

Professional Journal

Fall 2022

# tcn

## The Church Network

*Don't Go It Alone.*

powered by NACBA



Internal Financial Reporting p6

Preventing Conflict Before It Happens p13

Church Enshrinement Syndrome p18







We approach each project with the understanding architecture has a unique power to influence ministry. We strive to be creative yet approachable in design, advance the knowledge base for ministry spaces, and inspire those around us to engage and reach our communities. Let us help you realize your vision for ministry.

*for more impact.*

**HH**  
HHARCHITECTS







# Church financing that fits

Learn more about our creative loan options for refinancing and new construction at [thriventchurchloans.com](https://thriventchurchloans.com) or call 800-984-9425.

**Thrive with Purpose™**



# tcn

## Professional Journal

A journal of The Church Network,\* an inter-denominational association of churches and individuals which exists to **connect, develop, and strengthen** church leaders in administration. The Church Network is the professional network for church leaders.

Published several times each year by  
The Church Network  
12655 N. Central Expy., Suite 950  
Dallas, Texas 75243-3811  
(972) 699-7555  
Fax (972) 699-7617  
www.thechurchnetwork.com

**TCN PROFESSIONAL JOURNAL** welcomes all material of value to leaders in church administration including Letters to the Editor, news of members, reports on chapters, papers on technical items, and book reviews. All material should be addressed to: editor@thechurchnetwork.com.

The opinions and points of view expressed in articles in this publication are those of the authors and do not necessarily represent those of The Church Network.

CEO and Editor: Phill Martin, ACC, CAE, CCA  
Associate Editor: Ernestine Haas, MAT  
Design: Pat Hardesty

© 2022 The Church Network

THE  
**CHURCH  
NETWORK**  
*Don't Go It Alone.*

12655 N. Central Expy., Suite 950  
Dallas, Texas 75243-3811  
(972) 699-7555  
Fax (972) 699-7617  
www.thechurchnetwork.com

# CONTENTS

FALL 2022

## ARTICLES AND FEATURES

<b>Editor's Comments</b>	4
<b>Is Your Organization's Internal Financial Reporting Process Exactly Backward?</b> Michael E. Batts, CPA	6
<b>Seven Suggestions for Preventing Conflict Before It Happens</b> Bill Wilson	13
<b>Meet the Leader: Ron Saloman, CTO at Brooklyn Tabernacle</b> Denise Craig, CCA	16
<b>Church Enshrinement Syndrome</b> Mark Tidsworth	18
<b>Pastor Excel 22: Extracting Unique Values in Excel</b> Glenn Wood, CCA	23
<b>BizMembers</b>	26

## ADVERTISERS

<b>HH Architects</b>	Inside Front Cover
<b>Thrivent Church Financing</b>	1
<b>Batts Morrison Wales &amp; Lee, P.A.</b>	3
<b>Churches by Daniels</b>	5
<b>Kirksey Architecture</b>	7
<b>The Church Network 67th National Conference</b>	22
<b>PSK LLP</b>	25
<b>Ronald Blue &amp; Co. CPAs</b>	28
<b>Master's Plan Church Design &amp; Construction</b>	Inside Back Cover
<b>WatersEdge Ministry Services</b>	Back Cover



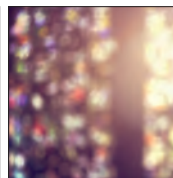
PAGE 6



PAGE 13



PAGE 16



PAGE 18



PAGE 23

IT'S ONE THING FOR YOUR CPA  
FIRM TO RESPOND TO YOUR  
CHURCH'S QUESTIONS.

IT'S ANOTHER THING FOR  
YOUR CPA FIRM TO HELP YOU  
KNOW WHAT QUESTIONS  
YOU SHOULD BE ASKING.

DISCOVER THE  DIFFERENCE

[NonprofitCPA.com](https://NonprofitCPA.com) • 800.960.0803

© 2022 Batts Morrison Wales & Lee, P.A. All rights reserved.

# FROM THE EDITOR



## Goodbye...

Twenty-two years ago, and eighty-two print journal issues later, it is time for me to say goodbye to editing The Church Network professional journal. Through the years, I have had great opportunities to connect with writers and industry professionals who have contributed to the work. From time to time, freelance writers have helped us tell the stories of church administration and the challenges that are faced daily. I leave this role keenly aware that great resources were provided to our profession the forty-four years before I arrived and will continue for many years. It has been an honor to serve and learn with and from you.

I would be remiss if I failed to thank four individuals as I end this responsibility. First, Ernestine Haas (our grammar guru, as we like to call her) has given us many hours to see that we are within the style guide and content is well presented. She has turned some of you into better writers. Before Ernestine, Allison Wingfield, a freelance editor, supported us in this role. David Harper was our designer for many years and was not only a great designer but became a friend and strong supporter of the TCN community. Upon David's retirement, working with my long-time friend Pat Hardesty, who has continued excellent design, has been an honor. Pat and I sang together in a men's ensemble for more than a decade, and I was pleased he agreed to step into the role.

I have great faith in the future of The Church Network and her support of church administrative leaders. Denise Craig steps into the role of Chief Executive Officer and will guide our association into the ever-changing world for church and church leadership. This month of transition has assured me you are in good hands. Soon you will see her fingerprint begin to shape the future of content and materials that will support you. Just like where you serve, it will mean change. New style, perhaps a new delivery platform. I invite you to embrace the change. Give feedback about what is helpful and what you need to be a better leader in your context. Throughout my tenure, one of my greatest cheerleaders and support has come from Marvin Myers, who served as the association's Executive Director from 1981-1998. He would check in, encourage, and applaud as we would move forward. It was the foundations of the past that made the association strong. Although retired, I will cheer from the side, applaud innovation, and hope for a rich future for TCN. Hope to see you along the journey.



## Hello...

What an honor to be serving at The Church Network! The people and the work of TCN have been influential in my life and ministry, and I hope to continue the legacy as we move forward together. Phill has done an excellent job, so these are big shoes to fill!



As I began to think about the ministry ahead of us, the word **REACH** kept coming to mind. Most importantly, we will reach to God for guidance, direction, and wisdom, both individually and collectively. There are also other key pieces to guide our focus in the days ahead.

- **Relationships.** We, as a staff, want to get to know you better – our members and vendor partners – so we can serve you well.
- **Engagement.** Serve our organization in a greater way by completing a Leadership Interest Form, decide to start a local TCN chapter in your town, or join the church admin email group through our website. Stay engaged in some capacity – it will make you stronger.
- **Accountability.** Hold yourself to a high standard. Continue learning. Find someone in our group you can call if you aren't sure how to handle a situation, or if you just need some encouragement. Iron sharpens iron.
- **Chapters, Conference, Certification.** Let's continue to strengthen the programs that have value in our organization in fresh new ways. We will explore options in the days ahead to ensure we are best meeting the needs of the changing church.
- **Helping Others.** Like Abraham, we are blessed. Be a blessing. Don't keep it all to yourself. Share the love!

You are my tribe, my people. I want to press forward in a spirit of adventure, as we move ahead together, one step at a time. I don't want to go it alone, and I don't want you to either.

The best way we can honor the wonderful TCN leaders who have gone before us is by working together to make a bright, new future. You are a loved child. REACH to grab a hand for the journey, and don't go it alone!







**YOUR VISION,  
OUR EXPERIENCE,**

**DESIGN FOR GROWTH,**

**LET'S BUILD IT.**

I WILL LIFT  
MY HANDS AND SING



**CHURCHESBYDANIELS.COM | 1-833-418-2891**



**@CHURCHESBYDANIELS**



# Is Your Organization's Internal Financial Reporting Process Exactly Backward?

by Michael E. Batts, CPA

**WHY IS IT THAT IN MANY NONPROFIT ORGANIZATIONS, THE TOP LEADERS AND DECISION-MAKERS OF THE ORGANIZATION, WHO ARE NOT ACCOUNTANTS, ARE GIVEN THE ORGANIZATION'S CRITICAL FINANCIAL INFORMATION IN A FORMAT DESIGNED BY ACCOUNTANTS FOR ACCOUNTANTS?**

The non-accountant leaders are expected to be able to interpret financial statements, spreadsheets with rows and columns of numbers, and other similar reports – and use them to make critically important strategic decisions.

For some reason, many organizations have allowed themselves to get it exactly

backward in terms of the way financial information is provided to top leaders and decision-makers. The decision-makers are not driving the nature and format of internal financial reporting...the accountants are!

An organization's internal financial reporting function is a means, not an end. Just as a car driver uses a variety of sources of information for the purpose of facilitating decision making in driving toward the destination, a nonprofit organization leader uses financial reporting for the purpose of wise decision making regarding the organization's operations and activities. The accounting and financial reporting function serves a supporting and informational role with respect to the leadership of the organization.

