ISSUES...

IN CHRISTIAN EDUCATION

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ADMINISTRATION

in the parish

ISSUES...

EDITOR'S NOTES

If you think that you have seen and heard everything on the subject of parish administration, better take another look and listen. In this *Issues* are numerous leads to the sources of low vitality that plague too many congregations. Even more important than their identification of the problem areas are the authors' concrete suggestions for making the necessary adjustments and improvements. Every serious reader should find at least one significant idea which, if applied, will change his or her congregation's attitude or administrative practices sufficiently to bring happier days to many people. The views expressed are the authors and do not necessarily reflect the position of the Concordia faculty.

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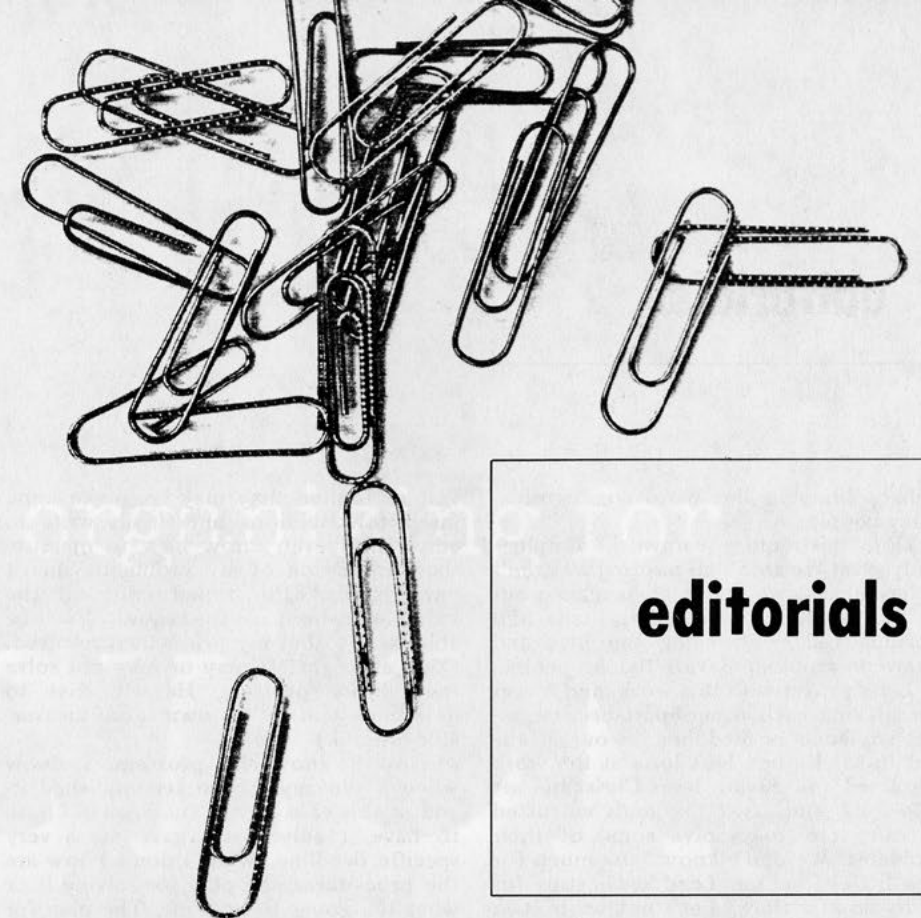
editorials

FOUNDATION SERVES LOCAL CONGREGATION

A Foundation is a valuable asset to a local congregation. It adds stability and strength to the ministry offered by a local congregation and encourages financial support of the membership.

There are many purposes which the Foundation can serve. The Foundation aids the local congregation by the solicitation, investment, and disbursement of gifts, grants, devises and bequests to the Lord.

The Foundation may be utilized for the purpose of soliciting gifts, grants, devises and bequests for the benefit of the parochial school, educational institutions of Synod, missions, including the "Lutheran Hour" and "This is the Life" radio and TV programs. Scholarships for worthy students and special ministries of the local congregation and the District are often recipients of Foundation income.

Members of the congregation feel much more inclined to give an extra gift to the Lord for special blessings received when they are assured the money will be used for items of special and permanent nature rather than salaries of workers or utilities of the church. Encouraging members to remember the Lord in their wills is much easier to promote through the Foundation. The Lord's work has often suffered the lack of funds because people haven't been encouraged to remember the Lord in a special way with an extra gift or through a will.

The Foundation is an appropriate agency to receive the memorials. The designated memorials to the "Lutheran Hour," "This is the Life," and others are disbursed by the Foundation as designated. The undesignated memorials are left in the Foundation as an asset of the Foundation and take on the complexion of a living memorial. A local memorial committee makes recommendations to the Board of Directors of the Foundation concerning the disbursement of the memorial money. Memorials are always given to the Glory of God in loving memory of a loved one and not given to the family. Foundations make it possible for memorials to be given and used to the greatest advantage for the Lord's work. Memorials, when left in the Foundation or disbursed by the Foundation at the suggestion of the Board of Directors, take on a much more permanent quality and eliminate the accumulation of items purchased at the suggestion of a grief stricken family, which are usable for awhile but later are white elephants and difficult to dispose of without hurt feelings.

The Foundation furnishes a source of revenue for the local congregation. The income of the Foundation is disbursed annually by the Board of Directors to purchase items and take care of needs of ministry which normally are not included in the local budget of the congregation. The assets of the Foundation provide a natural and ready source of liquidity for borrowing money by the local congregation.

Inflation is diminishing the amount of ministry which a dollar can purchase. It is good stewardship of time when congregations establish and develop a Foundation. It is God pleasing for congregations to both use the available resources and put them to work and thus create a stability in unstable times. Congregations with their own Foundations will, in the future, be able to meet the increasing challenges of the Lord's work.

Eldor W. Meyer

IS ROLE PERCEPTION YOUR PROBLEM?

Problems seem to be all around us today. We have problems in our jobs, problems at home, problems in the world, and yes, even problems in The Lutheran Church-Missouri Synod! The Church, the place where we would expect to go and find a way out of our problems, seems to be more plagued with its share of problems than ever before.

What causes these problems? Why are they in the church? Specifically, why are they in the local congregations and schools? The answer — sinful, human beings. Each person seems to want his/her own way in the way things are to be done in the congregation and school. Pastors and teachers are no exception. Pastors must be interested in the total congregational program, and that includes the school. Teachers and principals must be interested in the total congregational program, and that includes the church. So, you say, what's the problem? Simply stated — understanding my role as pastor or teacher.

The pastor's call places him in a leadership role to the total congregational program. He must be supportive of the school and its teachers just as he must be supportive of the other programs and agencies of the church. But he is not responsible for the day by day operations of the school. This belongs to the principal and teachers.

On the other hand, principals and teachers are not the pastors of the congregation. They are not responsible for the activities of all boards, organizations, etc., of the congregation. Their job is to assist the pastor in carrying out the total mission of the church in that place,

namely bringing the Word to a sinsick, dying people.

Does this require teamwork? Emphatically, yes! We aren't all pastors; we aren't all principals; we aren't all teachers; but we do all have a very important and glorious task — bringing the love and forgiveness of our Savior to our people.

Let's get on with this work, and forget our picking each other apart because we feel someone is meddling in our affairs and tasks! Rather, let's look at the work our Lord and Savior Jesus Christ has set before us, and assist the souls entrusted to our care to resolve some of their problems. We don't know how much (or how little) time our Lord has in store for us to do His work. Let's not waste it in arguing about our positions, titles and roles in the church, but rather let's use it, as together we share in the glorious opportunity to be ambassadors for Him! When we do this, positions and titles become unimportant — the souls to be won — all important!

Howard E. Koosman

THE P, P AND P PLAN

Problems! Everybody has them — some have more than others, some have problems they know about, and others don't even know they have problems. (Ever hear about the pupils who gave their teacher a bar of soap or do you know someone who needs a bottle of Scope?)

Because we all lack perfection we must admit that we will never remove all problems, at least not this side of eternity. (For some eternity may be the biggest problem and that in turn gives us all a problem.) Problems are all around us and are challenges to see how many we can solve as quickly and as efficiently as possible.

One of my problems is to write an editorial for *Issues*. Actually my problem is also a partial solution to the editor's problem, "To fill the space in this issue of *Issues*." If I resolve my problem, I will also help him with his. Our problems always relate to someone else and therefore effect someone else. Problems are one of life's shared commodities.

I am at least not ignorant of this problem. I know what it is. To solve the problem I need to call upon the knowledge and skills I have acquired, however

vast or limited they may be, make some insightful selections, and finally write an editorial. I even know how to measure the termination of my problem. When I have handed the typed copy to the individual who made the request, I will be able to say that my problem is resolved. (You are right! It may or may not solve the editor's problem. He will have to determine that by his own set of measurable criteria.)

