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CHANGE SERVICE REQUESTED

Are you looking for a new way to do stewardship in your congregation?

The generosity conversation is a basic discipleship tool that changes lives and hearts. It challenges our assumptions about how stewardship might be done within a congregation. Your stewardship team is ready to provide a hands-on learning experience where participants are given tools to share with the congregation. If you are interested in hosting an event of this nature for congregations in your area, please call Shar at the synod office in Jamestown (952-6754) or send an email to Shar@eandsynod.org.

If you are thinking about redoing your Consecration Sunday, you might check out Chick Lane's new stewardship offering entitled "Because of God's Great Mercy". This stewardship offering helps your congregation tell their story of mission and ministry while encouraging members to grow their giving by 1/2 of 1% of their household income.

For more information see our website: http://eandsynod.org/#/stewardship/ stewardship-resources

Shar Gumke. shar@eandsynod.org Associate with the Bishop for

Congregational Life

The EaND Synod newsletter is published quarterly. To subscribe to the EaND Synod monthly e-news, eQuip, visit our website: www.eandsynod.org.

Send correspondence or address corrections to alia@eandsynod.org.

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Eastern North Dakota Synod of the **Evangelical Lutheran Church in America** God's work. Our hands.

synod season **Fall 2015**

Dear Friends in Christ,

I am writing to you a few hours after leaving the National Youth Gathering in Detroit. By the time you read this, the youth and chaperones will have returned home. Their clothes will be washed. They will have reconnected with family and friends who weren't at the event. They will have caught up on sleep. Some things will return to normal, but these youth and chaperones will never be the same. They were transformed. So were Kristi and I.

Approximately 500 from Eastern North Dakota prepared for months for the 2015 National Youth Gathering titled, "Rise Up!" After registrations, release forms, fundraisers, group building activities, bible study and prayer, the day came to depart. Some groups traveled by bus and some groups traveled by plane. There were hopes, anticipations, expectations and even some fears, but by the end of the event, each of the participants returned with a story. . . their story, your story, my story, Detroit's story which all become part of God's story.

As I write, I am still trying to process, "What does this mean?" What does it mean for 30,000 youth and chaperones to engage in worship, service, fellowship, discipleship and education? What does it mean to have developed relationships with residents of Detroit who with tears in their eyes struggled to find the words to describe their appreciation of the presence of these Lutheran youth? What does it mean when



"For I was hungry and you gave me food. I was thirsty and you gave me something to drink. | was a stranger and you welcomed me..." Matthew 25:35

residents of Detroit picked up shovels, rakes and other lawn tools and worked alongside of us; or when firemen opened fire hydrants so that the youth could cool off? What does it mean when an elderly African American woman brings ice cream to Lutherans working in her alley; or when a little boy runs into his house and comes out wearing an orange shirt ready to match and work with the youth? What does it mean when a little girl peers from the window of her house, gets enough courage to enter her backyard and by the end of the day hugs the youth when they needed to return to Ford Field? What does it mean when youth from all over the nation are high-fiving one another in the name of Jesus; or found praising God through song, dance, prayer, chants and conga lines? What does it mean when youth RISE UP to raise hundreds of thousands of dollars for clean water? What does it mean when 30,000 cheer, holler and work for a world where there is no racism, sexism, classism or any other kind of "ism"?

I will continue to process the past days as I continue to try to figure out **what all of this means**. At this time, I know it certainly means that when God shows up, lives change. My friends, the Spirit is moving throughout this church in the ministry of congregations, the witness of the baptized and in our working together to proclaim Christ, serve our neighbor, and work for justice and peace. The Spirit is moving in and among

our youth in mighty powerful ways. What might it mean if we followed the positive example set by our youth and RISE UP together?

In Christ,



Rev. Terry Brandt, terry@eandsynod.org

Fall Theological Conference **Fair Hills Resort** September 14-16

(New to the Synod Sept. 13) Rostered Leaders register online and call Fair Hills today to reserve your room.