Information provided by the financial reporting process must be timely, accurate, and relevant. A car driver needs to know that his automobile is low on fuel before it is empty and he is stranded. Similarly, organization leaders need timely, accurate, and relevant financial information in order to be apprised of current conditions and in order to make the best possible decisions. Financial information must meet all three of these attributes in order to truly be helpful to organizational leaders in their decision-making.

Financial reports must also be clear and understandable. On occasion, a symbol may light up on a car driver's dashboard that the driver doesn't recognize. While the symbol may indicate that something about the vehicle requires attention, if the driver





TCN PROFESSIONAL JOURNAL FALL 2022

DESIGN THAT WELCOMES.



**Kirksey**  
ARCHITECTURE

Houston + Austin + Dallas

[Kirksey.com](https://www.kirksey.com)



does not know what the symbol means, it is of little value. Is the tire pressure low? Is there a problem with the engine? Do I need to stop the car now? A mechanic at the repair shop may know what the symbol means, but that does not help the driver when he needs the information the most. And the driver cannot carry the mechanic along with him on every trip. Similarly, financial reports must be provided to decision-makers in a form and language that they understand. Financial reports that are presented in a highly detailed or technical format are often of limited value to organizational decision makers. Accountants and others who prepare financial reports must take into consideration the fact that the internal users of the reports are not accountants.

### WHO SAYS INTERNAL FINANCIAL REPORTS MUST LOOK LIKE FINANCIAL STATEMENTS?

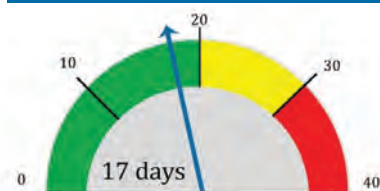
The terms “financial reports” and “financial statements” are not synonymous. Financial statements are a type of financial report but not every financial report is a financial statement. As described above, internal financial reporting has as its primary purpose providing leaders with financial information that allows them to assess the financial condition of the organization, assess the financial results of its operating activities, and to make wise and informed decisions about the operations and activities of the organization. Since most nonprofit leaders are not accountants, the nature, content, and format of the financial reports provided to decision-making leaders should facilitate their understand-

ing and decision-making and should not be in a format that only an accountant or financial professional can understand. Accordingly, it is likely that financial statements are among the least helpful financial reports to be used by organizational leaders. Leaders need financial information that is presented in a user-friendly format, in plain language, and in a manner that highlights or otherwise directs attention to matters that require attention.

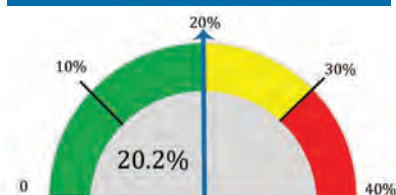
Additionally, the most helpful financial reporting information for decision-makers is likely to include a combination of financial and nonfinancial information. Financial information alone presents an incomplete picture in many circumstances. For example, if a nonprofit leader were to learn that contribution revenues increased for the first half of the year by 20 percent, that may sound like excellent news on its face. However, if the information about the 20 percent increase in contributions were accompanied by information indicating that one donor made a large gift accounting for more than the 20 percent increase, and that the number of donors giving had actually declined during the first half of the year, the organization's leadership would have a much more complete picture and would likely reach different conclusions.

With respect to internal financial reporting, there are no rules or laws that dictate the nature, scope, or format of the internal reports provided for the organization's leadership. Accordingly, financial reports should be presented in the manner which is most helpful to those who are using them.

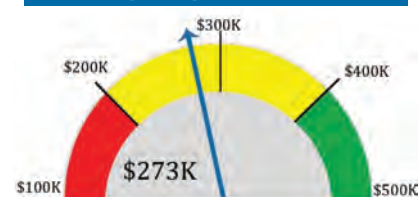
#### Average Age of Accounts Payable (days)



#### Debt Payments as % of Revenue YTD



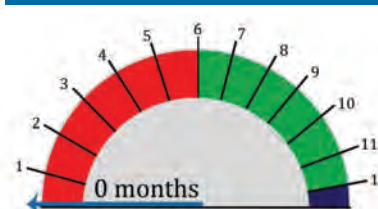
#### Operating Cash Balance



#### Cash Operating Reserves (months)



#### Debt Service Reserves (months)



*Graphs, charts, dashboard-like “gauges,” and plain-language narratives are likely to provide the most helpful information in most circumstances.*

Accountants and others who prepare financial reports must take into consideration the fact that **internal users of the reports are not accountants.**



### SAMPLE NARRATIVE REPORT ON LIQUIDITY AND FINANCIAL POSITION

The organization's overall financial position improved during the month of October as compared with September. Contribution revenue was \$216,000 for the month of October as compared with approximately \$184,000 for September. The operating cash balance has increased from approximately \$430,000 at the end of September to approximately \$470,000 at the end of October. The number of donors making a gift for October also increased to approximately 2,880 as compared to about 2,700 for September. The age of accounts payable invoices remains consistent at approximately 17 days. The organization continues to pay its bills in a timely manner. Debt payments as a percentage of overall revenue year-to-date is at approximately 20.2 percent, which is within the range the organization has deemed acceptable. Given the upward trending in giving, the overall outlook is good at this time.

We have not yet made meaningful progress toward achieving our goal of maintaining a debt service reserve equal to six months of debt service costs. We plan to begin to address that goal as part of the upcoming year's budgeting process.

### WHO ARE THE USERS?

The users of internal financial reports typically include members of the organization's management, financial oversight committees, and the organization's governing body. In designing a system of internal financial reporting, those who are responsible for preparing financial reports must take into consideration the specific users or audience for which the financial reports are to be prepared. They must also take into consideration the nature and scope of information that each user or group of users needs in order to effectively carry out their duties. For example, the chief financial officer of an organization will likely need financial information that is more detailed in nature and scope than the information needed by the governing board. Additionally, the CFO will likely need specific information regarding the financial activities of all areas of the organization's operations, whereas department heads may only need information regarding the financial activities of their respective departments.

### WHAT INFORMATION SHOULD BE COVERED BY THE INTERNAL FINANCIAL REPORTING PROCESS?

#### KEY QUESTIONS

Organizational decision makers and those charged with financial oversight should determine the nature and scope of information they need in order to carry out their respective responsibilities. An effective way to make such a determination is to identify "key questions" for which they will need answers as part of the financial reporting process. Once the key questions are identified, leaders can evaluate and modify the financial reporting content and format to ensure that the financial reports adequately address the key questions. Following are examples of questions that nonprofit leaders might incorporate into their list of key questions (the list is not intended to be exhaustive):

**1** Is the organization's current liquidity sound or strong? On what do we base our opinion? How do we know?

**2** Is the trending in the organization's liquidity improving or declining? Elaborate.

**3** What is the organization's current balance for cash and other liquid assets overall? What is the balance net of donor-restricted and designated amounts? Provide details.

**4** If current accounts payable and other similar liabilities were paid, how many months of cash operating expenses would the current cash and liquid assets balance (net of donor-restricted and designated amounts) cover?

a. How does the answer to this question compare to the organization's objectives?

b. Is there a plan in place to improve the operating cash reserves balance? What is the plan?  
How are we doing with respect to implementing the plan?

5

Is the organization paying all of its bills on time? How do we know?

6

Has the organization had any trouble in recent weeks or months meeting its cash flow demands? If yes, elaborate.

7

Does the organization expect to have any trouble in the foreseeable future with respect to meeting its cash flow demands? How do we know? If yes, elaborate.

8

Has the organization borrowed any money to fund regular operations or noncapital outlays? If yes, elaborate.

9

Has the organization dipped into donor-restricted or designated cash or investment balances in order to fund operations at any point during the last year? How do we know? If yes, elaborate.

10

What is the current balance of the organization's mortgage or long-term debt?

11

Are debt payments being made in a timely manner, without any difficulty?

12

Are there any specific financial covenants contained in the organization's loan agreements that stipulate specific financial requirements the organization must meet as a condition of complying with the terms of the loan? If yes, provide details with respect to the nature of each covenant as well as the organization's compliance with the terms of the covenant.

13

What percentage of the organization's total revenues is being spent on servicing the organization's debt?  
a. How does the answer to this question compare to the organization's objectives?

14

What is the ratio of the organization's total liabilities to the organization's unrestricted net assets?  
a. How does the answer to this question compare to the organization's objectives?

15

What is the balance of the organization's debt service reserves?  
a. How many months of debt service for the organization's existing mortgage debt will this balance cover?  
b. How does the answer to this question compare to the organization's objectives?  
c. Is there a plan in place to improve the debt service reserves balance? What is the plan? How are we doing with respect to implementing the plan?



**16** Is there any information regarding the organization's overall liquidity or financial position not addressed by the above questions of which the organization's leadership should be aware? If yes, provide details.

**17** Is the trending with respect to overall revenue favorable or declining?  
a. If declining, what are the causes, and what is the organization's leadership doing to address the matter?

