, and second by Sue. Ayes carry it.

Pastor updates –

Training July 15-19 2019 – Second part of the interim training.

Gary & Bev to cover on July 21st while pastor at Leadership Lab.

Pastor at Leadership Lab Jun 21-27

General Fund 2019 – Sue the Treasurer reviewed her report on the Church's budget. The General Fund balance was \$3,981.74 at the end of May 2019.

Concern regarding the donation jar in the narthex as being labeled as to "Offset the Deficit" as well as similar wording in the Sunday bulletin. This is not technically true as there is no deficit. Corrections to be voted on next month.

Chad made a motion to remove the language from the bulletin mentioning "Offsetting the Church Deficit" and change it to "To Replenish Our Emergency Fund."

Chad's motion seconded by Deb. Ayes carry it, no nays.

Synod process for dealing with conflict

Letter sent to congregation – distributed by mail and email to congregation members ~June 10.

Listening session will be the evening of Wednesday, August 14th

Synod to provide information to be sent to congregation members.

Will be an all-or-nothing process.

FLC will likely have to pay the cost of lodging and meals for the members of the Synod Support Team. Questionnaires will be mailed out to *each member* (all 399 voting members as of this writing) at FLC's expense. Interviews are *by household*.

Discuss attendance trends – Average attendance for the year is 126. Giving is down.

Custodian Vacuum – The previous vacuum

died. Chad suggested a commercial-quality vacuum. Chad proposed authorized spending \$300-500 for a new vacuum.

Sue had a motion with Deb seconded to initiate a new vacuum purchase. The ayes carried the motion.

Judy will donate her old Riccar vacuum to the church in the meantime.

Mission Support Financial Reports and Status –

Chad's motion to approve, Brandon seconded this. The ayes carried it.

Open for other new business – The July Council meeting will now be on **Wednesday, July 31st at 6:30 p.m.**

The August Council meeting will be **Wednesday, August 21st at 6:30 p.m.**

"Thank you" letter was read by Chad Cain that was received from Clinton and Kelli Scheffler, whose child was married at FLC recently.

Close in Prayer

Brandon's motion to close the meeting.

Council Correspondence

To: First Lutheran Church Council June 23, 2019

Thank you for allowing me this time to share with all my observations and make my statements. The actions surrounding this petition will now unfold as directed by the Bishop's office at the Synod. It is unfortunate we are no longer in control and by passed what most would consider reasonable and proper process. What I have today comes with 3 weeks of careful consideration.

I want to once again take a moment to thank the Council, Pastor Doug and his family for their roles here at First Lutheran. None of what we have done and do at First Lutheran would happen without you.

Here is the chance to leave the room or read no further.

It is a sad state of affairs the Petitioners disrespected this Council and everyone who has served First Lutheran in so many ways the last 99 years with this action. I say it this way because the dissatisfaction presented by the Petitioners should have created a revolving door of visitors to Council meetings the last 18 to 22 months which did not happen. If there are concerns or issues the Council is where to go and the proper process. The Petitioners are disrespectful and embarrassing for not giving this Council the chance to address concerns or issues.

It appears the methods to bring Petitioners together lacked courage and were discriminatory. Not all Disciples of First Lutheran were given the chance to be involved and to clearly understand the concerns and issues (no matter how far out of proper process) and to make a decision on signature or not. I am comfortable stating not all Petitioners understood the consequences.

I regret the Petitioners quit on the Council and all Disciples of First Lutheran Church past and present. I regret the pain, suffering, mental anguish and sleepless nights this has brought forth for all, especially our Council, Pastor Doug and his family.

Just imagine where we could be today had all the energy which went into the Petition drive been spent on working together with the Council on concerns and issues. Working together everyone accomplishes more.

We have all heard this before: "Heavenly Father, Please forgive them as they know not what they do."

What the Council could have done for us had they been given the chance is now in the hands of the Bishop's office.

All need to look in the mirror, find their

hearts, listen to God and follow direction from the Bishop's office. Respectfully stated and submitted June 23, 2019.

