

**Minutes**  
**LCMS North Dakota District Board of Directors**  
**February 22, 2019 – First Quarter Meeting**

---

**CALL TO ORDER AND OPENING DEVOTION**

The February 22, 2019 First Quarter meeting of the LCMS North Dakota Board of Directors was called to order at Beautiful Savior Lutheran Church in Fargo, by Rev. Tom Marcis, Chairman at 10:01 a.m. Members present: Rev. Arie Bertsch, District President; Rev. Steve Schulz 2nd Vice President; Rev. Tom Marcis, Chairman; Mr. John Riley, Vice Chairman; Rev. Joshua Reimche, Secretary; Mr. Leon Bladow, Treasurer; Mr. Kirk Rosin, Mrs. Kay Kreklau, Mrs. Tina Davidson, Rev. Dr. Matt Richard, Mrs. Tami Ulland, Business Manager; Absent: Rev. Kirk Peters, 1st Vice President; Mr. Jason Paradis, Mr. Bob Luebke, Mr. Paul Huber.

President Bertsh opened with a devotion from the Treasury of Daily Prayer. The board continued the study of The Augsburg Confession Article 2 – Original Sin, and Article 19 – The Cause of Sin.

Chairman Marcis reviewed the agenda. The agenda was adopted without amendment.

**CONSENT AGENDA**

Chairman Marcis called the board's attention to the proposed consent agenda in order to expedite addressing some of the regular business of a board meeting. Opportunity was provided for board members to request the removal of specific items from the consent agenda to be discussed during the meeting, it was moved, seconded and carried to adopt the consent agenda, which includes the following items:

- Minutes from October 26, 2018 and November 7, 2018
- Ed Bean Reports\*
- 2018 – 2020 Tentative Meeting Schedule
  - Board of Directors April 5 St Paul Minot
  - Planning Council & Board August 15-16 Messiah Mandan
  - Board of Directors October 25 Beautiful Savior Fargo
  - Board of Directors February 7 Zion Bismarck
  - Board of Directors April 3 Beautiful Savior Fargo
  - Planning Council & Board August 20-21 St Paul Minot
  - Board of Directors October 30 Beautiful Savior Fargo
  - District Convention January 25-27, 2021 - Fargo

\*Items attached to these minutes as *Appendix A*

**BOARD ACTION ITEMS**

**Task Force and Standing Committee Appointments**

President Bertsch presented his appointments: Rev. Zelwyn Heide was appointed to Witness Task Force. The Task Force for Local Mercy remains vacant at this time.

### **State of the District Report**

Vicki is working on a final review. It was also discussed that some of the info in the report should be included in the News in the Pews and an announcement included that the full report will be posted on the district website. The report will not be mailed to congregations.

### **Church Mutual**

Tami reported that Church Mutual will install a free water sensor in churches with a value under \$500k, but Church Mutual needs board approval to automatically opt congregations into the program unless the congregations choose to opt out. It was moved seconded and passed to allow Church Mutual to contact congregations in the district in regard to water sensors.

### **2019 – 2020 Budget**

Tami and Leon presented the proposed budget. With the removal of the Watford City Church Plant, a reduction in the youth conferences budget, and Ed Bean bringing in approximately \$20K toward his stipend; projected income is at \$1,024,671 and projected expenses at \$1,025,354 and thus a year end budget balance of -\$683. It was moved seconded and passed to adopt the budget as presented. Attached as *Appendix B*.

## **BOARD EDUCATION**

**Board Policy Manual.** Section 4 was reviewed in depth to more clearly determine which duties belong directly to the District President and/or the Business Manager. This process is rather challenging because while the District President is solely responsible for all ecclesiastical oversight on behalf synod within district, he also answers to the District in Convention in regard to fiscal matters in his role the CEO of the district (synod bylaw 4.4.1). Thus while the board must determine who is most directly responsible for the various business aspects of the district, the board and the District President must also be mindful that final responsibility lies under the oversight of the District President.

## **BOARD MONITORING ITEMS**

### **Management Report – District President**

- President Bertsch has been busy working through the Constitution and Bylaw files of congregations to make sure the district has a recent official copy. He has also been requesting lyrics from congregations that are using music outside of the hymnal. Preparations are underway for the Synod convention in July.
- ***Watford City Report.*** There was extended discussion on the status of the church plant and it's relationship to the district, now that the district has discontinued all financial support. According to the original agreement with the congregation in Grassy Butte, the mother church, it was to be responsible for the support and future of the mission, the district's role was limited solely to financial subsidy. Discussion also included whether or not Grassy Butte's church plant in Watford should be published and promoted through district publications. The main concern was whether or not promotion through official district publication implies a relationship

between the district and Watford that does not exist. It was moved, seconded and passed not to publicize material that would communicate in anyway that the Watford Church Plant is an official district sponsored mission.

- **Wittenberg Chapel Report.** Pastor Suelzle informed the board that the chapel is in need of a new snow blower and also needs to explore snow removal service for the parking lot. Tami will talk to Pastor Suelzle and the board will revisit the topic in April.

### **Management Report – Business Manager**

- **Activity Report.** It seems like the last few months have just flown by. There is always something to do, and we never seem to really get caught up.

In November, I spent ten days in San Diego - a couple of touristy days and then back to back conferences with the Joint Business Administrators Conference and the LCEF Fall Conference. Learned a lot, heard a lot, made lots of connections. The highlight was having Gale Sharpe, her girls and one granddaughter (Andrew and his wife missed their plane), and Vicki and her husband Larry with us for the awards banquet on Friday night. Bill was posthumously awarded the Art Haake award. Vicki attended the LCEF conference also.

In December, I took a trip to Minot and Bismarck to deliver Christmas gifts from LCEF to my loan customers. I love the relationship building part of my job. I also had a few to deliver in Fargo and Hankinson and Grafton. Weather has gotten in the way of a trip to Carrington, but I will be there the beginning of March.

I made a trip to Bethel in Bismarck in January to present the 2018 scholarship check to Allison Guthmiller.

In between trips and meetings, I did try to take some time off around Thanksgiving and Christmas. Vicki continues to work on cleaning out the vault and spent many hours researching for the CTAP spreadsheet. Blenda came and worked with us for a few days in January and we did some touring of convention spaces for the 2021 convention. The usual monthly stuff still needs to get done and we are working hard to gather the information Rosanne needs for the audit in March. In the middle of all of this, I have decided we are going to restructure our chart of accounts for the accounting system – we are attempting to implement that with the new fiscal year. There is a HUGE learning curve and more than a few headaches with this endeavor.

We do have a new addition to the office – Vicki and Larry have a new ‘baby’ that comes to the office while she is being potty-trained. Her name is Bailey and she is quite a fluffball. She loves people and being social. We all think she should become the office mascot and never be left at home!

- **2021 Convention Report.** Fargo Delta by Marriott has committed to \$90 rooms as long as there is \$40,000 in food and beverage sales. It was moved, seconded and passed to authorize Tami to sign a contract with the Delta and proceed with convention arrangements.

- **Fixed Asset Policy.** According to synod auditors the district needs to have a fixed asset policy in place to define capitalization and depreciation. It was moved, seconded and passed to adopt the following fixed asset policy:

#### **Capitalization of Expenditures**

1. All purchases of individual pieces of equipment in excess of \$2,500 with an estimated useful life of more than one year are to be capitalized and recorded in the respective fixed asset account.
2. All purchases of equipment (i.e. desks, chairs, calculators, etc. that individually cost less than \$2,500, but in aggregate cost in excess of \$2,500 are to be capitalized and recorded in the respective fixed asset account.
3. All purchases of equipment less than \$2,500 are to be expensed and charged to the appropriate account.

