



**REV. DR. JOHN PEHRSON**  
 STATED CLERK

At the Session Record Reviews this year many questions were raised about the renewal of the Iowa incorporation number. All churches are required to file with the Secretary of State every two years showing that the church continues as a nonprofit incorporated body. Recording this action, the date and the incorporation number in the session minutes helps to verify that it has been done, should a question ever arise.

Even more important than recording the verification in the minutes, however, is keeping the incorporation status up to date. If a church or pastor is in doubt about their status, first make sure the treasurer has not automatically filed and paid it but forgot to tell anyone. The next step would be to contact the Secretary of State through its website and see if the church is listed as a recorded incorporation and if it is delinquent in its status. If it is delinquent, then check to see what needs to be done to bring it up to date.

While all PC(USA) churches are incorporated under the denomination's 501(c)3 as a nonprofit corporation, each church is also a separate incorporated body with its state of residence. It is VERY IMPORTANT that this status be maintained.

Maintaining incorporation status has legal implications beyond being responsible members of our country. One clear legal implication has to do with lawsuits. Should a church be sued for any reason, if it is incorporated, only the corporation can be sued. If a church is not incorporated, the church, the pastor, the officers, and even all of the members can be named in a lawsuit, and should the suit prevail, everyone named can be held accountable and need to pay up. Pointing out that reality usually gets everyone's attention. If you have any questions, please feel free to contact me.

**Egg Roll Sale-SEA CHRISTIAN CHURCH**

Monday, May 10 2010

4 pm to 6:30 pm

815 E. 5<sup>th</sup> Street

10 egg rolls \$10.00

*Drive through E. 5<sup>th</sup> Street to pick up food*

*Tickets must be purchased in advance.*

**Tickets available at**

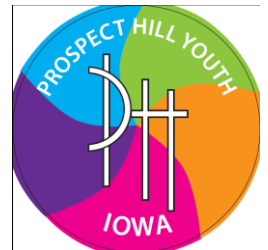
**Lakeside Presbyterian Church**

**The United Methodist Church**

**Saint Mark's Lutheran Church**

**Nancy Alderton 712-732-1705 or [nalderton@iw.net](mailto:nalderton@iw.net)**

**PLEASE PRAY FOR THE YOUTH  
 OF PROSPECT HILL ESPECIALLY  
 THOSE ATTENDING THE 1<sup>ST</sup> ANNUAL  
 JR. HIGH RETREAT THIS FRIDAY  
 & SATURDAY AT THE  
 PRESBYTERIAN CAMP ON  
 LAKE OKOBOJI !**



JR. HIGH RETREAT	APRIL 30-MAY 1	CAMP ON LAKE OKOBOJI	
EGG ROLL SALE	MAY 10	STORM LAKE	4:00PM
COM	MAY 11	SO SIOUX CITY, NE	1:30PM
PRESBYTERY MEETING	MAY 11	SO SIOUX CITY, NE	5:30PM
CPM	MAY 18	PRESBYTERY OFFICE	9:00AM
PPH ANNIVERSARY	MAY 19	PRESBYTERY OFFICE	
MEMORIAL DAY	MAY 28-31	PRESBYTERY OFFICE	CLOSED
SYNOD PW GATHERING	JUNE 16-19	BUENA VISTA UNIVERSITY	
GENERAL ASSEMBLY	JULY 3-10	MINNEAPOLIS, MN	
INDEPENDENCE DAY	JULY 4	PRESBYTERY OFFICE	CLOSED
COM	JULY 13	PRESBYTERY OFFICE	10:00AM
TRIENNium	JULY 20-24	PURDUE, INDIANA	
SYNOD SCHOOL	JULY 25-30	BUENA VISTA UNIVERSITY	