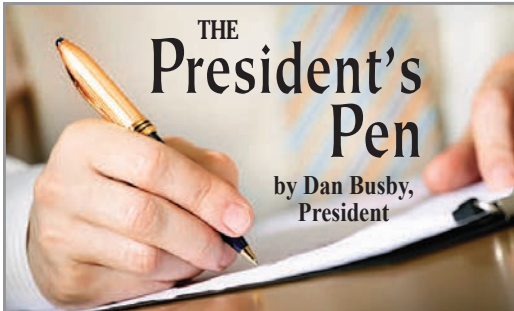




# FOCUS ON ACCOUNTABILITY

THIRD QUARTER 2011



## THE President's Pen

by Dan Busby, President



## Blurring

Whether you are watching TV, a movie, or looking at a photograph in the newspaper or a magazine, it is difficult to tell if the images are real or not. Video games are nearly as realistic as film. There is a blurring of the lines between virtual and real.

The blurring of lines can be a challenge when it comes to truth telling—sometimes we call it shading the truth—changing it enough to suit our desires.

People are desperate to know the unvarnished truth. Whether in advertising, politics, or the news, people are skeptical about what they see, hear and read—there is so much blurring.

Recently a witness in a murder trial was accused of “falling on the sword” for her accused daughter, a thinly disguised phrase suggesting the witness lied. A politician made a false statement in an interview and his or her staff later “walked back” the comments—more blurring.

Is it the real deal or are we looking at graphically-enhanced pictures, hearing slanted news, or reading bloviated stories? Who can we believe?

The ninth commandment is part of a broad biblical condemnation of sins

*continued on page 2* ➤

## FEATURE

# 7 Lessons My Father Taught Me about Fundraising



by Dr. Barry Corey

I was born 11 months into John Kennedy's presidency in a blue-collar city just south of Boston. My father pastored a church that's still there today. A few miles from the church was the parsonage. This was where those characteristics of good and godly development were modeled to me, though I had no idea then.



Although the technical skills of fundraising, like feasibility studies and crafting a charitable remainder trust, were outside of my father's orb of comprehension, he taught me seven lessons that have helped me grow in the ministry of development.

**1. My father wrote letters.** I return to them again and again, his chronicles of affection to me. I have two hemorrhaging hanging folders with more than one hundred letters he wrote me over the years. He taught me the art of expressing appreciation through a handcrafted letter. I still write them.

Not long ago I was in a donor's home where one of my letters was framed and hung on his wall. I was reminded again that the discipline of writing letters, a fading art, is worth the investment. And so I keep a stack of notecards by my desk to write donors on real paper—not cyber paper—with my favorite pen. The length is not as important as the tone and the gesture. My father taught me that to write a letter is to build

someone up and to nurture their trust in you.

**2. My father modeled the gift of caring.** My father visited the sick because it was something he wanted to do, not because it was part of his professional responsibility. People trusted him because he cared about them with no strings attached, no ulterior motives. It was a care for people born out of knowing and loving God. As a young preacher his mantra from Scriptures was “they who know their God will be strong and do great exploits.”

This virtue is harder for me, but I try to assume a pastor's care for those

**People trusted him because he cared about them with no strings attached, no ulterior motives.**

in the community of supporters to our university. I pay attention to information about changes in their life or troubling seasons. I make a point to defer talking about a gift if the conversation indicates they simply need to be affirmed and loved.

**3. My father recognized people's spirit over their status.** My father was not overwhelmed by status. The people he admired and talked about were not the ones with the lofty titles and the notable net worth. He retold the

*continued on page 2* ➤

**Blurring**

*from page 1*

through speech—and a correspondingly vigorous promotion of speaking the truth. While false and deceptive witness was clearly and repeatedly condemned, several famous stories indicate the rule was not always strictly observed, even by the heroes of the faith. For example, Jacob was frequently engaged in deceptive witness, Isaac bore false witness about his own wife Rebekah, and Samuel deceived some of Saul’s people when he went to anoint David as Saul’s successor.<sup>1</sup>

Despite this inconsistent performance by biblical characters, the teaching of Scripture is constant. The Book

**“Everything done in the name of our Lord should reflect truthfulness.”**

of Proverbs is especially full of counsel about our speech. Two of the “six things that the Lord hates” and that are an abomination to Him are “a lying tongue” and “a lying witness who testifies falsely” (Prov. 6:16-19).