Mike Hunter

Financial Reports

Treasurer's Report - June 2019

Beginning General Fund Balance: \$ 3,981.74

Receipts:

Contributions	\$15,181.31
Interest	53.77
<u>Misc. Income</u>	<u>(39.25)</u>
TOTAL:	\$15,195.83

Expenses:

Pastor's salary	\$ 3,583.34
Pastor's allowances / exp.	4,002.85
Continuing Ed.	1,030.00
Auxiliary staff salaries	4,543.58
Payroll Taxes	353.41
Parsonage Payment/Utilities	780.00
Parsonage exp.	95.23
Utilities	749.16
Synod Convention	875.60
Grounds Maint.	414.99
Building Maint.	616.25
Janitorial Supplies	182.78
Office Expenses	194.25
Food Bank	400.00
Altar Care	31.78
Worship & Music	75.61
Christian Ed.	372.12
Parish	466.80
Postage	4.05
Youth	39.00

Benevolence 990.00

TOTAL: **\$19,800.80**

Transfer to Capital Improvement: \$ 100.00

Ending General Fund Balance: \$ -723.23

June Attendance & General Fund Receipts

June 2	117	\$ 3,388.00
June 9	163	\$ 2,654.00
June 16	131	\$ 1,537.00
June 23	109	\$ 1,510.00
June 30	117	\$ 3,757.31
Online/Electronic Giving		\$ 2,335.00

Best Financial Practices

Separation of Financial Duties

Keep written policies and procedures for key responsibilities (not person-specific, but duty-specific)

Avoid conflicts of interest

Responsibilities for handling/recording church income should be separated from handling disbursements

An individual not otherwise directly involved in banking activities should reconcile the bank account

Suggested responsibilities for a person other than the treasurer and/or Parish Administrator:

- Overseeing counting and recording offerings
- Depositing receipts
- Reporting income/gifts from individuals

Safeguarding offerings

Dual custody at all times

Rotating basis for counters

Cash deposited immediately after counting

Log of cash and check activity, including purpose (signed by two persons)

Copies of deposit slips given to treasurer and financial secretary

Regular reporting of offerings to members (quarterly)

Maintain confidentiality (pastor, financial secretary and stewardship committee as have need to know)

Designated and restricted gifts

Acknowledge gift purpose on gift receipt

Separate accounting and/or tracking in the accounting system from undesignated gifts

Maintain a sufficient bank balance to cover designated/restricted funds

Honor donor intent

– Congregation has the right to refuse any gift, including if it believes donor intent cannot be honored

– Create and communicate a general policy for circumstances when purpose can't be fulfilled

Grant accountability and reporting; unused or misused funds might be subject to return of funds to grantor

Charitable Deductions

Meeting IRS requirements for charitable contributions

Cannot deduct

Contributions to individuals

Contributions from which donor benefits

Services, but can deduct unreimbursed, out of pocket expenses directly connected with the services (not living expenses)

Substantiation--Cash: written acknowledgment (over \$250, no goods or services provided in exchange for the gift)

Non-cash gifts:

Fair market value

Form 8283 to be completed by charity for more than \$500

Generally, qualified appraisals for gifts of more than \$5,000

Handling expenditures

Avoid sales tax by requiring use of exemption letter

Use standard vouchers or expense forms

Require written approval/support for payment (including original invoices, receipts, etc.)

Checks should be prepared by someone other than those with authority to approve expenditures

Keep authorized check signatures on file at the bank; dual signatures recommended

Secure blank checks at the church

Consider electronic billing and payments if have appropriate security and access

Credit cards might be appropriate for a limited number of individuals

Petty cash should be safeguarded and counted regularly

Employee vs. self-employed

Twenty factors as developed by IRS, including:

- Individual must comply with instructions
- Individual must provide services personally (no substitutes)
- Services are integral part of organization's operation
- Continuing relationship between individual and organization
- Set hours of work
- Full-time required
- Working on organization's premises