More information is available on our website

www.eandsynod.org

Discovering Hope and Purpose!

What an incredible day it was on June 27 for the Discovering Hope event. Hundreds of people representing over 80 congregations participated in either the live event at Concordia College or in one of the 18 virtual sites sprinkled throughout the Eastern North Dakota, South Dakota and Southwestern Minnesota Synods. You can take a look at the day's presentations and interactions by going to this site: http://www.ustream.tv/channel/concordia-college. DVDs of this incredible day are going to be produced and utilized. Stay tuned!

One of the key focuses for the day was on the importance of a congregation knowing its purpose in the time and place they have been planted to be the church. Years ago, a book entitled Purpose Driven Church, in chapter 3 ("What's Driving Your Church?"), the author states that congregations are driven by certain forces. Often these forces are at work without ever being named and consciously agreed to by the congregation. Among the forces named in this chapter are: tradition, personalities, finances, programs, buildings, events or PURPOSE (God-led, inspired and contextually relevant in terms of how God has gifted the congregation to do God's mission in the part of God's mission field that the congregation is planted).

Before giving a lavish party at his estate, a tycoon had his swimming pool filled with poisonous snakes. He called the guests together and announced,

"To anyone brave enough to swim across this pool, I will give the choice of a thousand acres of my oil fields, 10,000 head of cattle, or my daughter's hand in marriage." No sooner were his words spoken than a young man plunged in, swam across the pool and climbed out--unscathed but breathless. "Congratulations!" the tycoon greeted him. "Do you

want my oil fields?" "No!" gasped the guest. "The 10,000 head of cattle?" "No!" the young man shouted. "Well, how about my daughter's--" "No!" "You must want something," said the puzzled host. "I just want to know the name of the guy who pushed me in!" That young man was acting with a different motivation, not quite the one his host thought.

Congregations are driven and motivated by something. There is a guiding force, a controlling assumption, a directing conviction behind everything that happens. It may be unspoken. It may be unknown to many. Most likely it's never been officially voted on at a congregation's annual meeting or by the church council. But it is there, influencing the congregation's life. What do you think is the driving force in your congregation? Would you like to learn more about how to discern and discover anew your congregation's purpose?

Contact me! I'm motivated to serve you in this regard.



What are you hungry for?

I was blessed to join the "Change Makers: Bike for Hunger" team for one day of their three day journey from Zion Lutheran Church in Harwood to I participate in half marathons and one of my Red Willow Bible Camp in Binford, ND. I did 24 miles of the 135 mile trek. To say I was nervous about biking 24 miles is an understatement but I was excited about pushing my body outside of its had adopted this strategy for the day. I came comfort zone. I was optimistic if God led me to it, he would lead me through it. It was a beautiful

summer day to pedal. Sunshine, bright skies, and by the grace of God, very little wind. Just a nice gentle breeze. (AMEN!)

strategies to keep my mind off the task at hand is to make a list of 13 things to pray about and each item on the list is assigned to a mile. So, I equipped with my list of 24 people/places/ situations/cares/concerns:



There is no curtain obscuring plots Rumors, politics on three issues at odds rosters will be before the 2016 Churchwide Assembly. with true discernment By Elizabeth A. Eaton

At a Conference of Bishops meeting a few years after the 2009 Churchwide Assembly, bishops shared some of the

most outrageous suspicions they had heard about the churchwide office. One bishop said a woman from his synod was convinced that churchwide staff performed animal sacrifices in the Lutheran Center. This, of course, is untrue. Building management would never allow it.

While this might be one of the most outlandish accusations leveled against your churchwide staff, it's not an isolated or infrequent occurrence. After nearly two years as presiding bishop, it still amazes me that members of this church are convinced we are capable of and, in fact, carry out the most Machiavellian schemes. At present three examples come to mind: the conversation about our sacramental practice, our deliberation about unifying the three word and service rosters into one, and the entrance rite into this possible unified roster. I've been told that decisions have already been made by churchwide staff about these issues and that any conversation is just a charade. Higgins Road strikes again.