Now I know the problem, I know when I can say I have accomplished it, and in this case I even know when I have to have it solved. He gave me a very specific deadline. What I don't know are the procedures, the plan for solving it or what it's going to cost me. The plan for attacking the problem will require some time and thought. It will be necessary to select a central idea, consider the audience that will be reading the editorial, the policies of the publication, and the theme for this particular issue. I will need to decide upon a time schedule. (Two weeks to deadline, and the calendar is not exactly empty.) Time will be needed for rewriting and for final typing. One week from today I will have selected the idea, developed an outline and general format. That will give me one week for actual writing, rewriting and typing.

What's this problem going to cost me by the time I have it solved? I will need to figure at least ten hours of time, some paper and secretarial time. Nothing other than salvation is free. After all, I don't have ten hours of, "I don't know what to do time on my calendar." My priorities need to be shuffled. Should this be worked into my vacation schedule? Perhaps I can reduce my hours of sleep. (That's a favorite, but not always practical.) Delegating some of my other responsibilities may help. (I wonder if one of my boys would be willing to cut the grass.) Rescheduling a planned activity could also open up some time. I may need to make a decision as to whether I can go without a haircut for another week.

It is during this stage that I usually experience a great amount of frustration. "Why did I accept this problem?" "When will I learn to plan more efficiently?" "Why didn't somebody else do a better job so that I don't have all this frustration?" This obviously doesn't help solve the problem, but it does seem to be a necessary step.

The fact that you are reading this indicates that I did make the deadline! It wasn't easy! Even after the thoughtful

planning, the execution didn't follow the prescribed course. I had to make adjustments for the unexpected. Originally this wasn't going to cost me any hours of sleep, but it did. The company, the unexpected guests that arrived during the past two weeks were most welcome, but it did mess up the schedule. However, it was those changes in the budget procedures that really caused the headaches. That's the way it goes. Problems, problems, problems. At least when they are planned, it's easier to make some decisions regarding priorities.

I can say that our problem is now resolved, but there is a possibility that because I resolved this problem I may be facing new problems. They in turn will have to be clearly identified, require some measurable plan for completing them, and determining the cost of time, money and manpower. The resolving of those problems offers the possibility of producing still other problems. Who knows what effect the writing of this editorial will have upon my life or upon the lives of others?

When I think of some of the big problems that are facing me I am happy that this one is completed. Writing an editorial for *Issues* is nothing compared to reducing the abuse of alcohol on campus, or to improving communications of students, faculty and staff, or to fixing the leaky faucet at home.

When I think of some of the problems you may have, to make the Board of Parish Education more aware of their responsibilities, to evaluate the science program, to develop an evaluation instrument for the staff, or to increase the opportunities for evangelism in the community, I am happy I have mine and you have yours.

If per chance you are running low on problems this month, or do have some extra time, I will be happy to share one that I haven't solved.

Problem: To associate words with the title of this article
Date: By December 31, 1976
Cost: At a cost not to exceed ten hours of manpower, a stamp, a piece of paper and an envelope.

This problem will be resolved: when I drop the envelope in the mailbox.

Maybe this problem won't be a high priority item with you, but hopefully the idea will give you some help with the "Big Ones."

Erich E. Helge

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organizing for ACTION

by Eugene E. Schmidt

Plan is a four letter word. It stimulates a variety of responses in us, such as dread or enthusiasm. The planning process is an important tool in the administrative tool chest in our increasingly complex life today. Planning helps us choose an alternative among a universe of alternatives. Even with the techniques of planning, administration in the church still requires consideration of a large number of variables if a preferred goal is to be selected and achieved.

It is of prime importance to view a congregation as an organization with predictable behavior and with personality features including the personality of its leader, its members, the social influences of the community upon its members and, above all, the Holy Spirit who motivates the priesthood of believers. These realities, analyzed and employed, are the basis of what is known as church administration.

Creating a Setting

The local church behaves in a certain way because of its history and environment internally and externally. To understand this organizational behavior it is

helpful to use the concepts developed by Seymour Sarason in his book, *The Creation of a Setting and Future Societies.*

Sarason labels the beginning of a new organization as the "creation of a setting." He describes a setting as "any instance in which two or more people come together in new relationships over a sustained period of time, in order to achieve certain goals. The most frequent instance of course is where two people enter into marriage. The most ambitious instance would be when people band together for the express purpose of creating a new society" (A revolution). (Sarason, 1976, p. 1)

Sarason asserts that "in the past decade or so, more new settings (leaving marriage aside) have been created than in the entire previous history of the human race." (Sarason, 1976, p. 2) He further contends that the creation of settings and the death of many settings that have been created to solve community problems (such as a riot or a drug problem among the youth) instill in us a sense that things are changing. He contends that "all that is really changing is the settings," which have been

created to cope with the problems. "We are constantly being reminded that something bad is happening and that something new will take care of it, and it is the latter response that arouses hope in some that like to believe that the desired change will take place soon. At the same time it arouses indifference or pessimism in others who come to believe that the more things change the more they remain the same. The skeptical response to new programs or settings were best put by a colleague who characterized our urban schools as 'the fastest changing status quo.' " (Sarason, 1976, p.4)

The American Constitutional Convention of 1787 is regarded by Sarason as the most impressive process and achievement in the history of man in the creation of a setting. It is not perfection, but the participants in the convention were "amazingly conscious of the nature of their task and they rarely allowed themselves to confuse sentiment with reality, the aura of the present with possibilities of an ambiguous future, ignoring or avoiding problems with the necessity to compromise and confronting the past with enslavement to tradition. They were anticipators of and problem solvers, and their devotion to the rhetoric of brotherhood and freedom powered but did not produce the final product." (Sarason, 1976, p. 148)

Sarason's insights are helpful to understand that any organization anywhere in the world in any society has certain processes that are characteristic and genetic to every "setting," and every setting has a "before the beginning." The "before the beginning" is comparable to the birth of a new born infant. Just as the infant contains something of each of his parents from the genetic pool of their history so also a new setting has the history of previous settings. Failure on the part of an administrator to understand the "before the beginning" of his organization may be the cause of the failure of a program (setting) within a congregation. What was really accomplished after all was said and done? The program may have been well conceived and executed. People were brought together, they were strengthened by the Gospel, but the goals, such as having new members brought into the church or renewing the parish or raising a large amount of money for a building project, were not achieved.

Occasionally a program is successful and so it is tried again, but the second time it fails. Why? It is because an organization is never static; it changes every day. One is always in the process of creating a setting. The program was structured so that it did not capitalize on the dynamic processes or forces within the organization.

An example of making use of the forces in existence would be "membership recruitment" as Lyle Schaller calls it. A simple and obvious approach to gain new members would be to survey the records and discover how people came to be members in the last five years. The natural patterns could be strength-ened. This would be "planning from a strength," and incorporates the "before the beginning" in the organization of a new approach to membership recruitment.

A thesis to define precisely the intention of this study of church administration would be helpful at this point:

The local church is a complex organization of interacting forces both internally and externally and the effective church administrator will recognize and employ these processes to achieve attainable goals that are chosen by a consensus of its members.

Understanding the Congregation

We need to define further why an understanding of the congregation as an organization with personality and unique Christian character is important. "The more things change the more they remain the same," also fits very well with our Lutheran theology of sin and grace, man's great need and God's great grace in Christ. World and community problems, social maladjustments and misuses of power are symptoms of the deep malady of man. The church could be described as "the colony of heaven." The church is set in the midst of an alien world; it is the outpost of God's kingdom engaged in the work of reclaiming the world for our Lord. The Biblical task assigned to the church is to spread the good news, sow the seed, plant the vine, and act as salt and leaven, through loving service that is modeled in the ministry of Jesus. The mission does not change; however, the way we carry out the mission does change.

God in a sense creates a setting when "He calls, gathers, enlightens, and sanctifies the whole Christian church on earth, and keeps it united with Jesus Christ in the one true faith." In the new age the local church is one setting that God has called into being where the redeemed gather and go into the world with the unique message of God's unconditional love. The more things change in the world the more man's need and God's answer to Man's need in the Gospel remain unchanging.

The visible church in the form of the local church is an organization of people that reflects the social values and practices of its community. The way human beings act and react in interpersonal relationships is also a part of God's creation of man. Men of like spirit have banded together in organizations or settings since the beginning. An understanding of these social processes is helpful to the administrator of a local church as he plans his work.

Choosing a Leadership Style

Effective administration involves a leader and discussion of leadership is appropriate here. Furthermore, leadership and the tools for administration of a congregational program should be developed as a practical means for executing the mission of the church. The leader may be in the role of principal or teacher in the classroom. The role of the pastor is not as sharply defined as the work of an educator.