The other side of this broad condemnation of false witness is the equally extensive praise of truthful witness. Proverbs commends wise, noble and true words: “A word fitly spoken is like apples of gold in a setting of silver” (Prov. 25:11).

Truthfulness is an underlying principle of ECFA’s standards—everything done in the name of our Lord should reflect truthfulness.

One of the key elements in good relationships between a church or charity and its givers is truth-telling. Once trust is gone, a relationship is difficult to restore. Failure to tell the truth can be done so subtly that it goes unnoticed. We begin by blurring the truth about “small things” that “don’t matter.” Then a pattern develops. Soon valuable credibility is lost.<sup>2</sup>


ECFA especially focuses on truth-telling as it relates to how our members secure charitable gifts. The relationship between a giver and an organization is one built on trust. That

trust is developed and maintained through truthful, honest, reliable, and trustworthy communications.

The concept is so vital that two decades ago ECFA established separate standards to especially ensure that a member’s relationships with those who financially support a member are maintained at a high threshold. Under these standards, ECFA members commit to represent facts truthfully when communicating with those who are considering whether to provide a charitable gift.

When communicating a giving opportunity, it is important to consider how it will be understood by a giver. After reading or hearing the appeal, the giver’s perception of the giving opportunity should be as close to the actual facts as possible. The accurate representation of words, pictures, graphs, and other information is vital.

And thinking like Jesus doesn’t only apply to raising resources—it applies to everything we do; it’s all covered when we think His way.

Telling the truth is a fundamental concept as we strive to be a reflection of God. May it always be our witness! 

<sup>1</sup> *Doing Right*, David W. Gill, InterVarsity Press, 2004, pages 283-84

<sup>2</sup> Based on *Honesty, Morality & Conscience*, Jerry White, NavPress, 1996, page 51

would stand outside his study in our home, cup my hand against the door, and listen to him pray. He prayed with confidence and for the impossible. This small-statured preacher prayed without a hint of timidity. I knew he believed to the depths of his heart and in the breadth of his life that God was able to do abundantly more. Invariably, God showed up.

Both at Gordon-Conwell Seminary and at Biola University, I have seen the miraculous unfold in response to the faithful praying of God’s people. As we called our community to prayer for a stalled building campaign last spring, we witnessed the faithfulness of God through \$6.2 million in giving during a

**“Our development work is Kingdom work and our Kingdom work is eternal work.”**

40-day period of prayer and fasting. No one can take credit for that.

**5. My father had an eternal perspective.** With his cancerous blood count rising as the medications to stall its growth were rendered ineffective, my father called me. “Whose blood should I be concerned about?” he asked me as I blinked hard. “The blood of Jesus Christ should be my only concern.” Even in the face of death, to which he succumbed not long thereafter, he had a view of God that was not limited by temporal realities.

For each of us, our development work is Kingdom work and our Kingdom work is eternal work. I find myself, no doubt through the lessons of

*continued on page 3* ➤

**7 Lessons My Father Taught Me**

*from page 1*

story of the elderly woman he overheard praying in a dark prayer room for each of her Sunday school students, by name. So impacted by her prayer, he told me, “Ever since that day over fifty years ago, I knew that when I reach heaven, I will recognize that voice. I will finally see her face. And I will thank her.”

This lesson has occasionally pricked my conscience. In my work I am tempted to judge people based on their profession or their homes or their vocational accomplishments. This is as much a disservice to them as it is an affront to God.

