Business Administration for a Southern Baptist Mission Church

National Institute in Church Finance and Administration
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INTRODUCTION

Autobiographical Statement

I am thankful that God blessed with me two Christian parents who guided me in my spiritual life from the time I was a young boy. I became a Christian at the age of seven and have been blessed with wonderful churches that discipled me and helped me mature as a Christian. Beside my parents, I was nurtured and taught by many Sunday school teachers and youth ministers who played a vital role in my spiritual growth. To all of these individuals I owe a great debt of gratitude.

I graduated from Tennessee Technological University in 1979 with a Bachelor of Science degree in Business Administration and a major in Accounting. One year later I graduated again with a Master of Business Administration. After graduation, I got married and worked for three years with a public accounting firm. I changed jobs in 1983 and worked for United Foods, Inc. for seven years as a financial analyst and manager of personal computers. I was very active in my home church, Brownsville Baptist Church, Brownsville, Tennessee, serving as a Sunday School teacher, Discipleship Training Director, and a deacon. After ten years in business God called me to full time Christian service.

In 1990, my family and I moved to Fort Worth Texas where I enrolled at Southwestern Baptist Theological Seminary to pursue a degree in Religious Education. While at seminary, I worked in the library computer lab and volunteered at Travis Avenue Baptist Church working with the minister to single adults. In 1992, I graduated with a Master of Arts in Religious Education degree and took my first full time church
position in North Carolina. I was ordained to the ministry and served at First Baptist Church, Hickory, North Carolina, for six years as the minister of education and administration. During this time, I found that most of my work was in the area of business administration. After six wonderful years of ministry there, I accepted the call in 1998 to be the minister of business administration at First Baptist Church of Hendersonville, Tennessee. God is continuing to grow me spiritually and professionally as I serve this wonderful church.

_First Baptist Church History_

In June 1944, following a tent revival led by associational missionary Harold Gregory, a small group met in the home of Mrs. J.H. Stephens to organize a Sunday School class. Regular meetings were held in the Presbyterian Church building and in September of 1944, First Baptist Church of Hendersonville was constituted and became a part of the Nashville Baptist Association. Harold Gregory served as interim pastor until April 1945 when the church called Ernest Slate as its first pastor. The first report given to the Nashville Association showed 24 members, 2 baptisms, and an average attendance of 41. It was from these humble beginnings that First Baptist Church of Hendersonville began.

Property was purchased on Gallatin Road with the house on this property used as a parsonage and as a temporary meeting place for the church. This property was sold later and ten acres were purchased and deeded to the church in January 1946. The first church building was erected in 1947 during the tenure of Eugene Roberts, who served as the church’s third pastor. That year, the church reported 163 members, 13 baptisms, and
an average Sunday School attendance of 92. Three other pastors served through 1958, when the church called E. Courtney Wilson. That year, the first educational wing was added to the original building.

Courtney Wilson served as Pastor from 1958 to 1985. His is the longest tenure of any pastor to date. It was under his leadership that the church experienced the first of two phenomenal growth periods. The church added 100 members every year during the decade of the 1960’s. It built a new auditorium in 1966 and purchased additional properties. The first additional property was sold and second piece of land was purchased in 1968 on Indian Lake Road to build a mission church which later became Bluegrass Baptist Church. Also due to the growth of the church, a three-story education building was built in 1969. In 1976, First Baptist built a Family Life Center to meet the physical needs of the church and community. Between 1971 and 1980, two other mission churches were started. In 1971, Holiday Heights Baptist Church was constituted and in 1980, Millersville Baptist Church began. Even with the additions of these mission churches, the home church continued to grow until the retirement of Courtney Wilson in 1985. At that time the church had grown to a membership of 3,533 and was conducting three Sunday Schools and three worship services each week.

In 1987, a bright young preacher from Alabama was called to First Baptist Church to follow Courtney Wilson. His name is Dr. Glenn Weekley. Pastor Weekley ushered in the second wave of growth for the church. With his dynamic preaching style and the continued growth of the community, First Baptist Church began to face space problems. The church was land locked. If the church was going to continue to grow, tough decisions would have to be made. After several years of study and prayer, the church voted in
November of 1989, to relocate the church from its central location in Hendersonville, to the eastern part of the city. A faithful church member donated 32 acres of land for this relocation. In 1991, the church finished construction of a 160,000 square foot facility that housed a 2,200 seat worship center, educational space for all age groups, and a Christian Activities Center and the E. Courtney Wilson Fellowship Hall, named for long time pastor Courtney Wilson. In 1994, the church’s 50th Anniversary, the membership had grown to over 4,700.

Dr. Weekley is starting his nineteenth year as pastor. Since the church relocation, the membership has grown to over 8,500 with an average weekly worship attendance of over 3,000. The church has built a 39,000 square foot education addition, a 500 seat Chapel, added an additional 22,000 square feet to the preschool wing and is in the midst of a $16,000,000 Family Ministry Center project, which will add additional recreation space, provide much needed space for middle school and high school students, and remodel the fellowship hall to increase its seating capacity from 400 to over 1,200. Also, many new ministries have grown with the facilities which include a 24 hour prayer ministry, Mother’s Day Out program, Men’s ministry and Women’s ministry opportunities, and a dynamic and growing discipleship ministry. Also a continued emphasis on missions has produced over 20 mission trips each year and to First Baptist Church leading the state of Tennessee in Cooperative Program giving for three years. Our history lives out our mission statement which is, “Reach people for Jesus Christ, build a caring fellowship, and teach the Bible as truth without error.”
**Consultation Team**

**Bob Landham**, Executive Pastor, First Baptist Church of Hendersonville, TN. Bob has been at First Baptist Church since 1998. He is a graduate of Auburn University with a Bachelor of Science degree in Business Administration and a major in Marketing. He received his Masters degree in Religious Education from Southwestern Baptist Theological Seminary in 1983. He has served churches in Georgia and Tennessee with responsibilities in student ministry, education, administration, preaching, and staff coordination. He has written numerous articles for denominational and leadership magazines. Bob has been a great friend and fellow staff member. His encouragement has been a big help to me in finishing this project. His business and leadership abilities have been a great asset for me in my ministry and in completing this project.