The pastor of a parish makes a choice of the style of leadership he will employ on the basis of his personality and interests. The choice may be "delegator," such as the apostles did as recorded in Acts when they appointed deacons to wait on tables. The cleric may serve as "consultant," leaving the decision making and implementation of policy in the hands of the leaders of the organization. He may choose the role of an "executive" and become more involved in the decisions of the congregation and in facilitating the implementation of policy. He may consider himself as a "resource man" only. Many pastors resist the administrator's role and chafe under the burdens of what is known as parish administration. Whether he likes it or not, the pastor of a parish in America is understood as a key element in the life of a congregation. If things go right he gets some of the credit; if things go badly he gets all the credit.

The Growth In Ministry project sponsored by the Lutheran Church-Missouri Synod and the Lutheran Church in America has identified six major roles of the pastor. "According to the perceptions of the pastor, their spouses and lay leaders, these six roles accurately present a way of focusing on the activities that ministers perform." (Model A 1976, P. LIX) These six roles are entitled priest and preacher, personal and spiritual development, organizer, teacher and visitor, community and social development, and office administration. Parish administration is usually understood to include the categories of office administration and organizer. "Office administration," as defined by Growth In Ministry, includes helping manage church finances and the church office, including record keeping, correspondence etc. As "organizer" the pastor supplies ideas for new activities and projects, promoting lay leadership, working with the congregations' boards and committees, mapping objectives and strategies, creating enthusiasm for church activities and maintaining harmony by resolving problems. Naturally, the functions of a priest and preacher, teacher and visitor require administration or organization for the details of these pastoral acts that can be very time consuming. These tasks of the pastor are similar and applicable to the responsibilities of a principal and a classroom teacher as they manage their settings.

To put a positive and spiritual emphasis on the concept of administrator it is helpful to conceive this role as that of a helmsman who is guiding a ship to the advantage of catching the wind in order to move it through the waters. The wind symbolizes the work of the Spirit through the Gospel. The skilled helmsman, or administrator, will try to place his organization in the best possible manner to catch the "power of God" in its sails to move it through the waters toward its destination.

The work of administrator can also be understood as a manager, and also in the Biblical sense as overseer. "Take heed therefore unto yourselves, and to all the flock over which the Holy Ghost hath made you *overseers.*" (Acts 20:28) This enables the saints of the church to get God's work done using all the organizational forces and powers and systems available to the administrator.

The administrator may use the participator planning process. The participator planning process will help the church administrator to free his church from institutional housekeeping and those in his congregation whom Christ has called to engage in His mission from irrelevant church activity.

Selecting Goals

Goals are established and strategies to achieve these goals are mapped out in the planning process. Lyle Schaller, well known church consultant, helps us define the goals an effective administrator seeks to develop in his organization; he writes, "The churches which are most effective in reaching any group of people are those congregations which focus on the needs of people rather than the survival of the institution." (Schaller, 1975, p. 144) Survival cannot be dismissed entirely; it is a factor and a reality that can be creatively used as a part of the strategy in achieving the functional goals of the church. The work of office administration is to meet survival needs such as money and people to man a program. Adequate and attractive facilities fall into a category that could be called maintenance, a task familiar to house and automobile owners. Maintenance naturally falls into place when efficiency is needed to accomplish the goals of the local church in its mission. In this perspective we could define survival needs as "maintenance for mission." Schaller is helpful to elaborate further when he says, "The greater the emphasis on human needs, the more costly the response. In looking at this generalization it should be noted that costs include not only money, but also time, energy, enthusiasm, commitment, dedication, preparation and skill." (Schaller, 1976, p. 100)

Planning is necessary in our increasingly complex society to keep the goals which our Lord's commission has placed before us. Churches usually do different types of planning. Crisis planning, short range planning (annual program), and long range planning are examples. Organizations can quickly lose their entire sense of purpose and get involved in survival activities alone if long range planning is not done periodically. Long range planning is hard work; it requires dedication, persistence, and patience. The payoff comes when meetings and decisions are conducted within the framework of the mission goals. Normally most church meetings have three items on the agenda. After a late start, these questions are asked: Where is everybody? How can we raise more money? and When do we meet again? A parish meeting assumes a sense of purpose and meaning if it

has established goals, a strategy to meet the goals, and each meeting is a setting and a piece of those decisions.

Goal setting is crucial in the entire planning process, and it is necessary that the largest number of members be a part of the process that sets the goals of the congregation. Lyle Schaller states, "A church program plan — call it ministries plan, work plan or something else, if you don't like programs — the business humanly speaking of every member of a church who will participate should be the business of all the rest." (Schaller, 1975, p. 115) Participatory planning is a test of the skill of an administrator of a church. Conflicts about goals and purposes arise and conflict can be creatively harnessed. Conflict is neither bad nor avoidable, but ignoring it is calamitous. Dissension and destruction of worthy plans can be the result of unresolved conflict. A sense of working together is the result of conflict resolved by consensus rather than of a win/lose, victory and defeat model. Lyle Schaller also sharpens the focus on a cause of conflict when he writes, "The organization or institution developed around the interaction of persons tends to be more resistant to change than organizations developed around the production of goods." (Schaller, 1976, p. 130)

Diagnosing Congregational Health

Speed, Lees and Paul Kittlaus in *Church Fights*, state, "In this book we have attempted to argue that one mark of an healthy organization is that it can deal with conflict when it arises and that conflict can bring with it growth." (P. 159) We have unity in Christ but that does not mean conformity. However it does mean that reasonable men will be able to arrive at a consensus if they are convinced that their wishes and desires will be received until consensus is reached.

When consensus is reached we must test our plans to avoid the trap of self service or survival goals in our planning. First we must ask whether our goals are consistent with the mission of the church. "A church exists by mission as a fire exists by burning," a much quoted sentence of Emil Brunner that helps us clarify our thinking. Are our plans and priorities meeting the needs of people as Jesus did in His ministry? Mission and service are the values which are basic to the interpretation of our Lord's "Go into all the world."

Once the goals are defined, the strategies to reach the goal are essential. This aspect of planning requires decision making skills. Inadequate resources will plague any setting or program. However, brainstorming will unveil a universe of alternatives to any problem and the most practical strategy can be adopted to achieve a goal. To test our strategies and procedures we can ask ourselves these questions, "Why are we doing it? Why are we doing it this way? What will be the result if we do it?

To test whether our plans and strategies have an effect on our organization or church we can diagnose the health of the organization by looking for the symptoms of decline offered by Sarason. He describes "symptoms of decline" in an organization as "the departure of the leader which reflects conflicts which arose between the leader and those who chose him." (Sarason 1976, p. 146) This could be the chairman of a key committee, or a board in the organization, or core members. This would also be applied to the feelings of our church administrator as he administers the plan of the congregation and the conflicts he experiences in accomplishing his task.

The second symptom of decline is called "organizational craziness." "Organizational craziness consists of unkept promises, inadequate resources, chaotic or arbitrary contradictory decisions, and failure to adhere to original goals and poor communications." (Sarason, 1976, p. 147) Administrative reorganization and preoccupation with organizational charts are also symptoms and causes of trouble.

The leaders' leaving, the departure of core members, and administrative reorganization are "noisy" symptoms of difficulty in a young setting. Quiet symptoms are boredom and decline of interest and enthusiasm among the leaders.

These symptoms of ill health also are applicable to the church organization. Congregations do die because of a shift in the community. Occasionally a new setting for mission is created and Christian mission and service is defined in a new way. New life in a dying or stagnant setting is also possible because of the greatest resource of all, namely, the work of the Holy Spirit in the hearts of people as they interact with one another in the unique fellowship of the church.

Administration is an art. As some can play the piano better than others, an administrator either by talent or practice can achieve the level of artistry in administration needed to manage his church or educational setting. There is success and failure in the work, or as Alan Lakein put it, "trials and success." However, God measures the activities of His people and their leader in their settings by their fruits and faithfulness.

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policies and practices

by Charles A. Reimnitz

The purpose of this article is to present a rationale for adopting the team concept as the foundation principle for parish personnel policies and practices. The core idea is that of sharing the work of the kingdom to the greatest degree possible. It is important for us to delineate what this sharing entails.

Definition of Team Ministry

By the team concept we cannot mean that members of the professional staff and/or parishioners perform all functions of the ministry in common. That approach would negate the basic purpose of organization. Organizational forms are created to enhance the division of labor and its specialization, to put to the best possible use the varied abilities of the members.

The team concept agrees with this principle, since it calls for the optimum use of members' talents. The proper inauguration of the program assures that no single person nor small group of persons become the dominating force in the parish. With St. Paul it avers that the Church is made up of many individuals with varied talents to be used for the common good.

Making Use of Talents

It is not enough to state that a storehouse of talents is available in each parish; guidelines for use of these talents must be established. A basic principle which parish leaders would be wise to follow is that they should concentrate on perfecting their strengths while covering their weaknesses by relying on the abilities of others. One of the most serious errors leaders make is to concentrate on attempting to bring about improvement in those areas in which they feel weakest.

