



IOWA ANNUAL CONFERENCE



TREASURY NOTES

October 2007

Publisher/Editor: Dr. Charles W. Smith; Telephone (515) 283-1991; www.iaumc.org

The Religious Land Use and Institutionalized Persons Act of 2000

Recently I attended a conference and received a legal update on issues related to churches. At that conference I was reminded that according to federal law no government shall impose or implement a land use regulation (commonly known as zoning laws) in a manner that imposes a substantial burden on the religious exercise of persons including a religious assembly or institution. The law also states that no government shall impose or implement a land use regulation in a manner that treats a religious group on less than equal terms with a nonreligious institution. In addition, no government shall impose a regulation that totally excludes a church from a jurisdiction or unduly limits the religious assembly or structure within that jurisdiction.

As with all laws there are exemptions if there are compelling governmental interests in limiting the land use, even then it must be the least restrictive means possible.

The reason I'm sharing this with you is because at the conference I learned that in some states and communities this law is being tested in the courts. I do not know of any incidents in Iowa where governments have unduly restricted church buildings or activities. However, if your church has experienced difficulty with the zoning board etc., please contact our office. The legal department of the general church wants to know where any difficulties may be occurring.

Worker's Compensation Report

Within a few weeks local church treasurers will be receiving the form for reporting wages for 2008. It is the same form as last year. The state mandates participation. Since 1974, the worker's compensation Insurance has been a Conference wide plan. One of the reasons for this is because the cost of our joint effort is less than if each church had to provide their

own coverage. In 2007, the savings for each church was about \$260 or for all 832 congregations a conference wide savings of about \$216,320.

Please complete the form as soon as possible. If some salaries are not known, provide a best estimate. This way the billing can be sent out in a timely manner.

Each year an audit is completed from the information provided on the statistical tables and adjustments are made on the next year's premium for the church.

Health Insurance Enrollments

In November each pastor will receive a letter allowing them to choose which insurance plan they would choose for the year 2008. Each pastor may select either the High Deductible Plan or the Standard PPO Plan. If you want to change plans you will need to return the form and the appropriate material for each plan will be sent to you. If you do not wish to change your insurance plan then no response to the letter is needed. Again, a reminder that for those who select the High Deductible Plan and qualify \$208.33 will be deposited into your Health Savings Account each month. You may also elect to have a payroll deduction to be added to your Health Savings Account.

Flexible Spending Account

For those who remain on the traditional PPO health insurance plan and/or wish to have a payroll deduction for Dependent Care costs, you will receive information and enrollment forms in November. In the 125 Cafeteria Plan, the money withheld from your compensation can be used for any medical costs including dental and eye care.

Year End Dates

As a way to help Finance Committees plan ahead, churches should have their 2007

apportionment payments into the Conference office no later than January 8, 2008.

Federal Income Tax Exemption

Our office receives requests for a letter commonly known as a 501(3)c letter stating your church is a not-for-profit organization. You may obtain a copy of the Group Ruling Letter from the IRS by contacting the legal department at the General Council on Finance and Administration. Their address is GCFA Legal Department, 1 Music Circle North, PO Box 340029 Nashville, TN 37203-0029, 615-369-2337/fax: 866-246-2516. The email is legal@gcfa.org or visit <http://www.gcfa.org/GroupRulReqForm.pdf>

Sales Tax

The group ruling exempting churches from income tax does not apply to sales tax. In Iowa, churches are required to pay sales on all items purchased. However, churches do not need to collect sales tax on items sold to support the ministry and mission of the church.

2007 JOURNALS

The new Conference Journals have arrived at the Conference Center and are being mailed out during the week of October 1. The Journal CDs will be mailed out the following week. We appreciate your patience during the mailing process. If you do not receive your order by October 15, please contact Jill Stanton at 515-974-8917.

In a meeting of the Conference Session Committee, held in September, it was voted that most of the new Journal would also be available on the website. The clergy and laity directories will not be part of the website Journal.

2008 Church Officer Forms

This month each church will receive the 3-part Church Officer Form for 2008. Please take a few moments to read through the new instructions. One code that will be very important to fill in is the 3X08 code - 2008 Lay Member to Annual Conference. Please fill in this part of the form. The name of your lay member will ensure that they receive the mailings they need and that they will be seated at annual conference. Please note that the original copy should be sent to Jill Stanton, the second copy should be sent to your district office and you retain the third copy for your

records. Thank you for your help in filling out these important forms. If you have any questions at all, please call Jill Stanton.

Apportionment Receipts

Receipts for the month of September have again been very good as more and more congregations are sending in their remittances. In August apportionment receipts were 1.32% ahead of last year. By the end of September, the receipts are 1.49% greater than in 2006. Thank you for your efforts to support the shared ministries of all the United Methodists in Iowa. The agencies receiving grants from the Conference for their support, also appreciate your faithful efforts.

Our apportionment payments for prior year short falls also continues to increase. This month the total is \$743,202, an increase of \$7,071 from August. Thus, for 2007 all of our apportionments receipts to date have increased by 3.34%, greater than in 2006. Again thank you for this effort. God has given us so much and we are all blessed when we share with others.

Apportionment Receipts

| | 2006 | 4 YR AVG | 2007 |
|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Ministerial Support | 3,281,341 56.53% | 3,394,001 56.28% | 3,301,963 58.38% |
| Administration | 1,451,771 46.71% | 1,300,349 46.52% | 1,625,160 48.46% |
| World Serv & Conf. Benev. | 2,388,891 41.56% | 2,353,078 41.34% | 2,679,747 43.30% |
| Other Ministries | 96,958 45.42% | 99,241 45.32% | 96,070 47.24% |
| Total Apportionments | 7,218,961 48.53% | 7,146,669 48.50% | 7,702,940 50.02% |

A Thought...

Jesus said in John 16:33, "I have said this to you so that you may have peace." Someone (*I don't recall who*) commenting on this verse wrote:

*If peace be in your heart,
The wildest winter storm is full of solemn beauty,
The midnight flash but shows your path of duty,
Each living creature tells some new and joyous story,
The very trees and stones all catch a ray of glory,
If peace be in your heart.*