**4. My father prayed for the miraculous.** As a young boy, I



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Dan Busby, President  
and Managing Editor

440 West Jubal Early Drive, Suite 130, Winchester, VA 22601  
Telephone: 540-535-0103 • 800-323-9473  
Fax: 540-535-0533 • Email: [information@ECFA.org](mailto:information@ECFA.org)

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**7 Lessons My Father Taught Me**

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my father, reminding our supporters that their investments will bear fruit through eternity. When the legal landscape and the economic forecasts seem like brewing storm clouds, I can zoom back and know that my work in resource development has a forecast that will outlast these temporal realities.

**6. My father embodied an abiding zeal.** “May the zeal for your house consume me,” my father would often say, quoting Scripture. My father was zealous in his calling, which is much different than enthusiastic. He never mistook enthusiasm for zeal. My father wasn’t a Pollyanna, so I didn’t equate his zeal with a relentless, naïve optimism.

As it is with everyone in development, we face plenty of rejections. Long cultivated gifts vaporize at the last minute and well-written letters yield little. First of all,

**“Your zeal for what you believe in is like an enticing aroma that does not fade.”**

enthusiasm can’t carry you through rejection. Zeal is deep, and it can. Second, people see through enthusiasm as shallow and slick. Your zeal for what you believe in is like an enticing aroma that does not fade. Be zealous in your development work. Enthusiastic, not so much.

**7. My father prayed for favor, not favors.** On a grave marker in Peabody, Massachusetts, beneath my father’s name is the verse Matthew 10:40. “He who receives you receives me, and he who receives me receives the one who sent me.” My father would remind me, “In everything I do I must make myself receivable to the people God places in my life. For if I do, they will see Christ in me.” My father believed that favor was a gift from God we need to cherish.

A prayer and a virtue we as Christians do not pay enough attention to is to become people of favor, to be found with favor in the eyes of others, to be received as we make ourselves receivable. The word “favor” is a first cousin of “grace.”

*continued on page 4 ►*

# Spiritual Discernment:

## “Emerging from a Burning or Burned Out Heart?”

by Stephen A. Macchia

**W**hen I met with Pastor Greg he was inquiring about how to engage his leadership team in a new season of discernment about the future of their local church. Ministry Executive Mike came to see us about how best to lead a strategic planning process with his nonprofit board and ministry staff. Christian businesswoman Sherry came for one-on-one spiritual direction about how to prayerfully anticipate her next phase of professional growth and acumen.

All of these leaders are at a crossroads seeking guidance for the individual leader, the team, or his or her ministry. The issue is usually about how to make a significant decision which will positively impact their lives. They are looking for a process which will lead to a solution. They generally want help discovering the quickest route from confusion to clarity.

However, there is something more important than the directions we suggest, and that’s diagnosing what’s going on underneath the hood. The GPS won’t get you anywhere if your engine’s not working right. As they lean into whatever form of discernment that’s in front of them, there is one more important element to consider: the heart. Yes, the heart of the discernment process is the heart of the person(s) involved in spiritual discernment. This important reality is often overlooked or assumed by many leaders today.

Spiritual discernment begins with a growing attentiveness to God’s loving invitation to come close, draw near, and receive His grace-filled embrace. This is discernment of His presence, power, and peace. Out of this awareness we discover God’s divine intention for us to follow fervently after His will. This is discernment of His purpose and priorities for our individual lives and our shared expression of His



love for the world around us. Not necessarily linear, but certainly a “both/and” discovery process—spiritual discernment includes both invitation and intention.

In Luke 24, when Jesus came alongside the two disciples on the road to Emmaus, they didn’t immediately recognize His presence (vs. 16). He asked them a few simple questions and they responded as if He were the only one on planet earth Who was unaware of what had just taken place (vs. 19-24). But as He walked with them, shared with them from the Word, and joined them at the table, they recognized His presence. “Were not our hearts burning

**“Spiritual discernment begins with a growing attentiveness to God’s loving invitation to come close.”**

within us while he talked with us on the road and opened the Scriptures to us?” (vs. 32).

After this encounter, they got up, returned to Jerusalem, found the eleven, and proclaimed the truth of Jesus’ resurrected presence (vs. 33-35). Their experience of His presence, power and peace was the starting point of discernment for the disciples. It’s the same starting point for us today.