God has given us special abilities for the benefit of His Church. These talents are divided as God chooses, and Paul reminds us that the person who is good at preaching should preach, the administrator should manage, etc. We can perform at the peak of efficiency only if we are allowed to concentrate using our best strengths.

Recognizing the importance of focusing on strengths Time Management specialists point out that, beyond the top three functions of any job, most other tasks are "possible candidates" for delegation. It is incumbent upon parish leaders to carefully analyze their tasks and rank in order of importance the three most central functions. This is an extremely difficult task. It requires much personal soul-searching. Yet, if it is done carefully, a wide range of sharing possibilities will open up and a team ministry becomes possible.

Management specialists urge us to share responsibilities with anyone who can do anything as well or better than we can. This allows a concerted attempt to "fill out" our ministry by drawing as heavily as possible on the special gifts of God's people for the common good of His kingdom on earth.

Advantages of Using a Team Approach in the Parish

The first questions we must raise in implementing personnel policies are concerned with utility. What would motivate us to use the team approach in contrast to centralized authoritarianism on the one hand and the more moderate laissez-faire method on the other? Is there any value in steering a middle-of-the-road course in opting for the team ministry?

Your author believes that the answer is a resounding "Yes!" for team ministry aims at a higher purpose than simple duplication of effort on the part of kingdom workers. Each individual brings peculiar qualifications to each task. It is the responsibility of staff members to channel these talents.

Team ministry means nothing less than the full realization that every member of the parish can serve even though talents are varied and distributed in unequal proportions.

Advantages for Parish Leaders

Staff members will gain the most obvious advantages in terms of time savings when using the team concept. Whenever duties are shared the work load is shared. Both the burden of toil and the care of responsibility are endured by more than one, and each moment some one else is at a task it means a moment free for another.

Further, the team approach means that staff members will be exposed to more people and people relationships. This provides a medium by which leaders become better acquainted with parishioners and the latter get to know "those who rule over them."

Team ministry approaches require that large numbers of persons be called on to contribute efforts to benefit the parish. As more people are put to work they will contribute more ideas, and new and novel approaches to problems will be forthcoming, so that there will be an increased likelihood of finding appropriate solutions to problems.

As parish leaders become more competent in exercising team procedures they will draw upon ever increasing amounts of talents. This is crucial since no one individual or small group of persons have all the abilities which are required to mold a congregation of persons into a living, vibrant community of Christians. The best leaders are those whose talent is the ability to draw team members together, provide direction and leadership, and give emotional and other support.

The resulting team efforts combine in what management theorists have called "synergism." This term was chosen to express the fact that team members, working together, are able to accomplish more than the sum of their individual efforts. An example of synergism at work is the basketball team. Five individuals of average athletic ability can accomplish more than one "superstar" working in isolation and certainly more than the five working individually.

Team ministry allows for the rise of specialization. A concern for cooperative efforts allows the best possible use of members' talents. This allows the leader to be freed up to concentrate on the more creative aspects of his ministry, or as some have called it, "The real job."

Finally, the team ministry sharing concept results in personal benefits to staff members in terms of life improvement. They experience greater satisfaction in concentrating on the more important aspects of their jobs, gain a greater sense of accomplishment, and also discover that they have more free time. In addition they are freed to use team concepts in their home situations and live fuller, richer lives.

Advantages for Subordinates

A parish leader may be fearful of delegating lest others may not respond favorably. It is well that such a leader be led to understand the benefits others derive from the team ministry approach. The benefits presented below are positive expressions concerning the team concept garnered from just one workshop which the author presented to forty men. It should be noted that practically every response pointed up the benefits accruing to subordinates rather than to superiors! We categorize these benefits for subordinates in terms of development, communication, satisfactions and attitudes or motives.

Developmental Advantages

The team ministry approach benefits followers in that it is developmental. Individuals are challenged to do the best to the extreme limits of their abilities. They also benefit because their knowledge of the parish work program is expanded. They learn ever more about the total work of the parish and the intricate problems of guiding the work of the kingdom. They must learn to share as the volume of work they accept begins to become too heavy. Thus they too are given training in leadership and sharing.

Communication Advantages

As the team ministry concept grows the chain of communication also grows. The very process of sharing implies communication. Unless communication takes place on a grand scale, efforts expended in organizations become random and work results are dissipated. Further, communication becomes a means of alerting members to the overwhelming volume of work which is done in support of the programs of the parish. As tasks are completed, a larger number of persons become aware of the fact.

Satisfactions Advantages

A further delightful benefit to followers is that they gain satisfactions which result from sharing in a common task with others. Some satisfactions are personal. Abraham Maslow[1] points out that we all possess different levels of needs which are fulfilled in different ways. Needs range from the overpowering low level physiological to the highest level self-actualization needs. Since physiological and safety needs are primarily fulfilled for most people today, leadership attempts to help members experience fulfillment of higher level needs.

The need to belong can be fulfilled through participation in group activities, the successful conclusion of which brings a great deal of satisfaction to all involved. Note that almost the entire population of a small town celebrates even though it was only a handful of boys on a team who won the state basketball championship.

Esteem needs are provided for as individuals, perhaps for the first time, are allowed to perform and be successful at tasks in a way they never thought possible. The resulting pride, self-respect and respect for others lends a new dignity and allows each person to launch out into greater self-expression for personal and kingdom purposes.

Under the team concept assigned duties become more interesting since jobs are enlarged and enriched. Parishioners are not simply burdened with "busy work" but are given important and meaningful kingdom tasks to perform. If contributions are limited to a few routine activities, interest will soon wane. If members are exposed to a wide range of work to which they can add their unique abilities their desire to participate will continue to grow.

Motivational Attitudes

A number of positive motivational attitudes evolve under the team concept. Simply because they are trusted to make major contributions to the parish, individuals tend to become more tolerant of others. Possibly this is because they discover that their errors are downgraded while their contributions are upgraded and that they are able to act in like kind toward others. Their tolerance may also be due to the fact that they have become more aware of the responsibilities laid upon staff members and of the complexities of their jobs. They are alerted to the frustrations which come from attempting to move a large number of people in the same direction in pursuit of parish goals.

Persons working in the team situation find it less difficult to accept change. It may be that the factors which lead a person to become more tolerant play a role in this attitude shift.

A sense of pride in the organization and what it stands for begins to develop as the concept of team ministry is shared with more and more people. This sense of pride is most evident in the expressions of loyalty which begin to be verbalized. Statements such as "we did it" versus "they are responsible" will be heard more often. One will hear parishioners referring to "my" or "our" pastor, minister of education, program, etc., rather than expressing a feeling of alienation toward the parish and its program.

Parish (Organizational) Advantages

The parish too receives benefits when the team concept is employed. The body of Christ is built up as staff members encourage team work and bring about the "we" versus "they" attitudes. Cooperation is enhanced as communication grows and not only the burden of the task but also the credit is shared. Staff members learn to speak many words of commendation, especially in public, to give credit where credit is due.

One of the results of "shared credit" is that members become more mentally and emotionally involved in the work of the kingdom. They become less passive, less likely to be "led" as they learn to think and act more independently.

Task Accomplishment

The most obvious result of the team ministry approach is that task volume will increase; more work will be done. As the program grows and expands, increasing numbers of persons will be ready to respond to their leader's cries for help. In emergency

situations availability of large numbers of people to assist means that the amount of time needed to carry out a project can be telescoped.

Work Quality

Because the team ministry approach causes persons to be more mentally and emotionally involved, there will be better quality in the resulting efforts. The person who has no interest in a task does "as he is told" and awaits instructions. The individual who is deeply interested in a project and "throws himself into it" will contribute new ideas. New ideas and new approaches lead to new and possibly better ways of doing things.

Organizational Strength

Every working group tends to develop an "organizational climate." This climate is a combination of all those factors which induce individuals to continue as a part of the group and to contribute to it. By building cohesiveness a team ministry fosters a positive organizational climate.

The strength of the parish is enhanced as it becomes known that the talents of members are used, and that the variety of gifts distributed to God's people are being drawn upon. The efficiency of the parish grows as member satisfactions increase and the combination of parishioners' willingness to accept change and to tolerate errors in others result in a smoother operation. In addition the parish becomes more nearly well rounded since it does not reflect the planning of a small group of individuals but of the congregation as a whole.

Finally, the parish becomes firmly established. Numerous studies have shown that the "employee centered" supervisor tends to be much more effective than the "work centered" leader. One of the results of his efforts is that employees continue to work in his absence. Team leaders need never fear for the parish should they be called to serve elsewhere in Christ's Kingdom since other members of the parish will carry on the work until new staff can be employed.

Parish PR

All of this leads to good parish public relations. Friend tells friend. Neighbor invites neighbor. The results of a solid team approach to ministry in a parish has its fall-out. None of us can be silent about a really good thing.