#### **Depreciation**

1. A straight line depreciation shall take effect the month the expenditure occurs.
2. A useful life of fixed assets shall be established such as the following:

<b>ASSET</b>	<b>USEFUL LIFE</b>
Office Buildings	25-40
Improvements	20
Office Equipment	5-8
Office Furniture	5-10
Office Fixtures	5-10
Computer Hardware & Software	3-5
Automobiles	3-5

- **Mercy Conference Expenses.** Due to a resignation from the district Task Force for Local Mercy, the Dakota Boys and Girls Ranch accepted the responsibility of planning the North Dakota Mercy Conference held in Fargo in October, 2018. Expenses for the event reached \$16,776. Of which registrations only covered \$3,370 leaving a balance due of \$13,406. It was moved, seconded and passed to send the district's budgeted amount of \$2,500 to the Ranch to help cover expenses.
- **CTAP Status Report.** The Finance Committee reviewed past education loans to North Dakota students who were planning to enter fulltime church work. It was discussed and clarified that CTAP is a loan, not a grant. The debt is to be forgiven over a period of service in the church, (1 year of service for each year of aid granted). The following categories define (in dollar amounts) the status of those who benefitted from the loan program and are still connected to it.
- Service & Forgiveness Fulfilled: \$298,200. Working on Forgiveness: \$106,600. Status of Service Uncertain: \$206,650. No Information on Location: \$2,500. Currently In school: \$238,900. It was moved, seconded and passed to contact those who status is uncertain to remind them that they still have a loan balance due to the district and seek updated status information

**Financial Report – Finance Committee**

- Leon and Tami reviewed the year end financial report, it is attached as *Appendix C*.

**ADJOURNMENT**

The meeting was adjourned at 4:12 p.m. by Chairman Marcis.

Sub Cruce,



Rev. Joshua D. Reimche, District Secretary

APPENDIX A

DIRECTOR OF BIBLICAL FINANCE  
JANUARY, 2019 MONTHLY REPORT  
ED BEAN

Dear Tami: The start of another new year and January has flown by! Needless to say there were some weather and travel related challenges. I did have two attorney/donor visits that I had to postpone until February so those reporting results will be reflected in next month's report.

I am actively pursuing church presentations. So far, I haven't been able to solidify any dates. I am working with St. Andrew in West Fargo. I really need to schedule a visit with Redeemer in Dickinson as I have had a couple of inquiries regarding another workshop there.

I am also asking people on my personal visits too prayerfully consider a current gift to the N D District to bring programs current on their funding. I have talked with a couple of gentlemen within the corporate LCMS. Both have told me that it takes a very active annual campaign in order to become solvent. It is something that will not happen overnight. It does take time to get it set up and an up-to-date data base and software are key to its feasibility. Of course we have neither at this point. Their data base has been in existence for years but still they tell me it is almost a full time job to make it function properly.

Other than the usual winter bumps and grinds there is nothing outstanding that has happened in my work-a-day world. I still get my biggest satisfaction sitting across the kitchen table in private homes and discussing their wants, wishes, and desires regarding their estate gifting plans. I am grateful to our ND District, LCMS and yourself for the privilege of working with the churches and people within our state. Thank You!

Blessings, Ed Bean

## October, 2018 Monthly Report

Director of Biblical Finances, Ed Bean

Dear Tami:

The end of the calendar year is fast approaching! People are remembering to develop initial gift planning through estates or updating their current plans.

Again in October I was reminded how important it is to maintain relationships! I am so thankful that over twenty years ago when I first was employed by the LCMS Foundation and North Dakota District, LCMS, leadership at that time emphasized the importance of working throughout the N D District!

I have been keeping in touch with a couple from western ND throughout the years. They always wanted to update their current estate plans including gifting but they felt the timing was never right. Sure enough, there was a major event in their lives that prompted them to get “the ball rolling again”. Their estate is fairly large but not very complex. Besides ownership in their current home they have most of their financial estate invested through a brokerage firm. They are doing a simple Will disposing of their home. Their ministries gifting was completed quite quickly. They contacted the brokerage firm and are having beneficiary changes done which includes gifting to family and their favorite local and nation LCMS ministries. Had I not kept in contact with this couple I don't know if the future gifts would have been documented.

I am still working on a couple of more complex gifting opportunities. Hopefully they will be documented and finalized prior to years end. That would be a nice closing to a blessed year of working with the Christians in North Dakota!

Part of the gifting reported this month for Grace Lutheran School was a \$1000 check supporting the school's spaghetti supper held the last part of September.

That is about it for October...only two months left in 2018! A Blessed Thanksgiving to you and the entire ND District Board of Directors! Remember to bring back lots of sunshine and warmth from San Diego!

God bless!

Ed Bean

### 2019 Annual Results By Month

	ND Dist	SHCR	GLS	MLS	LCMS Churches	LCMS Ministries	Secular Charities	Totals
January	\$ 12,458.00		\$ 4,856.00	\$ 4,856.00	\$ 125,964.00	\$ 52,678.00		\$ 200,812.00
February								
March								\$ -
April								
May								\$ -
June								
July								\$ -
August								
September								\$ -
October								\$ -
November								\$ -
December								\$ -
<b>Totals</b>	<b>\$ 12,458.00</b>	<b>\$ -</b>	<b>\$ 4,856.00</b>	<b>\$ 4,856.00</b>	<b>\$ 125,964.00</b>	<b>\$ 52,678.00</b>	<b>\$ -</b>	<b>\$ 200,812.00</b>



**# Of Ministry Gifts**

6

**YTD Ministry  
Gifts**

6

|

|

|

|

|

## 2018 Annual Results By Month

	ND Dist	SHCR	GLS	MLS	LCMS Churches	LCMS Ministries	Secular Charities	Totals
<b>January</b>		\$ 28,714.00	\$ 9,779.00	\$ 9,779.00	\$ 114,856.00	\$ 1,369,987.00	\$ 28,714.00	\$ 1,561,829.00
<b>February</b>	\$ 24,268.00		\$ 11,429.00	\$ 11,429.00	\$ 231,576.00	\$ 154,209.00		\$ 432,911.00
<b>March</b>	\$ 17,282.00		\$ 9,880.00	\$ 9,880.00	\$ 98,880.00	\$ 63,420.00	\$ 89,424.00	\$ 288,766.00
<b>April</b>	\$ 9,424.00		\$ 10,292.00	\$ 10,292.00	\$ 487,264.00	\$ 429,368.00	\$ 5,200.00	\$ 951,840.00
<b>May</b>	\$ 12,678.00		\$ 11,259.00	\$ 11,259.00	\$ 648,247.00	\$ 284,674.00		\$ 968,117.00
<b>June</b>	\$ 18,482.00		\$ 12,429.00	\$ 12,429.00	\$ 584,652.00	\$ 257,912.00	\$ 5,000.00	\$ 890,904.00
<b>July</b>	\$ 11,468.00		\$ 8,440.00	\$ 8,440.00	\$ 122,686.00	\$ 97,452.00		\$ 248,486.00
<b>August</b>	\$ 19,804.00		\$ 4,726.00	\$ 4,726.00	\$ 141,267.00	\$ 329,716.00		\$ 500,239.00
<b>September</b>	\$ 17,248.00		\$ 7,958.00	\$ 3,979.00	\$ 452,688.00	\$ 249,242.00		\$ 731,115.00
<b>October</b>	\$ 12,091.00		\$ 6,579.00	\$ 5,579.00	\$ 398,746.00	\$ 191,548.00		\$ 614,543.00
<b>November</b>	\$ 14,529.00		\$ -	\$ 2,500.00	\$ 179,854.00	\$ 72,849.00		\$ 269,732.00
<b>December</b>	\$ 5,247.00		\$ 4,579.00	\$ 4,579.00	\$ 45,872.00	\$ 15,428.00		\$ 75,705.00
<b>Totals</b>	\$ 162,521.00	\$ 28,714.00	\$ 97,350.00	\$ 94,871.00	\$ 3,506,588.00	\$ 3,515,805.00	\$ 128,338.00	\$ 7,534,187.00

**2019-20 BUDGET ASSUMPTIONS & CONCERNS**

Watford has joined in a 3-point parish with Grassy Butte and Belfield. As there has been no significant progress in the Watford City area, the BOD voted to discontinue support for the mission at this time. This has been removed from the budget.

The Director of Biblical Finance (Ed Bean) is roughly a \$50,000 expense. I have asked Ed to encourage enough in additional current giving to cover his salary. He believes he can, I budgeted \$20,000 in income towards this goal.

LCMS Inc expects district partners to routinely participate in international forums. Forums are usually held twice a year. In the past, ND has attempted to attend at least one each year. There are past funds set aside for this. For 2019, no trips are planned.