**Mark Evans**, President of ACME Multisports, Inc. Mark is a graduate of the University of Tennessee at Martin where he earned an accounting degree. He is a Certified Public Accountant and worked in the business world until he followed God’s call in 1993 to serve the local church. He became the Business Administrator at Two Rivers Baptist Church in Nashville and was ordained in 1998. While handling responsibilities for church administration, Mark also led the Senior Adult Ministry. He earned certification at the National Institute in Church Finance and Administration, Candler School of Theology, at Emory University in May 2000. Mark left church administration and became the Chief Financial Officer of Laser One, Inc. where he worked for five years. In December 2005, Mark took a leap of faith and started his own business. He is President of ACME Multisports, Inc. Mark has helped me in the past as a fellow church administrator and continues to be a good friend. I value his input and support with this project.
Barry Crowson, Pastor West Lafayette Baptist Church, Lafayette, TN. Barry earned a Bachelor of Theology degree from Florida Baptist Theological College, Graceville, FL in 1992. He earned a Master of Arts in Religious Education from Southwestern Baptist Theological Seminary in May 1995. Barry has served churches in Alabama, Florida, Texas, and Tennessee as minister to students. Barry has had a call and a dream for church planting since he was a child. This dream became a reality in 2004, when, through the Tennessee Baptist Convention and our church, God opened the door, to be the pastor of a mission church of First Baptist Church of Hendersonville in Lafayette, TN. Barry and I have worked together the past two years getting West Lafayette Baptist Church going. He provides great leadership for this congregation and has helped me as I work on the administration of this church, which is the basis of this project.

BIBLICAL FOUNDATION

The Great Commission – Matthew 28:19-20

Go therefore and make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy spirit, teaching them to observe all things that I have commanded you; and lo, I am with you always, even to the end of the age.¹

The “Great Commission” of our Lord is the major Biblical concept for this project. While we often think of this command on a personal level, as well we should, I want to take this passage to the corporate level. I believe that for the local church this also means planting mission churches in areas outside its locale to spread the good news of Jesus Christ.

In this passage the “go” is often more emphasized than the “make disciples.” The main command presented is to make disciples. This involves more than just sharing the gospel. It requires baptizing people and teaching the commandments of God. We initiate them into the Christian community, but we also continue to teach them, which is a lifelong task.\(^2\) The first churches of the New Testament, many started by the Apostle Paul, were a response to the great commission given to the Apostles from the church at Jerusalem. Most of these churches started in the homes of believers. The concept of church planting began in the first century and continues today. While following the command of Christ to “go” which is being willing to share where ever God leads, taking seriously the second part of this command “make disciples” requires the local church to invest in the lives of people so that they become complete in Christ, so that they are willing to continue the cycle of going, making disciples, baptizing, and teaching.

**Fellowship of Believers – Acts 2:42-47**

*And they continued steadfastly in the apostles’ doctrine and fellowship . . . So continuing daily with one accord in the temple and breaking bread from house to house . . . the Lord added to the church daily those who were being saved.*\(^3\)

This passage as recorded by Luke gives us a picture of what should take place when a new church is started. After the Word of God is presented and people are convicted of their sin and their need for God, repentance leads to salvation. Then comes the instruction which leads to oneness or unity that builds the fellowship of the body of believers.


A key word in this passage is the word translated “steadfastly” or “devoted”. This word means that there was a steadfast and single-minded fidelity to a certain course of action.\textsuperscript{4} As we would say in the vernacular, “they were on the same page.” The word translated fellowship implies that something was distinctive in the gatherings of the early church which was their belief that Jesus was Israel’s Messiah.\textsuperscript{5} That is also a distinctive the church has today. When a new church is ‘birthed,’ excitement is generated among its members and the fellowship is strengthened. There is a genuine sense of care for each other. All of this comes from Christ. The outcome for the new church, “\textit{The Lord added to the church daily…}” God will give the increase when we are fully devoted to His teachings and each member cares for each other.

\textbf{Orderly Work – 1 Corinthians 14:40}

\textit{Let all things be done decently and in order.}\textsuperscript{6}

This is the foundational verse for church administration. The old saying goes “\textit{cleanliness is next to godliness.}” Scripturally speaking, “orderliness” is next to Godliness. Our God is a God of order. He reveals that in everything He has done and continues to do. In Genesis, He created the earth and all living things in an orderly manner. As church business administrators, doing things in a proper manner and in an orderly fashion is foundational for the work God has called us to do.

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\textsuperscript{4} The Expositor’s Bible Commentary, Volume 9 (Grand Rapids, MI: Zondervan Publishing House, 1981) p 289  
\textsuperscript{5} Ibid.  
\end{flushright}
In the administration of a mission church, proper procedures and order are just as important as they are in the established church. There are correct, legal, and proper ways in which financial and operational administration must take place. When a new church is started, these procedures and order need to be in place from the beginning. The church should be above reproach with regard to governmental regulations and should be a model to the business community with regard to doing all things in an orderly fashion.

**PROJECT OBJECTIVE**

First Baptist Church has a long history of starting new mission churches. In 1999, one year after I arrived on staff, we helped start a new church on the east side of Murfreesboro, TN. I was given the task of working with the new pastor, helping him get this new work operational. We worked together for two years and then the congregation went on its own and became a constituted Southern Baptist Church. This church, The Church @ Crosspoint, Murfreesboro, TN, is now a member of the Concord Baptist Association and continues to grow.

Since this was my first experience in helping a mission church organize, I really went about it with very little knowledge or forethought. I am sure I made some mistakes in the process, but I decided I needed to be better prepared for the next mission church First Baptist would organize. I did not have to wait too long.

In 2003, Bob Landham, our executive pastor, and Brady Cooper, minister of evangelism and missions, approached the Tennessee Baptist Convention about starting a new mission church in Macon County which is located about 40 miles northeast of Hendersonville. At that time, we had a couple of church members who lived in that area
and they had a burden to start a church, like First Baptist Church of Hendersonville, with a more contemporary style of worship. After several months of organization, we partnered with the Tennessee Baptist Convention and the Bledsoe Baptist Association to start West Lafayette Baptist Church in Lafayette, TN.

