



IOWA ANNUAL CONFERENCE



TREASURY NOTES

September 2008

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

Loss Prevention

From time to time I have placed in the treasury notes information about ways to prevent insurance losses. It has come to my attention that it has been a while since I have discussed fire prevention. Some of the things that follow, you have probably heard many times over; however, it is good to be reminded of these important safety issues.

Arson is one of the leading causes of church fires. We cannot stop an individual from breaking into a building and setting a fire if they are determined; still some precautions may help. Do not make it easy to get into the building at night by making sure that all windows and doors are locked. Good outside lighting at most points of entry is helpful. Also, be sure bushes and other plantings are trimmed and not providing places for people to hide. Keep trash and litter away from stairs and keep all flammable material stored and locked away.

Arson is not the only cause of fire for churches.

The following is a list of some of the other major causes.

- Over use of extension cords. It is easy for them to deteriorate and crack. Therefore, they should never be used as a permanent solution.
- Use of coffeemakers and toaster ovens. Sometimes they are accidentally left on and may over heat, especially if they are used in places other than the dining room or kitchen.
- Storage of flammable material such as extra paint or cleaning supplies in the furnace rooms or near other sources of heat.
- Rags used for a variety of purposes that are not stored in metal containers and in some damp places may cause spontaneous combustion.
- Improper use of candles or candles that are inexpensive and melt quickly, especially when the flame is in a flow of air. Candles left burning on desk near paper or other materials even if you plan to return to the room within a few minutes.

- Plastic and other materials placed on hot surfaces such as stoves or coffee pot warmers.

- Overloaded electrical circuits. The overloaded circuit causes too much power or too many devices are plugged into the same circuit.

Regardless of how a fire starts it is important that every church should have an Emergency Action Plan. The plan should include the following:

- Each room in the church should have at least two escape routes mapped and placed on the wall to be easily seen. Two routes are necessary in case one is blocked.

- Someone should be responsible for checking on a monthly basis, at a minimum, to insure that all evacuation routes are uncluttered and make sure that all exit doors can be opened from the inside.

- Church School teachers and other leaders of church groups should be trained on what to do in case of a fire and know how to use a fire extinguisher.

- The Trustees should place fire alarms and/or smoke detectors in strategic positions within the building.

- People who are frequently in the building should be taught how to report a fire—to whom and who to call.

- A number of people should know where the main electrical box is to stop electrical power from going into the building and also where the main gas valve is located to be turned off. No one should risk their life or risk serious injury turning them off, but many times knowing where they are and what to do can keep a fire small, and not provide more fuel for a larger fire.

- Know that different extinguishing agents are needed for different types of **fires**.

1. **Class A** fire of wood and paper; the extinguishing agent is *water*.
2. **Class B** fire of liquids and gases; the extinguishing agent is *chemical foam*.
3. **Class C** fire which is electrical; the extinguishing agent is *nonconductive foam*.
4. **Class D** fire of combustible metals; the extinguishing agent is *dry sand or chemical powders*.

Fires from the beginning of time have been a powerful tool, allowing us to keep warm, providing light in darkness and cooking food. Fire is also a very destructive force.

Fires are still the leading cause of destruction, disability and death. Each year, over 5,000 people are killed by fires; over 80,000 people are injured and businesses suffer more than an 11 billion dollar loss. With some simple precautions we can avoid being one of the statistics.

Annual Conference Checks

The checks for mileage and per diem, for the June Session of the Iowa Annual Conference were mailed on Friday September 5, 2008. If you have not received your check, please contact Kristina Merfeld at the Kristina.Merfeld@iaumc.org.

Annual Audit

The Annual Audit of the Iowa Conference for the year 2007 will soon be available on line. The audit was approved by the audit committee too late to be printed in this year Conference Journal. You can access the audit by going to www.iaumc.org/2007audit.

2009 Church Officer Forms

The 2009 Church Officer Forms have been mailed. Included in the mailing is a letter from the Cabinet and a list of instructions about the form. This year the form is due at your charge conference. Please mail in the top copy to Jill Stanton at the Conference Center. Hand in the second copy at your charge conference and retain the third copy for your files.

2008 Conference Journal

The new journals will be mailed out the end of September. If you do not receive your journal by mid-October please call Jill Stanton at 515-974-8917. All but the address sections of the journal can be found on the Conference's website at www.iaumc.org

Sales Taxes

Our office occasionally gets calls asking if our churches are required to pay sales tax on items

purchased by the church since we are non-profit. The answer is yes, we are required to pay since churches are not exempt from paying sales tax.

I believe the confusion is when a business gets a sales tax permit which is a license to collect tax and they also obtain an exemption certificate which is given to their suppliers when they buy goods and services for resale or other exempt purposes.

August Receipts

Once again I want to thank you for your faithful payment of the apportionments for 2008. August is usually a month when the conference receipts drop significantly. Fortunately this was not the case this year. Because of your faithful giving we are still ahead of other years' receipts. The ministries that this money supports thank you for your continued support of our shared ministry.

	2007	4YR AVG	2008
General Church	938,598 40.58%	909,367 39.58%	1,319,726 54.25%
Conference Ministries	4,750,139 46.94%	4,511,276 45.72%	4,463,244 44.14%
Conference Missions	1,170,514 39.42%	1,088,352 38.48%	1,247,713 39.82%
Total Apportionments	6,859,251 44.54%	6,508,996 43.41%	7,030,683 44.85%

Apportionment Questions

Our office has been receiving a lot of phone calls regarding the statement on the Calculation of 2009 Apportionment sheet which reads "additional amount from reallocations due to no statistics or Up/Down Limits." The formula that was approved at the Annual Conference stated that the apportionments would be "adjusted so that no congregation's apportionment shall be more than 10% increase or decrease per year during a four year transition using their 2007 apportionments as the baseline for beginning this transition." Thus, when congregations reached the 10%, the amount above that reallocated to other congregations. If it is a negative number in that column, it means that your apportionments would have been that much higher without the limits. If it is a positive number it means that your apportionments include the reallocation from other churches. The purpose of this transition 10% was to ease into the new formula over the next few years rather than have the type of fluctuations experienced in the year 2008.