The burning heart is attentive to the presence of God. A burning heart is passionate about developing a vital relationship with the Lord, and desirous of deepening intimacy with Christ every single day. A burning heart is listening for the still small voice of the Spirit and knows that God has more important things to say to us than we do to Him. A burning heart is a discerning heart.

Today, however, instead of burning hearts, we often encounter burned out

*continued on page 4 ►*

**Spiritual Discernment**

*from page 3*

hearts. Most of our lives are supersaturated with words, activities, relationships and responsibilities. We have believed for a long time “I’d rather burn out than rust out” so we rationalize our busy, productive lives. As a result, we neglect our hearts and live in a world of assumption or negligence about its true condition.

If our heart isn’t burned out, it could be broken. Bruised. Betrayed. Besieged. No matter, if our heart isn’t aflame with the love of Christ it’s most likely a hardened heart, worn thin, easily cynical or arrogant. There are a lot of these hearts in the Christian community today. Most likely they’re sitting across the board table from you. Or, quite possibly, these words reflect the state of your own heart.

Where your heart is, there will be your discernment also. This is a truism I’ve seen over and over again. In all of

**“Where your heart is,  
there will be  
your discernment also.”**

the groups we’ve serviced as facilitators of a custom-designed discernment process, we’ve seen hearts that are all over the map, from burned out to burning, and everything in between. No matter who joins you at the discernment table, they bring with them their hearts. Their hearts need attention. No one is exempt. The condition of their hearts directly impacts the discernment process.


A burning heart is one that is growing in attentiveness to God’s presence, power, and peace. Out of that place of attentiveness, such a heart is developing an awareness of God’s call to fulfill His purposes and priorities. When our hearts are set ablaze with the love of Christ in our prayer closets, we more naturally experience an enriched expression of group discernment with others of like-heart and -mind.

Therefore, what happens in the quietness of personal spiritual growth needs to be our top discernment priority—for ourselves and for our teams.

How do we develop a burning heart for God? Well, first of all, we need to press the pause button on our over-stuffed lives, hop off the treadmill of constant motion, shut down the constant barrage of technology, and simply say no to noise and activity. And, having done so, find a spacious place to meet with the Living God, Who longs for our attention.

In our prayer closet, we practice paying closer attention to the still small voice of God. It’s here where we open the Scriptures and receive the living Word. Here we enjoy prayerful fellowship with the Triune God, Father, Son and Holy Spirit. Here we sit reflectively and ponder deeply the meaning of our lives and our hearts’ true desire to live for Christ.


If we are to engage in meaningful spiritual discernment with others, and listen well for His will for our shared ministry life, we first need to tend to the state of our own hearts. What’s your choice—a burning or burned-out heart? What you choose for yourself will impact those around you as well.

“While they were still talking about this, Jesus himself stood among them and said to them, ‘Peace be with you’” (Luke 24:36). May the presence, power, and peace of Christ be our reality too as we enter our prayer closet for personal discernment. From that perspective, the process of engaging in spiritual discernment with others will flow toward a clearer understanding of God’s purposes and priorities. 

*Stephen A. Macchia is founder and president of Leadership Transformations, Inc.*

**7 Lessons My Father Taught Me**

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And favor comes from those who believe you. You speak without spin. You listen without distraction. You live out the convictions you talk about. You assure your investors, big or small, that your organization will be stewarded as you said it would. 

*Dr. Barry Corey is the president of Biola University.*


**IRS Disclosure  
of Information  
Could Jeopardize  
the Safety of  
International Workers**

**I**n 2007, the Internal Revenue Service (IRS) released a draft of the Form 990 for the tax year 2008. This draft revealed that the IRS was planning to add a series of questions to the Form 990 regarding the activities of U.S. charities in foreign countries. Since the responses to these new questions were covered under public disclosure rules, this change in reporting requirements would have heightened exposure of U.S. workers who serve overseas.

ECFA strongly challenged adding the questions on Form 990, Schedule F. The IRS relented.

Recently, in IRS Announcement 2011-36, it invited public comment on whether portions of the redesigned Schedule F should be unshaded (so that the information would be reported to the IRS *and* disclosed to the public) or deleted entirely.