**18** Is per capita giving trending favorably or unfavorably? Provide details.

**19** What other information about the organization's revenues (especially revenues not related to contributions) is relevant to organization leadership?

**20** With respect to expenditures, is the organization's staff leadership adhering to budget parameters? How do we know?

**21** Are expenditures increasing or decreasing?

**22** Are appropriate approval processes in place for all expenditures? Elaborate and succinctly describe the approval process for all areas of expenditure.

**23** Is there any additional information about the organization's expenditures not covered by the questions above that would be relevant to the organization's leaders?

**24** Is the organization generating a cash flow surplus from its operating activities? Why or why not?

**25** How do the organization's financial operating results compare with expectations as set forth in the approved budget?

**26** Are there any current vulnerabilities, specific risks, threats, or other similar matters that could adversely affect the organization's financial condition? If yes, elaborate.

**27** On a scale of 1 to 10, where 1 is very weak and 10 is extraordinarily strong, how would the organization's staff leadership rate the organization's current financial condition? Explain the basis for the rating.

**Note** – Responses to key questions should be provided in plain language. A perfectly acceptable format for a portion of the organization's internal financial reporting may very well be a Q&A format where questions like those in the examples above are provided along with appropriate responses by members of the accounting and financial management team. Such a format can cover a particular period of time. Once responses are formulated to the questions, the responses can be updated each time new reports are required. If changes to the responses are highlighted, users of the reports can quickly and easily identify new information. Of course, the organization's accounting and finance team should have appropriate schedules and details available to support the responses.

### ORGANIZATION LEADERS SHOULD NOT SUCCUMB TO INTIMIDATION OVER FINANCIAL REPORTING

If an organization leader does not completely understand the internal financial reports that are being provided to him or her, or if the leader feels that he or she needs additional information beyond what he or she is receiving, that leader should work with the organization's accounting team to revise and improve the financial reporting process. An organization leader should never be intimidated if he or she does not understand information in the financial reports. If the leader has significant overall management responsibilities for the organization and does not adequately comprehend the financial reporting information he or she is receiving, the leader cannot carry out his or her responsibilities adequately. While a leader responsible for overseeing the business activities of an organization should have business experience, if the financial reports do not provide information in a manner that facilitates

understanding by the leader, the problem is not likely with the key organization leader – more likely, the problem is with the internal financial reporting process.

### REPORTING TO THE BODY CHARGED WITH FINANCIAL OVERSIGHT

While organization staff leaders need not be accountants in order to carry out and manage the day-to-day business activities of an organization, it is important for a nonprofit organization to have appropriate oversight of its financial activities by the governing body (board) or a committee charged with that responsibility. Commonly, a finance committee or its equivalent is charged by the board with the responsibility of overseeing an organization's financial operations. Whether a finance committee or the board itself carries out the responsibility, financial oversight must be performed as part of the governance process under the authority of the board and must be applied in a diligent and consistent manner. Appropriate financial oversight requires assessing the organization's financial condition and financial activities in a manner that may differ from that applied by the organization's staff leaders. At least some of the people responsible for performing governance-level financial oversight should be financial professionals – accountants, corporate finance executives, bankers, etc. Having financial expertise in the board-driven financial oversight process is essential for the board to carry out its legal duties in overseeing the financial affairs of the organization.

Given the fact that the body responsible for financial oversight will or should be composed at least in part of financial professionals, the nature and format of reporting to the financial oversight body

may vary from the reporting provided to staff leaders. For example, financial professionals may be accustomed to reading and evaluating formal financial statements. An effective organization financial reporting system will include the ability to produce accurate and timely financial statements in a proper format for the financial oversight body. The organization's accounting team should also produce whatever other reports the oversight body requires and should do so in the format prescribed by the oversight body. The financial oversight body may prescribe reporting formats that include not only financial statements, but also other reports in plain language to help facilitate their understanding.

### THE BOTTOM LINE

The bottom line is this – effective internal financial reporting is always based on the premise that meaningful, usable, relevant, and timely information is provided to decision-makers in a format that they can easily understand.

When that is not happening, the solution is not to attempt to convert a decision-making organization leader into an accountant. Rather, the organization's accounting team must adapt its reporting to the needs, language, and experience of the organization's decision makers.



## Author

Michael Batts, CPA, began serving nonprofit organizations as a new staff accountant right out of college. He founded the CPA firm, Batts Morrison Wales & Lee, to serve nonprofit organizations and their leaders. Mike can be reached at [batts@nonprofitcpa.com](mailto:batts@nonprofitcpa.com).







# Seven Suggestions for **Preventing Conflict** Before It Happens

by Bill Wilson

**AS SURELY AS WE CAN EXPECT THUNDERSTORMS IN THE SUMMER, HURRICANES IN THE FALL AND BLIZZARDS IN THE WINTER, THE CHURCH IS ABOUT TO EXPERIENCE A SEASON OF CONFLICT THAT THREATENS TO UNRAVEL OUR FAITH COMMUNITIES.**

Much of this is a result of the merging of many external and internal forces to create a perfect storm of congregational conflict. Nationally,

the mid-term elections this fall and the presidential election in November 2024 already have exacerbated a culture of polarization and hostility and have set the stage for months of overt venom, rancor, and antagonism. Add to this rising inflation, increasing gun violence, denominational disputes, post-COVID challenges, congregational hearings, and declining metrics for congregations, and it does not take much foresight to predict that conflict is going to become

a steady part of the diet of most American churches.

What can we do to engage this looming season of discord in a healthy way? Here are some ways healthy churches and ministers can anticipate and prepare for conflict in your church.

## **1. NORMALIZE CONFLICT.**

Put two human beings together and before long there will be something they do not agree on. It is inevitable.

Put dozens and even hundreds of church members together, and it is even more inevitable that differences of opinion, style and conviction will emerge and demand attention.

Naming conflict as a substantial part of what it means to be human is a place for many churches to start. Rather than create the false and damaging narrative, “we should never disagree about anything,” healthy churches acknowledge in advance that we will experience conflict. In doing so, you will prepare your community for the inevitable. One proviso: You must also have a plan for how to engage in low-level conflict in a healthy and biblical way.

## **2. MOVE TOWARD POTENTIAL CONFLICT, NOT AWAY FROM IT.**

For most of us, conflict avoidance is the way we were raised. Loud voices in the hallway will inevitably spark an exodus of most people from the area.

Emotionally, if not physically, most of us pull away from conflict out of fear or discomfort or general anxiety about what an angry or noisy person might do.

In congregations, that often means the conflict instigators coalesce into an echo chamber of dissent that is unopposed until the conflict has mushroomed into a major event. One of the best habits of healthy churches is that they deal with disagreements when they are relatively

minor and have not had the time or fuel to grow large. That usually means proactive and early intervention must be a priority for lay and ministerial leadership.

## **3. LEARN HOW TO DE-ESCALATE.**

We can learn from those who encounter agitated people daily. Police officers and customer service reps are trained in the art of de-escalation, and there are many resources for guidance that congregational leaders can learn from.

Too often, the way we respond to an anxious or agitated staff member or parishioner exacerbates a situation. Our mode of reacting as leaders sets an emotional climate that can often calm rather than enflame a conflict. We can be less anxious because we are unsurprised by conflict and have worked on our own conflict style and reactivity. Having tools in our spiritual and emotional tool kit to de-escalate is essential.

## **4. TRAIN A TEAM OF CONFLICT INTERVENTIONISTS/EMERGENCY CONFLICT TECHNICIANS (ECTS)**

As part of our awareness of the prevalence of conflict and polarization in our culture and congregations, we can prepare by training appropriately gifted individuals in the art of intervention. Like a team of EMTs waiting to be called to a medical emergency, we can have a team of trained conflict

interventionists to be “on call” for congregational conflict.

Most churches do something like this regarding medical emergencies and armed intruders. We have people who know what to do when the alarm is sounded. What if we approached relational conflict the same way? These first responders would be willing to step into an emotionally charged environment and render appropriate guidance and aid.

## **5. CREATE A CONGREGATIONAL BEHAVIORAL COVENANT.**

Part of mitigating potential conflict starts with raising expectations of relational behavior in your church's culture. Too many churches are victimized by bullies or angry constituents who violate the basic tenants of Christ-like behavior. Naming our behavioral expectations of one another ahead of time and asking all members to agree to and abide by those promises is one way to manage conflict redemptively.

At The Center for Healthy Churches, we are increasingly encouraging congregations to create a simple behavioral covenant and to hold members accountable to the promises they make as a member/constituent of the church. We suggest you start with a covenant among staff and lay leaders and then spread out to include all those

The church is about to experience a **season of conflict** that threatens to unravel our faith communities.



who are part of the church community. Sample covenants are available if you would like to see them.

#### 6. AS A LEADER, PROACTIVELY ENGAGE THOSE WHO ARE YOUR “LOYAL OPPOSITION” OR TEAM OF RIVALS.

Too many clergy “ghost” or ostracize those who dare disagree with them. Our insecurities make us vulnerable to the tendency to engage only with people who agree with us and who tell us what we want to hear.