This project is a work in progress. We have labored with them for over two and half years, and by January 2007, West Lafayette Baptist Church will become a constituted Southern Baptist Church. This project will focus on the basics needed to establish a mission church— the administrative responsibilities of the sponsoring church, the establishment of business administration systems, and the development of an effective information system for the mission church. My goal for this project is to provide helpful information to churches considering the establishment of a mission church. These principles should be applicable to the start of any Southern Baptist mission church in the United States.

**PROJECT DESCRIPTION**

*Basics to Establishing a Mission Church*

One of the wonderful benefits of being part of the Southern Baptist Convention (SBC) is having two mission agencies that support the work of the local church, the International Mission Board (IMB) and The North American Mission Board (NAMB). Since we were looking to start this new mission work in Tennessee, we utilized the resources of NAMB and worked through the Tennessee Baptist Convention (TBC).

The TBC has developed and published a resource that helps sponsoring churches and church planters go through the process of starting a new church. It is called the
**Church Plant Funding Process.** It was written to assist churches in helping them plant healthy mission churches and was produced after years of practical experience in starting new works. It provides the basic outline for establishing of a mission church:

- Establishing a Church Planting Partnership Team
- Writing a Church Planting Proposal
- Providing Church Planter Training
- Funding for the Mission Church

**Church Planting Partnership Team**

Initially this team was made up of the following people: Bob Landham and Brady Cooper of First Baptist Church of Hendersonville, Philip and Chris Baker, initial church planters from Lafayette, Mike Pennington of the Bledsoe Baptist Association, and Wayne Terry, TBC representative. This group worked through the process of establishing the new church in Lafayette with a projected start date of June 2003. At that time, there was no church planting pastor in place, so Wayne Terry agreed to be the interim pastor until the church got going and called a full time pastor. Philip Baker agreed to be the worship leader for the congregation.

During the first nine months, the planting team experienced some changes. Brady Cooper left First Baptist Church to become a full time pastor and Wayne Terry stepped down as interim pastor. Bob Landham continued to provide leadership from First Baptist and there were several church members who stepped in to help preach each Sunday until a pastor was called. In June 2004, Barry Crowson was recommended to become the pastor of West Lafayette Baptist Church and began his duties in July 2004.

**Church Planting Proposal**

The main document needed in planting a new church is a church planting proposal. This document provides the necessary information about how God is calling the
church planter and the sponsoring church to begin this new church and why the TBC should support the project. This document was prepared by Barry Crowson in spring 2004.

First, the proposal contains an introductory letter from the church planter with a checklist and endorsement to demonstrate the fulfillment of tasks related to starting a new church. A statement of denominational affiliation is required that spells out the relationship this church will have with TBC and the local Baptist association and includes a commitment to support the Cooperative Programs of the Southern Baptist Convention.

Second, there is a biographical sketch of the church planter which includes his call to the Gospel ministry and specifically to church planting. Reference letters are also required to provide background information on the church planting candidate. Included in this section of the proposal is the Church Planter Assessment Process developed by the TBC. This process is used to help confirm the church planter’s call and also identify his strengths and weaknesses. This process utilizes four tools: Spiritual Gifts Inventory, Temperament Profile, Passion Profile, and a Behavioral Interview. The information from this assessment helps the church planter be strategic in recruiting leadership in his new church.

Next, a Partner Church Covenant is developed. Just like a mother takes care of her children, so the partnering church must be willing to invest itself and support the new church. The ‘mother’ church will provide resources like, prayer teams, volunteer workers, training, financial and physical assets. This covenant defines the expectations and responsibilities of the partnering church and the new congregation. By having this covenant, there is less likelihood that there will be misunderstandings in the future. It is
also a requirement of the TBC for any new church start. The Covenant Worksheet between First Baptist Church and West Lafayette Baptist Church is found in Exhibit 1.

Finally, a feasibility study is undertaken to provide the data to support why this new church is needed in a particular location. This study includes demographics, what other churches in the area are doing, what type of church will be needed to reach the people group, and what type of church planter will be needed to reach the people of the area. Our study revealed that Macon County was the most unchurched county in the state of Tennessee. It ranked last in the number of adherents to any religious body per 1000 residents. Also, we discovered that all but one of the churches in the area had either plateaued or had been in decline for many years. All the data supported the need for a vibrant, dynamic, evangelistic church in Lafayette.

Church Planter Training

NAMB provides training for church planters and partnering church leaders. In their publication, Basic Training for Church Planters, individuals are taken through course work that covers areas such as, prayer, core values, mission statements, relationships, evangelism, leadership development, worship, small groups, and administration.\(^7\) From this training the new church develops its vision, mission statement, core values and model for ministry. The mission statement for West Lafayette Baptist church developed from this training was:

\[\text{Our mission is to REACH (Matthew 28:19) families for Christ, and to CONNECT (Matthew 28:19-20) them to the family of God, that they may HONOR (Matthew 22:39) Him with their life.}\]

The core values and ministry model are found in Exhibit 2 and 3.

\(^{7}\) Basic Training for Church Planters (Alpharetta, GA: North American Mission Board, SBC, 2001) p 1
Funding of the Mission Church

Just as Christ instructs his disciples to “count the costs” when following Him, so the mission church must evaluate the costs that will be faced to make the vision a reality. The TBC requires that the new church provide a 3-year proposed budget that reflects everything the church planter must do to move the church toward its God-given vision. This budget should include cash flow projections showing the income from all sources and the anticipated expenses of the church for the three years. Income includes partner church contributions, Baptist association contributions, any potential individual donor’s gifts, and the tithes and offerings of the new church’s members. Expenses include the ministry and operational items that the church will fund. From this, the church planter must also show how much the new church is expecting from the TBC and for how long. First Baptist committed a $10,000 one time gift to help offset the pastor’s salary plus additional funds for equipment and building when the church started. The 3-year budget proposal for West Lafayette is found in Exhibit 4.

There is a lot of preliminary work that goes into starting a new church. It is necessary to take the time to adequately plan for a new church and to work through the outline above in order to ensure a successful start for the mission church.