ECFA continues to be very concerned about the potential requirement of more detailed information from nonprofit organizations related to their international grant-making and other activities. This issue is especially critical because of the estimated 30 to 40 percent of ECFA’s nearly 1,600 member organizations may be impacted.

In a response to the IRS regarding Announcement 2011-36, which was signed by many ECFA members, ECFA strongly supported the desire and effort on the part of the federal government, in the interest of anti-terrorism, to obtain and identify specific information about the international activities of nonprofit organizations. However, ECFA strongly opposed, in the interest of the health and safety of people carrying out the legitimate charitable and religious work of nonprofit organizations, making certain information publicly available. 

## Board Members *Elected*

The following individuals were recently elected to a three-year term on the ECFA Board of Directors:



**Thomas Addington**, Cofounder and CEO, Brand Villages, Fayetteville, AR



**Kenneth R. Larson**, Owner, President and CEO, Slumberland, Little Canada, MN



**Lauren Libby**, International President and CEO, Trans World Radio, Cary, NC — re-elected for a second three-year term



**Michael Little**, President and CEO, The Christian Broadcasting Network, Virginia Beach, VA



**Jo Anne Lyon**, General Superintendent, The Wesleyan Church, Indianapolis, IN — re-elected for a second three-year term

The following individuals also serve on the ECFA board:

**Michael Batts**, CPA, Batts, Morrison, Wales & Lee, P.A., Orlando, FL

**Melinda Delahoyde**, President, Care Net, Lansdowne, VA

**Mark Holbrook**, President and CEO, Evangelical Christian Credit Union, Brea, CA

**Cheryl Martin**, Bethesda, MD


**Wayne Pederson**, President and CEO, HCJB Global, Colorado Springs, CO

**Kathy Sindorf**, Assoc. Professor of Communications and Media Studies, Cornerstone University, Grand Rapids, MI

**Richard Stearns**, CEO, World Vision U.S., Federal Way, WA

**David Wills**, President, The National Christian Foundation, Alpharetta, GA

**Jon Yasuda**, Senior Vice President, Resource Development, Opportunity International, Oak Brook, IL

ECFA expresses appreciation to board member **Randy Thomann**, Retired, Rockford, IL, who completed a six-year term of service, and to **Frank Wright**, President and CEO, National Religious Broadcasters, Manassas, VA, for completion of a three-year term of service. 

## LifeChoices Provides a Ray of Hope in Joplin

*Oh, that I had the wings of a dove! I would fly away and be at rest...I would hurry to my place of shelter, far from the tempest and storm (Psalm 55).*

**T**his has been the worst week of my life. Just a few months ago, I thought my life was over—I was pregnant and had no idea what to do. You guys were there for me and I have the most awesome baby girl ever ... now I'm here again ..." Tears began to fall as Kaylee shared how she and her little girl huddled under the stairs as the tornado raged overhead. In seconds it was over; no house, no crib, no musical mobile, no highchair...absolutely nothing but her precious little girl.

Kaylee hugged the baskets of baby supplies that the LifeChoices' team gathered up for her. "After the tornado I just had two outfits for her ... I just kept washing them over and over ... I don't know how to say thank you?"



Karolyn Schrage

In a landscape riddled with rubble and ashes, the compassion of Christ has been given an opportunity to shine as never before. Following the worst tornado in more than 50 years, an outpouring of supplies and gifts were donated for Joplin residents. These resources helped

LifeChoices reach out with essential supplies for babies and their families. LifeChoices went from shelter to shelter providing not only diapers, formula, water, etc., but most importantly, delivering hugs and hope.

LifeChoices was also positioned to reach out to area physicians whose clinics and hospital had been destroyed. The message was "We'll

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**LifeChoices Provides Hope**

*from page 5*

make it work. You can use our exam rooms, ultra-sound machines, phones, Internet, and supplies. Your clients know LifeChoices—they feel safe here—come on down.”