Synod pledge was increased to 35% at the November 2016 meeting. This was again approved at the February 2018 meeting.

The BSLC lease with the District expired on October 31st. It has not been renegotiated yet. Quite frankly, I choose not to initiate this discussion as if it is renegotiated, the cash price will go up.

2019 mileage rate is at 58 cents.

For the 2019-2020 school year, we are expecting six seminary students and a deaconess, plus 4 continuing undergrad students. There may also be incoming freshman. The budget includes \$35,000 to be split between all students and an additional \$6000 to be split between the seminary students. This is a decrease from the past years.

The estimated Synodical convention budget is \$54,374. It comes out to \$3.43856/communicant member. Invoices will go out for \$4.00/communicant member. Hopefully, enough congregations pay the full amount and all costs will be covered. Yearly invoicing will occur starting in October of 2019.

There are sufficient BOD designated funds to cover shortfalls...for this year.

**INCOME**

The BOD has access to Board designated funds which it can release for use. However, this can only be done for so long. The release of BOD designated funds would fill the gap between commitments and gifts received. The district needs to keep funds to cover TR & PR funds and roughly \$100,000 needs to be kept reserved in order to meet PBG.

Sponsored events are budgeted to break even. This is difficult because planning and budget commitments are made prior to registrations. Events normally do not break even. We strive to get better at this.

LCEF continues to limit budget increases based on a program's size. They help pay part of the business manager's salary and other related expenses. North Dakota is one of the smaller district programs. New leadership and restructuring may affect the North Dakota District. LCEF begins its budget process in March. Their fiscal year is July-June. In January the reimbursement was decreased from \$2466 to \$2339/month.

North Dakota District LCMS  
Fiscal Year 2019-20

	<b>2019-20 Budget</b>
<b>INCOME</b>	
CONGREGATIONAL GIVING	\$ 810,000
UNRESTRICTED GIFTS	\$ 6,500
TR: TEMPORARILY RESTRICTED GIFTS	\$ 2,500
TR: DIRECTOR OF BIBLICAL FINANCE	\$ 20,000
TR: NEW STARTS	\$ -
UNRESTRICTED INTEREST	\$ 2,000
TR- CTAP GIFTS/INTEREST	\$ 22,000
TR-SEM 2-07	\$ 5,000
YOUTH EVENTS	\$ -
SEMINARS & WORKSHOPS	\$ -
RCW CONFERENCES & CONTINUING ED	\$ 8,000
SYNODICAL CONVENTION	\$ 54,374
LCEF REIMBURSEMENT	\$ 30,568
BSLC LOAN REPAYMENT	\$ 9,600
OTHER INCOME	\$ 10,000
TEMPORARILY RESTRICTED ASSETS RELEASED	\$ 44,129
<b>TOTAL INCOME</b>	<b>\$ 1,024,671</b>

**EXPENSES**

SYNODICAL PLEDGE	\$ 283,500
UND	\$ 109,530
GRAFTON LIFE SKILLS & TRANSITION CHAPEL	\$ 13,320
BW - NEW START/MISSION ACTIVITIES	\$ 2,500
BW - DEAF MINISTRY	\$ 5,000
LUTHERAN EDUCATION	\$ 1,000
MERCY - INTERNATIONAL	\$ -
MERCY - LOCAL	\$ 1,500
LIFE TOGETHER - PCW DEVELOPMENT	\$ 8,500
LIFE TOGETHER- YOUTH	\$ 7,000
LIFE TOGETHER - STUDENT AID	\$ 41,500
LIFE TOGETHER - PCW HEALTH & WELLNESS	\$ 4,000
LIFE TOGETHER - RECONCILIATION ACTIVITIES	\$ 1,500
SC STEWARDSHIP DIRECTOR OF BIBLICAL FINANCE	\$ 48,600
SC STEWARDSHIP ACTIVITIES	\$ 2,250
COMMUNICATIONS	\$ 10,200
DISTRICT OFFICE OPERATIONS - DP OFFICE	\$ 36,800
DISTRICT OFFICE OPERATIONS - FARGO	\$ 44,100
FINANCE & GENERAL	\$ 23,950
DISTRICT CONVENTION	\$ -
SYNOD CONVENTION	\$ 54,374
DISTRICT PRESIDENT	\$ 154,175
VICE PRESIDENTS	\$ 3,350
CIRCUIT VISITORS	\$ 7,250
BUSINESS MANAGER	\$ 110,255
BOARD OF DIRECTORS	\$ 14,000
PLANNING COUNCIL	\$ 1,550
DISTRICT CONSTITUTION & BYLAW COMMITTEE	\$ 650
<b>TOTAL EXPENSE EXCLUDING DEPRECIATION</b>	<b>\$ 990,354</b>

**NET INCOME** **\$ 34,317**

CONVENTION RESOLUTIONS	\$ 35,000
<b>NET INCOME INC. CONVENTION RESOLUTIONS</b>	<b>\$ (683)</b>

**BOD DESIGNATED ASSETS RELEASED**

**TO BALANCE BUDGET** \$ -

**North Dakota District LCMS  
Fiscal Year 2019-20**

<b>Sources of income:</b>	<b>BUDGET</b>	<b>NOTES</b>
<b>Congregations</b>	\$810,000	projected on historical
<b>Unrestricted gifts</b>		
Krueger estate	\$1,500	Krueger estate
Miscellaneous gifts	\$5,000	misc gifts based on historic trends
total unrestricted	\$6,500	
<b>Temporarily restricted gifts:</b>	\$2,500	
<b>Miscellaneous</b>		
<b>Director of Biblical Finance</b>		
Grace Lutheran School Fargo	\$0	
Support for Biblical Finance position	\$20,000	Ed raises to cover his expenses
	\$20,000	
<b>New Starts</b>	\$0	
<b>Unrestricted interest</b>	\$2,000	earned from various sources
<b>CTAP</b>		
TR CTAP/interest	\$22,000	used for current CTAP needs - LWML grant and individual gifts
Sem 2-07	\$5,000	used for seminary students
Total CTAP dollars	\$27,000	
<b>Youth Events</b>		
LYF Retreat - March	\$0	registration
LYF Gathering - June	\$0	registration
Middle School Gathering - October	\$0	registration
Youth event total	\$0	
<b>Seminars &amp; Workshops</b>	\$0	
<b>Synod convention</b>	\$54,374	
<b>RCW conferences/continuing ed</b>	\$8,000	pastors conference/PreLent Retreat/Continuing Ed
<b>LCEF reimbursement</b>		
Salary/expenses	\$28,068	a portion of BusMan salary & some fixed costs
Miscellaneous	\$2,500	misc LCEF travel and other expenses
Total LCEF Reimbursement	\$30,568	
<b>Other income</b>		
UND Appeal	\$10,000	maybe a Christmas appeal? And various designated gifts
District Convention	\$0	
Total other income	\$10,000	
adjustment for BSLC payment	\$9,600	non cash accounting adjustment of BSLC lease/Contract for Deed
<b>Assets released from restrictions</b>		
Seminary 2-07	\$6,000	
Dale Young Estate CTAP	\$500	
Ministerial Health grant	\$4,000	from LWML 2016-18 biennium
Deaf Ministry	\$5,000	from LCEF 2018 Operating Results
Main Street Living	\$2,000	from LCEF 2018 Operating Results
Chile Partnership	\$25,000	from endowment fund gift - Immanuel, Hankinson
Youth	\$1,629	funds left over from a past NYG - need to get rid of
Total designated assets released	\$44,129	
BOD designated	\$0	

**North Dakota District LCMS  
Fiscal Year 2019-20**

	<b>BUDGET</b>	<b>NOTES</b>
<b>BOARD OF DIRECTORS</b>		
Field Work	\$1,000	4 face-to-face meetings
Lodging/Meals	\$5,000	
mileage	\$7,500	
ministry resources	\$500	
BOD total	\$14,000	
 <b>PLANNING COUNCIL</b>		
lodging/meals	\$500	6 task force chairs + 2 auxillaries
meals	\$500	
mileage	\$500	most planning council expenses included in BOD & C
resources	\$50	
Planning Council total	\$1,550	
 <b>DISTRICT CONSTITUTION AND BYLAW COMMITTEE</b>		
resources	\$150	postage, conference calls, etc
meetings/visits	\$500	
Con & Bylaw Comm total	\$650	