Let's take a look at the conversation around sacramental practice. It began with a memorial from the Northern Illinois Synod to the 2013 Churchwide Assembly. I asked the good people of that synod and their bishop, Gary Wollersheim, what they had in mind. Recognizing that there was a range of practices, particularly with the invitation to receive communion (everyone, the baptized or the confirmed), and being fairly certain that their synod wasn't alone in this, they wanted to call all of us into a deeper awareness of our sacramental practice and to study together the resource "The Use of the Means of Grace" (at www.elca.org). We were not nor are we going to vote on communion.

And the proposal to combine the three word and service rosters (deaconesses, diaconal ministers, associates in ministry) into one unified roster has been a multiyear process involving them as well as pastors, bishops and the laity. Regular updates of a committee's work have been given to the rostered communities, Church Council and

Conference of Bishops. The proposal to unify the three

As for the entrance rite for the proposed unified roster, will it be commissioning, consecration or ordination? This conversation and deliberation is so important and so closely bound up in the histories, pieties and church structure that are part of the ELCA. Time and space and a process had to be created so we could talk together, pray together and listen together as this church before we could possibly be ready to make a decision. We need time for discernment.

The churchwide assembly is a year away. Voting members have been elected during this spring's synod assemblies. Memorials and resolutions have been debated and passed. More will come before synods during next year's assembly season. When we gather as the church in assembly in New Orleans next August we will deliberate, attend hearings and vote. Robert's Rules of Order will help us navigate through legislative sessions. Some groups might organize around particular issues or causes the way the youth and young adults did at the 2013 Churchwide Assembly around adding \$4 million to Always Being Made New: The Campaign for the ELCA. That is well and good. God can use our best practices, even our political practices, to bring about God's will for God's people. But the churchwide assembly is not primarily a political process. It's a process of communal spiritual discernment.

If we come to the 2016 Churchwide Assembly with votes counted and minds made up, how can we possibly be open to the movement of the Spirit? If we come tightly organized, then the assembly could be nothing more than us talking past each other. But, finding ourselves in Christ, it will not just be us in a convention hall but the living body of Christ guided by the Spirit and conformed to God's will. That is a far more exciting, frightening and life-giving prospect than any of our human strategies or elaborate conspiracy theories. Besides, if I had the kind of power ascribed to me, I would use it to bring about a championship for a Cleveland sports team.

A monthly message from the presiding bishop of the Evangelical Lutheran Church in America. This article first appeared in The Lutheran's August 2015 issue. Reprinted with permission.

Beginning the Call Process:

Faith, West Fargo Finley, Finley; Russ Pollock, interim St. Mark's, Grand Forks: Dave Adams and Mark Halaas, interims

Calvary, Grand Forks

Neche/Pembina; Ron Thompson, interim

Atonement, Jamestown; Gary Lundberg, interim

Prairie Rivers Parish (Calvary, Hankinson, Bergen, Lidgerwood,

Wyndmere, Wyndmere) Grafton, Grafton (Associate)

St. Olaf, Devils Lake

First, New Rockford

Grace, Oaks & Nazareth, Cogswell

Our Savior's, Park River

Interviewing:

Mayville United Ministries; Chris Hallinger, interim St. Mark's, Fargo; Dan Heath,

interim Martins, Casselton

Northern Cass Parish: Paula Mehmel, interim

Zoar, LaMoure & St. Ansgar, LaMoure; Denise Parrello, interim

First, Enderlin Augustana, Grand Forks; Cheryl Bera interim

First Lutheran, Fargo (Associate)

Study / On Hold:

Golden Ridge; Peter Schmidt and Roger Reinhart, interims

Ministry Changes:

Rev. Sarah Raymond to Grand Forks Rural Parish Rev. Jeff Brown to Redeemer at Hope & Our Saviors, Page Ivy Schulz to Gustaf Adolf, Gwinner Rev. Marcia Hegna to Vision of Faith Parish in Litchville, Marian Rev. Tom Westcott to Our Savior's, Devils Lake