Healthy leaders know the loyal opposition has something to teach us if we will learn to listen and be vulnerable. Seeking out counsel from those with whom we disagree is a critically important component of conflict prevention.

When we project an aura of aloofness or disdain for someone who does not follow our lead, we convey a relational weakness that encourages conflict and confrontation. Often, aggressive behavior or conflict is the only way a member has of getting us to speak to them.

#### 7. KNOW YOUR OWN CONFLICT STYLE AND MANAGE IT, RATHER THAN ALLOWING IT TO MANAGE YOU.

It was Speed Leas who taught me to honestly assess and become aware of my conflict management style and to diagnose conflict according to the Conflict Pyramid.

Knowing your tendencies will help you understand your innate patterns that subconsciously dictate how you react to criticism, anger, disagreement, and overt conflict. For me, it was a years-long journey to discover how my family of origin and internal voices shaped my reactions as a pastor. Gaining that clarity was like discovering a hidden truth about myself.

While conflict is still very challenging to me, I have become much more comfortable during it and have learned to allow conflict to become a tool for leading churches, staffs, and individuals to a deeper level of Christian maturity. Every minister needs to be aware of his or her conflict style and how it impacts the way they engage conflict situations.

We cannot stop the tsunami of conflict that is about to inundate our culture and churches. What we can do is offer a healthy alternative to what many people experience in all other arenas of their life.

Paul invited us to transform our culture rather than be conformed to it. Living out the transformational ethic of Jesus within our church community is our only hope if we hope to avoid being caught up in perpetual discord. We need his spirit to drive us toward healthier congregational alternatives now more than ever.



## Author

*Bill Wilson serves as director of The Center for Healthy Churches in Winston-Salem, N.C., and is a member of the Baptist News Global board of directors. He can be reached at [billwilson28@gmail.com](mailto:billwilson28@gmail.com).*





## Meet the Leader: Ron Salomon, CTO at Brooklyn Tabernacle

by Denise Craig, CCA

**RON SALOMON IS THE CHIEF TECHNOLOGY OFFICER AT THE BROOKLYN TABERNACLE, A MULTICULTURAL, NON-DENOMINATIONAL CHURCH IN THE HEART OF DOWNTOWN BROOKLYN, NEW YORK. DENISE CRAIG, THE CEO OF THE CHURCH NETWORK (TCN), HAD AN OPPORTUNITY TO TALK WITH RON ABOUT HIS RECENT EXPERIENCE AT THE TCN ANNUAL CONFERENCE, AS WELL AS HIS EXPERIENCE AS A CHURCH LEADER.**

**DENISE:** Ron, it was such an honor to meet you at The Church Network Conference. Thank you for coming and adding so much value to our leadership discussion at the pre-conference FastTrack! If I am not mistaken, it was your first time to attend the conference. What were your favorite parts of the conference, and what was the one thing you learned that you plan to carry with you for a long time?

**RON:** Hi Denise, the conference was a wonderful experience, and across the board, we had a great time attending! The TCN family made us feel welcomed and the structure of the conference was well thought-out.

*My favorite part of the conference, by far, was the Leadership FastTrack! There were some key nuggets of information that not only came from the presenters, but also insights from other church administrators describing their challenges and hurdles. The one thing that stood out to me the most was leadership through adversity. I observed, through the presentations and discussions, how the TCN leadership remained steadfast to their commitments throughout the COVID years which culminated into the conference we attended.*



**DENISE:** I noticed several individuals from your staff team attended conference with you. What was the value in having multiple people from your church attend together? Did they have any take-aways that were different than yours?

**RON:** *We wanted a broad cross-section of our directors and leaders to attend given the diversity of the tracks and sessions offered by TCN. Their takeaways were similar, however, given their respective disciplines (i.e., Facilities, Finance, HR, Risk & Administration) there were differing thoughts on their experiences, of course. For some, the sessions were more of a review and for others, they picked up great nuggets to follow up on after the conference.*

**DENISE:** Your title at the Brooklyn Tabernacle is Chief Technology Officer. Tell me a bit more about your professional background, and how you ended up serving in ministry.

**RON:** *I am an IT professional with 25 years of experience, nearly ten of which, has been in ministry at The Brooklyn Tabernacle (BT). I have consulted on numerous technology disciplines and have expertise in many others. After IT consulting for small, medium, and Fortune 100 organizations for 16 years, an opportunity arose at BT for an IT Director/CTO role which I learned about through our missions pastor. I was already doing IT consulting for BT at the time, and he asked me to consider stepping into the role. At first, my wife and I were very hesitant. However, after many months of prayer, I could not shake the calling and decided to leave the secular world and come onboard to the ministry.*

**DENISE:** What type of things do you oversee in your current role, and how does that help fuel the mission of the church?

**RON:** *I oversee a vast swath of technology disciplines at BT, including Networking, Security, Surveillance Systems, Cloud Hosting, Phone System, Access Control, SaaS applications, Member Database, Website, and Mobile App, to name a few. I believe strongly that technology is woven into every fabric of our society and its reach is never-ending. My goals are to ensure we utilize the best parts of any technology and leverage it for the kingdom work and to the glory of God! I think my LinkedIn profile says it best: "I have a passion for ministry and technology and currently enjoy where the two intersect!"*

**DENISE:** Technology changes at such a rapid pace. What advice would you have for our readers about how to keep up?

**RON:** *Great question! I believe for any church or organization, having great technology partners is essential! These partners should be willing to take time to understand your organizational culture and structure. Next, it is imperative, to help them identify your needs. Not every technology is a good fit for every organization, and what is in vogue in the secular world may not be the right solution for your church or organization.*

**DENISE:** You have a beautiful family! How do you find a healthy balance between leading at church and spending quality time with family?

**RON:** *Thank you! My family certainly keeps me grounded and level-headed. They always remind me of what is truly important. They are certainly my first ministry. Work-life balance is a real thing. Often when you work and serve at church (my wife and I are deacons also), the lines can get blurred. I make it a rule to put guard rails around family time. There are hours during the day and week that are sacred. Whether it is family worship during our Tuesday night prayer meeting or Sunday services, those times are special. We make it a priority so that our daughters Emilie (5), and Amelia (3), will know, that these times are special and nothing else is as important.*

**DENISE:** Pastor Jim and Carol Cymbala have been at the Brooklyn Tabernacle for many years and have quite a ministry legacy. How does it feel to serve alongside them?

**RON:** *I count it a privilege to have been able to contribute anything that has served this ministry and the family of God. Working and serving at The Brooklyn Tabernacle has been the most rewarding experience of my life, outside of my wife, daughters, and relationship with the Lord! I thank God that He has allowed me to use whatever giftings or abilities that He has provided, to be used for his kingdom. I also, thank Pastor and Carol for the privilege of co-laboring with them.*

**DENISE:** Is there anything else you would like to add?

**RON:** *Thank you for your commitment, Denise and the TCN family, for all that you do. I think having TCN as a resource that church administrators can lean on is vital, especially in the day we live in. For many church leaders and administrators, The Church Network Annual Conference provides timely, and resourceful information that many churches, of varying sizes, can learn from and lean on. May God bless you! (Numbers 6:24-26)*



## Author

Denise Craig, CCA, is the new Chief Executive Officer of The Church Network. She can be reached at [denise@thechurchnetwork.com](mailto:denise@thechurchnetwork.com).







# Church Enshrinement Syndrome

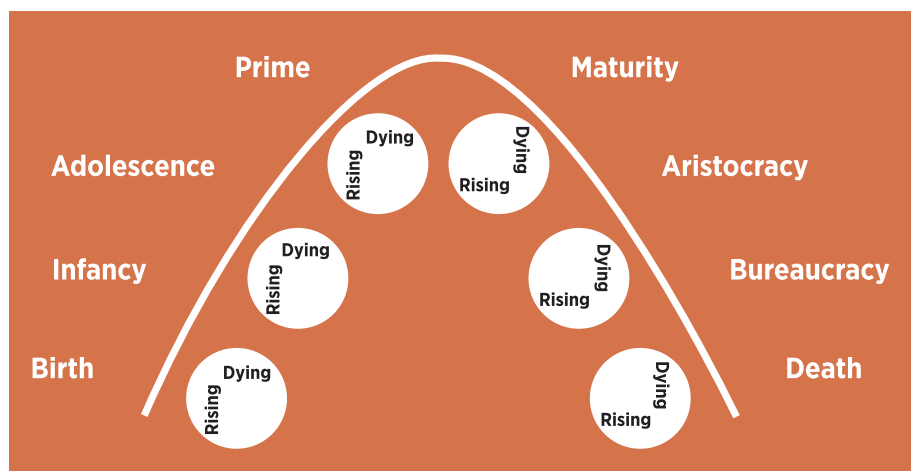
Enshrine = To preserve or cherish as sacred.