**North Dakota District LCMS  
Fiscal Year 2019-20**

<b>BUDGET</b>		<b>Notes</b>
<b>Business Manager</b>		a portion of the Bus Man's salary is paid by LCEF
Salary	\$60,600	
Concordia Health Plan	\$24,353	HDHP family plan
Concordia Retirement Plan	\$5,747	8.7% of salary
Concordia Disability and Survivor Plan	\$1,364	2.25% of salary
FICA allowance	\$4,636	7.65% of salary
Employer HSA contribution	\$2,850	single deductible
<b>Total Business Manager</b>	<b>\$99,550</b>	
<b>Activities</b>		
Travel - within district	\$5,100	motels&meals includes 2 pastors conferences
Travel - outside district	\$1,500	Synod Bus managers meeting - Nov
Cell phone	\$480	Reimbursed by LCEF
ministry resources	\$250	books,software, subscriptions, etc
auto maintenance & operations	\$1,500	LCEF reimburses NDD at the mileage rate for some tr
auto insurance	\$1,125	LCMS 2 is insured through State Farm
membership dues/conference fees	\$500	charged against specific activity areas
continuing education	\$250	
<b>Activities total</b>	<b>\$10,705</b>	
<b>Total Business Manager and Activities</b>	<b>\$110,255</b>	

**North Dakota District LCMS  
Fiscal Year 2019-20**

	<b>BUDGET</b>	<b>NOTES</b>
<b><u>CAMPUS MINISTRY</u></b>		
<b>Wittenberg Chapel - UND</b>		
Chaplain salary	\$48,859	Dan's year of graduation is 2011
chaplain auto	\$3,400	
Housing equity	\$3,000	
SECA allowance	\$4,902	7.65%
Concordia Health Plan	\$24,353	HDHP family plan
Concordia Retirement Plan	\$5,574	8.7% of salary
Concordia Disability and Survivor Plan	\$1,442	2.25% of salary
Employer HSA contribution	\$2,850	Single deductible
Total UND Chaplain	\$94,380	
<b>UND Activities</b>		
UND Chapel maint & equip & utilities	\$6,500	
UND parsonage utilities/phone	\$5,200	
UND parsonage maintenance/upkeep	\$1,750	
Special Assessments - Chapel, parsonage	\$200	
Continuing ed	\$1,000	
Ministry resources	\$500	
Total UND Activities	\$15,150	
Total UND	\$109,530	
<b><u>LIFE SKILLS &amp; TRANSITION CENTER</u></b>		
		formerly the State Developmental School
Chaplain stipend	\$12,120	raised 1% for 2019
Total Chaplain	\$12,120	
Ministry resources	\$1,200	
Total activities	\$1,200	
Total LSTC Chapel	\$13,320	



**North Dakota District LCMS  
Fiscal Year 2019-20**

	<b>BUDGET</b>	<b>NOTES</b>
<b>DISTRICT PRESIDENT SALARY &amp; BENEFITS</b>		
Salary	\$71,317	Set at 3rd column, years of experience +5%. Arie is a 1998 grad.
Housing allowance - cash	\$21,600	\$1800/month
Concordia Health Plan	\$18,265	HDHP Family plan
Concordia Retirement Plan	\$8,084	8.7% of salary
Concordia Disability and Survivor Plan	\$2,091	2.25% of salary
SECA allowance	\$7,108	7.65%
Employer HSA contribution	\$2,850	Single deductible
DP Salary & Benefits total	\$131,315	
<b>DISTRICT PRESIDENT ACTIVITIES</b>		
auto mileage	\$12,760	Approximately 22,000 miles annually
travel within district	\$6,000	food & lodging
travel outside district	\$2,000	NDD pays for one COP meeting per year
cell phone	\$600	accessories/equipment updates
ministry resources	\$750	
hospitality/miscellaneous	\$250	
continuing education	\$500	
Total DP Activities	\$22,860	
Total DP Salary, benefits and activities	\$154,175	
<b>VICE PRESIDENTS</b>		
Field work- meals/lodging/mileage	\$2,500	field work as assigned by DP
Meetings - meals/lodging/mileage	\$600	
Ministry resources	\$250	
Total VP	\$3,350	
<b>CIRCUIT VISITORS</b>		
meetings - meals&lodging	\$1,500	6 cir visitors + 2 VPs/ 4 face to face meetings 2018
meeting - mileage	\$4,000	
Field work - meals/lodging/mileage	\$1,500	
Ministry resources	\$250	
Total Circuit Visitor	\$7,250	
Total DP/VP/CC	\$164,775	

**North Dakota District LCMS  
Fiscal Year 2019-20**

**BUDGET**

**Notes**

**DISTRICT OPERATIONS**

**District President's Office**

misc	\$250	
postage	\$500	
admin assist salary	\$29,000	up to 30 hrs/week @ \$17.25/hr + FICA
equipment lease - copier	\$2,150	Marco
copy & office supplies	\$2,500	
DP admin assistant training	\$1,500	attend annual meeting of DP assistants
COP technology assessment	\$900	PIF/SET database

Total DP Office \$36,800

**Fargo office**

annual lease	\$14,400	\$400 paid to BSLC & \$800 to write down sale of building to BSLC
phone /internet	\$1,200	cost shared with BSLC
Office manager salary	\$25,000	Up to 25 hrs/week @ \$17.75/hr + FICA
postage meter lease & postage	\$1,000	Pitney Bowles /Fargo (will not renew when lease expires)
office supplies	\$2,500	Fargo office shares BSLC copier for \$50/month

Total Fargo Office \$44,100

**Finance & General**

audit expenses	\$8,500	St Louis internal audit
accounting consulting	\$250	to oversee accounting/bookkeeping and prepare monthly statement
accounting software	\$1,500	software upgrades
payroll & HSA services	\$2,500	CBI & SelectAccounts
misc	\$1,200	Regonline, Protect Ministry/admin assist mileage,flowers funeral, et

Total Finance & General \$13,950

**Insurance**

Executive Risk	\$2,400	paid to LCMS
Umbrella	\$500	Church Mutual
Property & liability	\$6,000	Church Mutual
Travel and Accident	\$600	paid on individuals who travel for the district/Concordia Plans
ND Workman's Comp	\$500	to the state of ND

Insurance total \$10,000

Total Finance, General, Insurance \$23,950

**Communications**

**Printing**

brochures, calendars, etc	\$2,000
---------------------------	---------

Total Printing \$2,000

**Website development**

software	\$1,000	
consultant	\$7,200	Marie Johnson

Total Website \$8,200

Total Communications **\$10,200**

North Dakota District LCMS  
Fiscal Year 2019-20

	BUDGET	NOTES
<b>Bold Witness</b>		
<b>TF Plant/Revitalize Congregations</b>		
St Peter Watford City new start	\$0	salary and benefits: Heide
New Mission Start Task Force	\$500	
On Main Street TV program	\$2,000	two weeks of programming
Total Bold Witness	\$2,500	
<b>Deaf Ministry</b>	\$5,000	paid to MN NO in equal monthly payments
<b>Mercy</b>		
<b>TF International Mercy</b>		
FORO Chile	\$0	Jones- chair 2 people airfare expenses for 10 days
FORUM Kenya	\$0	2 people airfare & expenses for 10 days
Total International Mercy	\$0	
<b>Convention Resolutions</b>		
Project 24/CCC-K activities	\$10,000	Christ Care for Children - Kenya #1 priority for 2018-
Chile partnership	\$25,000	paid quarterly to LCMS
Total Convention Resolutions	\$35,000	
<b>Local Mercy</b>		
Miscellaneous	\$0	
attend national disaster conference	\$1,500	Oct each year
ReMercy event	\$0	a ND event
Total Local Mercy	\$1,500	
<b>Standing Committee on Stewardship</b>		
		Voth- chair
<b>Director of Biblical Finance</b>	\$48,600	Ed Bean- stipend
<b>Committee activities</b>		
attend synod stewardship training	\$1,500	Feb each year in AZ
district events	\$750	
Total Stewardship	\$2,250	