Save the date for next year's assembly: June 4-5, 2016 in Fargo, ND



Like us today! Search: Eastern North Dakota Synod

Sep. 7	Synod Office Closed Labor Day	Oct. 8	United Way of Cass-Clay 2015 Annual Day of Caring
Sept. 13	God's Work. Our Hands. Sunday	Oct. 19-21	Reading Days @ Luther Seminary
Sept. 13	New to the Synod Orientation	Oct. 24	School for Lay Ministry—
Sept 14-16	Fall Theological Leadership Conference	33.12.	Church History with Rev. Paul Bagylos
-	Fair Hills Resort	Oct. 29	Fargo Conference Gathering
	Registration information and		5:30pm
	conference schedule available on our		Details TBD
	website.	Nov. 1	Jamestown Conference Gathering
	Synod Office Closed		2:00-5:00pm
Sept. 18-20	Middle School Retreat @ Castaway		Atonement Lutheran, Jamestown
Sept. 25	Registration due for United Way of	Nov. 3	Grand Forks Conference Gathering
	Cass-Clay Day of Caring Senior		Time TBA
	Assistance		United Lutheran Church
Sept. 25-27	High School Retreat @ Castaway	Nov. 12-14	Region 3 Network Event
Sept. 25-26	WELCA Retreat in New Rockford, ND		Fargo
Sept. 26	G.I.F.T.S.— Rev. Paul Rogues-Jones	Nov. 26-27	Synod Office Closed
Oct. 1-6	Conference of Bishops		Thanksgiving
Oct. 4	Devils Lake Conference Gathering	Dec. 1-5	Immigration Retreat
	2:30-4:30		(information on page 5)
	St. Olaf Lutheran Church, Devils Lake	Dec. 24-Jan. 3	Synod Office Closed
Oct. 8	Wahpeton Fall Conference Gathering		(Christmas & New Years)
	6:30-8:30pm	Fall Conference Gatherings for Prairie Rose, Grafton,	
	Grace Lutheran Church, Oakes	and Mayville will be posted on our website when we	

Find additional information about these events & more on our website. www.eandsynod.org

receive the details.

- 1) a friend who had just had a miscarriage
- 2) a family member who had just been diagnosed with cancer
- 3) the obvious, the focus for the ride, hunger and justice

And that's where I got stuck...That's where my mind was locked into for the remaining 21 miles. Not just because my stomach was rumbling, but because I found some perspective. My biggest worry at the beginning of the day was if my body would cooperate with my will power rather than my hunger. (Really Jakelle?) How about giving praise and thanksgiving for spending 12 hours in the glorious outdoors with good and faithful people? Or appreciation I'm not one of the millions of people who wake up EVERY day with concerns about how they might find enough food to feed their children. Or I'm not one of the individuals who has become a victim of the rapidly growing sex trafficking industry in our state. Or I'm not seeking shelter in an overcrowded facility because I'm fleeing domestic violence. I began pedaling faster and faster as I prayed and the message God kept bringing me back to was everyone is hungry for

something – food, safety, dignity, peace, acceptance.

Over the course of the next year, the theme for our synod's events will center around hunger, poverty and racial injustice. We're walking along with the theme for The Campaign for the ELCA. In September, Rostered Leaders from our synod will gather for their annual theological conference at Fair Hill's resort and will return to their congregations feeling equipped to raise up these issues. The 2016 Eastern North Dakota Synod Assembly is in Fargo, June 4-5. Stay tuned for more details, but I can promise you, this assembly will be like no other. And then, a few weeks later, we'll wrap up this theme with the 2016 Change Makers Bike Retreat.

It's going to be a great year! Join in and walk (or better yet, pedal) with us. We are

the Church. We are the Church together.

What are YOU hungry for?

Jakelle Cornell. jakelle@eandsynod.org Associate with the Bishop for **Administration & Development**



"Your sons and daughters shall prophesy, your young men and women shall see visions."