Developing the Team Ministry Approach

It is a basic principle in management that when a new concept is to be installed in an organization it must have the backing of the "top man." The team approach to ministry will not be installed on any level if it does not proceed from the pastor or pastors and reach out to the entire professional staff.

Staff to Staff

The basic problem of installing the team concept lies in attitudes of parish leaders. McGregor[2] points out that leaders tend to have different orientations toward their roles due, in part, to different assumptions about the nature of man. He set forth two alternative views of people which he termed "Theory X" and "Theory Y." Space constraints do not allow an extended discussion of the theories. Suffice it to say that "Theory X" leaders tend to assume that most people have little ability and must be coerced into working. "Theory Y" leaders tend to assume people really want to work and will do a good job, given the opportunity.

The parish which is headed by "Theory X" types of leaders will probably not experience the team ministry approach unless some drastic action is taken. Unless leaders can be brought to a true change of heart, the only alternative is to wait until position changes are made and then carefully select "Theory Y" leadership.

Every effort must be made to move staff members toward a "Theory Y" approach. The reason is that the leadership style used will have a great effect on the performance of members and on their willingness to respond to the parish program.

Rensis Likert[3] points this up. His research findings are based on studies of clerical-type workers. Likert discovered that supervisors of high-producing sections were significantly more likely to:

1. Receive general, rather than close supervision from their superiors;
2. Like the amount of authority and responsibility they have in their jobs;
3. Spend more time in supervision (vs. "doing the job themselves");
4. Give general, rather than close supervision to their employees; and
5. Be employee-oriented, rather than production-oriented.

Likert called this Level 4 Supervision, Level 1 being severe, authoritarian supervision, Level 5 being the totally hands-off lassiez-faire approach.

Staff to Members

Note what items one and four in Likert's scheme above show in terms of staff to staff and staff to members initiation of the team concept. Number one states that team leaders received general, rather than close supervision, and reacted by giving the same type of supervision to their subordinates.

This means that if the team concept is to be installed in the parish it will be up to the acknowledged parish leader (probably the pastor) to exercise the type of leadership which Likert suggests. His actions will become the pattern which other team members adopt (either by example or precept) so that the team approach becomes the acceptable mode of action in the parish.

Getting Cooperation from Non-Paid Volunteers in the Parish

When your author initially enrolled for courses in management at the University of Nebraska he did so with some misgivings. The primary fear was that there might be little to learn in motivational terms since profit making organizations had the compelling incentive of the pay envelope. When this fear was expressed to one of the professors he responded: "Why, the Church has the greatest motivating power in the world, the Gospel of Jesus Christ!"

Your author soon discovered that management techniques can be learned and applied to the parish situation and that our real problem in the Church is learning to keep out of God's way so that we do not block His efforts to move His people.

The theories of Maslow, McGregor and Likert have already been mentioned. Those who are not familiar with these theories would do well to study them carefully. Let me add just one more author, Frederick Herzberg.[4] His contribution is especially important to us because it helps us understand that money is not a motivator, and that those factors which are motivators are available to all leaders free of charge.

As a result of studies of firms in and around Pittsburgh, Herzberg evolved a two-factor theory based on hygiene and motivation factors. The hygiene concept can be illustrated by the bandaid. Bandaids keep body fluids from bleeding away, and hygiene factors are those factors which employees said helped keep them in their organizations (not bleeding out). The motivational factors of the job were those which subjects said moved them toward greater efforts. Hygiene factors can then be thought of as floor or support levels which provide enough satisfactions to keep workers in the firm but did not move them to extend their efforts. Motivational factors are those which move to greater productivity.

Hygiene factors which Herzberg identified were: company policy and administration, supervision, salary, interpersonal relations with the supervisor and working conditions. Motivating factors identified were: achievement, recognition, the work itself, responsibility and advancement.

Differences Christ's Law of Love Will Make in Applying Team Concepts

If we can accept Herb Herzberg's theory as correct (and it has, with only minor modifications, been generally accepted in management circles) parish leaders have all possible motivational power at their disposal. The only limiting factor will be willingness to apply Christ's law of love.

Motivated by love, team members attempt to bring the greatest possible satisfaction to colaborers in the kingdom. This means, among other things, allowing parishioners to share in the work of our Lord. The pastor or DCE often assume that they are doing others a great favor by "doing all the work." As

Herzberg points out, people get a great deal of satisfaction from being able to do meaningful work. Instead of feeling uneasy about "*forcing* others to work," responsible parish leaders will recognize the importance of "*allowing* parishioners to share in the work."

This means allowing a wide range of responsibility and taking a less forceful directing role, thus aiding members in experiencing a sense of achievement. Herzberg further points out that there must be some method of granting recognition for jobs well done. Parish leaders would do well to write letters of thanks and sincere congratulations for jobs well done. Better yet, let others know by announcing the fact in the newsletter or Sunday bulletin. Best of all, in the presence of others the leader will say something like: "George, I can't tell you how much your help on the Board of Elders has meant to me."

The law of love will move parish leaders to install the team concept and to show loving concern to members of the parish through this sharing ministry.

Footnotes

[1] Abraham H. Maslow, "A Theory of Human Motivation," *Psychological Review*, July, 1943, pp. 370-396. Also A. H. Maslow, *Motivation and Personality*, Harper & Row, Publishers, Inc., New York, 1954.
[2] Douglas McGregor, *The Human Side of Enterprise*, McGraw Hill Book Co., New York, 1960.
[3] Rensis Likert, *New Patterns of Management*, McGraw-Hill Book Co., New York, 1961.
[4] Frederick Herzberg, *The Motivation to Work*, 2nd Ed., John Wiley & Sons, Inc., New York, 1959.

BUSINESS PROCEDURES

by Vance H. Hinrichs

Does your congregation utilize good financial practices in the care of its fiscal resources? Have you selected qualified individuals to handle and account for the church's funds and have you provided appropriate protection for those you have chosen? Are the records and reports adequate and are they clear and easily understood?

The money received by the church is God's money, given by people of God for use in doing God's work. Even as we exercise good stewardship of our personal resources, we must also exercise care, perhaps special care, in supervising the resources of the church. A layman once suggested if a business would care for its fiscal matters in the same way the church cares for its business affairs, nearly all businesses would go bankrupt. That's frightening! Perhaps our congregations would be well advised to heed this warning.

Putting Church Finances and Ministry into Perspective

The task of the church is to minister, to share the Gospel message with all people. It will minister to the members and non-members, to vibrant youth and the aged. The church will help to meet the spiritual needs of the sick and dying, the emotionally disturbed, the troubled and broken family, and many others. It will regularly administer the sacraments and be certain that God's Word is taught in its truth and purity. To carry out this ministry takes money. To properly handle money, adequately account for it and properly disburse it require systematization. Perhaps at this point we see the potential conflict between the commitment to ministry and the need to be business-like in our care for the church's resources.

Fiscal resources provide the means to get the job done. Money should not be used to manipulate ministry but rather should be used to make ministry as effective as possible. However, total commitment to ministry doesn't give license to fiscal incompetence nor does it excuse any individual, any organization or the congregation from adopting good money management practices. In ecclesiastical circles we refer to it as exercising Christian stewardship. Rather than being viewed as conflicting entities, management and stewardship can and should be supportive one of another. In fact, poor management of congregational resources could stifle progress, impede many essential programs and literally cause ministry to be ineffective.

> Suggestion #1: The task of ministry and the management of resources should be supportive of each other. Good management should facilitate ministry and a successful ministry will require good management.

Receiving and Handling the Money

Congregations have established many different procedures for receiving and handling money. There is no "one right way." However, there are some guidelines that can help establish a preferred way for your congregation.

Careful attention must be given to assure appropriate safeguards to protect church funds and the people who handle and disburse these funds. It is a good practice to separate the receiving and disbursing roles and thus eliminate both the potential and the suspicion of mismanagement. This is usually accomplished by establishing the positions of financial secretary and treasurer.

The *Financial Secretary* receives offerings and donations from individuals or groups and has the responsibility of maintaining a record of donors and contributors. It is his responsibility to keep the money in a safe place prior to deposit, supervise the counting, deposit the money, furnish evidence of the deposit to the treasurer and report periodically to the congregation and to each member.

The *Treasurer* is responsible for disbursing the church's funds according to the authorization given, accounting for these funds and reporting to the congregation. The treasurer's records will show general or summary sources of income but will provide detail on expenditures. The treasurer is usually expected to maintain a record of assets and liabilities and periodically report these to the congregation in the form of a balance sheet.

> Suggestion #2: Separate the receiving and disbursing roles to protect the congregation and those serving the congregation.

The financial secretary and the treasurer are normally not on the payroll and will expend considerable time without having to be personally involved in many of the detailed activities. The congregation should provide an adequate staff of volunteers or provide assistance through the church office staff to:

1. Receive the offerings after the service,
2. Keep the money in a safe place until it is to be counted,
3. Have individuals count and prepare the money for deposit, and
4. Record the weekly contributions for each of the giving units.