**North Dakota District LCMS  
Fiscal Year 2019-20**

<b>BUDGET</b>	<b>NOTES</b>
<b>LIFE TOGETHER</b>	
<b>Youth</b>	Sebastian/Bonine - chair
LYF gathering	\$0
Junior high gathering	\$0
LYF retreat	\$0
CLYFR	\$5,500
DYM meetings	\$750
DYC meetings	\$750
Tech support	
National Youth Gathering	
Total Youth	\$7,000
	\$7,000
<b>Ordained and Commissioned</b>	
	Jahnke - chair
Retired PCW attend conferences	\$150
PALS	\$2,500
Prelent Retreat	\$700
Summer continuing education class	\$150
Pastors conferences	\$5,000
New Worker Orientation	\$0
Total PCW Development	\$8,500
<b>Churchworker health and wellness</b>	\$4,000
<b>Reconciliation Ministry - conflict management</b>	\$1,500
<b>CTAP</b>	
Churchworker Training Assistance Program	\$35,500
Seminary 2-07	\$6,000
Total Student Aid	\$41,500
<b>DISTRICT CONVENTION</b>	
	\$0
printing, postage, nominations committee etc	
This convention will fall in FY 17-18.	
<b>SYNODICAL CONVENTION</b>	
	July 2019 in Tampa FL - 14 people
Airfare	\$9,000
Hotel	\$15,000
Per diem	\$6,000
Assessment	\$22,374
Miscellaneous (meeting rooms, etc.)	\$2,000
Total	\$54,374
	Comes to \$3.43856/member

APPENDIX C

**ND DISTRICT LCMS  
CONGREGATION GIVING  
February 2018 - January 2019**

	Total	
	Feb 2018 - Jan 2019	Feb 2017 - Jan 2018 (PY)
<b>Income</b>		
<b>410000 CONGREGATIONAL GIVING</b>	0.00	0.00
<b>411090 NORTHWEST</b>	0.00	0.00
411092 BOTTINEAU - OUR SAVIOR	7,133.00	6,740.00
411094 KRAMER - ZION	4,450.00	5,510.00
411096 RUGBY - ST. PAUL	8,670.50	4,277.00
411098 TOWNER - FAITH	2,639.60	2,323.59
411100 UPHAM-BETHLEHEM/ST. JOHNS	17,958.77	28,673.67
411102 WILLOW CITY - IMMANUEL	6,846.00	5,727.40
411104 ANAMOOSE - ST. MARTIN	4,095.00	0.00
411108 GARRISON - PEACE	861.50	155.00
411110 KONGSBERG - ST. JOHN	2,124.00	1,969.00
411112 MAX - ST. MATTHEW	9,549.62	12,811.55
411114 MINOT - OUR SAVIOR	10,500.00	11,375.00
411116 MINOT - ST. MARK	37,800.00	5,400.00
411118 MINOT - ST. PAUL	27,176.00	27,939.00
411120 SAWYER - ST. PETER	1,000.00	0.00
411122 TOLLEY - TRINITY	3,225.00	5,447.00
<b>Total 411090 NORTHWEST</b>	<b>\$ 144,028.99</b>	<b>\$ 118,348.21</b>
<b>411130 NORTHEAST</b>	0.00	0.00
411132 DEVILS LAKE - ST. PETER	4,000.00	5,000.00
411134 LAKOTA- GRACE	351.00	446.00
411142 ROLLA - IMMANUEL	7,000.00	7,000.00
411144 CAVALIER - OUR SAVIORS	4,533.00	4,530.00
411146 CRYSTAL - ST. JOHN	0.00	760.25
411148 DRAYTON - TRINITY	11,207.00	11,142.00
411150 GRAFTON - ZION ENGLISH	2,515.00	2,000.00
411152 GRAND FORKS - IMMANUEL	49,876.76	27,275.58
411158 NIAGARA - ST. ANDREW	2,284.00	2,721.00
411159 ST. THOMAS - ST. PAUL	2,140.00	1,920.00
<b>Total 411130 NORTHEAST</b>	<b>\$ 83,906.76</b>	<b>\$ 62,794.83</b>
<b>411160 EASTERN</b>	0.00	0.00
411162 FARGO - BEAUTIFUL SAVIOR	30,439.98	27,286.50
411164 FARGO - GRACE	30,144.54	26,801.88
411166 FARGO - IMMANUEL	52,778.91	62,495.45
411170 HILLSBORO - ST. JOHN	10,576.87	12,017.35
411172 WEST FARGO - ST. ANDREWS	30,072.00	25,589.75
411174 FARGO - CROSSPOINTE	10,542.93	18,003.87
411175 MAYVILLE - FIRST AMERICAN	2,600.00	490.00
411176 BINFORD - ZION	0.00	200.00
411178 COOPERSTOWN - GRACE	7,000.00	6,000.00

411179 HOPE - TRINITY	3,920.00	3,000.00
<b>Total 411160 EASTERN</b>	<b>\$ 178,075.23</b>	<b>\$ 181,884.80</b>
411180 CENTRAL	0.00	0.00
411182 CARRINGTON - GRACE	8,515.62	8,150.02
411184 JAMESTOWN - CONCORDIA	27,345.46	26,172.01
411186 KENSAL - ST. PAUL	847.24	1,080.08
411194 WIMBLEDON - ST. PAUL	2,681.60	2,650.00
411198 ADRIAN - TRINITY	0.00	306.00
411200 EDGELEY - ZION	29,412.26	23,460.00
411202 ELLENDALE - ZION	2,775.00	5,981.00
411204 FORBES - BETHLEHEM	20,016.00	16,510.00
411206 LA MOURE - TRINITY	8,965.41	10,553.46
411208 LEHR - GRACE	10,000.00	350.00
411209 OAKES - ST. JOHN	39,429.73	42,648.00
<b>Total 411180 CENTRAL</b>	<b>\$ 149,988.32</b>	<b>\$ 137,860.57</b>
411210 SOUTHEAST	0.00	0.00
411212 BARNEY - PEACE	1,513.00	1,823.00
411214 FAIRMOUNT - FIRST ENGLISH	145.00	444.00
411216 GREAT BEND - TRINITY	1,711.00	1,567.00
411218 GWINNER - ZION	25,022.91	26,965.00
411220 HANKINSON - IMMANUEL	13,770.00	12,528.50
411222 HANKINSON - ST. JOHN (BELFORD)	10,850.00	8,010.00
411224 LIDGERWOOD - HOLYCROSS	938.00	3,188.00
411226 LIDGERWOOD - IMMANUEL	3,566.00	2,297.00
411228 LIDGERWOOD - ZION (CC)	1,389.25	217.50
411230 LISBON - REDEEMER	3,922.49	3,936.96
411234 WAHPETON - IMMANUEL	7,658.20	8,353.00
<b>Total 411210 SOUTHEAST</b>	<b>\$ 70,485.85</b>	<b>\$ 69,329.96</b>
411240 SOUTHWEST	0.00	0.00
411242 NAPOLEON - ST. MATTHEW	2,415.00	1,385.00
411244 HAZEN - TRINITY	1,800.00	650.00
411246 MCCLUSKY - ST. JOHN	3,688.00	2,282.00
411248 UNDERWOOD - ST. JOHN	0.00	10.00
411250 BEACH - ST. PAUL	9,959.54	8,915.00
411254 BEULAH - CONCORDIA	15,612.00	16,312.00
411256 BISMARCK - BETHEL	47,179.85	46,691.57
411258 BISMARCK - SHEPHERD OF VALLEY	16,799.30	16,885.62
411260 BISMARCK - ZION	54,711.30	54,533.81
411262 DICKINSON - REDEEMER	23,770.04	23,290.00
411264 GLEN ULLIN - ZION	1,555.00	1,380.00
411266 GOLDEN VALLEY - ST. JAMES	500.00	500.00
411268 GRASSY BUTTE - REDEEMER	1,000.00	0.00
411270 HANNOVER - ST. PETER	13,875.00	17,875.00
411272 HAZEN - ST. MATTHEW	24,744.41	23,493.62
411274 MANDAN - MESSIAH	7,306.56	14,473.23
411276 NEW SALEM - ZION	6,690.00	4,293.75
411278 BISMARCK - HOLY CROSS	1,923.13	1,356.45
<b>Total 411240 SOUTHWEST</b>	<b>\$ 233,529.13</b>	<b>\$ 234,327.05</b>
<b>Total 410000 CONGREGATIONAL GIVING</b>	<b>\$ 860,014.28</b>	<b>\$ 804,545.42</b>