One of the joys of my position is traveling the synod and observing the amazing and innovative ministry that occurs. Recently I had the opportunity to spend time with Chad Brucklacher and Kathy Fick at Christus Rex on the University of North Dakota campus. I had a great time both in getting to know them better and hearing of the mission of Christus Rex. As I have stated before, one of my passions has become engaging people in their gifts for ministry (more specifically their gifts for ordained ministry).

Christus Rex is taking this challenge very seriously. For many years they have conducted a peer ministry program in which they actively involve students in worship and other activities which prepare them for the possibility of an

ordained ministry career path. This year they are embarking on a new journey with a visionary program entitled "Listen, God is calling." In the true sense of Lutheran vocation they will encourage young adults to live out their calling in whatever vocation they might pursue. At the same time I think the more they consider the possibility, the greater possibility there is they may be called to a church related vocation.

By the way, if you are in Grand Forks during the month of October stop by Christus Rex and on their grounds you will find any number of doors representing the door of the Wittenberg Castle.

Take time to write your joy or concern on one of these doors iust as Martin Luther did 500 years ago.

> Rev. Charlie Axness, charlie@eandsynod.org Associate with the Bishop for **Rostered Leaders**



4 | Synod News

Should Your Congregation Establish a Special Endowment Fund to Enable Donors to Reap **Unprecedented Tax Benefits?**

Craia Johnson is a charitable giving consultant residing in Fargo and is "of counsel" to our Synod. For questions regarding this article, and possible steps for moving forward, contact Jakelle Cornell at the Synod office (701-232-3381) or contact Craig Johnson. He can be reached at: 701-799-1108 or by e-mail at: cmmil:com.

The 2007 and 2011 North Dakota Legislatures have passed legislation which allows a significant income tax credit for certain aifts to "permanent, irrevocable" endowment funds of qualified North Dakota charitable organizations (including religious organizations). This legislation pertains to certain "business" gifts made in a taxable year beginning after December 31, 2006 and also to certain aifts made by **individuals and "businesses"** made in taxable years beginning after 2010. Qualified donors will likely find that well over 50% of their aifts will be "subsidized" through State and Federal tax incentives!

The purpose of an endowment fund is to provide ongoing financial support in furtherance of the mission of your congregation. The operating policies of a **qualified** endowment fund allow for only very limited distributions from the donors' gift contributions (principal). The income and net appreciation (and a portion of principal in certain situations) from the fund's invested assets may be used to support the mission of the charitable organization. Since many congregations have endowment funds which allow for major invasions of principal through a congregational vote, such existing funds would not be qualified for purposes of this tax credit. In such case, another special fund would have to be established to be in compliance with the legislation.

Eligible "Business" Donors

Gifts from the following entities may benefit from this tax legislation:

- 1. "C" corporations (pay tax at the corporate level) 2. "Pass-through" entities (tax credit usually claimed by owners)
 - a. Subchapter "S" corporations
 - b. Partnerships
 - c. Limited liability companies
- 3. Estates (if file income tax return)
- 4. Trusts

The tax credit for gifts from estates and trusts will be allocated between these entities and their beneficiaries based on the portion of income which is distributed to those beneficiaries.

How the Tax Credit Works for "Business Gifts"

An income tax credit is far more valuable than a deduction since a credit offsets the computed income tax. This particular tax credit is claimed on the North Dakota income tax return. The amount of the credit is 40% of the value of a gift made to a qualified (permanent, irrevocable) endowment fund of a ND nonprofit organization, provided the aift is deductible for Federal tax purposes. The tax credit allowed in any one year may not exceed the current year tax liability; unused credits may be carried forward for up to three additional tax years.

The annual limitation on this tax credit is \$10,000, determined at the entity level. Therefore, eliaible gifts totaling up to \$25,000 per year will bring about the maximum annual credit.

