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THIS MONTH

SUPERNATURAL

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CORNER

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DISTRICT REPORT

CONGRATULATIONS

CRY FOR THE SUPERNATURAL

THE KEY TO RECEIVING IT MAY BE DIFFERENT THAN WHAT YOU MAY NATURALLY THINK

But if all prophesy, and an unbeliever or an uninformed person comes in, he is convinced by all, he is convicted by all. And thus the secrets of his heart are revealed; and so, falling down on his face, he will worship God and report that God is truly among you.* 1Cor 14:24-25 NJKV

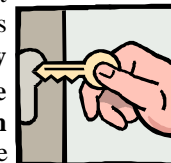


By Chairman
Dr. Warner

Something quite disturbing to me in the church world today is that of ministers of God conducting of Christian worship services with little or no interaction of the supernatural. By using the term supernatural I am referring to the genuine moving of the Holy Spirit amongst the pastor(s) and congregation when God's people come together in context of church. It's been called the "anointing" or "gifts of the Spirit" or the "power of God" that's in operation. I am not referring to a mere emotional experience; rather a genuine manifestation of living God impacting people. This impact is to the point, as the above verse indicates, of a clear report from people present that says "God is truly among you!"

The American church is becoming like superstars at creating and maintaining programs designed to meet almost every imaginable need (whether felt, perceived, or real). In our pursuit to be "with it" in the eyes of those who may attend, are we creating an atmosphere that is actually "without it" in our worship services? Are we indeed allowing the *good* of our intentions drown out the *best* of spiritual gifts to manifest in the church (1 Cor 13:31)? Are we in reaction mode to how our forefathers and their antiquated ways conducted gospel meetings? Are we ashamed of the Holy Spirit? Jesus spoke something quite profound to the Laodicean church. He said, in effect, **you say** that you are "rich, increasing in goods and have no needs," but **I say** you are "wretched, miserable, poor, blind and naked" (Rev 3:17). A stark contrast exists between what "we" think in our natural minds and what "He" says in His perfect wisdom, counsel, and insight about what we do in our churches and ministries.

When trying to discover the key that unlocks the door for the supernatural it may surprise you that the cry for the supernatural presence of God to be among us can be answered by a very special verse in Psalm 133 which states: **Behold, how good and how pleasant it is for brethren to dwell together in unity! It is like the precious ointment upon the head that ran down upon the beard even Aaron's beard.** I believe with all my heart that unity among the brethren is the doorway to the supernatural. *Of all of the qualities a person or church may possess, unity amongst the brethren is most attractive, beneficial, and complementary to the Lord.* **Attractive** because God loves it; He calls it both "good" in the absolute moral sense and pleasant in His own eyes. **Beneficial** because it stimulates God to pour out of His Spirit upon the hearts of those gathered believers in Christ. **Complementary** because the ultimate desire of God is fulfilled. Jesus prayed a prayer for His disciples and His future church (that's us!), **"Neither pray I for these alone, but for them also which shall believe on me through their word; that they all may be one; as thou, Father, art in me, and I in thee, that they also may be one in us: that the world may believe that thou hast sent me."**



Remember, God poured out His Spirit on the Day of Pentecost to those who were in "one accord." A spirit of unity is the only atmosphere where the Spirit of the Lord will move in a restorative manner. Those 120 believers gathered in the upper room didn't all dress alike, look alike, nor were they of the same gender or age group. They simply joined themselves together for the common cause of desiring more of God which was demonstrated by their prayer. This was NOT a work of the Holy Spirit (for He had not yet come); this was a work of faith on THEIR part. It's been said, *Revivals are not made in heaven; they are mustered up down here on earth by those who are hungry and thirsty for righteousness!* How about it? Can we stir the hearts of our people to "keep the unity of the spirit" (Eph 4:3)? Will we trumpet the Ps 133 call to our IMA churches? If we do, I believe we shall see the greatest outpouring of the Spirit the world has ever known (Acts 2:17-18)!

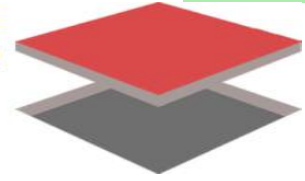


"Providing today's ministers the freedom they want and the fellowship they need."



Dr. Tim Warner

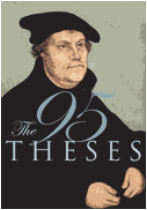
CHAIRMAN'S Corner



MISSIONAL MINDSET

“Now therefore, behold, the cry of the children of Israel has come to Me, and I have also seen the oppression with which the Egyptians oppress them. Come now, therefore, and I will send you to Pharaoh that you may bring My people, the children of Israel, out of Egypt.” Ex 3:9-10

In one sense, there’s nothing new under the sun (Ecc 1:9); whatever was will be again, as is indicated in Scripture. However, there are certain trends and changes that God conveys to His church at certain seasons in order to establish or re-establish divine truth. For example, in the late fifteenth the mainline church had drifted too far toward teaching the judgment of God and fires of hell and had largely forgotten the mercy and grace that comes through the gospel. This caused a vacuum to be realized amongst the people of God that necessitated the truth of **justification by faith** to be brought to the forefront. With a church hungry for the righteousness of God and a generation desperately needing to hear of God’s great saving grace, God raised up a reformer, Martin Luther, who led a movement to emphasize this truth.



