



IOWA ANNUAL CONFERENCE



TREASURY NOTES

March 2007

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2006 Apportionment Information

Thanks to the faithful effort of so many committed United Methodists and the persistent and diligent work from the Conference appointed clergy, your 2006 apportionment receipts were the best in numerous years. Total receipts were 84.75% or an increase of 2.70% over the year 2005.

Ministerial Support increased by 2.74% with 90.34% received. The ministerial support apportionments finance the Conference share of the retired clergy's Medicare supplement insurance, the work of the District office, clergy moving, staff in the Episcopal office, Equitable Compensation Fund for clergy, office of Pastoral Care and Counseling, Ministerial Education Fund and the work of credentialing clergy by the Board of Ordained Ministry.

Administrative Ministries support increased by 2.67% with 83.42% received. These apportionments support the cost of the Annual Conference Session; the Conference Board of Trustees, which provides insurance for Conference property; support for Conference operations and maintaining Conference owned property; the work of the Treasurer's office and its various functions; General Church Administration, and the work of the Conference Communications department.

World Service and Conference Benevolences apportionments increased by 3.01% to 79.97%. The World Service apportionment supports the ministry and mission of United Methodists in this country and around the world. Conference Benevolences support such programs as advocacy for social justice; ministry with children, youth, young adult, families and those with disabilities; congregational development either by providing grants to start new congregations or grants as seed money for new initiatives in established congregations; Hispanic ministry development; and consultations for local congregations with the Bi-district staff. In addition, the Conference Benevolences

supplement the camping program, Wesley Foundations, our four United Methodist colleges and grants to institutions in Iowa that perform specialized ministries.

The fourth is *Other Ministries*. This apportionment fund supports the tradition of black colleges of the United Methodist Church and Africa University. Support for these funds increased by 3.93% to 80.96%.

In this limited space I have just listed a few of the items supported by your apportionments. The Conference Journal in its narrative describes so much more. The apportionments we receive from each local congregation is combined with those received from other local congregations and together allows us to be in mission in many places around the world that no one congregation could do alone. Again, thank you for your commitment to the ministries supported within our communities throughout Iowa and all-around the world.

Interesting Facts

Each year when we close the remittance system, I like to take a snap shot comparison of our receipts and compare it with previous years. I find some of the information interesting and want to share some of it with you.

By January 8, 2007, 547 congregations paid 100% of their apportionments for the 2006 year; compared to 522 in 2005. This is 66% of all congregations apportioned. Since January 8, 34 additional congregations paid their apportionments in full. There were 826 congregations apportioned. Of that number, 169 are apportioned more than \$25,000. These 169 congregations account for 60% of our apportionments. There are 667 congregations who were apportioned less than \$24,999 and account for 40% of the apportionments.

In 2006, there were 19 congregations who paid no apportionments by January 8. This compares to 25 congregations for 2005. Only four of these were on this same list last year. Since January 8,

three congregations have paid towards their 2006 apportionments and one of them has paid 100%.

In 2006, 29 congregations ended the year owing more than \$20,000. This compares to 2005 which 41 fell into this category. Since January 8, seven of these congregations have paid additional money for 2006 apportionments. Nineteen of these congregations appeared on this same list last year. Of these 19, all have been on this list at least two years and some as many as seven years. This indicates that these congregations need some special assistance.

One other piece of data on January 8, there were 44 congregations who paid between 80 to 100% of their apportionments. This is the first year that I have looked at that data. It will be interesting in future years to check for a comparison.

Minimum Wage

I have been asked by many of you if the new minimum wage laws affect the church. I believe that the answer to that question is yes. Local churches like the Conference with either full-time or part-time employees do not have an exemption. Exemptions apply only to some "white collar" employees who meet a salary and duties test. Thus, by law, the employee who has been working for more than ninety days by April 1, 2007 must be paid at least \$6.20 per hour and raise it to \$7.25 per hour as of January 1, 2008.

February 2007 Apportionment Receipts

	2006	4 YR AVG	2007
Ministerial Support	614,032 10.58%	628,767 10.43%	575,409 10.17%
Administration	243,446 7.83%	220,508 7.89%	255,680 7.62%
World Serv & Conf. Benev.	426,060 7.41%	420,332 7.39%	452,204 7.31%
Other Ministries	21,654 10.14%	22,954 10.48%	20,288 9.97%
Total Apportionments	1,305,192 8.77%	1,292,561 8.77%	1,303,582 8.46%

In addition to the apportionments received for the year 2006, many congregations have sent money to be applied to prior year apportionments. At the end of February, that

has amounted to \$358,535. Thanks to all who are so faithful to support the mission of the church in your community and in the world.

E-Service

Many Treasurers have commented on how happy they are to send the Conference their apportionments and other giving through a service called E-Service. All you need is your computer and the ability to go online. No more writing on the remittance form and stamping the envelope.

If you are interested in finding out more information send an email message expressing your interest. The e-mail should go to Jeremy.Jolly@iaumc.org. He will send you two Word attachments; one is the Registration Form and the other is instructions.

Two Year Anniversary

March was the moving date two years ago when the Conference Center office moved from 500 East Court Avenue to 2301 Rittenhouse Street. The building is proving to be efficient and very user friendly. As I write this announcement the wind is blowing snow, lots of snow around and almost all of Iowa is under a blizzard or high wind warning. Two years ago, the movers and our staff were in short sleeves and the temperatures were extremely warm and the day very sunny. Again, thank you to all who made a home for the United Methodists of Iowa and if you haven't been able to visit the Center, please stop by. Our doors are usually open from 8:30 am to 4:30 pm.

Sales Tax

It seems we cannot say this often enough. Churches in Iowa are not exempt from paying sales tax on items that are purchased. Churches do not need to collect sales tax on items that are sold for fund raising purposes.

Where to send Clergy Health Savings Account and Flex Spending Account withholdings

Please go to the Iowa Annual Conference Website to download the necessary form at the following: http://www.iaumc.org/form_detail.asp?TableName=oForms_YJ7JB6&PKValue=109 and click on the attached file for the Flex Plan Withholdings Payments. This form is to be used for Health Savings and Flex Spending Accounts remittances.

Conference Offices Closed

The Conference Offices will be closed Friday, April 6 on Good Friday.