– Merriam-Webster Online Dictionary

by Mark Tidsworth

**NOW IT IS COMING TOGETHER. I AM FINALLY RECOGNIZING WHAT IS HAPPENING IN CHURCHES AFTER LISTENING TO SOME OF THEIR STORIES. IT IS LIKE A VIRUS HAS INFECTED THEIR CHURCHES, CONSTRAINING SPIRITUAL ENERGY AND MISSIONAL PROGRESS. SOME ASPECT OF THEIR COLLECTIVE LIVES AS CHURCHES HAS BECOME ENSHRINED, FREEZING INTO PLACE THAT WHICH SHALL NOT BE CHANGED.**

The leadership of these churches recognize something is afoot, that something is holding them back, but they haven't yet diagnosed what is blocking their ministries. It may have come down with Church Enshrinement Syndrome.



Typically, Church Enshrinement Syndrome (CES) afflicts churches who are on the downward side of their life cycle. We are forever in the debt of Martin F. Saarinen, along with the

Alban Institute who published his work on *The Life Cycle of a Congregation* in 1986, for this developmental approach to understanding congregations. Like human beings, congregations typically

move through “stages of life” over time. Though four stages are growth oriented while the next four are oriented toward decline, there is the opportunity for renewal at every stage. Decline is not inevitable, unless congregations do not recognize their need for renewal, avoiding the spiritual work of renewal.

Saarinén's description of this Congregational Life Cycle<sup>1</sup> describes the context in which CES is likely to strike. Those churches who crest the Life Cycle, trending toward maturity, aristocracy, and bureaucracy while also consciously or unconsciously avoiding the work of renewal, will often turn toward enshrine-ment activity to help themselves feel better about their situation. By enshrining something or someone, they maintain a connection to more hopeful times, living off the fumes left by experiences long past. When CES takes hold, treatment first requires recognizing the problem (diagnosis). The following four enshrining activities are typical symptoms of CES, though a church need only have one to warrant a diagnosis. Describing these symptoms should give us the eyes to see CES is present and active.

#### **ENSHRINING THE GHOSTS OF PASTORS PAST**

Many churches associate that wonderful season of “success” in their history with the tenure of a particular pastor. They remember the magic in the air, when

pastor and church were so synchronized and complementary, leading to growth in every metric. This in itself is not harmful, when churches are able to bring closure to that pastorate. Churches infected with CES, though, find ways to keep the ghost of that former pastor alive, haunting the ministries of each subsequent pastor. Constant comparisons and disappointment with the current situation often drive subsequent pastors to early departures. Who can live up to enshrined memories? Ultimately, this form of CES, though it is comforting in a dysfunctional way, constrains spiritual energy and missional progress.

#### **ENSHRINING RITUALS (WORSHIP STYLE) AND STRUCTURES**

It's funny, and not funny. As churches descend the downward side of the Life Cycle, they tend to latch onto anything that can increase security, a sense of stability. Their approach to worship is a ready place to look for this security.

Those of us who minister in many kinds of churches from various denominations recognize there are many approaches to worship. Sincere Christian people clearly can worship in many ways, experiencing the presence of God. But when CES infects a congregation they grow a damant, fundamentalist one might say, in their belief about what constitutes effective worship. Changing anything about order of service, or adjusting

the bulletin in any way, or leaving out certain elements, could result in riotous behavior.

Church structure is akin to worship when CES is in play. Committees become power centers, influencing in outsized ways. Maintaining and observing the structure itself, the form of governance, becomes a keen focus of these churches. You may remember the old phrase, “when the tail wags the dog.” This is the classic case of the structure driving the church, rather than the mission driving the church.

#### **ENSHRINING CHURCH BUILDINGS AND PROPERTY**

This happens slowly over time, but once it is in place, all you-know-what breaks loose when the shrine is threatened. First, a Sunday school class settles into one room in the building, claiming it as their room. Second, that class is named, attaching a metal engraved name plate beside the door. Third, this named class places pictures on the walls which hold great sentimental value for them. Fourth, this class experiences losses, with some of its members dying while others move away, adding grief to the emotional mix. Fifth, this class drives a metaphorical stake in the ground, defying anyone to suggest it move or adjust in any way as church needs change. Thus, a room in one's church building is firmly enshrined.

Like human beings, congregations typically move through **“stages of life”** over time.

Of course, enshrining buildings and property is not limited to Sunday school classes. Choir rooms, sanctuaries, youth rooms, child development centers... church parlors, libraries, or history rooms... Wherever on church property this happens, CES constrains spiritual energy and missional progress.

### **ENSHRINING LONG-TENURED CLERGY AND STAFF PERSONS**

Everybody knows you do not criticize this person. This is the pastor or staff person who has served faithfully for years, doggedly showing up, putting in the work. Though often these persons are huge assets for churches, sometimes they remain beyond their effectiveness, regardless of their chronological age. (They can be young people.)

Many times, personnel committees (whatever your denomination calls them), are unwilling to accurately evaluate enshrined living clergy or staff persons, fearing the blow back. When new pastors come into these situations with enshrined staff persons, they quickly learn where the power lies in this church. Though that staff person is ineffective, the enshrinement allows that person to remain, drifting along. These pastors must either risk their own tenure by confronting this enshrinement in various ways or accept this as a limiting factor on the mission and ministry of this church.

### **LEARN TO RECOGNIZE SHRINE-FORMING DYNAMICS**

Recognizing CES is the first step toward treatment, but simply recognizing its presence is not enough. Church leaders need to understand the dynamics driving CES.

Though certainly every church's dynamics are unique, there is one powerful dynamic influencing every church right now: GRIEF. There is the general low-grade grief in every church system just below the surface due to the exceptional volatility in our world.

Every church must deal with this grief in some way. But when it comes to CES, there are two more specific griefs contributing energy to this syndrome – personal and corporate grief. Personal grief is the accumulated and unprocessed grief of older persons who are experiencing significant losses, like the death of a spouse, declining physical health, and the loss of their friends. Unsurprisingly, these persons are sometimes driven to latch onto something in the church system to help them anchor while the grief-swirl is in full swing.

Corporate grief refers to the sadness accompanying the loss of people who used to be part of one's church, along with the loss of "the kind" of church one used to be. Personal and corporate grief, when unaddressed and unresolved, often give

energy to the human tendency to seek stability during crisis, manifesting as CES.

If you do not think these dynamics are powerful, perhaps you have not been in church leadership long or often. Go there carefully, yet go there you must, in order to liberate your church for missional advancement.

### **CHOOSE MISSIONALLY-FOCUSED DRIVING QUESTIONS**

Every church is asking and answering one big question, followed by a subset of smaller questions. In churches where CES has become part of the culture, the context was prepared for welcoming CES partly because of mission-drift, focusing on the wrong questions, allowing them to drive church purpose.

Since people in churches are generally caring, they do not want to upset or offend others who have a stake in their church. This is simply decent human caring. At the same time, left unexamined, this caring can go to extremes, becoming the driving force in the church, resulting in church leaders consistently asking, "How can we avoid upsetting or offending anyone, especially those who will speak up and make noise when they are upset?" Over time, a culture arises in these churches which is focused on avoiding upset.

Since people in churches are generally caring, they **do not want to upset or offend others** who have a stake in their church.



One might think this is innocuous or insignificant, but it's not. The problem is that the true mission of the church drops down the priority list.

When shift in focus is recognized, church leaders can rise to the occasion, choosing and promoting the right questions. "How can we be about God's mission to transform us, our church, and our community?"

Preserving shrines has little to do with the mission of God. Shifting the question toward mission opens the door to un-enshrining and un-freezing what has been off limits due to CES.

### **COURAGEOUSLY CONFRONT CES**

Church leaders must courageously address CES. Sometimes it is the pastor alone, but more often it's the pastor who draws in lay leadership to activate the leadership of the church to respond.

With patience and care, there may come a time when CES requires direct confrontation. When skilled church leaders do it, confrontation often is not harsh – firm, but not harsh. It may be that pastors arrange meetings with certain persons in the church, along with the personnel chair directly addressing the issue. Groups of church leaders may each take part of the problem, addressing it individually. However it is specifically approached, these church

leaders are directly confronting CES. When the first two interventions are in place, they stand on a solid foundation to identify the inconsistency between enshrinement activity and missional movement.

### **ACCEPT THE LOSS OF THOSE WHO PREFER SHRINES OVER MISSION**

Fortunately, when church leaders carefully intervene, those who have been infected with CES are most often to move toward healing and recovery. They enter rehabilitation, so to speak, laying aside enshrining activity.

On the other hand, there are those who prefer shrines over the mission of the church. Rather than share the building as a ministry asset, they prefer to protect its pristine qualities, preserving its use just for us. Rather than help that staff person move toward retirement or find another place to serve, they bow at this person's feet, neglecting the call to join God's transformational mission. Rather than break up with the pastor long gone, they hold onto that relationship, avoiding this current reality with its challenges.