The financial secretary should insist that there be *at least* two people present to receive the offerings, open the envelopes and count the money. This protects the funds and the people working with the funds. It is not a good practice to have any member of the church take the funds into his home.

Many churches provide an additional measure of protection by purchasing two types of insurance. A congregation can be insured against theft or burglary and it can purchase a fidelity bond to protect against misappropriation of funds. Purchase of this type of insurance is common practice for many churches and most businesses.

> Suggestion #3: Provide adequate procedures to protect the funds and the people handling the money.

All receipts should be deposited without excep-

tion. No bills should ever be paid out of receipts. All bills should be paid by the treasurer and should be reflected in the reports. Even payments to the petty cash fund should be covered by check after appropriate expenditure information has been provided. Perhaps one illustration will suffice. Congregation "X" budgeted $300 to help families and individuals burdened with poverty, disaster and similar problems. It was acknowledged that the budgeted amount would not be adequate to meet the need so members were encouraged to supply food items, clothing and cash gifts to help the program. In the annual report, the person in charge of the program reported they had spent $1,500 (excluding gifts in kind of food and clothing) during the past year and had a cash balance to start the new year. The treasurer's report showed only $250 had been expended. Although the intentions were great, the gifts were generous and the program helpful, there is no record of the source of the gift income, no information on how $1,250 of the $1,500 was spent and no information on how much money was available for the next year. Although the person in charge of the program is enthusiastic about the program and is willing to share information, he is vulnerable. Should someone question the procedure he has used, he might possibly be offended. If he did misappropriate funds, the congregation is guilty of poor management procedures.

> Suggestion #4: Deposit *all* receipts of the congregation. All money should be expended by the treasurer.

An annual audit should be conducted by an internal auditor or by an auditing committee. Occasionally a professional audit should be made by an outside person. The following check list is suggested:

A Church Audit Checklist[1]

1. Verify bank balances.
2. Check the accuracy and adequacy of the records of the financial secretary.
3. Check the accuracy and adequacy of the records of the treasurer.
4. Check the records of society officers and verify bank balances (or fund balances in the church treasurer's records).
5. Check income and expenditures against budgets.
6. Examine the accuracy of records on assets.
7. Examine the accuracy of records on liabilities.
8. Examine inventory records.
9. Spot-check details of handling receipts of money.
10. Spot-check details of accounts payable.
11. Examine payroll records and procedures.
12. Verify payments to denominational headquarters, outside-of-congregation projects, remittances to government agencies.

13. Review and evaluate purchasing procedures.
14. Review and evaluate insurance coverage.
15. Give suggestions for improving procedures for handling church funds.

Suggestion #5: Conduct an annual audit. A checklist should be followed to assure review of the essential components of the fiscal operation.

It is not uncommon for Christian day schools, Sunday schools or other service organizations to consider themselves immune to the practices and safeguards suggested for financial secretaries and treasurers. Such is not the case. The congregation should insist on a strict system of cash control, proper handling of the funds and an adequate system of records for each organization. The annual parish audit should also include organizational activity.

Responsible Spending

Spending is necessary for a church to achieve its goals. Responsible spending is necessary to maximize the use of the available resources and to meet the approved goals. The stewardship department of The Lutheran Church-Missouri Synod once said, "A congregation without a budget is like an auto without a steering wheel."[2] Responsible spending requires a) pre-planning, b) goal setting, c) interaction and prioritization and d) systematization. These steps are initially reflected in a comprehensive budget.

The budget is, among other things, a communications instrument, and should reflect the programs of the various departments of the congregation and be sufficiently complete to permit the reader to understand the nature of the program. It is not uncommon for larger congregations to require more detail and justification than smaller congregations because of the need to communicate program and plans in a larger organization with a more complex program.

It has been suggested that the terminology utilized in the budget assume a spiritual dimension. One source puts it this way:

Revise and spiritualize the wording of the different items in the budget. For example: Instead of putting down the item "Minister's salary" write: "For the preaching of the Gospel of Christ among us." Why call it "church upkeep" when you could just as well say "For the proper care of God's house?" For school expense the wording "Bringing up our children in the nurture and admonition of the Lord" would be far more personal and meaningful. Not only figures, but the Figure behind the figures, should have a prominent place in our budgets. Only He can motivate us properly.[3]

The budget should involve all areas of the parish program. It should not be developed by the treasurer, the pastor, or any other individual without the extensive involvement of each department. Ideally everyone in the congregation should have the opportunity to make suggestions that would affect the budget. A church council or the finance committee should review all requests and interact when requests seem unrealistic. An intelligent review will be possible only if the program is identified and an adequate justification is made for the budget request. Individuals responsible for developing a proposed budget should provide an opportunity for the membership of the parish to prioritize and react to the requests. Arbitrary adjustments are normally not a good practice.

The budget should be challenging. It is desirable to have a congregation achieve a higher goal rather than maintain the status quo year after year. An expanding program will require this.

Suggestion #6: Every congregation should adopt a realistic but challenging budget that considers all areas of the parish program.

The budget should be flexible. It can be made a rigid master but it is more appropriate for it to assume a servant role. The budget should be viewed as a means to the end and not the end in itself. However, placing the program above the budget does not give license to blanty violate budgetary limitations. It is a delicate marriage that requires respect, periodic tension, objectivity and openness. A pious disregard for the budget can be as devastating as an autocratic application of an approved budget. Perhaps one could suggest that the budget should not control the program but should be a direct control on those who commit congregational funds.

Spending money or even making commitments without proper authority should not happen in the church. The responsibility for spending and for keeping expenditures within budgetary limitations should rest with designated budget control officers. Most congregations designate individuals from the various boards to serve in this role. Even congregations that have a business manager require an authorization to disburse funds before payment can be made. Experience would suggest many church professionals — pastors, teachers, directors of Christian education, choir directors, youth leaders and athletic directors — feel they are exempt from this requirement. Wrong! Not only should full-time church employees be expected to secure authorization for expenditure, but they should also see the importance of the example they set for others.

Suggestion #7: Pastors, teachers and other professionals should not expect special privileges in disbursing funds. They should set an example for all boards and individuals in the congregation.

A purchasing procedure for routine needs should be agreed upon to eliminate repeated approvals. Approval of purchases after the fact will ultimately result in a confrontation and should be avoided.

If your congregation or school has not adopted the concept of budget control, it will require deliberate action to initiate and take time to get used to the idea. Every person who requests goods or services must be sold on the idea of budget control or the program won't be successful. Without the concept of budget control the development of a budget is an academic exercise and really is a meaningless facade that leaves the impression of good planning, a balanced program and utilization of business-like procedures.

Suggestion #8: Congregations should appoint individuals on each of the boards to serve as budget control officers.

No congregation can project accurately the budget needs for a given year. Consequently, the budget should contain a provision for the unexpected. This can be accomplished by including a contingency factor of perhaps 5% in each budget area and/or by adding a single category that might be labeled "emergency." The finance board is usually responsible for the use of these funds. Expenditures in excess of the established contingency and emergency amounts should require a budget adjustment approved by the voters.

Budget analysis is equally as imperative for congregations as for colleges and businesses. Quarterly reviews of budget performance is advisable. If the projected income is not meeting expectations or if spending is exceeding its budgeted level, a budget adjustment may be necessary. Hopefully, congregations will first seek to improve the income picture. However, if that is not possible, responsible management will require selective adjustments in expenditures. This should not happen frequently without a thorough evaluation of cause/effect.

Suggestion #9: Periodically make a comprehensive evaluation of budget performance.

Good stewardship requires prudent purchasing. In fact it is easier to increase the resources of the church through purchasing than to generate additional dollars. This suggests that congregations should seriously consider designating an individual or a team of individuals as purchasing agent. Within the clearly defined responsibility and authority parameters the purchasing agent will:

1. Help to determine the best product or service for the congregation (The least expensive is not always the best buy and the most expensive not always the best product),
2. Will test unknown products before making a major commitment,
3. Determine when competitive bids are advisable,
4. Negotiate with vendors,
5. Help to avoid conflicts of interest and similar problems,
6. Help to establish good buying practices,
7. Advise individuals and boards when proper procedures are not followed, and
8. Verify that supplies and services ordered were in fact provided.

Usually such a person will have skills acquired through his regular vocation. In some smaller congregations the purchasing agent will be a trustee or a member of another board that has the time and interest to give to such an assignment. Larger congregations will establish a system of requisitions and purchase orders to facilitate the purchasing process. The level of sophistication increases with the volume of purchasing.