Big News - Tax Credit Now Applies to Individual

The 2011 legislation allows a 40% tax credit for gifts by individuals to a qualified endowment fund held by a qualifying North Dakota non-profit organization (including religious organizations). If an individual makes a gift(s) to such an endowment fund, the aggregate of the year's gifts to a particular fund must **be \$5.000 or more**. The maximum credits that may be claimed under this subsection are \$10,000 (\$25,000 in gifts) for an individual or \$20,000 (\$50,000 in gifts) for married individuals filing jointly.

Example of Tax Benefit to Individual Taxpayer

Mrs. Smith, a North Dakota resident, donates \$20,000 in cash to a qualified endowment fund. She receives an \$8,000 tax credit (40%) on her ND return. If she is in the 28% Federal tax bracket, her Federal tax savings are \$3,360 (28% of \$12,000; \$12,000 is the difference between the \$20,000 charitable deduction offset by an \$8,000 reduction in the state income tax deduction). The "cost" of her \$20,000 gift is offset by \$11,360 in tax savings (56.8% of the gift amount).

Call to Action for Eastern North Dakota Congregations, Donors and Advisors

It is important to realize the 40% tax credit is a direct reduction of the previousaly – computed tax. Therefore, the tax benefit in North Dakota is usually far in excess of the Federal tax savings! Because of this unprecedented tax "subsidy", congregations should seriously consider establishing a qualified endowment fund(s). The Eastern ND Synod has established such a fund as we work to sustain rural

ministries and quality pastoral leadership. Several congregations in our Synod have also established the above-described aualified endowment fund.

If there is a decision to move forward, I suggest congregations work with professional counsel to prepare appropriate documents so your fund's governing documents allow it to qualify as a "permanent irrevocable fund" as required by this law. It is critical your fund is operated as a "true endowment" rather than a board-designated "quasi endowment" fund so favorable tax benefits can be achieved.

Once the fund has been properly established, donor

benefits should be communicated through personal contacts, brochures, web sites, seminars and the like.

Disclaimer: The above article is intended to provide information of a general nature only. It should not be construed as legal. tax and/financial advice. Readers are urged to consult their own professional advisors for their

specific situations.







EL PASO, TEXAS—JUAREZ, MEXICO NOVEMBER 30—DECEMBER 5, 2015

LED BY BISHOP TERRY BRANDT EASTERN NORTH DAKOTA SYNOD/ELCA

EXPLORE ISSUES OF IMMIGRATION AND HEAR THE STORIES OF THOSE WHO LIVE THE DAILY STRUGGLE FOR SURVIVAL



Why did more than 60,000 children cross the border into Texas last year? What are factors that "push" people north from their homes into the US, and what are the factors in the US that "pull" people into our country? What are the current immigration policies of the United States? What effects have US Trade Agreements (such as NAFTA, CAFTA) had for the people in Mexico and Central America? What is the church doing to respond to immigrants seeking asylum in our country?

If any of these questions have come to you over the past year or more, there is an opportunity to join Bishop Terry Brandt on an excursion to El Paso, TX and Juarez, MX to explore the current situation and events that will give delegates a new perspective and some

answers to these questions. Travel and program is arranged by "Abriendo Fronteras - Opening Borders", in cooperation with the Columban Fathers in El Paso.

We will visit with families who have entered the US illegally, and hear their struggles; and meet some of the key players on the border - Dr. San Juana Bruce Mendoza, who serves the poorest of the poor on a former garbage dump in Juarez, and Santa Catalina, a women's cooperative which has given them new life and hope - also in Juarez. We will listen to the challenges of Annunciation House as they minister to those without food and shelter in El Paso. We may attend immigration hearings if allowed. We will prepare a meal together for families living both in fear and in hope for their future.

Open to 12 delegates

Housing at the Columban Mission House near the border area

Cost: \$600 plus airfare: \$200 deposit due September 15 - Balance due November 1

Mail registration form and deposit to Abriendo Fronteras - Opening Borders, PO Box 91, West Fargo, ND 58078.

For more information contact Vicki Schmidt. Abriendo Fronteras - Openina Borders: veschmidt45@msn.com or 701.361.4517.

Registration form located at www.eandsynod.org