Those determined to resist healing and growth are likely to leave your church when you implement interventions 1-3. Church leaders need to recognize this, accepting the possibility of member-loss

when they do not allow CES to drive their churches.

Just for the record, these kinds of losses, though not preferred, are acceptable. This is the right reason for people to leave a church...because it is pursuing God's mission. Accept these losses and move on in faith, hope, and love, becoming greater expressions of the body of Christ as we go, faithfully engaging with the God who is constantly creating new life.



<sup>1</sup> *Congregational life cycle assessment is based on the work of Martin F. Saarinen, Alice Mann, and Gil Rendle who have all published material through the Alban Institute.*

## **Author**

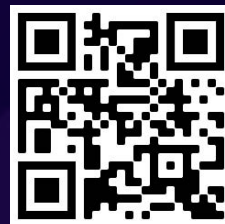
*Mark Tidsworth is the founder and team leader of Pinnacle Leadership Associates. He can be reached at [markt@pinnlead.com](mailto:markt@pinnlead.com).*



# THE CHANGING CHURCH

THE CHURCH NETWORK  
67TH ANNUAL CONFERENCE  
DALLAS-FORT WORTH  
JULY 18-21 2023

Mark your calendar for our 2023 National Conference as we explore *The Changing Church*. The event is at the Irving Convention Center in the heart of the Dallas Fort Worth Metroplex. Located equidistant between DFW International Airport and Dallas Love Field, either airport can get you there easily. Rail service is available to and from DFW airport and downtown Dallas. Adjacent to the Toyota Music Factory, the location provides easy access to great dining and entertainment. Plan to attend for outstanding education and networking with your peers. Visit our business network in the tradeshow and learn of new products and services to meet your congregations' needs.



**THE CHURCH NETWORK™**  
*Don't Go It Alone.*

<http://tcnconference.com>



# Pastor Excel 22

## Extracting Unique Values in Excel

by Glenn Wood, CCA

**SOMETIMES THERE'S A NEED TO CREATE A LIST OF UNIQUE VALUES FROM A SET OF DATA – EXAMPLES INCLUDE EXTRACTING A LIST OF NAMES FROM CONTRIBUTION DATA, A LIST OF ADDRESSES, OR PULLING A LIST OF UNIQUE GL CODES FROM A RANGE. EXCEL HAS SEVERAL WAYS TO ACCOMPLISH THIS AND THIS ARTICLE WILL OUTLINE TWO THAT ARE EASY TO ACCOMPLISH WITH JUST A FEW CLICKS OF THE MOUSE.**

### HOW TO ACCOMPLISH THIS TASK:

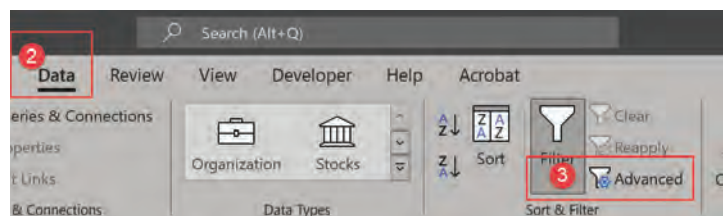
- 1) Using the **Advanced Filter** option and selecting “**Unique Values**”. This works in all current and previous versions of Excel.
- 2) Using the **=Unique()** function – **NOTE: The =Unique() function is currently only supported for Office365 Users.**  
If using a previous version of Excel, the Advanced Filter option will need to be used.
- 3) The same results can be accomplished by using an Array formula, but that is not included in this article.

Each option has pros so individual users need to determine which is best for their needs. The **=Unique()** function is a faster solution for Office 365 users. But whether working with 20 or 25,000 lines, they both work without limitations. Both examples will use the same dataset to extract a unique set of zip codes from the contribution list.

### THE ADVANCED FILTER SOLUTION – (AdvancedFilter tab)

- 1) Select the data in the range **E1:E200**
- 2) On the Ribbon, click the **Data** Tab
- 3) Click “**Advanced**” in the “**Sort & Filter**” section
- 4) Change the settings to:
  - a. Verify the “**List range**” is “**\$E\$1:\$E\$200**”.  
Generally the initial selection includes the **entire** range of “**\$A\$1:\$E\$200**”. This results in the entire data range being returned. Click inside the cell address to change the range.
  - b. As a matter of personal preference, I include the Header Row value (E1) so that value is included when the data is extracted.
  - c. “**Copy to another location**” allows users to identify where the results are to be posted. Initially the list will need to be on the same sheet as the data. Once extracted, it can be moved to another tab or an entirely new spreadsheet. Unless the list is converted to Values, the formula will continue to point to the original spreadsheet and data range.
  - d. In the “Copy to:” box, click the cell where the results are to be pasted. In this example, cell A203 was selected on the AdvancedFilter tab.
  - e. Check the box “**Unique records only**” to only extract the unique values from the list
- 5) Click “**OK**” to extract the data into a list starting in cell A203
- 6) The resulting list will show 85 unique zip codes, unfiltered and unsorted. Additional steps are needed to filter/sort the data.

EnvNum	Display Name	City	State	Zip
190	2004 Hays, Cami	Mount Pleasant	SC	29466
191	1998 Winkler, Ellen	Mount Pleasant	SC	29464
192	1998 Winkler, Ellen	Mount Pleasant	SC	29464
193	6108 Brown, Angel	Mount Pleasant	SC	29465
194	8125 Query, Tricia	Mount Pleasant	SC	29466
195	9521 Howard, Charles	Greer	SC	29650
196	11704 Rarey, Charles	North Charleston	SC	29420
197	12362 Jarrett, Dave	Mount Pleasant	SC	29464
198	6131 Campos, Sheri	Charleston	SC	29403
199	6927 Hancock, Dana	Charleston	SC	29407
200	4149 Nichols, Jason	Columbia	SC	29210



Zip
29414
29440
29470
29464
29483
29492
39564
28590
29445
29407
29485

## THE UNIQUE FUNCTION SOLUTION - (UniqueFunction tab)

1) Enter the following function into cell G1: **=UNIQUE(E1:E200,,TRUE)**

- Range "E1:E200" refers to the range to extract the information from. (Again, I include the Header Row to identify the information, but this is a personal preference.)
- The second argument is omitted in this instance because the data range is only a single column, and results are only needed from that column. If the data range included several columns and there was a need to see what was unique in each row, the second argument would need to be changed to "TRUE"
- The third argument "TRUE" is the default indicating only unique values are wanted. Since it is the default answer, it doesn't have to be entered and the formula could read **=UNIQUE(E1:E200,,)** achieving the same results. Setting this to FALSE returns the entire range.

2) Press **Enter** and the same results are achieved

**Note** – this is a dynamic formula which means that if the data in the dataset changes, the results will update automatically – this would include adding or deleting data in the data set. As long as 1) the formula is in the spreadsheet and 2) you haven't deleted any lines of data that include rows that contain the results, the results will update automatically.

G
Zip
29414
29440
29470
29464
29483

## COMBINING THE =Sort() FUNCTION WITH THE =Unique() FUNCTION

One of the benefits of the **=Unique()** function is that it can be combined with the **=Sort()** function to sort the list at the same time!

1) Enter the following function into cell H2: **=SORT(UNIQUE(E2:E200,,))**

- This will start the list start in **H2** and a header can be added to the row in cell **H1**
- The range was changed to start in cell **E2** and to not include the header row. If it had started on **E1**, the result would include the word **Zip** but it would be at the bottom of the list.

Hopefully this will help make your work easier and learning a new Excel skill to impress your staff and your manager!



H
Zip
11372
20910
23692
25248
27006
27896

## DOWNLOAD THE WORKBOOK USED IN THIS ARTICLE

Try these tools with the same dataset used to write the article. Go to [www.TCN.theglennwood.com](http://www.TCN.theglennwood.com) and download the file titled "Pastor Excel Summer 2022 - Unique values list.xlsx".

## ACCESS TO PREVIOUS PASTOR EXCEL ARTICLES IS NOW AVAILABLE ON THE TCN EARNING WEBSITE!

Did you know that every Pastor Excel article is available online? TCN has added all Pastor Excel articles to the eLearning website and they are available to download FOR FREE as part of your TCN membership.

Accessing is easy. Just go to <http://thechurchnetwork.com/pastorexcel> find the article you want to read, add it to your cart, and checkout! Simple, easy, **AND FREE!**

## Author

*Glenn Wood, CCA, is the pastor of administration for Seacoast Church where he has served since 1995. He can be reached at [glennwood@seacoast.org](mailto:glennwood@seacoast.org).*







## PSK LLP, YOUR PARTNER IN MINISTRY

PSK LLP is a CPA firm with decades of experience helping church leadership attain long-term growth and success.

As a one-stop-shop for accomplishing a variety of financial goals, PSK offers the following services nationwide:

- Church audits
- Reviews and compilations
- Comprehensive accounting and payroll services

With PSK as part of your team, your valuable staff can outsource tasks and redirect resources to serve the congregation in the best ways possible.