Soon our clinics were home to seven physicians along with 23 of their staff members. A community in ruins was soon receiving needed medical services based out of our small clinics. RNs, physicians and other medical staff rushed through the hallways. For the LifeChoices and 4U clinics, there was no lull in any of our core mission medical services. Within the first week, dozens

“ECFA has proven the importance of membership affiliation time and again.”

of ultrasounds were completed, treatments for positive STIs were provided, and pregnancy and STI testing continued.

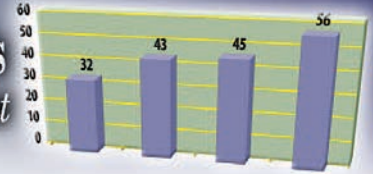
We stand amazed as brand new friends partnered with faithful supporters to sacrificially see that Joplin was embraced with tangible love.

We would like to take this opportunity to thank ECFA for quick and efficient responses to our calls. Our membership in ECFA helped keep our financial processes streamlined and operating efficiently. And having ECFA a phone call away for specific assistance as we navigated new territories of disaster relief was immensely helpful.

ECFA has proven the importance of member affiliation time and again. To those considering financial gifts during this season of recovery and rebuilding, the seal of ECFA’s excellence and integrity speaks volumes. Thank you for the work you do every day to prepare us for unsuspecting storms.

*Karolyn Schrage is executive director of LifeChoices, Joplin, MO.*

**Accountability Pays Big Dividends**  
*... Leaders of ECFA Members Speak Out*



Paul Anderson

**Christian Investors Financial (CIF)**

Paul, writing to the church at Corinth, notes that he “aims at what is honorable not only in the Lord’s sight, but also in the sight of man” (2 Corinthians 8:21, ESV). Christian Investors Financial (CIF) shares that same aim. As a financial ministry within the Evangelical Free Church of America, CIF’s reputation and credibility are critical for ministry effectiveness. In short, CIF provides ministry support by investment opportunities, real estate loans, consulting and capital campaign services. Membership in ECFA enhances our reputation and credibility, and is a great help to our work.

First, membership in ECFA helps us live up to our organizational values. One of those is integrity—being committed to honest practices, communication and relationships that honor Jesus Christ and one another. ECFA’s Seven Standards of Responsible Stewardship™ and Best Practices provide an excellent, objective benchmark against which we can measure our attitudes, practices, and procedures, helping insure that we operate with maximum integrity.

Second, ECFA helps keep us sharp—through teaching at various conferences, webinars, providing resources on its website, various publications, and being available for

questions, just to name a few ways. ECFA helps us learn what we need to know, helps us find the best ways to apply that knowledge, and helps us stay on the cutting edge of excellence in our ministry work.

Third, ECFA gives us a voice in the broader community that would not be possible aside from our membership. A good current example of this is ECFA’s leadership of the Commission on Accountability and Policy for Religious Organizations. Through our membership in ECFA, we have the



Construction of The Evangelical Free Church in Kearney, NE, financed by CIF

ability to speak to legislators, regulators, and other leaders with a strength of voice and credibility that would not be possible if we undertook this effort on our own.

For CIF, membership in ECFA helps us live up to our values, keeps us sharp, and gives us a voice that we could not have on our own. Through involvement with ECFA, we truly are helped to “press on toward the goal for the prize of the upward call of God in Christ Jesus” (Philippians 3:14, ESV). To us, that far outweighs any cost and effort required for membership.

*Paul Anderson is president of Christian Investors Financial, Minneapolis, MN.*



# webinars

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ECFA Members

## August 23 - 3 Core Competencies for God-honoring Church Governance



**Steve Macchia**, founder and president, Leadership Transformations, Inc.



**John Pearson**, president, John Pearson Associates, Inc.

## September 1 - Church Law Update



**Richard Hammar**, attorney, CPA, legal counsel to Assemblies of God denomination

## September 8 - 7 Challenges to Handling Designated Gifts



**Dan Busby**, CPA, president, ECFA



**John Van Drunen**, CPA, attorney, vice president, ECFA

## September 23 - 3 Core Competencies for Nonprofit Ministry Governance



**Steve Macchia**, founder and president, Leadership Transformations, Inc.



**John Pearson**, president, John Pearson Associates, Inc.

# Recent Developments

- **Commission update.** The Commission on Accountability and Policy for Religious Organizations conducted its initial meeting in Washington, D.C., in May. It is anticipated that the entire Commission will meet with Senator Charles Grassley in the near future. The announcement of the individuals who will serve on three panels to support the Commission's work is imminent. Two town-hall meetings have been tentatively scheduled for October in Charlotte, NC, and Brea, CA, to allow more opportunities for input from those who are interested in the issues being considered by the Commission.