<b>Total Income</b>	<b>\$</b>	<b>860,014.28</b>	<b>\$</b>	<b>804,545.42</b>
<b>Gross Profit</b>	<b>\$</b>	<b>860,014.28</b>	<b>\$</b>	<b>804,545.42</b>
<b>Expenses</b>				
<b>Total Expenses</b>				
<b>Net Operating Income</b>	<b>\$</b>	<b>860,014.28</b>	<b>\$</b>	<b>804,545.42</b>
<b>Net Income</b>	<b>\$</b>	<b>860,014.28</b>	<b>\$</b>	<b>804,545.42</b>

Tuesday, Feb 12, 2019 - Cash Basis

**Total Congregational Giving by Month  
ND District LCMS**

<b>Year</b>	<b>Baseline 1990</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Month</b>								
<b>28-Feb</b>	55,624	50,261	38,334	41,479	52,032	48,742	61,685	66,700
<b>31-Mar</b>	50,245	52,223	56,203	48,247	49,995	71,735	39,981	60,689
	<b>105,868</b>	<b>102,484</b>	<b>94,537</b>	<b>89,727</b>	<b>102,027</b>	<b>120,477</b>	<b>101,666</b>	<b>127,389</b>
<b>30-Apr</b>	61,091	74,618	93,118	78,560	84,400	82,364	85,876	62,398
	<b>166,959</b>	<b>177,102</b>	<b>187,655</b>	<b>168,287</b>	<b>186,427</b>	<b>202,841</b>	<b>187,542</b>	<b>189,787</b>
<b>31-May</b>	84,707	69,278	56,683	77,790	63,723	52,339	67,276	73,259
	<b>251,666</b>	<b>246,380</b>	<b>244,338</b>	<b>246,077</b>	<b>250,150</b>	<b>255,180</b>	<b>254,818</b>	<b>263,046</b>
<b>30-Jun</b>	46,092	48,972	42,114	49,298	62,391	61,057	48,148	43,964
	<b>297,758</b>	<b>295,352</b>	<b>286,452</b>	<b>295,375</b>	<b>312,541</b>	<b>316,237</b>	<b>302,966</b>	<b>307,010</b>
<b>31-Jul</b>	45,349	46,563	71,379	81,600	65,549	51,374	63,511	63,479
	<b>343,107</b>	<b>341,915</b>	<b>357,831</b>	<b>376,975</b>	<b>378,090</b>	<b>367,611</b>	<b>366,477</b>	<b>370,489</b>
<b>31-Aug</b>	53,613	59,667	51,489	40,838	45,522	51,082	59,974	45,072
	<b>396,720</b>	<b>401,582</b>	<b>409,320</b>	<b>417,813</b>	<b>423,613</b>	<b>418,697</b>	<b>426,451</b>	<b>415,561</b>
<b>30-Sep</b>	40,538	49,585	37,387	53,088	73,391	64,195	50,455	63,114
	<b>437,258</b>	<b>451,167</b>	<b>446,707</b>	<b>470,901</b>	<b>497,004</b>	<b>482,888</b>	<b>476,906</b>	<b>478,675</b>
<b>31-Oct</b>	65,573	77,303	81,746	86,561	81,130	46,299	59,794	76,343
	<b>502,831</b>	<b>528,470</b>	<b>528,453</b>	<b>557,462</b>	<b>578,134</b>	<b>529,187</b>	<b>536,700</b>	<b>555,018</b>
<b>30-Nov</b>	85,939	66,683	62,575	49,166	57,089	86,183	66,986	58,162
	<b>588,770</b>	<b>595,153</b>	<b>591,028</b>	<b>606,628</b>	<b>635,223</b>	<b>615,370</b>	<b>603,686</b>	<b>613,180</b>
<b>31-Dec</b>	77,065	48,024	70,103	92,230	93,330	71,522	67,671	65,351
	<b>665,835</b>	<b>643,177</b>	<b>661,131</b>	<b>698,858</b>	<b>728,553</b>	<b>686,892</b>	<b>671,357</b>	<b>678,531</b>
<b>31-Jan</b>	140,343	152,998	159,136	128,707	118,782	126,046	133,188	181,484
<b>Totals</b>	<b>\$806,178</b>	<b>\$796,175</b>	<b>\$820,270</b>	<b>\$827,714</b>	<b>\$847,335</b>	<b>\$812,938</b>	<b>\$804,545</b>	<b>\$860,015</b>



**ND DISTRICT LCMS  
Profit and Loss  
February 2018 - January 2019**

	Total	
	Feb 2018 - Jan 2019	Feb 2017 - Jan 2018 (PP)
<b>Income</b>		
410000 CONGREGATIONAL GIVING	860,014.28	804,545.42
413200 UNRESTRICTED DISTRICT INCOME	9,887.26	9,466.23
413201 RESTRICTED GIFTS	8,493.50	73,838.89
413202 TEMPORARILY RESTRICTED INCOME	22,604.81	1,483.45
413203 RESTRICTED MINISTERIAL HEALTH		8,000.00
413225 TR - WITTENBERG CHAPEL	3,427.76	24,587.50
413229 TR MERCY TRIP CHILE		200.00
413230 TR OKEYO KENYA		100.00
413231 TR MERCY TRIPS UNDESIGNATED	154.00	837.50
413232 RESTRICTED PROJECT 24 MISC EXP	257.30	
413237 TR-NEW STARTS (UNDESIG)	5,129.80	7,471.50
413238 TR NEW START - WATFORD	1,721.60	4,125.65
413310 DIR. OF BIBLICAL FINANCE SHCR	0.00	
413311 DIR OF BIBLICAL FINANCE GLS	3,500.00	5,000.00
413400 TR CTAP GIFTS/INTEREST	27,187.45	23,097.90
413410 PR CTAP GIFTS		2,900.00
413415 TR SEMINARY 2-07	6,633.42	6,617.86
413420 JR HIGH GATHERING INCOME-OCT		17,810.50
413430 LYF RETREAT INCOME-MARCH		2,706.75
413440 HS GATHERING INCOME-SUMMER	300.00	
415000 LCMSF INVESTMENT		4,189.32
415010 LCMSF INVESTMENT GAINS/LOSSES		7,406.83
415100 LCEF/US BANK INTEREST	8,237.00	5,474.00
415200 PR change in value of FHBTP		4,926.86
415300 PR GIFTS		41,066.15
417100 SYNOD CONVENTION ASSESSMENT	37,636.00	
417200 DISTRICT CONVENTION	1,950.00	33,870.00
417300 SEMINARS/WORKSHOPS INCOME	75.00	450.00
417400 PASTORS CONFERENCE	6,230.00	4,000.00
419100 LCEF REIMBURSEMENT	29,314.70	20,837.00
419201 OKEYO TRAVEL FUND REVENUE	76.57	52.08
499000 UNREALIZED GAIN ON FUTURE ASSET		19,574.97
499100 UNRESTRICTED NET ASSETS RELEASE	87,453.58	192,133.49
599100 TR NET ASSETS RELEASED	-87,453.58	-192,133.49
<b>Total Income</b>	<b>\$ 1,032,830.45</b>	<b>\$ 1,134,636.36</b>
<b>Gross Profit</b>	<b>\$ 1,032,830.45</b>	<b>\$ 1,134,636.36</b>
<b>Expenses</b>		
710000 SYNODICAL PLEDGE	299,736.56	280,778.88
711000 FAITHFUL PASTORS STANDING COM.		
711100 WITNESS, MERCY, LIFE TOGETHER		
711102 RCW HEALTH AND GROWTH	2,662.80	158.05