- Paid by hour, week or month (as opposed to by the job)
- Payment of business expenses, benefits
- Working for only one organization at a time
- Right to terminate

Clergy have dual tax status treatment- employee for income tax and self-employed for social security

Housing Allowance

Excluded from federal income

Established annually before beginning of tax year

Approved by congregation council

Applies to ordained, commissioned or licensed; administers sacraments and conducts worship

Allowable expenses:

- Mortgage/rent/real estate taxes/property insurance
- Utilities
- Furnishings and appliances (purchase and repair)
- Remodeling and repairs
- Yard maintenance and improvements

Amount – fair market value, actual expenses (as long as less than amount previously designated)

Housing equity allowance

Payroll (IRS Pub. 15, Circular E)

Upon hiring, contracting – Form W-4, W-9

Taxable wages (includes cash gifts, spouse's travel, personal use of church-owned vehicle, non-accountable reimbursements; imputed interest on loans from employer; social security offsets)

Quarterly – Form 941 (to report Social Security, Medicare and income taxes withheld and paid); Form 8109 (federal tax deposit form)

Annually – Form W-2 or 1099-MISC (to employee) and coordinating forms to IRS

Housing allowance included on W-2 (box 14)

No Form 990 required for churches (unless unrelated business income over \$1,000 requires Form 990-T)

Accounting System/Financial Reporting

Choose the basis for accounting: cash basis.

Utilize accounting software whenever possible

- Dual entry bookkeeping
- Fund accounting

Provide regular reporting to church council

- Balance Sheet
- Statement of Revenue and Expenses
- Statement of Cash Flows (sometimes excluded)
- Other Management Reports, as requested

Establish a records retention policy and process

Conduct internal audits annually and external audits, if desired.

Data Security

People are the best security

Ensure adequate IT security for internet, e-mail and network (including virus scans and firewalls)

Provide security for portable media devices (flash drives, CD, laptops, cellular phones, etc.)

Ensure confidential paper files are kept in a locked, limited access location

Be aware of Personal Identity Information (PII):

- Names and addresses
- Social security numbers
- Credit card information
- Documents with any financial information

Ensure access to data is commensurate with duties; review user access regularly

Resources

www.elca.org (found in Resources/Financial/Congregations tab)

- Congregational Treasurers’ and Bookkeepers’ Financial and Accounting Guide
- Internal Control Best Practices
- Program Budget Presentations
- Congregational Audit Guide
- Accountable Reimbursement Policies
- Data Security Education
- Contingency Planning

Administration Matters e-newsletter and blog (subscribe under News and Events/ELCA Blogs/Administration Matters)

www.irs.gov (Publication 1828 - Tax Guide for Churches and Religious Organizations)

Adopted by First Lutheran Congregation Council

In Kind Gifts

There is no question that individual donors (members or friends) should be thanked for their contributions, but thanking a donor is technically separate from providing that person with a receipt for income tax purposes. It is understood by First Lutheran Church that once a gift is given it is the property of the Congregation and no longer belongs to the donor or their descendants.

To the extent that a donor has requested or otherwise expects written acknowledgment that can be used for income tax purposes:

- Ø It is preferable for the acknowledgment to describe the gift without valuing it.
- Ø Acknowledgment should describe the extent to which the congregation provided goods or services to the donor in return for the gift.
- Ø Under no circumstances is the acknowledgement to include a valuation of the gift. Such written acknowledgment should include a statement that no goods or services were provided in return for the contribution (if this is the case), or perhaps that goods or services that the congrega-

tion provided (if any) in return for the contribution consisted entirely of intangible religious benefits (if this is the case).

If the gift is one of property:

- Ø The acknowledgment should state whether and how the organization intends to use the gift for a purpose related to its mission.
- Ø Note that some property gifts, especially higher value property gifts, have more tax compliance requirements for both the donor and the recipient congregation. It is always a good idea to review IRS reference materials.
- Ø The acknowledgement shall not include a valuation of the gift. It may state that the gift has resulted in a general cost savings to the congregation. Such written acknowledgment should include a statement that no goods or services were provided in return for the contribution (if this is the case), or perhaps that goods or services that the congregation provided (if any) in return for the contribution consisted entirely of intangible religious benefits (if this is the case). For any type of property gift, there should also be a statement about how the congregation will use the property.