Perhaps one illustration will help to see the importance of the purchasing agent. The teacherage needs painting. A member of the congregation offers to paint the house on a time and materials basis. A trustee agrees. The bill totals 200 hours at $4.50 per hour ($900) plus $50 for the paint. The same house painted by a professional house painter was bid at $750. The member was given the contract because they were sure "it would be cheaper." A good purchasing agent would prevent this type of loss. Perhaps he would have negotiated a contract (assuming the member of the congregation could provide the desired level of service) that would fix the total cost to the congregation.

Suggestion #10: Designate an individual or a team who will help the congregation make good purchasing decisions.

Adequate Reporting

An essential facet of business management in the parish is the reporting process. It is the means whereby the boards, the voters and the congregation in general secure their information regarding the fiscal status of the congregation. These reports should include information on *Income*, *Expenses*, *Assets*, *Liabilities* and *Surplus*. The reports reflecting these five categories should be complete, easy to read and simple enough to understand.

Financial records should not be considered an end in themselves. They should provide important information that will help others to evaluate, act and react. It is important that all fiscal reports be dated, duplicated and distributed. An oral report from a treasurer is not very helpful and will only tend to take up time and create confusion.

Suggestion #11: Have all financial reports printed and distributed to facilitate good communication and better understanding.

Reports are a mystery to many people. They are often overwhelmed by the terminology and are confused with the seeming duplication. Finance officers should not try to impress boards and the voters assembly with their fiscal sophistication but should try to help people understand. Periodic "lessons" in reading financial reports would be worth the time. To have the treasurer or the financial

secretary initiate hypothetical questions about a specific report might help others to raise questions that will clarify.

Suggestion #12: Help the members of the congregation develop skills in reading the financial reports.

The treasurer has the major responsibility in public reporting. His reports will reflect all five categories mentioned earlier. The financial secretary's report will probably be limited to general income information such as envelopes, loose change, subsidy, interest, memorials and miscellaneous income and will support the information used in the treasurer's report. The financial secretary will maintain an accurate set of records on individual contributions but will usually not utilize this for public reporting except to provide a periodic analysis.

A frequent error in the recording and reporting of expenditure information is that it does not parallel the budget. To be of value, the categories used by the treasurer should be identical to those used in the budget and no payment should be made without identification of the area to be charged and the appropriate authorization. This will help board members and members of the congregation compare budget amounts with actual disbursements.

Suggestion #13: Have the treasurer's report and the financial secretary's reports reflect the same income and expenditure categories as used in the budget.

The problem of an inadequate system of records and/or an inexperienced treasurer is common to many congregations. A helpful source of assistance will usually be the synodical district office. Provide adequate time to have a new treasurer seek the proper help so a good job can be done.

Some districts recognize the need for this type of assistance and have established clinics or workshops for congregational treasurers, financial secretaries, auditing committees and other appropriate parish representatives. District staffs can easily be supplemented with professional accountants and experts in the field when a larger group is involved.

Suggestion #14: Utilize the resources of the district office for training purposes and for establishing a good system of record keeping.

Special Topics

Several special topics seem to surface regularly that deserve special mention. The first is the *Tax Exempt Portion of Salaries*. Ministers of Religion receive special consideration on that part of their salary classified as housing and appurtenances. If the voters assembly designates a dollar amount or a percentage of the gross salary as housing and appurtenance allowance on or before December 31 of the year preceding the salary in question, and if that amount is spent for rental, utilities, furniture, etc., it is not subject to tax. Treasurers are not to record this on the earnings statement at the end of the calendar year. (Note that more than housing and utilities are eligible.) Many congregations designate 30-35% in this way. For more information, contact your synodical district office.

Suggestion #15: Permit Ministers of Religion to utilize the full provision of the Internal Revenue Code.

A second topic relates to *Investment of Congregation and Organization Funds*. Many congregations have invested reserves, building fund monies, endowments, memorials and other funds. Usually these are invested at the discretion of the treasurer. By investing these funds in the district or the Synodical Church Extension Program, you will receive two benefits. You will earn interest and you will help congregations in your district and throughout the Synod expand their plant to meet the mission opportunities the Lord has placed before them. Your money is safe and you may call for it when you need it. Take the initiative in your congregation and make your investments work twice for the Lord.

Suggestion #16: Place congregational investments in Church Extension.

The final item that is often misunderstood by treasurers is the Concordia Plans "offset" provision. Certain individuals may choose to participate in the Concordia Plans Retirement Program on a "full" or "offset" basis. If the employee chooses to go on "offset" the difference is to be given to the employee over and above his approved salary. It is his money to help meet social security costs. Some congregations have failed to do this and find themselves obligated to payments of thousands of dollars. Be sure your treasurer understands this provision.

Suggestion #17: Be sure "offset" employees are receiving an allowance over and above their approved salary.

Footnotes

[1] Walz, Edgar, "Church Business Methods," (Saint Louis: Concordia Publishing House, 1970), p. 47.

[2] Stewardship Department of Lutheran Church-Missouri Synod, "A Better Way," p. 25.

[3] Stewardship Department of Lutheran Church-Missouri Synod, "A Better Way," p. 20.

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Feldman, Julian. *Church Purchasing Procedures*. Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1964.

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book reviews

SEVENTY TIMES SEVEN, by Robert Hoyer. Nashville: Abingdon Press, 1976.

Forgiveness, as Hoyer describes it, is the "primary act of faith" by which Christians construct a world of fellowship. Such a world, also known as the kingdom of heaven, replaces the old order of judgment and law, Hoyer says, and makes life a more joyful experience.

The basis for Hoyer's book is God's judgment of all of us as failures, a judgment that appears in the church as the doctrine of original sin. If we are all sinners, Hoyer argues, then no one of us "can stand apart from sin to decide that someone else needs punishment." The old order in which we separate the crowd of humanity into those who are good (usually men, my friends and those who agree with us) and those who are evil (everybody else) needs to be undermined by the slow creation of a new order in which we forgive people. "Forgiveness is the acceptance of people as they are; it is being happy with the way things are. It is not despair of making things any better. It is rather the only effective way of making other people better and improving all of life."

Hoyer admits that this way of communicating forgiveness rather than judgment is naive, but the alternative, concern for my good reputation, respect and success, is an arrogant effort to control the creation by law and order society, by division into good and evil people. Hoyer says "we can try to have no reputation at all. We can be known as 'easy marks,' or 'soft touches.' We can be known as people who will accept anyone, believe anything. In short, we can forgive."

The city of God where all the forgiving takes place exists in a larger environment, the city of man, as a minority lifestyle. While Hoyer attempts to keep the two kingdoms separate by proposing forgiveness as the only word to be spoken in the city of God, it is clear that he considers forgiving grace to be noticed, accepted and imitated by the majority society in which the church lives. Whether that happens or not, the people of faith who live in the kingdom of heaven simply follow Jesus, deny their human nature and turn away from the normal patterns of life.

Each chapter in Hoyer's book, with the exception of the last chapter, a treatise on capital punishment titled "Capital Forgiveness," ends with suggestions on how to begin speaking the word of forgiveness. Families around the dinner table should say in unison, "In the name of Jesus Christ I forgive you all your sins." Instead of punishing children for breaking furniture, parents should sympathize with the children for the loss of the lamp or whatever is broken. When the urge to condemn or punish arises in us, we are to remember a slip of paper in our billfold where we have written, "Let him who is without sin cast the first stone."

Hoyer has written a book designed clearly for common, ordinary situations. The sins we are to forgive are petty thefts, personality flaws, sexual infidelity "caused by the destructive force of law and punishment." Hoyer does not rationalize sin but neither does he attempt to explain it. His focus is on forgiveness, what to do after someone else has committed a sin. We cannot control other people's lives, Hoyer says, so we need to be consistent in our response to what others do, namely, we must forgive even as we are forgiven. The sins Hoyer calls to our attention may be the starting point. Perhaps we need volume II of *Seventy Times Seven* to deal with confession, sanctification, morality and retribution. Hoyer should write the book, however, because there is a passion for grace in him that does not appear in the dogmatic assertions, cerebral abstractions and irrelevancies with which we have concerned ourselves in the city of God. Hoyer's advice is to "try it," create a new order in the world by forgiving rather than judging and punishing.

James Nelesen

CREATING AN INTENTIONAL MINISTRY, ed. John E. Biersdorf. Nashville: Abingdon Press, 1976, $5.95, paperback.

"... the minister, to be effective and faithful, must consciously choose and act out an integrating role or vocational image in order to give coherence and direction to his or her professional work." p. 16.

Yea or nay? Biersdorf and company answer in the affirmative and challenge you to do likewise in their new thought-provoking and timely book.

Creating an Intentional Ministry evolved out of a series of study sessions held over a two year period. Underwritten by a grant from Minister's Life and Casualty Union, the chief focus of their meetings, and finally their book, was to shape an alternative for the growing number of clergymen whose ministry was undercut by feelings of futility, frustration, and powerlessness. The heart of their conclusions was the development of a new "organizing principle, or model, or image of ministry" which they embodied in the phrase: negotiating an intentional ministry."