Administration Responsibilities of the Partnering Church

As was previously mentioned, the partnering church has a “parental” responsibility to the mission church. Church administration is the major area in this parental relationship. The new church and the partnering church should have these responsibilities delineated when the Church Planting Proposal is completed.
Administrative issues that need to be addressed include facilities, personnel administration, accounting for deposits and disbursements, and financial reporting.

**Facilities**

When deciding where to start a mission church, the issue of the church’s physical location needs to be decided as soon as possible. This is usually a part of the demographic study done for the Church Planting Proposal. In most situations, a new church will rent existing space until it grows large enough to consider purchasing property. When considering a facility for the new mission church, keep in mind that this facility will be used for several years and must be adequate to handle the growth of the congregation.

Since the mission church is under the “umbrella” of the partnering church, any leases and legal documents will have to be approved and signed by the appropriate parties of the partnering church. In Lafayette, Philip Baker, a member of the community, was able to find and negotiate an arrangement for the church to rent the National Guard Armory. This facility was used for the first year, until a much better place became available at the right price. We were then able to move the church to a newer and more suitable place for worship and education.

Once the physical building has been decided, the issue of furnishings, fixtures, and leasehold improvements must be addressed. The mission church working with the partnering church should discuss what is needed to start this new church and who is going to pay for and provide these items. Items needed include chairs and tables for any education space, chairs and furnishings for the worship area, audio and visual equipment, keyboard and other instruments for worship, and office furnishings if the pastor will also
work out of this building. The up front cost associated with furnishing a mission church can be staggering. If there is furniture or equipment that the partnering church can give to mission church, that will greatly reduce the start up costs. If the building requires work, in some instances, the partnering church can provide members capable of making these improvements with little or no cost. First Baptist sent work teams to help with building improvements, so only the materials had to be purchased. The media staff of First Baptist worked with West Lafayette to determine what worship instruments and audio visual equipment was needed. First Baptist spent over $30,000 on furnishings and building improvements to help West Lafayette.

Insurance is another issue that must be addressed. Since the mission church is renting a facility, they need content coverage for their furnishings and equipment. The partnering church should get a list of the contents and add these to its insurance policy. This cost can be paid by the partnering church or it can be passed on to the mission church if so desired.

**Personnel Administration**

Most mission churches start with only a few paid employees. Typically, there will be a pastor and worship leader. Sometimes there is also a part time office assistant. Since there are payroll tax issues and reporting that must be done on a quarterly and annual basis, it is much easier for the partnering church to add these few additional staff members to their book keeping system until the church constitutes and is on its own. In some instances, the mission church might have a person in the core group who is willing and capable of handling this function for the church. If that is the case, by all means assist them in handling the payroll administration. It will be very important that once the
mission church is ready to constitute, there be someone in the local congregation able to handle the financial functions of the church. Sometimes they are volunteers, but in many instances they are paid on a part time basis. West Lafayette started out with the pastor as the only paid staff member, so we provide the personnel administration for them.

**Accounting for Deposits and Disbursements**

The partnering church should establish a separate checking account for the mission church. This account can be set up in one of two ways. First, this account could be owned by the partnering church using its Employer Identification Number (EIN). Or, this account could be set up solely in the name of the mission church. In that case, Internal Revenue Service form SS-4 (Application for Employer Identification Number) must be submitted and processed before the account is established.

The counting of the weekly collection of offerings by the mission church is usually going to be done by members of that congregation. In most instances, the partnering church does not have someone on site each week to collect and deposit the offerings. The partnering church should establish clear guidelines and controls for the person(s) collecting and depositing the weekly offerings. Specifics for a collection control system will be discussed later. At West Lafayette, there are two members who take the weekly offerings, prepare the deposit, and take it to the bank. They either email or fax a copy of the deposit slip to the partnering congregation each week. They also keep track of member contributions and provide year end contribution statements to members.

The function of disbursing funds needs to be separated from the function of collecting and depositing the offerings. One good way of separating these is for the partnering church to handle the disbursement of funds. It should already have an
accounting system in place and can set up a separate fund for the mission church within its accounting system. As the mission church grows and capable individuals come forth, some of the disbursement functions can be transferred to the mission church so that it will be ready once it officially constitutes. First Baptist currently handles about 80% of the disbursements for West Lafayette.

Financial Reporting

If the partnering church is handling all or most of the disbursements of the mission church, then it is easier for the partnering church to provide the monthly financial reporting for the mission church. This reporting should be done in a timely manner so that the mission church will be able to see how it is doing in the areas of giving and spending as relates to its budget. Until the mission church is constituted, it is probably not necessary for there to be an external audit of its financial statements. However, the partnering church could perform an annual internal audit of the mission church financial statements by the finance or stewardship committee.

Establishing Administration Procedures for the Mission Church

Once the responsibilities were delineated between West Lafayette and First Baptist, I worked to prepare and establish administrative procedures and guidelines for the mission church. Even though the mission church generates much less activity than our church, the need for proper administrative procedures and guidelines was still very important. Charles Tidwell lists ten major administrative responsibilities that the church faces with regard to money and finances.\(^8\) I took three of the most important categories

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\(^8\) *Church Administration Effective Leadership for Ministry* (Nashville, TN: Broadman Press, 1985) p 160
and developed detailed procedures and guidelines. These areas are collection and accounting of offerings, purchasing and disbursements, and budgeting.

**Accounting of Offerings**

When discussing the collections of money, consideration must be given to the use of envelopes for each family, handling of loose cash in the offering plates, and personnel issues such as who will count the money and who will deposit the money. West Lafayette started as a small congregation. We used generic envelopes for offerings during the first year. In 2005, we went to a boxed offering system through which each family was assigned a box of envelopes with a number. This has worked well over the past two years. Having the envelopes assigned to the families provides better accounting when year end contribution statements have to be mailed out, which is West Lafayette’s responsibility.

There were initially two individuals who shared the responsibility for collecting the offerings and depositing the funds in the bank. Currently we only have one person responsible for this function. There has been no evidence of an internal control problem, but we are looking to get a committee to handle this responsibility in the future. The detailed procedures for the collection and deposit of offerings are found in the *Financial Control Procedures* in Exhibit 5.