If the gift is a service:

- Ø The acknowledgment can describe how the service benefited the congregation, while also stating that IRS regulations do not allow a deduction based on the acknowledgment.

A thank you can be expressed multiple times, in multiple ways. Nevertheless, an acknowledged monetary value to the congregation is not necessarily the amount an individual donor can claim as an income tax charitable contribution deduction.

Adopted by First Lutheran Council

Narrative Budget

It shall be the policy of the Congregational Council to present at each annual meeting as a story to tell about how we, the people of First Lutheran Church, have a story to tell about how we respond in thanksgiving to the call to serve God's people. It is a story that includes worship, fellowship, evangelism, faith development, outreach and pastoral care.

A narrative budget integrates dollars, people and ministry to tell the story of our mission and ministry. It is the representation of the line item budget in simple, easy-to-read descriptive terms, often with congregational pictures, quotes, illustrations, graphs and pie charts; however, it does not replace the financial statements. It is often developed by the (treasurer and/or finance committee,) presented in Digital Format at the annual congregational meeting and distributed as a printed resource. A narrative budget gives a vision of ministry rather than just a spreadsheet of line items. It reflects how we spend our time, talent and treasure in a different way, rather than just how we pay the bills.

Narrative budgets can assist with stewardship conversations. They help focus stewardship on the core message of celebrating God's gifts to us, and every member's opportunity and obligation to celebrate and offer in return their gifts to God.

Adopted by First Lutheran Congregation Council

Short Form Accountable Reimbursement Policy

The following resolution is hereby adopted by the congregation council of First Lutheran Church. It will be effective for the calendar year 2019 and all future years unless specifically amended, revoked or superseded.

The pastor (or other employee(s)) will be reimbursed for ordinary and necessary business expenses incurred in the performance of his or her responsibilities when he/she documents the

amount, business purpose, date and place of the expense in accordance with IRS regulations.

This substantiation must be provided to the church treasurer within sixty (60) days of incurring the expense. The individual must return to the church any amounts received in excess of the substantiated expenses within thirty (30) days of receipt. Reimbursements shall not exceed the budgeted amount unless authorized by the Congregation Council.

The church will not report any properly substantiated reimbursement payments as income on any Form W-2.

Adopted by First Lutheran Congregation Council

Chart of Accounts

The Treasurer shall maintain the following financial accounts:

1. General Fund Checking Account: This account shall be used to track all income of the congregation. This account shall be used to pay all budget driven expenses and to transfer all funds to the other accounts that are not a part of the Annual Budget. Payments from all other accounts shall be transferred to this account to be paid.
2. Designated Funds Savings Account: This account shall receive all funds that have been received that are designated to special purposes. When funds are to be disbursed they are to be transferred to the Checking Account and recorded under Unbudgeted Expenses.
3. Special Gifts and Bequests Savings: This account shall be used to receive all gifts and bequests given to the congregation without a designated purpose.
4. Memorial Funds Savings Account: All gifts given as a memorial shall be transferred to this account. The accounting shall account for both designated and undesignated memorials. When expenditures are made, the money is transferred to the Checking account and recorded as Memorials Disbursed. The Congregation Council shall appoint a team of 3 persons to manage this ac-

count including the authority to transfer monies for a specific expenditure.

The Congregation Council shall add such accounts as needed.

Adopted by First Lutheran Congregation Council

IRS Requirements for Churches

In order to obtain a EIN (Federal Employer Identification Number), organizations must apply by submitting IRS Form SS-4. Line 7 of the SS-4 asks for the name and SSN (social security number), ITIN (individual taxpayer identification number), or EIN (employer identification number) of the organization's Responsible Party, that is, the individual who has direct or indirect authority over the organization and its assets. Basically, the IRS wants the name and Social Security Number of a specific person it can contact if something is amiss concerning the organization. Many organizations submitted their Forms SS-4 long ago and the names on those forms may no longer be Responsible Parties or in some cases no longer work for the organization.