We invite you to contact us at [connect@pskcpa.com](mailto:connect@pskcpa.com) to experience what our team of more than fifty professionals with a track record of going the extra mile can do for you and your church.

Tarrant Baptist Association has been working with PSK for many years, and I personally have had an ongoing relationship with their quality professionals for more than six years. Their service is big league stature with small town personal attention - a rare mix in the modern business setting. Give them a call. I trust that you will be pleased.

- Gary L. Crowell, CFO  
Tarrant Baptist  
Association



3001 Medlin Drive #100  
Arlington, Texas 76015  
(817) 664-3000  
[www.pskcpa.com](http://www.pskcpa.com)



3001 Medlin Drive #125  
Arlington, Texas 76015  
(817) 226-8111  
[www.payrollpartners.com](http://www.payrollpartners.com)

# BIZMEMBERS

THE COMPANIES  
IN THIS LISTING ARE  
**BUSINESS MEMBERS**  
WHO SUPPORT THE  
PURPOSES AND  
PROGRAMS OF THE  
CHURCH NETWORK.

## 501C SERVICES

www.501c.com  
(408) 213-1148  
Ms. Cynthia Koral



## ABNEY & ASSOCIATIONS, LLC

www.abney-and-associates.com  
(708) 802-9340  
Dr. Veronica Inez Abney, CCA

## ADVANCED CHURCH TECHNOLOGY SYSTEMS GROUP, INC.

www.actsgroup.net  
(281) 271-4080  
Mr. Stephen F. Bauserman

## AE GLOBAL MEDIA

www.aeglobalmedia.com  
(704) 394-7888  
Mr. Donnie Haulk, AIA ASA, NSC

## APS PAYROLL

www.apspayroll.com  
(318) 222-9774  
Mr. Casey Chaudoir

## ASSEMBLIES OF GOD THEOLOGICAL SEMINARY

www.agts.edu  
(417) 268-1045  
Dr. Randy Walls, CCA

## AWARE SECURITY & CONSULTING

www.awaresecurityllc.com  
(804) 539-6832  
Mr. Alan Ware



## BAKER TILLY DIGITAL

www.bakertilly.com/  
specialties/sage-intacct  
(713) 744-8427  
Ms. Allison Webb, CPA

## BANK OF THE WEST

www.bankofthewest.com  
(866) 221-4217  
Mr. Jeremy Moore

## BATTS MORRISON WALES & LEE, PA

www.nonprofitcpa.com  
(407) 770-6000  
Mr. Michael E. Batts, CPA

## BELLWETHER CHURCH SOLUTIONS

www.bellwetherchurchsolutions.com  
(210) 802-1499  
Ms. Lee Ann Crockett

## BROTHERHOOD MUTUAL INSURANCE

www.brotherhoodmutual.com  
(260) 482-8668  
Mr. Dan Book

## BUSINESS MANAGEMENT CONSULTANT TO CHURCHES

(818) 720-2395  
Mr. Daniel Valdez



## CAPIN CROUSE LLP

www.capincrouse.com  
(818) 996-1419  
Mr. Rob Faulk, CPA

## CARR, RIGGS & INGRAM, LLC

www.cricpa.com  
(404) 531-4947  
Mr. Jack L. McGinnis, CPA, MBA

## CASS COMMERCIAL BANK

www.cassbank.com  
(949) 202-6359  
Mr. Chris R. Dimond  
(314) 942-2839  
Mr. Daniel A. Mikes

## CHEMISTRY STAFFING

www.chemistrystaffing.com  
(201) 264-2304  
Mr. Matt Steen

## CHRISTIAN COMMUNITY CREDIT UNION

www.mycccu.com  
(800) 347-2228  
Mr. Tim Lawrence

## CHRISTIAN HEALTHCARE MINISTRIES

www.chministries.org  
(800) 791-6225  
Mr. Tim Chafins

## CHURCH ADMINISTRATIVE PROFESSIONALS

www.churchadminpros.com  
(913) 424-5959  
Mr. Charles W. Kneise  
Mrs. Deborah A. Miller, CCA

## CHURCH AND MINISTRY LAW

www.churchandministrylaw.com  
(602) 740-1032  
Mr. Robert Erven Brown

## CHURCH COACH MINISTRIES

www.churchcoachministries.org  
(574) 527-5472  
Mr. Jeremy Malick

## CHURCH LAW & TAX

www.churchlawandt看.com  
(630) 384-7303  
Mr. Matthew J. Branaugh, JD

## CHURCH MUTUAL INSURANCE

www.churchmutual.com  
(715) 539-4904  
Mr. Scott Steele

## CHURCH SUPPLIES & SERVICES, INC.

www.churchco-op.org  
(832) 478-5131  
Mrs. Patti L. Malott

## CHURCHCOM SOLUTIONS, LLC

www.churchcom.solutions  
(717) 940-2002  
Mr. Don Wambolt

## CHURCHES BY DANIELS CONSTRUCTION

www.churchesbydaniels.com  
(918) 872-6006  
Mr. Charlie Daniels

## CHURCHTEAMS

www.churchteams.com  
(817) 320-4112  
Mr. Boyd Pelley

## CLIFTON LARSON ALLEN, LLP

www.claconnect.com/non-profit  
(719) 284-7248  
Mr. Jeff Roberts, CPA

## COLUMBARIUM BY DESIGN

www.columbariumbydesign.com  
(877) 764-2437  
Mr. Gerardo G. Garcia



## D. BARRY IACONO & ASSOCIATES

(757) 671-7000  
Mr. D. Barry Iacono, CFP, EA

## DALLAS BAPTIST UNIVERSITY CCA CERTIFICATION CENTER

(817) 944-0316  
Dr. Terry D. Bertrand, CCA

## DELEI VENTURES, LLC

www.deleiventures.com  
(614) 286-2368  
Ms. Denise Nembhard, CCA, SHRM-SCP



## EASYTITHE

www.easytithe.com  
(414) 377-5899  
Ms. Kacie Frazier

## ENABLE MINISTRY PARTNERS

www.enableministry.com  
(469) 645-1158  
Ms. Melody Parlett

## ENOTAH CASA

www.enotahcasa.org  
(706) 864-0300  
Mrs. Della Marie Lago, CCA

## ENVOY FINANCIAL

www.envoyfinancial.com  
(719) 268-2711  
Mr. Bruce Bruinsma

## EVANGELICAL COUNCIL FOR FINANCIAL ACCOUNTABILITY

www.ecfa.org  
(540) 535-0103  
Mr. Michael Martin, JD, CPA  
Ms. Emily C. VerSteeg, CPA  
Ms. Nicole Wallenfelsz