**Purchasing and Disbursements**

First Baptist Church has a very complete purchase order and check request system in place. Due to the nature and size of West Lafayette, I streamlined the process and procedures for disbursements. During the first year, the business administration office handled all disbursements of funds. If West Lafayette needed to purchase something, a

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9 Ibid., p 171
known person would call or email the request and we would disburse the funds. In 2005, we set some guidelines in place that allow West Lafayette to make purchases up to $500. If the purchase exceeds that dollar amount, then it has to be approved by the business administration office and that office disburses the funds. To help with the coordination of this function, I set up an email Purchase Order could be sent to me for approval. There have been occasions that a Purchase Order has been approved over the phone, but not very often. The detailed procedures for purchasing and disbursement are found in the *Financial Control Procedures* in Exhibit 5.

**Budgeting**

Bruce Powers defines budgeting “*as the process of allocating resources toward goals by expressing the church’s dream in dollars.*”¹⁰ When Pastor Barry Crowson put together his Church Planting Proposal that is exactly what he and the Church Planting Partnership Team did. They went through and evaluated the resources they anticipated and then matched them to the vision for West Lafayette. In that proposal, there was a 3-year budget. However, a budget is also a tool and a target. Most often budgets have to be changed and revised. That is what has happened over the past two years.

I took the budget for the first year of operation and grouped expenditures by ministry area with account numbers. First Baptist has a very detailed chart of accounts. Simply transposing this to West Lafayette would not have been the best course of action. I was able to use our chart of account structure, but put it into a summarized form for West Lafayette. That has helped as we track expenditures by ministry area.

After the first year, I met with Barry and his leadership team to give them an update on where the church stood financially. Barry and his leadership team reevaluated

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where they were and made the necessary changes for the next year’s budget. I looked it over to make sure it was attainable and then put it in place. As with all church budgets, changes are made during the year. There are times when what is on the “printed page” does not come to fruition and adjustments are needed. Over the last year, we have monitored the monthly income and expenditures closely and made adjustments as needed. A copy of the current year budget for West Lafayette is found in Exhibit 6. The budget procedures are found in the *Financial Control Procedures* in Exhibit 5.

**Choosing an Effective Information System**

Information systems are a vital part of the administration of a mission church. There are several types of information that the church must maintain. These include membership, attendance, contributions, and financial records. Up until about 1980, most of this information was keep manually on cards and ledgers. The advent of computers changed that and also changed the way the church manages information. We are now a part of the “information age” and most people cannot manage their own lives, much less a church, without the internet or some type of computer. A computer system to manage the information of the church is now a foregone conclusion. Computers can process large amounts of information faster and more reliably than the old hand-written paper-driven system. The partnering church must help the mission church decide what the best church management system is. Most mission churches start with a core group of about 30 to 40 people. But even with this small number, finding the right church management system software is important because growth is just around the corner.
Most churches have already moved to computer software for church management systems. It is very natural for the partnering church to have the mission church use the same software and programs it uses. However, the cost of church management system software can be quite high and in some instances it may be better for the mission church to start out with a simpler system. It is good for the mission church and the partnering church to work together to decide what system is best. In Exhibit 7, I have listed several church management system vendors and their websites.

Several years ago NAMB developed a church management system software program for new church plants called the *Church Planter Management System* (CPMS). This software is free to any new church start. It contains modules for membership record keeping, class attendance, music library, pastoral calendar and sermon library, prayer lists, and financial records for contributions. In June 2004, NAMB partnered with church management system vendor ACS Technologies (ACS). They have enhanced the original product and offered it free to the new church for the first year. While this software contains most of the modules needed to operate a mission church, it does not include a general ledger and financial accounting module. This module, in most instances, is not really needed while the mission church is under the umbrella of the partnering church. Once the mission church is constituted, a financial accounting system will be needed.

Our approach with West Lafayette was somewhat different. They used the CPMS software to manage their membership and the contribution financial records. As noted previously, First Baptist recorded the payroll, cash receipts, disbursements, and provided the monthly financial reporting. Because they have so few deposits and disbursements in a given month, I designed a Microsoft Excel spreadsheet to record the receipts,
disbursements and to prepare a monthly financial report. This has worked well in our situation and has made it easier to keep the records separate. I do view this as just a small step to where West Lafayette will eventually be. Once they are on their own and responsible themselves for all the financial reporting, we will work with them to move to a more complete church management information system. We have been an ACS customer for a long time and more than likely will help them move to smaller version of the ACS software we use.

**Constituting the Mission Church**

Depending on the agreements with the partnering church, state convention, and Baptist association, the time frame for the mission church to become self sufficient could range anywhere from two to three years. At some point, it will be time for the mission church to stand on its own. In Southern Baptist life, this process is called constituting. This is where the mission church becomes its own entity and creates its identity as a congregation. It also decides how it will relate to other churches, associations, and state conventions.\(^\text{11}\) Getting to this point requires additional work and continued administration. Areas that must be addressed are financial issues, federal and state tax issues, insurance issues, constitution issues, and incorporation issues. A great resource for addressing these issues is found in *Basic Training for Church Planters* published by NAMB. First Baptist Church is in the process of working with West Lafayette in an effort to have them constituted as Southern Baptist Church in 2007.

Financial Issues

The first step is for the mission church to have its own Employer Identification Number (EIN). If this has not been done, the church should complete IRS form SS-4 requesting their identification number so they will be able to work through the other administrative areas of constituting.

If the mission church does not have a bank account in their own name with their EIN attached to it, this should be done when they take full control of their finances. There should be financial controls and guidelines already in place with regard to the handling of money. The new church should have an individual who is competent and reliable to handle its fiduciary responsibilities.

Federal and State Tax Issues

The new church needs to obtain a letter granting them 501(c)(3) tax-exempt status from federal income taxes. The Southern Baptist Convention and most state conventions have a blanket letter that covers all affiliated churches and this can be obtained from either of them. This is needed to ensure that all gifts received on behalf of the church are tax deductible.