- **Lawsuit challenging clergy housing allowance is dropped.** On June 17, 2011, the Freedom from Religion Foundation (FFRF) and related parties agreed to a dismissal of their lawsuit challenging the constitutionality of the housing allowance exclusion for ministers in the Internal Revenue Code. A recent U.S. Supreme Court decision involving a scholarship plan in Arizona raised serious questions as to whether the plaintiffs in the housing allowance case had legal standing to pursue their case.

It is unlikely this is the last challenge to the housing allowance either from FFRF or other sources. The multiple house exclusion provided under the Phil Driscoll Tax Court case has drawn significant negative attention on and around Capitol Hill. The U.S. Department of Justice appealed the Tax Court decision on May 24, 2011.

- **IRS increases the standard business mileage rate for the second half of 2011.** The IRS announced an increase in the optional standard mileage rates for the final six months of 2011. The rate increased to 55.5 cents a mile for all

business miles driven from July 1, 2011, through Dec. 31, 2011, up from the 51 cent rate in effect for the first six months of 2011.

The rate for computing deductible medical or moving expenses also increased by 4.5 cents to 23.5 cents a mile, up from 19 cents for the first six months of 2011. The rate for providing services for charitable organizations is set by statute, not by the IRS, and remains at 14 cents a mile.

- **Fiesta Bowl investigation leads to numerous reforms to improve oversight and transparency.** The Fiesta Bowl has released the results of a far-reaching and comprehensive investigation by the independent Special Committee of the Board of Directors that examined issues related to (1) the reimbursement of campaign contributions; (2) a previous investigation conducted by a former Arizona attorney general; (3) excessive executive compensation; and (4) inappropriate expenditures and gifts.

- **IRS figures show charity creation may be slowing.** The number of charities and foundations in the U.S. reached nearly 1.3 million in 2010, according to new data released by the IRS, more than double the number of organizations that were on the rolls just 15 years ago.

The latest IRS figures signal a possible slowing in the number of charities created in the United States. The tax agency said 59,945 groups applied for nonprofit status in 2010, down 30 percent since 2007.

- **IRS trims its list of nonprofits by 275,000.** The IRS has published a list of approximately 275,000 organizations that have automatically lost their tax-exempt status because of the failure to file required annual returns for three consecutive years.

***“No-nonsense guidance on the basic issues for new board members.”***

***Dan Busby, President, ECFA***

## **Board Member Orientation**

The Concise and Complete Guide to Nonprofit Board Service



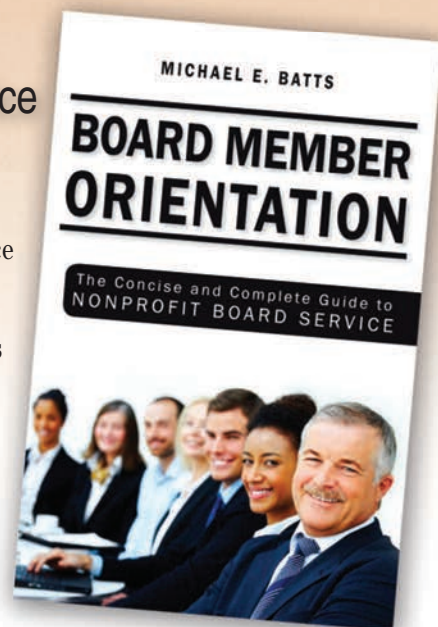
by Michael E. Batts  
Batts Morrison Wales & Lee

**S**erving on a nonprofit board can be an incredibly rewarding experience for the properly prepared board member. This book provides help and support to the truly great men and women serving on nonprofit boards whose service makes a positive difference in the lives of countless people every day.

