



IOWA ANNUAL CONFERENCE



TREASURY NOTES

February 2011

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

Guns and Churches

Due to the recent changes in the Iowa law, our office has received a number of inquiries regarding weapons and dangerous instruments in the workplace. I have asked Myron Gookin, our Conference Chancellor to provide some information for our churches. The following is his response.

"Effective January 1, 2011, changes in the law made by the Iowa Legislature makes it much easier to obtain a permit to carry a weapon in public. This includes carrying a weapon in both a concealed and non-concealed manner.

Although a local church always desires to have an open-door policy for its members and the public, a local church certainly has the authority to restrict who can enter upon its property. If a local congregation desires to make its property "gun free", and not allow a person with a non professional weapons permit to enter the church property armed, here is the procedure that should be followed:

First, the issue of whether the church should be "gun free" should be placed on the agenda of the Board of Trustees or the Church Council for discussion.

Second, assuming the local church wants to be "gun free", a formal resolution should probably read as follows: (A person or agency name) moved that (Church Name) should not allow any person armed with a gun to enter upon church property. Further, signs should be posted at all entrances to the property indicating that **"Guns Are Not Allowed On This Church Property— Except for law enforcement officers with Professional Weapons permits, if you carry a gun upon church property you will be considered a trespasser."** Further, if it is discovered that any person is carrying a gun on church property such person shall be requested to immediately leave the church property unless it is believed that such person may not comply without confrontation. Further, if such person refuses to leave the church property after such request, or if it is believed he/she may not peacefully leave without confrontation upon request, he/she shall be considered a trespasser

and law enforcement shall be immediately contacted to remove such person from the premises."

Third, as indicated in the resolution, conspicuous signs should be posted at each entrance to the church notifying all who enter that guns are not allowed on church property and they will be considered a trespasser if they fail to comply.

Fourth, if it is discovered that a person, other than a law enforcement officer with a professional weapons permit, is carrying a gun on church property, an appropriate staff person should inform the person that guns are not permitted on church property and ask the person to leave the church premises. (Obviously, if there is any concern about the stability of the person carrying the gun or their willingness to peacefully comply without confrontation, the staff person should not approach the person carrying the gun but should immediately proceed to the next step and call law enforcement.

Fifth, if the person fails or refuses to leave, the staff person should call 911 and request that law enforcement remove the person from Church premises as a trespasser."

Conference Policy

The Conference Personnel Policy Handbook has the following statement regarding weapons.

The Iowa Conference of the United Methodist Church and its member organizations are committed to providing a workplace that promotes the safety and health for all personnel. As such, the Conference strictly prohibits employees, contract or temporary staff, or any other individuals associated with the Conference ('personnel') from possessing, transferring, selling, using or threatening to use an unauthorized weapons or dangerous instrument as defined below in the workplace or property owned by the Conference. This includes any personally owned vehicles that are parked in any area provided for Conference personnel, regardless of whether the individual is licensed to carry the weapons or not. Conference personnel are further prohibited from being in the possession of weapons off Conference or church property when involved in any activity of or for the Conference.

For purposes of this policy, weapons include but are not limited to any firearm (including loaded or unloaded BB guns), knife, police baton or nightstick, any other martial arts weapon, explosives, and any electronic defense weapon. A dangerous instrument is defined as any instrument, article or substance that, under immediate circumstances is capable of causing death or physical injury. Law enforcement officials are excluded from coverage under this policy.

Procedure:

Personnel who know or reasonably believes another individual is in possession of a weapon or dangerous instrument should notify a supervisor or manager. If the individual is found to be in violation of this policy, he/she will be subject to disciplinary action, up to and including the termination of employment. In cases involving clergy or other personnel under appointment, the Bishop's Office will be notified and appropriate action taken. Where appropriate, the Conference will report the possession or use of weapons or dangerous instruments to local law enforcement authorities.

Important Message regarding Housing Allowance from GCFA

"As many of you may know, there was a recent court case interpreting section 107 of the tax code—the housing allowance for clergy. In *Discoll v. Commissioner of the Internal Revenue*, the U. S. Tax Court in a 9 to 6 decision overruled the IRS's position that a housing allowance can only be used for one home. The court held in favor of a minister who used his housing allowance for both his principal residence and a second lake home.

The IRS has 90 days (i.e., until March 14th, 2011) to appeal this decision to the U.S. Court of Appeals, and many tax professionals think an appeal is likely. The ruling was seen by many as a surprising result and attracted six dissenting votes.

Because of the current legal uncertainty regarding this opinion, we do not recommend that clergy rely on it at this time. If the decision is appealed and overturned, clergy who relied on this ruling may be required to file amended returns for the years in question. Therefore, we strongly recommend you consult with your personal tax advisor before acting on this decision." (*Peggy F. Sewell, Assistant General Secretary for Episcopal Services, GCFA –The United Methodist Church*)

2010 Receipts

The following reports indicated that for the 2010 our apportionment receipts decreased by 0.8%.

The percentage decrease translates into \$207,188 less money. In 2010, we also received \$394,060 in prior year apportionments paid. Thus, our total apportionment receipts for 2010 were 81.57% a decrease of 1.78% from 2009. The money received for current and prior year apportionments was \$13,255,289.

I want to thank you for your continuous and faithful payment of apportionments. 2010 was a difficult year with an uncertain economy and at times very unstable weather conditions. The ministry your apportionment support touched lives all around the globe. Thank you for sharing your blessings with others.

	2009	4 YR AVG	2010
General Church	2,271,040 83.54%	1,981,553 80.88%	2,199,321 84.46%
Conference Ministries	8,248,775 80.09%	8,299,233 82.30%	8,089,211 79.07%
Conference Missions	2,548,602 76.56%	2,382,567 78.37%	2,572,696 75.30%
Total Apportionments	13,068,417 79.94%	12,663,353 81.31%	12,861,229 79.14%

January Receipts

The following is the apportionment receipts for the month of January. In addition to the chart, the Conference also received \$158,362 in prior year apportionments.

Thank you for your continued support the United Methodist Churches ministry and mission beyond your local setting.

	2010	4 YR AVG	2011
General Church	128,060 4.92%	118,132 4.69%	144,693 5.40%
Conference Ministries	301,194 2.94%	321,265 3.15%	273,021 2.70%
Conference Missions	108,805 3.18%	101,817 3.17%	96,994 3.09%
Total Apportionments	538,059 3.31%	541,214 3.40%	514,707 3.23%

A Bit of Humor from a Church Worship Bulletin

There was a very gracious lady who was mailing an old family Bible to her brother in another part of the country.

"Is there anything breakable in here?" asked the clerk. Answered the lady, "only the Ten Commandments."