Churches are also exempt from state sales taxes. Each state has a different method of handling this exemption, but the church must file for this exemption with the state government. Since this is a state matter, if you do business in states other than your own, you often have to file for exemption status from the states in which you do business. This does not relate to inter-state commerce, but to conventions, camps, etc. that you may be involved with outside your home state.
Insurance Issues

The new church will need to obtain insurance in its name. It will need coverage for property (real and personal), liability, staff malpractice, and worker’s compensation. It will no longer be covered under the partnering church’s insurance once it is a separate entity. The partnering church can help provide leads to reputable companies to contact and with which to negotiate. It can be advantageous to have the church insurance with someone in that congregation or community. This helps when filing a claim and often provides for quicker resolution.

Constitution Issues

Constituting the mission church is a traditional, ecclesiastical, and legal process through which the new church defines its organization and membership. In Southern Baptist Church life, this marks the movement of the mission church from a dependant relationship to an autonomous relationship. There are several steps involved in this process.

First, a constitution document must be written and adopted by the church. This also encompasses any by-laws that will govern the church. It is recommended that a committee be established to work on this project and that a lawyer review the document to make sure that the wording is appropriate for the laws of the state.

Second, calendar a day for the church to adopt the constitution and by-laws. This should be a celebratory event and it is suggested that a committee be in charge of the activities for this day. This is a special day in the life of the church and a cause for the
new church and the partnering church to celebrate what God has accomplished and will accomplish through this new church.

Third, depending on the state, the constitution and by-laws may have to be filed with the state’s incorporating department. It is usually a good idea to do this whether it is required or not and to also file this document with the Baptist state convention.

**Incorporation Issues**

To incorporate a church should not be confused with constituting a church. However, it is an issue that should be discussed and considered with the new congregation. It is strictly a legal action. The most important legal issue regarding incorporation is that of liability. If a church is incorporated, it protects the members of the church from being held personally liable for any debts or judgments against the church.

There are also two additional good reasons for incorporating. First, it makes doing business much easier when you have to deal with leases, vendor credit lines, banking, and owning property. Second, there is also greater ease in meeting requirements for tax-exempt status.

Each state has its own guidelines for incorporation. Some states have their own laws related to ecclesiastical organizations. It is recommended that the church work with a lawyer knowledgeable about state laws to see if it is worthwhile for the church to consider incorporation.

**PROJECT CONCLUSIONS AND FINDINGS**

Working with West Lafayette and working through this project has been a very rewarding experience for me. I have learned more that I could ever relate to the readers of
this project. I have seen first hand how God uses the local church, in a corporate sense, to fulfill the great commission of reaching, teaching, and baptizing by helping start a new church. I did come to a couple of conclusions in going through this project that are worth sharing.

First, being a Southern Baptist Church and having partnerships with state conventions and national mission agencies is something that I have often taken for granted. I was born and reared a Southern Baptist. I knew what the “party line” was supposed to be. However, I have been able to see how the Cooperative Program of the SBC continues to work effectively today as it did when it was established in 1925. The resources for church planting are excellent. The training and organization provided through the TBC and NAMB for church planting are unparalleled. Even though this project deals with an SBC mission church, the process and principles in this project could be used for any church of any denomination looking to start a new church.

Second, I learned just how important the partnering church is to the mission church. Going into this partnership, I did not think that much administration or organization would be required by me or my church. We were just going to put our name on this church plant and they would do everything. I found that to be false. The commitment that the partnering church has to the mission church is very important. As has been mentioned, it is very much a parent-child relationship. I found that I needed to be more of a teacher and encourager. I had to take on more ownership in this relationship so that it would be successful. Bruce Powers in his book, Church Administration Handbook, states:

“The creation of a new work offers the church a fresh and challenging opportunity to express its own Christian faith. It allows the church to make faith a verb.”
I found this to be true for our church, but more importantly I found this to be true for me personally.
BIBLIOGRAPHY


Tidwell, Charles A., Church Administration Effective Leadership for Ministry, Broadman Press, Nashville, TN, 1985


EXHIBIT 1
Church Covenant Worksheet

Date: June 1, 2003

Name and Location of New Church: West Lafayette Baptist Church, Lafayette, TN

Church Planter of New Church: Wayne Terry

Name of Partner Church: First Baptist Church of Hendersonville, TN

Pastor of Partner Church: Glenn Weekley, Senior Pastor; Brady Cooper, Minister of Missions and Evangelism

As a Partner Church, we believe the Lord has led us to make these commitments:

PRAYER

A Prayer team will be gathered for the new church and the partner church and its leadership will pray for the new church and church will include the new church as part of its prayer ministry.

FINANCES

Provide finances for church planter support according to schedule:

2003 – Church planter support of $350/week plus $.25 per mile. FBC $10,000 and Bledsoe Baptist Association $6,000

Solicit funding from next years budget in September and the financial support for the church planter will begin on June 1, 2003.

OVERSIGHT

With help from associational leadership, assist church planter in securing a mentor and have that person attend Mentor Training conducted by Tennessee Baptist Convention.

Associational leadership will help secure a supervisor for the church planter. The supervisor (Brady Cooper) will hold the planter accountable to tasks necessary to start a healthy church.

Enlist 3-5 members for a New Church Team to keep consistent communications with the new church. (Two members already in place, Phillip and Kris Baker) This team will be accountable to the Global Impact Committee of the Partner Church as long as financing is provided and there is a mutual belief in the benefits of the partnership.
EXHIBIT 1 (continued)

FINANCIAL ACCOUNTING

The partner church will maintain the financial accounting system until such time that the new church can establish an accounting system and train leadership. The Partner church will train the accounting leadership of the new church.

MEMBERHIP

Members of the new church will be considered members of the Partner church until the new church is self-supporting, self-governing, and self-producing. The Partner church will maintain the membership records of the new church, but the members will be considered members of the new church.

SITE SELECTION AND FACILITIES

The Partner Church will work with the planters to determine the site for the new church. No facilities can be provided.

LEGAL ISSUES

Partner Church will take responsibilities to fulfill all legal requirements for new church.