For a variety of reasons, nonprofit boards often fail to do a good job of board member orientation. It takes a significant amount of time and effort to plan and conduct quality board member orientation programs, and every time a new board member arrives, it's time to do it again!

Because of the challenges associated with providing quality board member orientation, many nonprofit organizations do not do it at all, leaving their board members to wing it.

This 92-page book is a concise and appropriately comprehensive guide to nonprofit board service designed especially for new board members. It is a quick read, (about one hour), yet it addresses with accuracy the most significant elements of board service, such as mission, responsibility, duty, risk, liability, and board meeting dynamics.



**Regular Price: \$19.99    Your Price: \$9.99**

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**Available in the ECFA Store at: [ECFA.ws](http://ECFA.ws)**

**Phone: 800-323-9473**

## **MEMBERSHIP CHANGES**

### **New Accredited Members**

1. **A Child's Hope International**, Liberty Township, OH
2. **Acts 1:8 Ministry**, Green Bay, WI
3. **Aggieland Pregnancy Outreach**, College Station, TX
4. **America World Adoption**, McLean, VA
5. **Apartment Life**, Euless, TX
6. **Aramaic Bible Translation**, Winfield, IL
7. **Arrow Child & Family Ministries**, Spring, TX
8. **As Our Own**, Chicago, IL
9. **Ascending Leaders**, Sugar Land, TX
10. **Campus Renewal Ministries**, Austin, TX
11. **Catherine Foundation Pregnancy Care**, Waldorf, MD
12. **Children's International Lifeline**, Clay City, KY
13. **China Ministries International**, Pasadena, CA
14. **Christ for All Nations**, Dallas, TX
15. **Christian Endeavor Mid-Atlantic**, Gilbertsville, PA
16. **Christian Family Services Management**, New Wilmington, PA
17. **Christ's Church of the Valley**, San Dimas, CA
18. **City Impact**, Lincoln, NE
19. **Doulos Partners**, Birmingham, AL
20. **Expected End Ministries**, Maricopa, AZ
21. **Freedom House Ministries**, Green Bay, WI
22. **Hope Pregnancy Resource Center**, Boone, NC
23. **International Aid**, Spring Lake, MI
24. **International Technical Electric & Construction**, Montoursville, PA
25. **Iron Sharpens Iron**, West Hartford, CT
26. **Jericho Road Ministries**, Brooksville, FL
27. **Life Church Green Bay**, De Pere, WI
28. **Luther Rice Ministries**, Lithonia, GA
29. **Middle East Bible Outreach**, Marietta, GA
30. **Mission Year**, Atlanta, GA
31. **Ocean City Tabernacle Association**, Ocean City, NJ
32. **Operation Renewed Hope**, Fayetteville, NC
33. **Perimeter Church**, Johns Creek, GA
34. **Predisan**, Sandy Springs, GA
35. **Ripe for Harvest World Outreach**, Mesa, AZ

36. **Sacred Portion Children's Outreach**, Bozeman, MT
37. **She Is Safe**, Roswell, GA
38. **Snowbird Outfitters**, Andrews, NC
39. **Texas Generation One**, Houston, TX
40. **Theological Book Network**, Grand Rapids, MI
41. **Tikkun International**, Gaithersburg, MD
42. **Women at Risk International**, Wyoming, MI
43. **World Hope Ministries International**, Spring, TX
44. **Youth On Mission**, Rocky Mount, NC

### **Resignations**

1. **Bethany Bible Church**, Phoenix, AZ
2. **Church Leadership Development International**, Spring, TX
3. **CrossLink International**, Falls Church, VA
4. **Disciple Renewal**, Lovington, IL
5. **Father's Heart International**, Bishop, CA
6. **Good News Communications**, Camarillo, CA
7. **Interdenominational Christian Mission**, Boerne, TX
8. **Pure Heart Ministries**, Saint Peters, MO