In order to more fully grasp their model two key words deserve some elaboration. *Negotiation* is defined as "the quality of transactions between the minister and the person or groups with whom he or she carries out his or her professional work." Buttressing this concept is the conviction that present-day pastors need to take seriously a) the voluntary nature of the institutional church; and b) the multiplicity of intentions and goals present among their membership. These givens, in turn, necessitate that the pastor employ processes in his congregation which will lead to healthy and creative goal negotiation. The positive potential of this approach, the authors suggest, is the systematic incorporation into the life of the congregation of an ongoing conversation about what its ministry and mission goals are, realistically taking into account the unique hopes, strengths and limitations of the pastor.

Intentionality, on the other hand, is seen as the opposite pole of this negotiation process. The intentional pastor is one who exhibits a "style of faith" and type of behavior which is based upon a) a very clear and specific understanding of his abilities, knowledge, values, interests, needs, and personality characteristics; and b) a passionate commitment to living out the ministry of Jesus Christ.

The book's contents, unlike most collaborative efforts, reflect a consistent and tightly-knit attempt to assist both layman and pastor to take the plunge and begin living with each other in a more open, mature, and conversational way. Divided into six major sections, the opening section describes the theoretical framework of the proposed model. This is followed by an important yet potentially threatening section on "taking charge of your career." The contention of the authors, especially in a superb chapter by John Brown on career planning, is that in order to be intentional one needs to periodically engage in self-evaluation and career re-assessment. Section three entitled "The Intentional Congregation" offers simple, practical helps on how to begin to implement the model. Clearly the most candid, provocative section — "Small Issues and Massive Revelations" — contains Robert Kemper's analysis of how intentionality might influence three bread-and-butter clergy concerns: inadequate salaries, overwork, and criteria for determining "successful" ministry. On the surface section four — Intention and Contention: Social Issues In Ministry" — appears the least related to the main thesis of the book. Yet some informative and jarring revelations are contained in the brief chapters on "Black Ministry" and "Women in Ministry." The concluding section — "Intentional Ministry as Gift of the Spirit" — thoroughly examines the question of whether or not the Christian is free to order the life of the Spirit.

Creating an Intentional Ministry deserves to be challenged on several points. The most obvious area is in its use of the word ministry. The reviewer was disappointed by the authors exclusion of other professional ministries when describing full-time church workers. Secondly, this reviewer feels that the word "negotiation" simply won't wash in church circles, and in fact compromises the power of the model. One wonders if the authors didn't sense this also when they chose to substitute the word "creating" in the book's title. Finally, and most unfortunately, the book is loaded with organizational development jargon (somewhat like this review!) which immediately creates barriers for some.

$5.95 is still a lot to pay for a paperback, even in these inflationary days. Yet, I'd buy Biersdorf's book *if* I were feeling frustration and futility in my ministry, and *if* I knew I could convince a group of key congregational laymen to study it with me.

Bill Karpenko

DISCUSSING DEATH: A GUIDE TO DEATH EDUCATION, by Gretchen C. Mills, Raymond Reisler, Jr., Alice E. Robinson, and Gretchen Vermilye. Homewood, Ill.: ETC Publications, 1976.

Death is one of the more difficult concepts for the child to grasp. To the young mind death is puzzling and even incomprehensible. Teachers often find their explanations inadequate. Yet death must be dealt with since it is a situation that most children at some time in their developing year face personally. Every twentieth child is likely to experience the death of a parent during childhood. Contact with the death of a family friend, a neighbor, a relative, or a pet is almost universal.

How well a child understands the nature of death is a reflection of his cognitive development. Ideas of death are very limited before the fourth year of life. Five and six-year-olds, however, demonstrate awareness of death, even though they may not clearly understand its finality. Seven to nine-year-olds become increasingly aware of illness, violence, and old age as death related factors. Ten to twelve-year-olds usually demonstrate sufficient maturity to understand death to be the closing and inescapable outcome of life. In the years from thirteen to eighteen children continue to develop more mature concepts and attitudes about death, its consequence, and its promise.
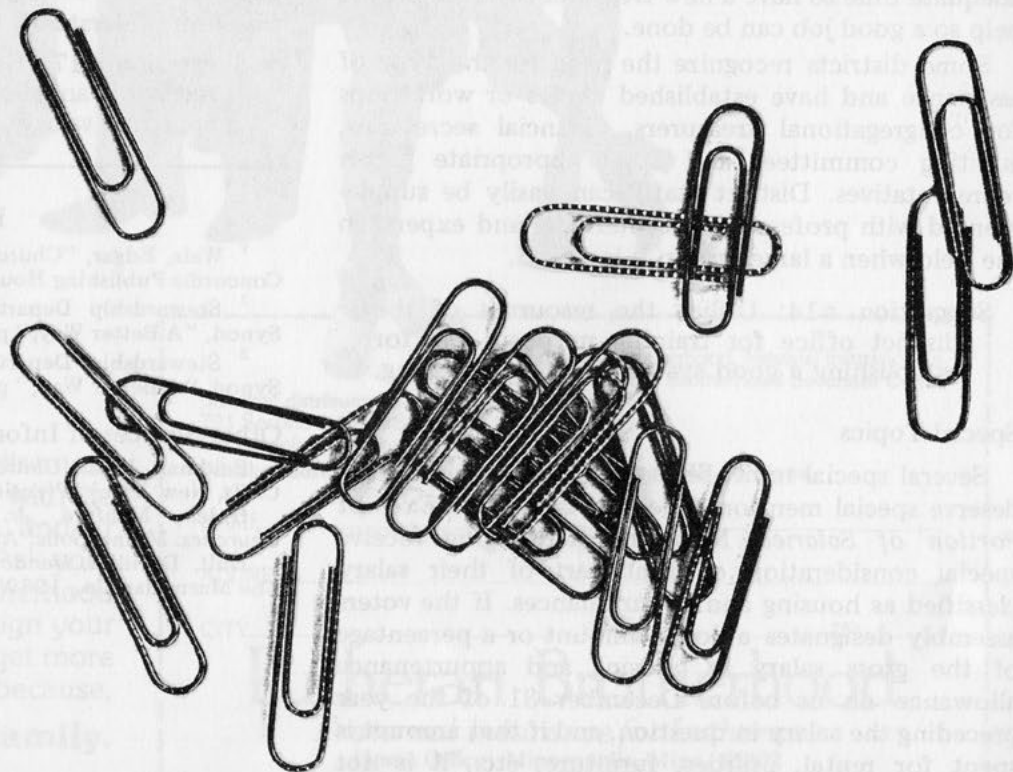
A youngster's response to death during his developing years is personal in nature, but it is sure to reflect adult attitudes and emotions. How teachers handle the question of death will help the child set up guidelines and exert an influence on his reactions to it.

Mills, *et. al.*, recognize that death is a taboo subject in contemporary American society, yet they "feel there is a place in the classroom for the introduction and advocacy of death education, and consequently, for making a dent in the stigmas associated with the taboo." (Page 3.)

The volume is directed specifically at teachers. Informational activities form the primary focus of the content, but there are suggestions for emotional involvement and interactions as well. While the authors do not promote the Christian view of life and death, a careful selection of the suggested procedures and resources would not be in serious conflict with it either. A range of concepts is outlined in terms of learning opportunities, objectives, activities, and notes to teachers.

If the reader believes that death education is a neglected issue in contemporary education and is searching for a range of resources to correct this deficiency, *Discussing Death* should be a valuable resource for setting up a program of death education.

G. Blomenberg

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LAST WORDS

W. Th. Janzow

People who trust Jesus are the luckiest people in the world.

People. Who are they?

They are God's creation. That gives them origin.

They are God's chief handiwork. That gives them worth.

They are God's human family. That gives them status.

They are God's tools for ministry. That gives them purpose.

They are God's proclaimers of reconciliation. That gives them mission.

They are God's ambassadors. That gives them a proud vocation.

They are God's servants. That gives them a service orientation.

They are God's future co-inhabitors of heaven. That gives them destination.

People. What have they done with these marvelous gifts?

Incredibly they have disbelieved, derogated, disobeyed, despised, defiled, desecrated and rejected them. Like the prodigal son, they have left their father's home, traveled to a far country, and squandered their substance in loose living.

People. How can they be rescued from their self-made misery? How can they be brought back home where they belong?

They can be pulled up short — by being made to face up to their sins.

They can be turned around — by an urgent "repent ye" call.

They can be led to head back home — by the soft and tender "come home" invitation of the Savior.

They can recross the threshold into the Father's home — and be enfolded lovingly in the Father's welcoming arms.

They can have it all back, what they threw away, not because they earned it, but because God graciously gives it back in Jesus Christ.

People. Let them trust their Rescuer and their heritage of origin, worth, status, ministry, mission, and destination is restored.

No doubt about it — people who trust Jesus are the luckiest people in the world.