LEADERS AND WORKERS ENLISTMENT AND TRAINING

Encourage the church planter to recruit leaders and workers from any members of the Partner church and utilize them for a specified period of time. Work with the church planter to assist in recruiting other team leaders and ensure that they are doctrinally sound.

COMMUNICATIONS

Send periodic letters and emails to the membership of the Partner church informing them of needs and progress of the church plant. Monthly update in a newsletter and on the new church website.

OUTREACH

Provide workers for telemarketing, door to door surveying and flyer blitz in the local neighborhoods. Provide for other needs that may arise.
EXHIBIT 1 (continued)

REPRESENTATIONS

Approach the TBC and the associational leadership for support of the church planter and the new church. Introduce the church planter to potential donors. Present the new church to the association for membership when the new church is self-supporting, self-governing, self-producing.

DOCTRINES

The pastor and members of the new church must be in agreement with the doctrines contained in the Baptist Faith and Message and with the expressed doctrinal position of the sponsoring church as contained in the articles of faith of the sponsoring church.

PASTOR

Pastor shall provide the following:

- Proof of life, medical, and disability insurance as well as a retirement plan
- Acknowledge that the ongoing support may be terminated earlier than at first indicated if the New Congregation grows faster than expected or no longer needs funds.
- Acknowledge that the Partnership may be terminated if the pastor and/or the New Congregation are not keeping their part of the Partnership Agreement.
- Lead in casting a God sized vision of missions and evangelism
- Personally model for the New Congregation the ministry of soul winning and evangelism.
- Equip others in the New Congregation to share their faith effectively and often.
- Lead the new Congregation to have at least two major evangelistic events in the community.
- Develop ongoing plan and projection of where the ministry will be in one year, three years, five years and ten years.
- Develop small groups and train small group leaders.
- Lead out in sharing what God says about Stewardship as it pertains to resources and giftedness.
- Clearly develop and explain the ministry budget for the coming year with the New Congregation.
- Communicate regularly the pertinent information with all Partners.
Exhibit 2
West Lafayette Baptist Church
Core Values

The Church at West Lafayette is a family who values . . .

**God’s** Purpose to live for

**God’s** People to live with

**God’s** principles to live by

**God’s** profession to live out

**God’s** Power to live on
EXHIBIT 3

Ministry Model

**Discipleship**

201

---

**Ministry**

301

**WORSHIP**

**Fellowship**

101

---

**Evangelism**

401

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### FELLOWSHIP

A Commitment To Membership

### DISCIPLESHIP

A Commitment To Maturity

### MINISTRY

A Commitment To Ministry

### EVANGELISM

A Commitment To Missions

- **Class 101**
  - Discovering West Lafayette Membership
- **Class 201**
  - Discovering Spiritual Maturity
- **Class 301**
  - Discovering My Ministry
- **Class 401**
  - Discovering My Life Mission
EXHIBIT 4

West Lafayette
Three Year Budget Projections Proposal

**Projected Annual Budget Income**

<table>
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<tr>
<th></th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
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<tr>
<td>Bledsoe Baptist Association</td>
<td>$6,000</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>FBC Hendersonville</td>
<td>5,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>TBC</td>
<td>15,000</td>
<td>24,000</td>
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<tr>
<td>West Lafayette</td>
<td>63,140</td>
<td>131,176</td>
<td>163,800</td>
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<tr>
<td><strong>TOTAL INCOME</strong></td>
<td>$89,340</td>
<td>$155,176</td>
<td>$163,800</td>
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**Projected Annual Expenditures**

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<tr>
<th></th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
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<tr>
<td>Missions</td>
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<td>$8,250</td>
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<tr>
<td>Evangelism</td>
<td>7,250</td>
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<td>13,800</td>
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<tr>
<td>Personnel</td>
<td>59,300</td>
<td>59,550</td>
<td>95,900</td>
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<tr>
<td>Ministry</td>
<td>4,250</td>
<td>18,000</td>
<td>11,500</td>
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<tr>
<td>Administration</td>
<td>3,090</td>
<td>8,240</td>
<td>4,850</td>
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<tr>
<td>Building</td>
<td>9,250</td>
<td>46,136</td>
<td>23,500</td>
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<tr>
<td>Miscellaneous</td>
<td>3,200</td>
<td>6,000</td>
<td>6,000</td>
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<tr>
<td><strong>TOTAL EXPENSES</strong></td>
<td>$89,340</td>
<td>$155,176</td>
<td>$163,800</td>
</tr>
</tbody>
</table>
Exhibit 5

West Lafayette Financial Control Procedures

Collection of Offerings and Bank Deposits

1. Church will designate members to collect the offering at worship services.
2. One designated member and the church treasurer will count offerings.
3. Loose cash will be counted and set aside.
4. Offering envelopes will be opened and then marked outside on envelope as to the amount and type of offering (cash or check) found inside the envelope.
5. The envelope offerings will be counted and totaled.
6. The envelopes will then be totaled and matched to the total of envelope offerings counted.
7. Deposit slip will be made indicating individual checks and all cash counted (loose and from envelopes).
8. Money will be taken to the bank and deposited.
9. Church treasurer will post contribution records from envelopes.
10. Church treasurer will send deposit amount information to the office of Business Administration at First Baptist Church of Hendersonville.

Disbursement of Funds

1. The church treasurer and the Business Administrator of First Baptist Church of Hendersonville are the only individuals authorized to disburse funds.
2. Requests for disbursements are to be sent to the church treasurer indicating budget account and amount.
3. The church treasurer will be able to approve and disburse funds for budgeted items up to $500.
4. Items over $500 must be approved by the Business Administrator of First Baptist Church of Hendersonville before they are disbursed.
5. Church Treasurer will furnish all disbursements for the month to the Business Administrator of First Baptist Church of Hendersonville by the 3rd day of the following month.
6. Business Administrator of First Baptist Church of Hendersonville will perform a monthly bank reconciliation and prepare the monthly financial statement.