The Treasury Department issued Treasury Decision 9617, requiring each organization with an EIN to update the name of its Responsible Party by filing IRS Form 8822-B. Effective January 1, 2014 organizations have sixty (60) days to comply with the new requirement to update Responsible Parties, whenever there is a change of Responsible Party, organizations must update that information using form 8822-B within sixty (60) days of the change. This form is very straightforward. Churches should be sure to check the "tax exempt organization" box at the top of the form, and if they are only reporting a change in Responsible Party, they should also check Box 1 ("Employment, excise, income, and other business returns").

Form 8822-B requires the "Old name of responsible party" as well as the SSN. If your organization cannot find Form SS-4 or if it was submitted without that information, it's better to leave that box blank rather than not completing the form at all.

Every organization with an EIN must comply with the new requirement to update the name of its Responsible Party, but there are not direct penalties for not complying. We quote from the instructions on Form 8822-B:

"If you are an entity with an EIN and your responsible party has changed, use of this form is mandatory. Otherwise, use of this form is voluntary. You will not be subject to penalties for failure to file this form. However, if you fail to provide the IRS with your current mailing address or the identity of your responsible party, you may not receive a notice of deficiency or a notice of demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on any tax deficiencies."

While an argument could be made that the bishop (at the synod level) and the pastor (at the congregation level) fit the definition of responsible parties, our (non-legal) opinion is that the individuals who best fit this definition for synods and congregations are their respective bishops or treasurers. Arguably, more than anyone else, they directly or indirectly, "control, manage or direct the entity and the disposition of its assets or funds."

Adopted by First Lutheran Congregation Council

Policy on Clergy Housing Allowance

(To be updated whenever IRS regulations change)

According to the Internal Revenue Service (IRS) regulations, clergy are permitted to exclude from their taxable income the costs of maintaining a residence. This housing allowance is not included as taxable income on pastors' W-2s. There are rules for determining, documenting and reporting a housing allowance that need to be followed.

1. Clergy need to determine the cost of maintaining one residence for the upcoming calendar year or for the remainder of the year if a call commences during a year. The housing allowance amount is the lesser of: a. Amounts actually paid

for housing and related expenses. b. The fair rental value of the home. c. The amount actually paid or declared by the congregation as the housing allowance.

2. The clergy housing allowance amount must be requested in writing and approved by official action by the employer. In a congregation, the housing allowance is generally approved by the congregation council or the finance committee. A record of the action to approve should be in writing.

3. The housing allowance is not subject to federal income tax, but it is subject to self-employment tax. On the W-2, it is not reported in Box 1. It is typically reported as an information item in Box 14.

4. A housing allowance operates prospectively; in other words, it is declared ahead of when the expenditures are made. It can be modified if significant expenses not anticipated earlier are identified, but the allowance must always be changed ahead of the expenditures.

5. Clergy need to maintain records of their costs, including receipts, in order to document the housing expenses in the event of an IRS audit.

Clergy should consult with an experienced tax preparer as needed to resolve any questions pertaining to their individual housing allowance.

Adopted by First Lutheran Congregation Council

Outdoor Worship

There will be an outdoor parking lot worship service on August 11, August 25, September 8 and September 22 at 10:30. Holy Communion will be served at each of these services. The 8:15 service on those dates will take place indoors as usual.

Sunday School Help

We need a Sunday School Superintendent and Sunday School teachers for the upcoming school year. Please contact the church office or Chad Cain if you would like to volunteer.

Churchwide Assembly Six Weeks of Prayer

When the ELCA Churchwide Assembly convenes on Aug. 5, its voting members meet with confidence in God's grace around word and water, wine and bread, to carry on their work on behalf of the entire church. This year will also include the election of a new secretary and a presiding bishop. As members of the ELCA, we encourage you to enter into a time of prayer for all who are involved and for the entire church. Starting at the end of June, the prayer of the day will be centered towards the upcoming ELCA assembly in August.