711110 RETIRED CHURCH WORKERS		132.60
711116 PRE-LENT RETREAT		684.56
711120 NEW WORKERS ORIENTATION		131.39
711122 PALS	2,000.00	2,500.00
<b>Total 711100 WITNESS,MERCY,LIFE TOGETHER</b>	<b>\$ 4,662.80</b>	<b>\$ 3,606.60</b>
711200 LUTHERAN EDUCATION		<b>900.00</b>
<b>Total 711000 FAITHFUL PASTORS STANDING COM.</b>	<b>\$ 4,662.80</b>	<b>\$ 4,506.60</b>
712000 BOLD WITNESS SC		
712100 WITNESS,MERCY,LIFE TOGETHER		
712104 NEW START - WATFORD CITY	56,520.00	84,410.00
712106 OUTREACH ACTIVITIES	636.08	2,470.92
712110 MEETINGS - DISTRICT		451.63
712118 DEAF MINISTRY	5,000.00	4,600.00
<b>Total 712100 WITNESS,MERCY,LIFE TOGETHER</b>	<b>\$ 62,156.08</b>	<b>\$ 91,932.55</b>
712222 CHILE FORO		
712224 CHILE MERCY TRIPS	5,715.67	
712226 CHILE PARTNERSHIPS		25,000.00
<b>Total 712222 CHILE FORO</b>	<b>\$ 5,715.67</b>	<b>\$ 25,000.00</b>
712400 DISASTER RELIEF		
712404 DISASTER/BENEVOLENCE MISC. EXP	128.97	182.77
<b>Total 712400 DISASTER RELIEF</b>	<b>\$ 128.97</b>	<b>\$ 182.77</b>
<b>Total 712000 BOLD WITNESS SC</b>	<b>\$ 68,000.72</b>	<b>\$ 117,115.32</b>
713000 EMPOWERED STEWARDS STDG. COM.		
713100 WITNESS,MERCY,LIFE TOGETHER		
713102 STEWARDSHIP AND ACITIVIES	300.00	550.00
713112 MEETINGS - SYNOD	1,054.63	557.00
713195 RESOURCES, POSTAGE, ETC.	90.00	92.50
<b>Total 713100 WITNESS,MERCY,LIFE TOGETHER</b>	<b>\$ 1,444.63</b>	<b>\$ 1,199.50</b>
713200 YOUTH		
713206 MEETINGS- DISTRICT	29.68	753.68
713208 MEETINGS - SYNOD		3,653.80
713216 HIGH SCHOOL GATHERING	986.18	
713218 LYF RETREAT-MARCH	901.54	5,434.98
713220 JR. HIGH YOUTH GATHERING-OCT	167.62	24,292.93
713222 NATIONAL YOUTH GATHERING	907.89	
713224 HONORARIUMS - SPEAKERS	750.00	5,000.00
713226 HONORARIUMS - SPEAKERS EXPENSES		658.57
713295 RESOURCES, POSTAGE, ETC		5.06
<b>Total 713200 YOUTH</b>	<b>\$ 3,742.91</b>	<b>\$ 39,799.02</b>
713400 CONGREGATIONAL LIFE		
713402 SPONSORED EVENTS		1,000.00
713496 MEALS - LODGING		531.00
<b>Total 713400 CONGREGATIONAL LIFE</b>	<b>\$ 0.00</b>	<b>\$ 1,531.00</b>
<b>Total 713000 EMPOWERED STEWARDS STDG. COM.</b>	<b>\$ 5,187.54</b>	<b>\$ 42,529.52</b>
721100 UND	96,883.23	131,798.14
721200 GRAFTON STATE SCHOOL	12,000.00	15,245.41
740000 DIRECTOR OF BIBLICAL FINANCE	48,600.00	48,600.00
751000 PASTORS CONFERENCE EXPENSE	4,189.92	3,943.23
760000 PREPARING CHURCH WORKERS (CTAP)	53,550.00	72,730.00

762000 COMMUNICATIONS	9,192.28	6,766.83
770000 FINANCE & GENERAL OFFICE EXP.		
770001 FARGO OFFICE	72,829.24	56,208.53
770500 DP OFFICE EXPENSE	35,066.23	24,276.42
Total 770000 FINANCE & GENERAL OFFICE EXP.	<u>\$ 107,895.47</u>	<u>\$ 80,484.95</u>
773000 DISTRICT CONVENTION	1,046.53	48,148.40
775000 SYNOD CONVENTION	285.44	
780000 DISTRICT PRESIDENT	143,170.50	59,875.04
782000 VICE PRESIDENT	1,502.18	803.88
784000 CIRCUIT VISITOR	5,157.77	4,115.83
786000 BUSINESS MANAGER	96,111.85	66,601.60
788000 BOARD OF DIRECTORS	11,425.48	10,254.79
Total Expenses	<u>\$ 968,598.27</u>	<u>\$ 994,298.42</u>
Net Operating Income	<u>\$ 64,232.18</u>	<u>\$ 140,337.94</u>
Other Income		
800000 INCOME OTHER		
415120 SHEPHERDS HILL LOAN INTEREST		1,710.29
Total 800000 INCOME OTHER	<u>\$ 0.00</u>	<u>\$ 1,710.29</u>
Total Other Income	<u>\$ 0.00</u>	<u>\$ 1,710.29</u>
Other Expenses		
810000 EXPENSES OTHER		
810115 SHEPHERDS HILL LOAN INTEREST		1,710.29
811100 DEPRECIATION EXPENSE	9,308.64	10,095.71
Total 810000 EXPENSES OTHER	<u>\$ 9,308.64</u>	<u>\$ 11,806.00</u>
Total Other Expenses	<u>\$ 9,308.64</u>	<u>\$ 11,806.00</u>
Net Other Income	<u>-\$ 9,308.64</u>	<u>-\$ 10,095.71</u>
Net Income	<u>\$ 54,923.54</u>	<u>\$ 130,242.23</u>

Thursday, Feb 14, 2019 03:16:30 PM GMT-8 - Cash Basis

**North Dakota District Lutheran Church - Missouri Synod Fargo, North Dakota**  
**STATEMENT OF TEMPORARILY AND PERMANENTLY RESTRICTED ASSETS DECEMBER 31, 2019**

	Beginning of Year Balance	Funds added FY 18-19	TOTAL BALANCE	Funds released FY 18-19	BALANCE AS OF THIS REPORT DATE
<b>BOARD OF DIRECTORS DESIGNATED ASSETS</b>					
312000 BOD DESIGNATED ASSETS	\$194,068.81	\$15,995.08	\$210,063.89	\$13,827.44	\$196,236.45
312160 BOD NATIONAL YOUTH GATHERING	\$5,071.73	\$0.00	\$5,071.73	\$3,442.91	\$1,628.82
<b>Total</b>	<b>\$199,140.54</b>				<b>\$197,865.27</b>
<b>TEMPORARILY RESTRICTED ASSETS</b>					
212204 P24 CHILD SPONSORSHIP	\$1,429.92	\$13,012.99	\$14,442.91	\$13,546.63	\$896.28
212205 CHILE PARTNERSHIP	\$0.00	\$7,117.63	\$7,117.63	\$6,221.35	\$896.28
321020 TR LCEF OPERATING RESULTS	\$0.00	\$10,193.00	\$10,193.00		\$10,193.00
321040 TR MINISTERIAL HEALTH	\$8,100.00		\$8,100.00	\$1,668.54	\$6,431.46
321070 TR INDIAN MINISTRY	\$763.45		\$763.45		\$763.45
321080 TR SYNODICAL CONVENTION	\$0.00	\$37,636.00	\$37,636.00	\$285.44	\$37,350.56
321185 CTAP	\$0.00	\$27,187.45	\$27,187.45	\$27,187.45	\$0.00
321090 TR DISTRICT CONVENTION	\$0.00		\$0.00		\$0.00
321220 TR JOINT NORTH CONFERENCE	\$2,255.86		\$2,255.86		\$2,255.86
321264 TR ATTEND CHILE & KENYA FORUMS	\$13,349.00		\$13,349.00	\$5,745.67	\$7,633.33
321266 TR MERCY TRIPS UNDESIGNATED	\$1,442.50	\$0.00	\$1,442.50		\$1,442.50
321270 TR OKEYO TRIP KENYA	\$7,909.97	\$978.20	\$8,888.17	\$0.00	\$8,888.17
321272 TR DIR. OF BIBLICAL FINANCE	\$0.00		\$0.00		\$0.00
321273 TR BIG 5 GIVING CLUB	\$1,138.28	\$22.74	\$1,161.02	\$4,161.02	\$0.00
321275 TR LCEF - SEMINARY 2-07	\$19,287.68	\$6,633.42	\$25,921.10	\$7,500.00	\$18,421.10
321276 TR NEW STARTS UNDESIGNATED	\$30,989.21	\$4,909.19	\$35,898.40	\$35,898.40	\$0.00
321278 TR NEW START WATFORD CITY	\$0.00	\$1,721.60	\$1,721.60	\$1,721.60	\$0.00
321280 TR NEW START STANLEY	\$1,470.00		\$1,470.00		\$1,470.00
321290 TR DALE YOUNG/SE CIRCUIT ED FUND	\$9,500.00		\$9,500.00	\$750.00	\$8,750.00
321300 TR DEAF MINISTRY	\$550.00	\$5,000.00	\$5,550.00	\$550.00	\$5,000.00
321310 TR MAIN STREET LIVING	\$0.00	\$2,000.00	\$2,000.00		\$2,000.00
321320 TR LUTHERAN EDUCATION	\$2,238.00		\$2,238.00		\$2,238.00
<b>Total</b>	<b>\$100,423.87</b>				<b>\$114,629.99</b>
<b>PERMANENTLY RESTRICTED ASSETS</b>					
331030 PR KUTZ CTAP	\$11,254.70				\$11,254.70
331040 PR JOHNSON CTAP	\$10,000.00				\$10,000.00
331050 PR STREGE CTAP	\$36,203.83				\$36,203.88
331070 PR WOLLMUTH CTAP	\$13,781.83				\$13,781.83
331100 PR MARION DREES FUND - CTAP	\$7,500.00				\$7,500.00
<b>Total</b>	<b>\$78,740.36</b>				<b>\$78,740.41</b>