Budget

1. FBC Business Administrator will provide current year financial statements and projections.
2. Pastor will meet with leadership team to determine ministry goals for coming year and put estimated expenditures to these goals.
3. Pastor will gather any expected income from TBC, Bledsoe Association, FBC, or other source.
4. FBC Business Administrator will take the ministry goals and expected expenditures and income and put this in a budget format and work with leadership team to make any adjustments.
5. Pastor and ministry team will give final approval to the budget.
6. FBC Business Administrator will over see the budget as it relates receipts and disbursements.
7. FBC Business Administrator will report to the leadership team periodically as to how the church is doing in relation to the budget.
Exhibit 6

WEST LAFAYETTE BAPTIST CHURCH
Budget for 2006

<table>
<thead>
<tr>
<th>ACCT</th>
<th>DESCRIPTION</th>
<th>BUDGET</th>
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<tr>
<td></td>
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<td></td>
</tr>
<tr>
<td>9001</td>
<td>Tithes and Offerings</td>
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<tr>
<td>9002</td>
<td>FBC Hendersonville</td>
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<tr>
<td>9003</td>
<td>Bledsoe Association</td>
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<tr>
<td>9004</td>
<td>Tennessee Baptist Conv.</td>
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<tr>
<td>9005</td>
<td>Other Designated Gifts</td>
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<tr>
<td></td>
<td><strong>TOTAL</strong></td>
<td>80,116</td>
</tr>
<tr>
<td></td>
<td><strong>EXPENDITURES</strong></td>
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</tr>
<tr>
<td>1001</td>
<td>Cooperative Program (7%)</td>
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<tr>
<td>1002</td>
<td>Bledsoe Association (3%)</td>
<td>1,923</td>
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<tr>
<td>1003</td>
<td>Benevolence - Macon Helps</td>
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<tr>
<td>1101</td>
<td>Outreach</td>
<td>400</td>
</tr>
<tr>
<td>1102</td>
<td>Basketball Camp</td>
<td>200</td>
</tr>
<tr>
<td>1103</td>
<td>Soccer Camp</td>
<td>200</td>
</tr>
<tr>
<td>1104</td>
<td>County Fair</td>
<td>200</td>
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<tr>
<td></td>
<td><strong>PERSONNEL</strong></td>
<td></td>
</tr>
<tr>
<td>1201</td>
<td>Pastor Salary</td>
<td>24,350</td>
</tr>
<tr>
<td>1202</td>
<td>Pastor Housing</td>
<td>15,600</td>
</tr>
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<td>1203</td>
<td>Pastor Retirement</td>
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<td>Pastor Disability</td>
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<td>1206</td>
<td>Pastor Medical Insurance</td>
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<td>1207</td>
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<td>1208</td>
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<td>1209</td>
<td>Pastor Christmas Fund</td>
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<td>1210</td>
<td>Worship Leader Salary</td>
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### Exhibit 6 (continued)

#### MINISTRY

<table>
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<tr>
<td>1301</td>
<td>Worship and Technical</td>
<td>260</td>
</tr>
<tr>
<td>1302</td>
<td>Literature</td>
<td>500</td>
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<tr>
<td>1303</td>
<td>Team Kid/Small Groups</td>
<td>900</td>
</tr>
<tr>
<td>1304</td>
<td>Church Plant</td>
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<tr>
<td>1305</td>
<td>Drama</td>
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</tr>
<tr>
<td>1306</td>
<td>Hospitality</td>
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#### ADMINISTRATION

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<tr>
<td>1401</td>
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<td>1402</td>
<td>Office Supplies</td>
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<td>1403</td>
<td>Internet</td>
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<td>1404</td>
<td>Maintenance</td>
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<tr>
<td>1405</td>
<td>Telephone</td>
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#### BUILDING

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<tr>
<td>1501</td>
<td>Building Rent</td>
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<td>1502</td>
<td>Electricity</td>
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<tr>
<td>1503</td>
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<tr>
<td>1504</td>
<td>Materials and Supplies</td>
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<tr>
<td>1505</td>
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#### MISCELLANEOUS

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<td>1602</td>
<td>Supplies</td>
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<tr>
<td>1603</td>
<td>Miscellaneous Expense</td>
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</table>

#### TOTAL EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>80,116</td>
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</tbody>
</table>
### Exhibit 7

**List of Church Management System Vendors**

<table>
<thead>
<tr>
<th>Vendor</th>
<th>Website</th>
</tr>
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<tbody>
<tr>
<td>ACS Technologies</td>
<td><a href="http://www.acstechnologies.com">www.acstechnologies.com</a></td>
</tr>
<tr>
<td>Acolyte CMS</td>
<td><a href="http://www.acolytesoftware.net/churchmanage.html">www.acolytesoftware.net/churchmanage.html</a></td>
</tr>
<tr>
<td>CCIS Software</td>
<td><a href="http://www.ccissoftware.com">www.ccissoftware.com</a></td>
</tr>
<tr>
<td>Community Church Builder</td>
<td><a href="http://www.churchcommunitybuilder.com">www.churchcommunitybuilder.com</a></td>
</tr>
<tr>
<td>Church Helpmate</td>
<td><a href="http://www.helpmate.net">www.helpmate.net</a></td>
</tr>
<tr>
<td>ChurchPro</td>
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</tr>
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<td>Churchsoft</td>
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<td>Churchwatch</td>
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</tr>
<tr>
<td>Church Windows</td>
<td><a href="http://www.churchwindows.com">www.churchwindows.com</a></td>
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<tr>
<td>CMS</td>
<td><a href="http://www.churchmanagementsolutions.com">www.churchmanagementsolutions.com</a></td>
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<td>CMTS</td>
<td><a href="http://www.churchsoftware.com">www.churchsoftware.com</a></td>
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<td>Logos</td>
<td><a href="http://www.logoslbe.com">www.logoslbe.com</a></td>
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<tr>
<td>ParishSOFT</td>
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<tr>
<td>Power Church</td>
<td><a href="http://www.powerchurch.com">www.powerchurch.com</a></td>
</tr>
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<td>Revelations</td>
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</tr>
<tr>
<td>Servant Keeper</td>
<td><a href="http://www.servantpc.com">www.servantpc.com</a></td>
</tr>
<tr>
<td>Shelby Systems</td>
<td><a href="http://www.shelbyinc.com">www.shelbyinc.com</a></td>
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</tbody>
</table>

This list was compiled from Church Software  
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