



Instructions for Congregation Treasurers

Updated August 2023

Please consider visiting **SWD.lcms.org** often to access various resources intended to support your ministry.

Also consider visiting **LCMS.org** and explore the area under “Resources for Church & School Administration” for up-to-date, Synod-wide information on financial matters, legal resources, sample policies, and personnel matters.

- The ***Congregation Treasurer’s Manual***, along with your congregation’s Constitution and Bylaws, is your guide and “Job Description” in almost all things.
(<https://www.lcms.org/resources/ctmanual>)
- As a continuing effort to protect children in churches and schools, the LCMS reached an agreement to provide **MinistrySafe** nationwide. Your ministry’s first year (training and membership) are covered by the LCMS!
(<https://ministrysafe.com/lcms>)

Partners in Ministry:

- **Concordia Plans** provides health, retirement, and disability benefits for church workers as well as resources for the ministries that employ them.
(<https://www.concordiaplans.org>)
- **Lutheran Church Extension Fund** supports church workers and ministries through loans, investments, real estate solutions, and ministry solutions.
(<https://lcef.org>)
- **LCMS Foundation** supports ministries through gift planning and investment services.
(<https://www.lcmsfoundation.org>)
- **Lutheran Federal Credit Union**
(<https://www.lutheranfcu.org>)

From the Business Office

*Confessing Christ
for the Next Generation*

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Things to do immediately:

- 1) Do a thorough **financial review**.
(<https://files.lcms.org/file/preview/7B59B4F0-4658-4D49-9EF3-B33F4E57A88E>)
- 2) Become familiar with (or create, if needed) and follow your **internal controls policy**.
(<https://files.lcms.org/file/preview/BBD7F8B7-311C-41C4-8AE8-EB1C796D4E93>)
- 3) Become familiar with your **bookkeeping software** and/or explore other vendors if needed (e.g., Shepherd Staff, Church 360, ACS, etc.).
- 4) Understand that your **501(c)3 non-profit status** falls under Synod's umbrella and their IRS determination letter. But also know that you should not be using or operating under the EINs (Employer ID Numbers) of Synod or District.
(<https://files.lcms.org/wl/?id=D3Z3HXDbVPBwiprqcfUZrnlC1KeKFUc>)
- 5) Consider joining the **SWD Google Group for Business & Finance**. At the most basic level, this email list-serve allows me to share periodic updates and announcements directly to your email inbox. But it is also an email-based forum that allows treasurers, business managers, bookkeepers, and the like an opportunity to ask for advice, share personal insights, and help create a best-practices environment in the South Wisconsin District. Email me at reske@swd.lcms.org to request an invitation.

Things to consider over time:

- 1) I typically ask that you fill out an **Intended Partnership Commitment** around the end of the calendar year for our internal budgeting purposes. It is a non-binding pledge of intentions (both undesignated and designated) to support the ministry of the District at large. If you do not currently budget for this, please discuss with your leadership how your congregation might support the efforts of the District at large and consider inviting the Rev. Dr. John Wille or the Rev. Dr. Nathan Meador to speak to your congregation.
- 2) Watch for **quarterly statements** from the District. It serves as an opportunity for shared accountability—for you to measure yourself against your intention, and for you to hold me accountable to the correct application and reporting of your support.
- 3) For the sake of clarity and record keeping, please use the **Congregational Gifts Remittance Form** when sending gifts to the District.
(<https://swd.lcms.org/assets/doc/SWD%20Remittance%20Form.pdf>)
- 4) According to our gift acceptance policy, **outside gifts** not related to the current board-approved budget and not intended for District use (e.g., LCMS World Missions; LCMS World Relief, Restricted Missionary Support, etc.) should be sent directly to the intended agency.
- 5) There are very few invoices I will ever send you; typically once every three years as an **assessment** for the District convention (2022) and once every three years for the Synod convention (2023). This assessment is calculated based on your formally reported membership.
- 6) Each year Synod asks congregations to file a **Congregation Statistics Report** for the preceding year. Because of the value of this data and because it is an expectation of membership (Bylaw 1.3.4), treasurers are encouraged to assist the congregation in submitting this report.

Statistics may be entered online at lcn.lcms.org using login information received from LCMS Rosters and Statistics department in January. Paper versions of the form are available upon request. Please direct questions to roster.stats@lcms.org or 888.843.5267.

- 7) **Perfect Your Reports** – One could reasonably envision various levels of detailed versions of reports for different sets of eyes (e.g., Council, Boards, Voters, congregation publications, etc.).
- 8) Create a **Gift Acceptance Policy** if you don't have one.
- 9) **Payroll and HR Services** – I almost always recommend relying on experts in their respective fields. Concordia Plans has relationships with vendors that may be surprisingly cost-effective.
(<https://www.concordiaplans.org/employers/our-solutions/payroll-services>)
(<https://www.concordiaplans.org/employers/our-solutions/human-resources-services>)
- 10) The SWD Board of Directors serves as the legal representative of the District with appropriate guidance from the District's duly appointed **outside legal counsel**. They are unable to offer legal advice to church members, congregations, schools, pastors, or church workers. You are encouraged to engage a qualified attorney who is licensed to assist with legal matters.
- 11) When it comes to advice and advocacy regarding religious freedoms, our churches and schools currently have access to a negotiated rate with **Alliance Defending Freedom**.
(<https://swd.lcms.org/assets/doc/South%20Wisconsin%20District%20ADF%20-%20CACHurch.pdf>)
- 12) Any updates or changes to your **Constitution and Bylaws** must be sent to the District for review.
- 13) If you don't have a **Wisconsin Sales and Use Tax Exemption Certificate**, consider applying for one.
(<https://www.revenue.wi.gov/Pages/FAQS/pcs-s-exempt.aspx>)
- 14) Any non-governmental agency benefitting from a **property tax exemption** (i.e., a church) must complete a tax exemption report in even-numbered years with your local clerk by March 31 (see sec. 70.337, Wis. Stats.).
- 15) The LCMS Congregation Treasurer's Manual states, "**Every congregation of the Synod should be incorporated**" which gives certain advantages and protections (see *Section 3, Chapter 13* at lcn.lcms.org/ctm). See also the State of Wisconsin Department of Financial Institutions (wdfi.org) to help navigate the process if you determine that your church is not incorporated.
- 16) An annual review of your **property and liability insurance** is always time well spent. Many vendors such as Brotherhood Mutual (brotherhoodmutual.com), Church Mutual (churchmutual.com), and Guide One (guideone.com) offer free templates and sample policies even for non-customers.

Sincerely,



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