



IOWA ANNUAL CONFERENCE



TREASURY NOTES

October 2011

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Conference Apportionments

In this issue I will continue with my explanation of the 2012 annual conference budget. In August, I identified the sources of income for the conference. In September I defined the functional expenses of the budget. In this edition I will provide you with information about the apportionments. The 2012 apportionment amounts that were sent to each church in August are divided into three sections. The first is **General Church Apportionments** and the other two are described as **Conference Ministries** and **Conference Missions**. The following will describe the Ministries that are included in the Conference Ministries Apportionments.

Board of Ordained Ministry enlists, recruits, credentials; supports continuing education efforts of clergy, and monitors the progress of clergy within the conference from the time of candidacy to retirement and death. When the mission of the Board is accomplished, the Iowa Conference will be led by clergy whose effectiveness is evidenced by the spiritual growth of each mission station to which they are appointed. The Board also administers the funds that come to the conference as the 25% share of the Ministerial Education Fund, which is apportioned by the General Church. The 2012 budget for this fund is \$134,265 of which \$56,000 comes from apportionments and the balance from the Ministerial Education Fund.

Board of Pensions has charge of the interest and work of providing for and contributing to the support, relief, assistance, and pensioning of clergy and their families, as well as other church workers, and lay employees of The United Methodist Church, its institutions, organizations, and agencies within the Annual Conference. Most of the apportionment funds pay for the conference's share of retired Medicare supplements and the health insurance for clergy on disability. This Board manages the health insurance program and pension program for active clergy in which the cost is direct billed to the local congregation. The 2012 budget for this

fund is \$14,794,843 of which \$985,000 comes from apportionments and the balance from investment income or is direct billed to local congregations.

Board of Trustees have the responsibility of maintaining and caring for the assets of the Annual Conference. These include the Conference owned properties, the Conference Center, residences for the District Superintendent and the Bishop, the three campsites, and some designated investments. The Board is also responsible for the Conference Property Insurance program, Worker's Compensation program for all congregations, and a Sexual Misconduct Insurance Policy. The Trustees have the responsibility of disposing of abandoned church property and managing any assets that come with this property. The 2012 budget for this fund is \$1,248,940 of which \$1,058,000 comes from apportionments and the balance from investment income or sale of assets.

Commission on Equitable Compensation's purpose is to support full-time clergy serving as pastors in the charges of the Annual Conference by: (a) recommending conference standards for pastoral support; (b) administering funds to be used in base compensation supplementation; and; (c) providing counsel and advisory material on pastoral support to District Superintendents and Staff Parish Relations Committees. Each year the commission issues grants to local congregations who, for missional reasons, need a full-time clergy but cannot pay the entire salary. The 2012 budget for this fund is \$146,000 all of which comes from apportionments.

District Funds support the work of the District Superintendents and Bishop as they oversee the total ministry of the clergy and of the mission stations in the communities throughout each district. Attention is given to the areas of spiritual, pastoral leadership, supervision, personnel administration and district programming. The Field Outreach Ministers are

charged with helping local congregations focus effectively and collaboratively on outreach in their community and around the world. The District Administrative Secretaries support the work of both the Field Outreach Minister and the District Superintendent. The 2012 budget for this fund is \$2,991,430 all of which comes from apportionments.

Clergy Support Ministries are funds managed by the Appointive Cabinet and supports the ministry of the clergy. It provides funds for recruitment of clergy, appointment consultations which covers travel cost for clergy who are being placed in a new location and Missional support which provides funds to supplement salary special needed skills in some appointments. It also provides sustentation money for emergency aid to clergy and their families, disability grants to congregations whose appointed clergy may have special needs, intervention with clergy or congregations who need coaching through critical situations and also covers the moving of clergy from one appointment to another. The 2012 budget for this fund is \$472,451 all of which comes from apportionments.

Episcopal Funds support the work of the resident Bishop in fulfilling the presidential duties of the Conference. The fund provides office support needed for the Bishop, seed money for events held by the Bishop such as, a Retired Clergy Day apart, clergy spouse gatherings and training seminars. The Episcopal office has major responsibility in the area of ministerial ethics and funds legal counsel for the Conference. The office of Communications Services and Resources are part of this fund. The 2012 budget for this fund is \$1,102,820 of which \$953,620 comes from apportionments.

