

2010

You are invited to attend our **Church Financial and Management Seminar**

CapinCrouse is pleased to work with the National Association of Church Business Administrators (NACBA) to provide educational opportunities for church business administrators. The Church Financial and Management Seminar is a workshop designed especially for church business administrators. The workshop will cover three topics: Overview of HR Issues for Churches in 2010, Donations, and Unrelated Business Income and Other Tax Issues in the Church. Each session is carefully designed to address the unique issues faced by churches. (Please see attached detailed descriptions).

Location:

Bethany Lutheran Church • 4500 E. Hampden Ave. • Cherry Hills Village, CO

Date and Time:

February 12, 2010 • 8:00am to 11:45am

Registration and Questions:

Registration is \$49 and includes a light breakfast and a copy of two books by Dan Busby: *2010 Church and Nonprofit Tax and Financial Guide* and *2010 Minister's Tax and Financial Guide*. Members of the NACBA Mile High Chapter receive a \$10 discount.

Seating is limited, so please register early! Simply complete the attached form and mail it with your payment to: CapinCrouse LLP • 2435 Research Parkway, Suite 200 • Colorado Springs, CO 80920

Checks should be made payable to CapinCrouse. Cancellations received up to 24 hours prior to the date of the seminar are refundable, less a \$10 processing fee.

For registration, questions, or need additional information, please contact Dee Winchester at 719.528.6225, ext 1504, or dwinchester@capincrouse.com.

THIS PROGRAMS ALLOWS YOU TO EARN THREE CPE CREDITS

Program Method-Group Live • Advance Preparation-None • Prerequisites-None • Program Level-Beginner

For more information regarding refund, concerns, and/or program cancellation policies, please contact our office at 719.528.6225.

Capin Crouse LLP is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: www.nasba.org

DATE

February 12, 2010

SPEAKERS

Joan Rennekamp, M.P.A.
Jeff Sharda, CPA
Adam Smith, CPA, Sr. Tax Staff

WHO SHOULD ATTEND

Church Business Administrators

COST

\$49/\$39 for NACBA members

CPE?

3 CPE Credits

2010

Church Financial Management Seminar

SCHEDULE:

8:00 to 8:30

Registration and Light
Breakfast

8:30 to 9:30

Session 1

9:30 to 10:30

Session 2

10:30 to 10:45

Break

10:45 to 11:45

Session 3

Registration and Light Breakfast

8:00-8:30

Session 1: Overview of HR Issues for Churches in 2010

8:30-9:30

Learning Objectives:

- General overview of employment agreements, use of PEO's and discipline and termination decisions
- ADA changes in relation to job descriptions
- The impact of the Family and Medical Leave Act and state legislation on time off policies
- Maintenance of employment documents and retention of documents

Description:

Joan will discuss the unique nature of church employment and how that can affect HR decisions and practices, including employment agreements, use of PEOs, and discipline and termination decisions. Joan will also briefly review the impacts of recent changes in legislation on HR practices, focusing on three primary areas of change: job descriptions as impacted by the Americans With Disabilities Act, time off policies as impacted by the Family and Medical Leave Act and state legislation, and document maintenance and retention as impacted by a variety of legislative efforts.

Speaker:

Joan Rennekamp • M.P.A. • SPHR • *Rothgerber, Johnson & Lyons LLP*

Joan Rennekamp is a human resources professional with more than 30 years of experience. She works with attorneys in both the Religious Institutions and Labor and Employment practice areas providing human resource advice and service to clients in a wide variety of areas, including policy development, handbook design, development of compensation philosophy, and policy and performance management assistance and training. She also has experience with a wide variety of organizations, including health care, governmental agencies, for-profit companies, religious organizations, and nonprofit agencies. She received her Master's Degree in Public Administration from the University of Washington, and earned an SPHR certification from the Society for Human Resource Management in 1999.

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Session 3

Session 2: Donations

9:30-10:30

Learning Objectives:

- Discussion of temporarily restricted gifts
- What are gift acceptance policies, what are their benefits and example policies?
- How do you record donated items, what are the tax implications
- General overview of online donations and ACH gifts

Description:

This session will cover a general overview of temporarily restricted gifts. What are temporarily restricted gifts? What are the IRS rules in relation to temporarily restricted gifts? What are the accounting rules in relation to temporarily restricted gifts? Gift acceptance policies will be discussed and how they can benefit your Church. Donated items and the related tax implications will be reviewed. This session will also touch on the growing trend of online donations and ACH gifts.

Speaker:

Jeff Sharda • CPA • Audit Manager • CapinCrouse

Jeff joined CapinCrouse in January 2003. He has been working on the audit team since then, doing exclusively nonprofit work. He has served a wide range of clients within the nonprofit sector, including local churches, colleges and universities, foreign mission organizations, and other ministries.

Jeff also has experience working with complex gift, endowment, and planned gift agreements including annuities and charitable trusts, as well as being a member of the employee benefit plan team at CapinCrouse.

He obtained his BA from Calvin College, and is a member of the AICPA.

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Session 2

10:30 to 10:45

Break

10:45 to 11:45

Session 3

Break

10:30-10:45

Session 3: Unrelated Business Income and Other Tax Issues in the Church

10:45-11:45

Learning Objectives:

- What is unrelated business income?
- What are the implications of receiving unrelated business income?
- When do you file a 990-T?

Description:

The session will focus primarily on unrelated business income and how it affects your church. Different forms of rental income will be covered (ex: cell phone tower rental income, room rental income) in detail. The goal of this session is to be very interactive and answer any questions church administrators might have in relation to specific situations they are facing.

Speaker:

Adam Smith • CPA • Senior Tax Staff • CapinCrouse

Adam joined CapinCrouse in June 2007, initially working on both the audit and tax teams, before transitioning exclusively to nonprofit tax work. He serves a variety of clients consulting on various tax issues including: unrelated business income, foreign activities, minister's taxation, and missionary taxation.

For the past two years, Adam has been working with many organizations to help them comply with the new requirements of the revised IRS Form 990, as well as identify unrelated business income and filing the appropriate federal and state forms.

He obtained his BA from Western State College, and is a member of the AICPA.

REGISTRATION FORM

Church Financial Management Seminar Registration

Church Name

Street Address

City/State/Zip

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@

Telephone

Fax

E-mail

Attendee Name

Attendee Title

Additional Attendees Names/Titles

Amount enclosed \$_____ (see below for pricing details)

Registration is \$49, \$39 for NACBA Mile High Chapter members. Seating is limited, so please register early! Simply complete this form and mail it to:

CapinCrouse LLP, 2435 Research Parkway, Suite 200, Colorado Springs, CO 80920