Daily Prayer during the Assembly

Monday, August 5

Holy God, hope of the poor and balm of the brokenhearted, stir up in us the gift of your Spirit that we may hear your good news and proclaim it in word and deed; through Jesus your anointed, our Savior and Lord, who lives and reigns with you and the Holy Spirit, one God, now and forever. Amen.

Tuesday, August 6

O God, the giver of every good gift, you set before us the feast of gladness. Gather your fractured human family, welcome us in our weakness, feed us with your mercy, and clothe us with life itself: Jesus Christ, our Savior and Lord. Amen.

Wednesday, August 7

Glorious God, through the waters of the sea you led your people from slavery to freedom. Through the waters of baptism you bring us with Christ from death into life. Roll away the stone of our fear and doubt that we may sing your praise and dance to your glory; through your Son, Jesus Christ, our Savior and our Song. Amen.

Thursday, August 8

Almighty and all-merciful God, for freedom you have set us free from every power that would enslave us. Create in us the heart of a servant and

bind us to our neighbors with the love of your Son, Jesus Christ, our Savior and Lord. Amen.

Friday, August 9

O Light Unseen, O Love unknown, O Life unending, your Word came as one among us to draw us to your loving heart and give us your abundant life. Pour out upon your wounded world grace upon grace through your Beloved, Jesus Christ, our Light and our Salvation. Amen.

Saturday, August 10

O God, source of all life, you raised Jesus from the dead and gave us the Spirit of his resurrection. Unbind your church from sin and the fear of death. Set us free to praise you with grateful hearts and to serve the world in Jesus' name, who lives and reigns with you and the Holy Spirit, one God, now and forever. Amen.

Blood Needed

First Lutheran is hosting a blood drive on Saturday, August 10 from 9:15 a.m.-12:00 p.m. Blood donors are needed! Also needed are volunteers to escort the donors. Please sign up in the entryway.

Listening Sessions

There is a signup sheet in the entryway for the August 14 sessions with Listening Teams from the Synod. One 20-minute interview per household; please arrive at least five minutes ahead of your chosen time slot. Bring your questionnaire with you (plan to leave your questionnaire with your interviewer). Please try to schedule as early in the evening as you are able.

Photos Needed

We are putting together First Lutheran's 100 years in pictures that we will celebrate in the fall of 2020. If you have any pictures you would like us to include, please make copies (pictures won't be returned). Make sure to include the year, event and names of people. Please also include your name and phone number so we can contact

you with any questions. Pictures can be given to Kathy Anders, Marla Bianchini, Judy Blessing the church office. Please have all pictures turned in by December 30.

August Flower Chart

August 4 (Altar) Given by George, Ruth, William and Ashley Weiland in memory of Beverly Weiland, who passed away on August 2, 2012.

August 11 (Altar) Given by Jerry and Kurtis Krieger in honor of Carol's birthday.

August 18 (Altar) Given by Floanne Frey in memory of Fred Frey.

August 25 (Altar) Given by Patty Matz in memory of Pat and Ed Matz and Dollie and Butch.

(Chancel) Given by Ray and Colleen Schleusener in memory of Art Schleusener Sr. and Duane Schleusener.