## FACILITY TREE

www.facilitytree.com  
(630) 293-9672  
Mr. John Conlon

## FAITHFUL DETAILS

(704) 608-3371  
Rev. Richard R. Landers

## FINANCIAL LEADERSHIP FOR CHURCHES, LLC

www.financeforchurches.org  
(804) 380-1741  
Mr. Steve P. Law, CCA

## FIVE STAR BANK

www.fivestarbanc.com  
(916) 714-2444  
Mr. Jon Kurt Blackstad



## GFF ARCHITECTS

www.gff.com  
(214) 303-1500  
Ms. Jacquelyn Block, AIA, LEED AP

## GLATFELTER RELIGIOUS PRACTICE

www.glatfelterreligiouspractice.com  
(717) 741-0911  
Mr. Robert Wise

## GOFF COMPANIES, LLC

www.goffcompanies.com  
(214) 716-5154  
Mr. Kerry Jones



## HEADRICK SIGNS & GRAPHICS

www.heardricks.com  
(719) 268-1977  
Mr. John Rebry

## HH ARCHITECTS

www.hharchitects.com  
(972) 404-1034  
Mr. Bruce Woody

## HIGHGROUND ADVISORS

www.highgroundadvisors.org  
(214) 978-3300  
Mr. David Slover

## HOMECOMING COLUMBARIUM SYSTEMS

www.homecominginc.com  
(480) 948-8343  
Mr. Benjamin Foley

**HORIZONS STEWARDSHIP**

www.horizons.net  
(501) 843-9448  
Mr. Joe Park

**HR MINISTRY SOLUTIONS**

www.hrministrysolutions.com  
(877) 377-4767  
Ms. Tiffany Henning, PHR, CRPC

**IMPACT STEWARDSHIP RESOURCES, INC.**

www.impactstewardship.com  
(615) 372-0400  
Mr. Chuck Klein

**INTEGRITY FURNITURE**

www.integrityfurniture.com  
(888) 398-8897  
Mr. Drew Coleman

**KELLER & OWENS, LLC CPAS**

www.kellerowens.com  
(913) 338-3500  
Mr. Rich A Bili, CPA, CFE

**KENWOOD/WS COMMUNICATIONS**

www.wscommunications.com  
(618) 344-1800  
Mr. Jason Murphy

**KERKERING BARBERIO & CO.**

www.kbgrp.com  
(941) 365-4617  
Ms. Jennifer Glassmoyer, CPA

**KIRKSEY ARCHITECTURE**

www.kirksey.com  
(713) 850-9600  
Ms. Janis Brackett, AIA, LEED AP

**LEE UNIVERSITY**

www.leeuniversity.edu  
(423) 614-8622  
Mr. David Smartt

**LOGIC BOARD**

www.logicboard.org  
(309) 287-0834  
Mr. John Martin

**MARTUS SOLUTIONS, LLC**

www.martussolutions.com  
(864) 679-3400  
Ms. Tammy Bunting  
Mr. Bill Cox

**MASTER'S PLAN CHURCH DESIGN & CONSTRUCTION**

www.mpchurchdesignbuild.com  
(918) 379-4917  
Rev. Rodney C. James

**MAZEVO LLC**

www.gomazevo.com  
(800) 254-7615  
Mr. Dean Evans

**MBS, INC.**

www.mbsinc.com  
(714) 840-5900  
Mr. Jonathan E. Smith

**MCR REALTY ADVISORS, LLC**

www.gpghome.net  
(615) 498-7149  
Mr. Charles Scott McReynolds

**MINISTRYRESOURCE**

www.ministryresource.com  
(804) 730-9144  
Mr. Darrell Myers

**MINISTRYSAFE**

www.ministrysafe.com  
(817) 737-7222  
Mr. Gregory S. Love, JD

**MISSIONAL BUSINESS SERVICES, LLC**

www.mbservicesllc.net  
(256) 438-1191  
Mr. Nathan Edwards

**MUSIC 360 METHOD, LLC**

www.music360method.com  
(817) 266-1043  
Mr. Krisz Simonfalvi

**NACFM**

www.nacfm.org  
(919) 556-3420  
Mr. Chris Barron, CCFM

**OLMSTED MANOR RETREAT CENTER**

www.olmstedmanor.org  
(814) 945-6512  
Rev. Al Hammer, III

**ONLINE GIVING**

www.onlinegiving.org  
(615) 206-4000  
Mr. Stephen Ballard

**PAYROLL PARTNERS**

www.payrollpartners.com  
(817) 226-8111  
Mr. Robert Hernandez

**PSK LLP**

www.pskcpa.com  
(817) 664-3000  
Mr. Rodney Smith, CPA, CFE  
Mr. G. Bryan Baughman, CPA

**RARDIN AND CARROLL ARCHITECTS**

www.rc-architects.com  
(423) 894-3242  
Mr. Stephen Carroll, AIA

**RATLIFF & ASSOCIATES CPAS, P.C.**

www.ratliffcpas.com  
(817) 332-3222  
Mr. Ashley Voss

**RE:MEMBER CHURCH DIRECTORIES**

www.rememberchurchdirectories.com  
(336) 724-3907  
Mr. Brent L. Price

**REV-PLUS ONE MOVEMENT**

www.plusonemovement.net  
(817) 528-7889  
Mr. David Rudko

**RISE ACCOUNTING & CONSULTING**

www.risechurchaccounting.com  
(417) 744-9427  
Mr. Michael Wilson

**RONALD BLUE & CO. CPAS**

www.ronaldbluecpa.com  
(714) 972-5920  
Ms. Ellen Lucciola, CPA  
Ms. Julie Anne Morgan, CPA

**SAGE INTACCT**

www.sageintacct.com  
(512) 243-6745  
Ms. Joan Benson

**SHELBY SYSTEMS, INC.**

www.shelbyinc.com  
(901) 260-2027  
Mr. Gordon Proud

**SMART CHURCH SOLUTIONS**

www.coolsolutionsgroup.com  
(704) 507-8672  
Mr. Timothy Cool

**SOMMERVILLE & ASSOCIATES, PC**

www.nonprofit-tax.com  
(817) 795-5046  
Mrs. Elaine Luedecke  
Sommerville, CPA

**SOUTHWEST CHURCH CONNECTION**

www.swconline.org  
(602) 290-6401  
Dr. Edward Clavell

**SST ACCOUNTANTS AND CONSULTANTS**

www.sstcpa.com  
(972) 341-9545  
Mr. William H. Sims, CPA

**STANFIELD + O'DELL**

www.stanfielddell.com  
(918) 628-0500  
Mr. Dan Skerbitz, CPA  
Ms. Melissa Turner

**STUDIO RED ARCHITECTS**

www.studioredarchitects.com  
(713) 255-8824  
Mr. Micah Simecek, AIA, LEED, AP

**THE ACADEMY OF CHURCH BUSINESS ADMINISTRATION (ACBA) SPONSORED BY THE GCFA OF THE UNITED METHODIST CHURCH**

(770) 972-5463  
Dr. Robert W. Winstead

**TCN VIRTUAL CERTIFICATION CENTER**

marilyn@thechurchnetwork.com  
Dr. Marilyn Johns

**THRIVENT CHURCH FINANCING**

www.thriventchurchloans.com  
(717) 353-3113  
Mr. Chris Lewis

**TOUCHPOINT SOFTWARE**

www.touchpointsoftware.com  
(214) 866-7932  
Ms. Katie Wilson

**TRIMARK MECHANICAL**

www.trimarkmechanical.com  
(703) 891-4600  
Mr. Thomas Rowzie

**UNION GOSPEL PRESS**

www.uniongospelpress.com  
(440) 552-0676  
Mr. Craig Wroblewski

**UTILITY REFUND SPECIALISTS**

www.urefunds.com  
(813) 917-8952  
Mr. Kent Hobart

**VANCO**

www.vancopayments.com  
(952) 352-3082  
Mr. Louie Frank

**VISION2**

www.vision2.com  
(843) 312-1742  
Mr. Carl Tierney

**WARNER PACIFIC SEMINARY**

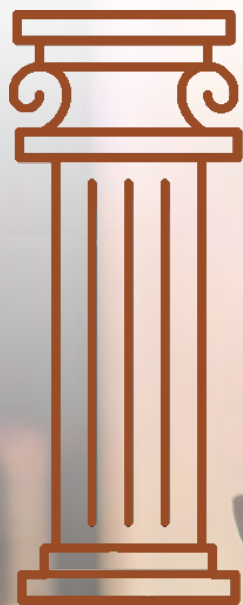
www.warnerpacific.edu  
(503) 517-1206  
Ms. Cheryl L. Anderson, CCA



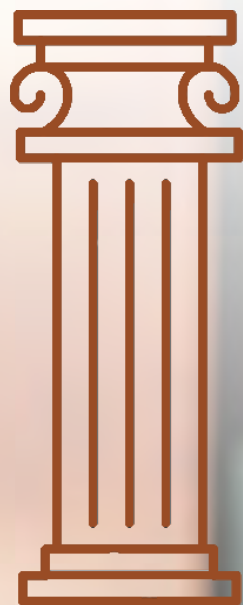
TO LEARN MORE ABOUT THE CHURCH NETWORK'S BUSINESS MEMBERS, GO ONLINE TO THE ULTIMATE GUIDE TO CHURCH SUPPLIERS.



# How Strong is Your Foundation?



Reporting | Compliance | Controls | Stewardship



At *Ronald Blue & Co. CPAs* we serve your ministry with **integrity, professionalism** and **dedicated support** so you can be confident that your mission is supported by a strong foundation.



RonaldBlue&Co.<sup>®</sup> | CPAs

Accounting for the Mission

RONALDBLUECO.CPA





We **PARTNER**  
with **CHURCHES**  
to **BUILD**  
the **KINGDOM**



918.379.4917 | [MPCChurchDesignBuild.com](http://MPCChurchDesignBuild.com)

*Grace City Church*

Another project  
completed **under**  
**budget...**

**BUILDING PEOPLE**  
**BUILDING BUILDINGS**  
**BUILDING THE KINGDOM**

918.379.4917 | [MPCChurchDesignBuild.com](http://MPCChurchDesignBuild.com)





# 3.13%

## 13-Month Term Investment

Limited-Time Special Interest Rate\*

Great returns that maximize Kingdom impact. Available to Southern Baptist Churches and like-minded ministries.

OPEN AN ACCOUNT TODAY:

**[WatersEdgeServices.org/CEgrow](https://WatersEdgeServices.org/CEgrow)**

**800-949-9988**



\*Not available to individual investors. Limited-time special interest rate available for newly invested funds, not for funds currently invested with WatersEdge. This 13-month investment will be automatically extended for an additional 12-month term at maturity, absent client instruction, subject to our Offering Circular and individual state requirements. WatersEdge securities are subject to certain risk factors as described in the Offering Circular and are not FDIC or SIPC insured. NOTICE: This is not an offer to sell WatersEdge securities and we are not soliciting you to buy our securities. WatersEdge offers and sells securities only in states where authorized. This offering is made solely by our Offering Circular.