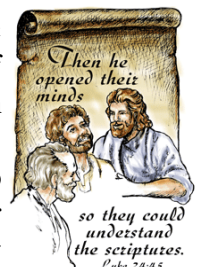
It is very similar to the day in which we live; only the times and circumstances have changed. God is always faithful to bring about transformational truth when the church is hungry and world is ready for it. There are “times of refreshing” that come from the presence of the Lord (Acts 3:19) that foster new responses to the hearts of people when they encounter “present truth” (2 Pet 1:2). I believe it is time for the church to change its focus by changing its mindset. The focus of the church has become very much self-centered over the past forty years. It is now taught, thought and believed by the vast majority of Christians in the Western World that God’s ultimate desire is to prosper the individual believer in the natural and materialistic realm. Faith becomes merely a means of receiving things a person wants from God. There’s little emphasis on the Body of Christ as a whole. This is called the “prosperity gospel” whose message is “health, wealth, and affluence” geared to reach the individual’s sensual (physical/emotional) life.



The Missional Mindset is quite different. Its focus is upon Christ’s corporate church and challenges members of the greater Body of Christ to function together by adapting righteous principles. The objective is God-centered, not man-mentored. The concept has little to do with the individual believer. Rather, it is members of the corporate and local church coming into a renewed relationship with the true and living God who is, by definition, Missional. It’s finding out what God is doing in the earth and partnering with Him and others in fulfilling His mission. His mission is, of course, to reach the lost world (MT 28:19), build His church (MT 16:18), and fulfill His ultimate plan to reign in righteousness with His people on this earth (ROM 5:17; 2 TIM 2:12; REV 20:6, etc). For example, God came to Abraham and “elected” him to first of all be saved, then to join Him in blessing all the families of the earth (Gen 12:1-3). The same was true when God chose Moses to join Him in delivering the children of Israel (EX 3:1-11).



The doctrine of election must be re-examined here. Whereas, the message most churches teach *election* as being based the *individual* and his status (right standing) with God. Calvinistic and Armenian theologies have been skewed by the Western World and the American way of life; namely the loss of purpose. “We need to return to the original intent of the word *election* in the Hebrew language” says German missional specialist and best-selling co-author, Andreas Schroeder. We need to re-think of God “electing us according to His purpose” he goes on to say. Paul instructs Timothy on this same line of thought (2 Tim 1:9). Once we understand our real purpose as ministers, we will seek to edify Christ’s Body and equip the saints for ministry (Eph 4:11-12) accordingly. This is the missional mindset that produces kingdom life.





Church Tax Compliance

By Angie Childers, Executive Director/Treasurer, The Cathedral, Evansville,

In my previous article, I left you with (2) questions: 1. Do you know what the 9 sacerdotal duties are? 2. Do you know the meaning of "Inurement?"

The 9 sacerdotal duties are actually the job description of an ordained or licensed Minister of the Gospel. As I am sure all of your ministers know, they are as follows:

1. Teaching from the Scriptures
2. Performing Baptisms
3. Performing Dedications or Christenings
4. Executing of the Eucharist (communion)
5. Officiating at Wedding Ceremonies
6. Presiding over a Funeral Service
7. Regular conducting of church services
8. Administration of church business and financial operations
9. Spiritual advisement guidance



These are required duties that the IRS bases your legally allowed Housing Allowance Exemption on. You must regularly perform these duties to be eligible for the HAE. So it would be a good idea to make sure you are performing all of these duties on a regular basis, and have a written job description of such in your church files.

To address the subject of Inurement, I will give you the definition of the word from Webster's Deluxe Unabridged Dictionary!, 2nd Edition! Inurement means to serve to the use, as a gift of land interest to the heirs of a grantee or it inures to their benefit.

In other words, no person or persons may own the church, receive dividends from it, or have a right to take property from it, or use it for the purpose of selling or conducting business of any type that benefits solely them as an individual. "The church must operate "exclusively" for its particular exempt purpose and must not devote itself to benefiting private individuals." The statute (501 (c) (3) uses the term inurement for these purposes or says "no part of the net earnings of which inure to the benefit of any private shareholder or individual. This includes all persons having a personal or private interest in the activities of the tax exempt organization or any person with the authority to decide the payments of church monies or the member of the family of such person. Includes any substantial contributor to the church who could possibly influence decisions made by the Church.