AUGUST 9-AUGUST 11—FLEA MARKET

AUGUST 10—BLOOD DRIVE from 9:15-12:00

AUGUST 11—OUTDOOR WORSHIP at 10:30

AUGUST 18—FELLOWSHIP BREAKFAST from 9:30-12:30

AUGUST 25—OUTDOOR WORSHIP at 10:30

SEPTEMBER 2—OFFICE CLOSED

SEPTEMBER 8—OUTDOOR WORSHIP at 10:30

SEPTEMBER 22—FELLOWSHIP BREAKFAST from 9:30-12:30

SEPTEMBER 22—OUTDOOR WORSHIP at 10:30

OCTOBER 13—FELLOWSHIP BREAKFAST from 9:30-12:30

OCTOBER 27—HALLOWEEN PARTY from 1:00-2:30

August 2019

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY																																																	
<table border="1"> <tr> <td colspan="7">September 2019</td> </tr> <tr> <td>S</td> <td>M</td> <td>T</td> <td>W</td> <td>T</td> <td>F</td> <td>S</td> </tr> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> </tr> <tr> <td>8</td> <td>9</td> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> </tr> <tr> <td>15</td> <td>16</td> <td>17</td> <td>18</td> <td>19</td> <td>20</td> <td>21</td> </tr> <tr> <td>22</td> <td>23</td> <td>24</td> <td>25</td> <td>26</td> <td>27</td> <td>28</td> </tr> <tr> <td>29</td> <td>30</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	September 2019							S	M	T	W	T	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30									1 8:00am Breakfast w/the Pastors 2-4pm Food Bank 6:30pm Fellowship Meeting	2 8:30am TOPS	3 1:30pm Dakota County Amateur Radio Club Testing 2:15pm Spirit Connection
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11 Holy Communion Flea Market 8:15am Worship 10:30am Outdoor Worship 11a-4p Flea Market 11:30am Proverbs Bible Study	12	13 7:00pm Al-Anon	14 4:30-8:30pm Listening Sessions	15 8:00am Breakfast w/the Pastors 2-4pm Food Bank 5:30pm Chamberettes 7:00pm Dakota County Amateur Radio Club	16 8:30am TOPS	17 2:15pm Spirit Connection																																																	
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Thanks to our August Volunteers

<u>August 4</u> <u>Eighth Sunday after Pentecost</u>	<u>August 11</u> <u>Ninth Sunday after Pentecost</u>	<u>August 18</u> <u>Tenth Sunday after Pentecost</u>	<u>August 25</u> <u>Eleventh Sunday after Pentecost</u>
<u>Lectors:</u> 8:15 am 10:30 am	<u>Lectors:</u> 8:15 am 10:30 am	<u>Lectors:</u> 8:15 am 10:30 am	<u>Lectors:</u> 8:15 am 10:30 am
<u>Cantor:</u> 8:15 am Joey Hartshorn	<u>Cantor:</u> 8:15 am Brandon Trautwein	<u>Cantor:</u> 8:15 am Linda Johansen	<u>Cantor:</u> 8:15 am Chris Knudsen
<u>AV Operators:</u> 8:15 am Scott Koepp 10:30 am Jenni Durant	<u>AV Operators:</u> 8:15 am Janell Sila 10:30 am	<u>AV Operators:</u> 8:15 am Mike Hunter 10:30 am Trevor Brass	<u>AV Operators:</u> 8:15 am Janell Sila 10:30 am
<u>Acolytes:</u> 8:15 am Julie Geveshausen 10:30 am Brooklyn Sorem	<u>Acolytes:</u> 8:15 am Branden Lieber 10:30 am	<u>Acolytes:</u> 8:15 am Britton Taylor 10:30 am Ashlyn Rich	<u>Acolytes:</u> 8:15 am Brooklyn Sorem 10:30 am
<u>Ushers:</u> 8:15 am Kathy Anders Kris Bergstrom Judy Blessing Tyler Fader 10:30 am Dan & Daniele Feenstra Lonnie & Carol Slaughter	<u>Ushers:</u> 8:15 am Linda Fischer Sandy Larson Brenda Rose George Weiland 10:30 am Merle & Kim Long	<u>Ushers:</u> 8:15 am Kathy Anders Kris Bergstrom Judy Blessing Tyler Fader 10:30 am Rick & Jennifer Lieber Lonnie & Carol Slaughter	<u>Ushers:</u> 8:15 am Marla Bianchini Linda Fischer Sandy Larson Brenda Rose 10:30 am Rick & Jennifer Lieber Merle & Kim Long
<u>Altar Care:</u>	<u>Altar Care:</u>	<u>Altar Care:</u>	<u>Altar Care:</u>