Pastoral Care and Counseling Office is committed to fostering the mission of the Conference by encouraging the discipleship of its clergy through self scrutiny and self repair, in consultation with counseling inquiry. The Director offers individual and family counseling with clergy of the Conference and offers retreats in the areas of spiritual wellness and spiritual life growth. The 2012 budget for this fund is \$201,573 of which \$191,573 comes from apportionments.

Conference Administrative Committees fulfill disciplinary and Annual Conference requirements that the Iowa Annual Conference has chosen to place under the supervision of the Episcopal

Office. The committees design, plan, and implement the Annual Conference Session, edit the Iowa Conference Journal and provide Human Resources support to the Conference. It also manages the process for resolutions to come to the conference and our order through our common rules. The 2012 budget for this fund is \$333,438 of which \$305,349 comes from apportionments.

Council on Finance and Administration is responsible for overseeing the financial health of the Conference. Included in this budget is the operation of the Treasurer's Office including Information Technology and Mail Services. The Council, in cooperation with the Board of Pensions, attends to the Annual Audit of Financial Statements. The 2012 budget for this fund is \$1,007,700 of which \$957,000 come from apportionments.

Iowa United Methodist Foundation's focus is on long-term financial stewardship services to the Iowa United Methodist individuals, congregations, Annual Conference, and related agencies as we all partner together. The Foundation will work with District Stewardship ministries, local congregations, and individuals who want to establish endowments for the church and investment of funds to help all reach their financial goals. The major part the Foundation's support is generated from its own resources. The 2012 Conference budget for this fund is \$34,000 all of which comes from apportionments.

Connectional Ministries provides the structure within, which the programming agencies of the Conference functions and support their meeting expenses. They collaboratively strategize, seek funding, and have institutional support for their ministry initiatives. The leadership development staff works with leaders of the conference, district staff, and conference agencies to assist them in identifying and fulfilling their purpose in Christ. The 2012 budget for this fund is \$1,176,800 of which \$1,169,300 comes from apportionments.

Cash Reserve Replenishment helps the Conference maintain a reserve fund in the amount equal to 10% of the apportionment budget. The purpose of the reserve fund is to provide the Conference with a comfortable cash-flow throughout the entire year. The 2012 budget for this fund is \$100,000 all of which comes from apportionments.

September Receipts

	2010	4 YR AVG	2011
General Church	1,502,238 57.69%	1,385,384 55.04%	1,608,429 59.97%
Conference Ministries	4,829,956 47.21%	5,052,143 49.58%	4,882,712 48.26%
Conference Missions	1,470,488 43.04%	1,413,508 44.01%	1,390,477 44.29%
Total Apportionments	7,802,682 48.01%	7,851,034 49.32%	7,881,618 49.45%

Thank you for making September another good month for our receipts. In addition to current receipts, you have given an additional \$446,637 in prior year's apportionments. The ministries supported by these funds thank you for your support of ministry and mission in God's world.

2011 Conference Journal

The IAC Journals and CDs should start arriving in early October. Journals are being mailed from the printing company and CDs will be mailed from the Conference Center. If you have any questions about your order please call or email Jill Stanton at 515-974-8917 or jill.stanton@iaumc.org. Thank you for your patience.

2012 Church Officer Entry

Church Officer entry for 2012 should be done through the "Local Church Dashboard" function on the conference website. This information should be provided immediately following your Charge Conference. Deadline for new information to be entered is January 1, 2012. If there are changes throughout the year they may be entered as they occur.

The dashboard has been available for some time and allows a local church to update information about the church, such as worship times, website address, and directions to the church. It also lets the church post Classified Ads, information about Events, and Prayer Concerns within the congregation. These all appear on the church's information page within the website.

The dashboard is accessible through the "Login" link on the conference website directly at www.iaumc.org/dash. A user guide explains how the dashboard works and is available at www.iaumc.org/dashguide. User login information remains unchanged from the previous version of the dashboard. If you are a

Pastor, Church Secretary or Office Manager and do not have your user login information, you may contact Roland Minshall at Roland.Minshall@iaumc.org or Jill Stanton at Jill.Stanton@iaumc.org.

If you are unable to complete the officer entry online you may request a paper copy by contacting Jill Stanton at 515-974-8917.

Slips and Falls

Slips and falls are consistently one of the leading causes of injuries affecting workers in every industry. Slips and falls can range from minor to severe and can affect people of all age groups. The United States Occupation Safety and Health Administration (OSHA) recently conducted a study on slips and falls in the workplace and made the following discoveries:

- Injuries from slips and falls are the most common work related injury.
- 25,000 slip and fall injuries occur per day.
- 35% of all work related injuries are from slip and fall.
- 65% of all work days lost are from slip and fall.
- The total annual cost of slip and fall injuries in the United States are over \$60 billion annually.