A good example of inurement is a Pastor who is paid excessively who receives interest free loans, receives percentage of fundraiser's or excess employment perquisites from the Church. There are also rules of inurement that pertain to fundraising and items sold by individuals where no monies are given to the Church. I will address these issues in my next article. *Reference Source: Church Management

P. S. I have just returned from a Tax Seminar and will have new information to share with you over the coming months!

COFFEE CUP CORNER

Pastor Worthmore came into the coffee shop with a bewildered look on his face.

He said, "I asked a prominent lawyer in our congregation to just simply pray the Lord's Prayer. "

Pastor Holmes wanted to know more when he quipped, "what could go wrong with that?"

"He did fine" Pastor Worthmore chided, until he got past "thy kingdom come thy will be done in earth as it is in heaven."

"Did he forget?" Pastor Bob quizzed from the next table.

"No," Worthmore went on, "he prayed something from a version I never heard before, the lawyer continued, 'We respectfully request, and entreat, that due and adequate provisions be made this day the date hereinafter subscribed, for the organizing of such methods and allocations and distribution as may be deemed necessary to properly assure the reception by and for said petitioner of such quantities of baked cereal products as shall, in the judgment of the aforementioned parishioners, constitute a sufficient supply thereof,' from there he recovered, gained his composure and completed the prayer in the normal manner".

"I told him later, that I didn't recognize that part in the middle?"

The lawyer interpreted, "give us this day our daily bread."





THE HOME OFFICE

Dr. Paul W. Todd, Administrator

AFFILIATED CHURCH RENEWALS

Was the church you pastor an affiliate of the IMA for IRS 501c.3 tax-exempt coverage in 2009? Has the church renewed for 2010? Do you have your 2010 CHURCH MEMBER CONFIRMATION LETTER in case the church's exemption is questioned?

I'm always concerned about the tax-exempt status of the churches. Some may take this lightly. I take it seriously. Angie Childers pointed out in her May article that "92% of all church audits are "2nd door knocks" sparked by audits from outside sources such as guest speakers, guest musicians, and congregational member audits." When this occurs your tax-exempt status will need to be substantiated.



The IMA Home Office is required to send a list of all the affiliated churches to the IRS annually. We send ours list after the close of our fiscal year, at the end of July. Substantiating affiliation after that list is sent will be difficult except for approving new affiliates.

With "group coverage," the church is only listed under the IMA's coverage and not as individuals. That's why it's important for all affiliated churches to be on that list.

RENEWAL FORMS

Why does the IMA need the Renewal Form returned with the fee?

For some reason some members send in the fee without sending in the form. While we appreciate the fee, we need the form signed and in the file. Here's why.

1. We need to have current information.
2. The questions at the bottom need to be answered to assure membership consistency from year to year.
3. Does the renewing member still agree with the by-laws of the IMA?
4. Is the church still IRS "criteria" compliant?
5. The signature is proof of adherence to the questions and resuming of membership.
6. In case we have to prove membership, the fee alone may not be sufficient after the check is deposited.

NEW ENGLAND DISTRICT REPORT

By District Chairman James Heard



The New England District hosted its Spring Conference Luncheon, Saturday, May 22, 2010 at *The Ground Round* restaurant in Augusta, Maine. We had a good representation from the New England States, and from as far away as Maryland. Our district is huge, geographically, but we remain undaunted, as "little is much when God is in it".

Paul & Betty Anderson, pastors of One Accord Chapel, led the worship time and brought us into the presence of the Lord that was heavily evident throughout the rest of the luncheon. Sharing time was uplifting and encouraging as those who spoke testified of how God brought miraculous healing and deliverance to them in adverse situations. Situations so severe that if God had not intervened they would have died. This brought continued praise response to the house and spontaneous, joyful singing was lifted up to the Lord.

Rev. Dr. Lowell Collins, pastor of United Church of the Lord Jesus Christ, Denton, Maryland was the guest speaker. His message title was, "Understanding Our Inheritance". This was a powerful presentation of encouragement as well as challenge. Everyone who attended expressed that they were leaving fulfilled! And, the staff of *The Ground Round* restaurant was superb in their service.

The New England District Board is already planning the Fall District Conference in October. The tentative dates are Friday and Saturday, October 15 & 16. We invite everyone to attend the conference in October. Come on over to the New England District and help us.



Recently while looking through the data base we noticed that there were 6 members who joined the IMA 50 years ago or more. They are:

Rev. Irby Slaughter, Humble, TX	9/22/54	56 years
Rev. Gordon Engman, Ukiah, CA	12/2/55	55 years
Rev. Geneva Maris, Texas City, TX	10/15/57	53 years
Rev. Archie Alderson, San Antonio, TX	3/20/58	52 years
Rev. Richard Reneau, Sarasota, FL	8/19/58	52 years
Rev. Loren Countryman, Molalla, OR	3/16/60	50 years

We congratulate all of you on this momentous occasion and we thank God for giving you all long life.

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