**\$391,235.67**

**ND DISTRICT LCMS**  
**Budget vs. Actuals: FY2019 (Feb 2018 - Jan 2019 - FY19 P&L**  
**February 2018 - January 2019**

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
410000 CONGREGATIONAL GIVING	860,014.28	810,000.00	50,014.28	106.17%
413200 UNRESTRICTED DISTRICT INCOME	9,887.26	17,000.00	-7,112.74	58.16%
413201 RESTRICTED GIFTS	8,493.50	5,000.00	3,493.50	169.87%
413202 TEMPORARILY RESTRICTED INCOME	22,604.81	1,000.00	21,604.81	2260.48%
413225 TR - WITTENBERG CHAPEL	3,427.76		3,427.76	
413231 TR MERCY TRIPS UNDESIGNATED	154.00		154.00	
413232 RESTRICTED PROJECT 24 MISC EXP	257.30		257.30	
413237 TR-NEW STARTS (UNDESIG)	5,129.80	11,500.00	-6,370.20	44.61%
413238 TR NEW START - WATFORD	1,721.60		1,721.60	
413310 DIR. OF BIBLICAL FINANCE SHCR	0.00		0.00	
413311 DIR OF BIBLICAL FINANCE GLS	3,500.00	5,000.00	-1,500.00	70.00%
413400 TR CTAP GIFTS/INTEREST	27,187.45	25,000.00	2,187.45	108.75%
413410 PR CTAP GIFTS		1,500.00	-1,500.00	0.00%
413415 TR SEMINARY 2-07	6,633.42		6,633.42	
413420 JR HIGH GATHERING INCOME-OCT		21,000.00	-21,000.00	0.00%
413440 HS GATHERING INCOME-SUMMER	300.00	4,000.00	-3,700.00	7.50%
415100 LCEF/US BANK INTEREST	8,237.00	2,000.00	6,237.00	411.85%
417100 SYNOD CONVENTION ASSESSMENT	37,636.00		37,636.00	
417200 DISTRICT CONVENTION	1,950.00	1,950.00	0.00	100.00%
417300 SEMINARS/WORKSHOPS INCOME	75.00	2,500.00	-2,425.00	3.00%
417400 PASTORS CONFERENCE	6,230.00	6,500.00	-270.00	95.85%
419100 LCEF REIMBURSEMENT	29,314.70	30,868.00	-1,553.30	94.97%
419201 OKEYO TRAVEL FUND REVENUE	76.57		76.57	
499100 UNRESTRICTED NET ASSETS RELEASE	87,453.58	66,539.00	20,914.58	131.43%
599100 TR NET ASSETS RELEASED	-87,453.58	-66,539.00	-20,914.58	131.43%
<b>Total Income</b>	<b>\$ 1,032,830.45</b>	<b>\$ 944,818.00</b>	<b>\$ 88,012.45</b>	<b>109.32%</b>
<b>Gross Profit</b>	<b>\$ 1,032,830.45</b>	<b>\$ 944,818.00</b>	<b>\$ 88,012.45</b>	<b>109.32%</b>
<b>Expenses</b>				
710000 SYNODICAL PLEDGE	299,736.56	283,500.00	16,236.56	105.73%
711000 FAITHFUL PASTORS STANDING COM.	4,662.80	11,650.00	-6,987.20	40.02%
712000 BOLD WITNESS SC	68,000.72	122,020.00	-54,019.28	55.73%
713000 EMPOWERED STEWARDS STDG. COM.	5,187.54	49,750.00	-44,562.46	10.43%
721100 UND	96,883.23	102,236.00	-5,352.77	94.76%
721200 GRAFTON STATE SCHOOL	12,000.00	13,200.00	-1,200.00	90.91%
740000 DIRECTOR OF BIBLICAL FINANCE	48,600.00	48,600.00	0.00	100.00%
751000 PASTORS CONFERENCE EXPENSE	4,189.92	5,000.00	-810.08	83.80%
760000 PREPARING CHURCH WORKERS (CTAP)	53,550.00	60,000.00	-6,450.00	89.25%
762000 COMMUNICATIONS	9,192.28	10,124.00	-931.72	90.80%
770000 FINANCE & GENERAL OFFICE EXP.	107,895.47	103,875.00	4,020.47	103.87%
773000 DISTRICT CONVENTION	1,046.53	723.00	323.53	144.75%
775000 SYNOD CONVENTION	285.44		285.44	
780000 DISTRICT PRESIDENT	143,170.50	151,737.00	-8,566.50	94.35%
782000 VICE PRESIDENT	1,502.18	3,350.00	-1,847.82	44.84%
784000 CIRCUIT VISITOR	5,157.77	7,250.00	-2,092.23	71.14%
786000 BUSINESS MANAGER	96,111.85	107,821.00	-11,709.15	89.14%
788000 BOARD OF DIRECTORS	11,425.48	19,500.00	-8,074.52	58.59%
<b>Total Expenses</b>	<b>\$ 968,598.27</b>	<b>\$ 1,100,336.00</b>	<b>-\$ 131,737.73</b>	<b>88.03%</b>
<b>Net Operating Income</b>	<b>\$ 64,232.18</b>	<b>-\$ 155,518.00</b>	<b>\$ 219,750.18</b>	<b>-41.30%</b>
<b>Other Income</b>				
800000 INCOME OTHER		9,600.00	-9,600.00	0.00%
<b>Total Other Income</b>	<b>\$ 0.00</b>	<b>\$ 9,600.00</b>	<b>-\$ 9,600.00</b>	<b>0.00%</b>
<b>Other Expenses</b>				
810000 EXPENSES OTHER	9,308.64		9,308.64	
<b>Total Other Expenses</b>	<b>\$ 9,308.64</b>	<b>\$ 0.00</b>	<b>\$ 9,308.64</b>	
<b>Net Other Income</b>	<b>-\$ 9,308.64</b>	<b>\$ 9,600.00</b>	<b>-\$ 18,908.64</b>	<b>-96.97%</b>
<b>Net Income</b>	<b>\$ 54,923.54</b>	<b>-\$ 145,918.00</b>	<b>\$ 200,841.54</b>	<b>-37.64%</b>