There is little comfort in knowing that the Iowa United Methodists follow the national trend. Recently, I received a report from our Conference-Wide Worker's Compensation Insurance carrier, over the last five years, the largest amount of claims filed with our carrier included slips and falls. The cost to the insurance carrier has varied from as low as an emergency room visit with x-ray to determine that the fall caused a bruise to as high as \$81,000 in one slip and fall claim.

All of the congregations benefit when we use good slip and fall prevention techniques. Injuries would be minimal when outdoor surfaces such as cracks in parkways, divots, holes in yard, and concrete are to be repaired when they occur. Also, over time, sidewalks and walkways can shift up or down and create elevated and compressed areas. If the change in elevation exceeds one inch, the area needs to be clearly marked and should ultimately be repaired.

Of course we all know in Iowa, outdoor surfaces in the winter need special attention due to the accumulation of ice and snow. The

recommendation would be that the removal of snow and ice with applied salt or sand occur regularly—even if you are not expecting anyone to come into the building. It is also recommended that the church keep a log of when and by whom these activities are being performed. The record helps all to know that prevention of snow and ice buildup is taken seriously and regular efforts are made to keep the surfaces clear at all times, not just when we think the property may be used.

The interior of a church should also be checked regularly to eliminate tripping hazards. Ruffled or torn carpet should be clearly marked and removed or replaced. Even in open walk spaces tripping can occur. Stairs should be well maintained and free of cracks or damage. Of course, never leave items out where someone might trip and fall. Open file drawers, toys left on the floor in a classroom, overloading of arms with bags of groceries blocking walking views, boxes in hallways and extension cords in heavy traffic areas have all been Worker's Compensation claims from the churches of the Conference. A little prevention can save a person from having a lot of pain and can save all of the congregations of Iowa insurance costs.

Some other simple things that help prevent slips and falls are:

- Install handrails along all staircases and make sure they are in good repair.
- Remove moisture from surfaces as soon as it occurs and when it is unavoidable use signs or cones to warn of the hazards.
- Remember that chairs, piano benches, tables and desk tops are not substitutes for ladders.

Over the last five years our worker's compensation claims, for the churches of the conference, have ranged from a low of \$138,045 in one year to a high of \$443,547 in another. Since the early 1970's, the conference has purchased a mandatory worker's compensation insurance plan so that we all share in the risk. Because of our connectional polity, all of the churches could be liable if a single congregation cancelled their worker's compensation policy. Say for instance a church had a major claim, and they were on their own, the premiums for many years would be extremely high and may not be affordable. With a common policy, we all share the risk.

By taking a few precautions and caring for our property we can prevent many slips and falls and thus, help to reduce our Worker's Compensation costs.

2012 Health Insurance Rates Update

The September 2011 Treasury Notes referenced the rates for the 2012 Church Health Share and the 2012 funding of the HSA or HRA accounts for participants. Due to some recent negotiations, the Conference Board of Pensions has been able to negotiate a lower renewal with Wellmark. The BOP is passing on those savings to the local church and to participants by reducing the 2012 Church Health Share to **\$1015** a month and increasing the funding of the HSA or HRA to **\$1900** from the originally reported numbers. The 2012 Form I will not reflect the lower Church Health Share as the distribution of the form had already been made and several churches were in process, but since the amount is lower, we hope the local churches will understand the lower monthly direct bill amount. A confirmation statement will be sent to all local churches for the clergy and other participants to confirm the 2012 direct billing amounts in mid-December. This will include the church health share, church pension share, and any pre-tax elections for participants on the church's direct bill from the Board of Pensions.

Who's Who

There have been some staffing changes in the past few months so to help everyone know who to contact for direct billing and benefit questions, here is some information:

- Alyssa Bergman, Accounts Receivable Accountant: direct billing questions, EFT, church remittances
- Kris Wyatt, Human Resources and Benefits Coordinator: benefits questions on health insurance, pension, and employment questions

Benefit and Wellness meetings reminder

There are several meetings for clergy and participants on the active health insurance plans in the next several weeks. Please check with your district to confirm the time and location. Information on the new benefit enrollment process, the new voluntary dental benefit, new participant portal from Wellmark, and new focus on wellness will be covered.