

**“THE STEWARD MINISTRY:
IN PRINCIPLE AND IN PRACTICE”**



**FOURTH QUARTER
PROGRAM OF STUDY
~2008~**

WRITTEN BY: Clifford L. Harris, President

**CONNECTIONAL LAY COUNCIL
OF THE
DEPARTMENT OF LAY MINISTRY**



CHRISTIAN METHODIST EPISCOPAL CHURCH

**DR. VICTOR TAYLOR, GENERAL SECRETARY
BISHOP THOMAS LANIER HOYT, JR., CHAIRMAN**

INTRODUCTION

The Fourth and final 2008 Connectional Lay Council Quarterly Program of Study is based primarily on facts outlined and recorded in Chapter 35 of the 2006 CME Church Book of Discipline. The **process and duties recorded in this chapter*, pertaining to the Steward Ministry, will be presented as “*principles*” and my comments relative to the approach or method of addressing the *principles* will be presented as “*practices*”. One should, in reading and digesting this document, have the Book of Discipline on hand.

As you begin this lesson, please consider very sincerely Section 509, of Chapter 35, under the heading of “Spiritual Expectations”. It reads as follows:

God calls God's people to various ministries. In the local congregation such ministries are fulfilled in positions of leadership. Each is vital to the church's effort to fulfill its mission as the body of Christ in every place. Accordingly, persons placed in positions of leadership should evidence the highest level of commitment to Christ and His/Her Church by participation in public worship, Sunday Church School, opportunities for prayer and Bible study, and such spiritual disciplines as tithing of self and resources.

Taking into consideration the individual and collective relationships of Stewards to the Pastor and the on-going spiritual and financial health of the church, I find that section 509 is tremendously important. - I trust that each of us who serve as stewards in the local church will, in a spirit of reflection, assessment, and recommitment, read and digest section 509's content. Our *reflective attitudes* and actions will have a direct bearing on how we approach the total responsibility of service to the congregations of which we are a part. Additionally, it is my hope and prayer that Stewards from across the CME Connection will utilize this Program of Study to provide training and insight to those stewards who are young in age and/or service.

Just as it *should* be in the *whole church*, the Steward Ministry is an organization or “Ministry” in which *academic sense and common sense should go hand-in-hand*. Thus, if we are to please God, and properly serve His people, the *drive and the desire to serve*, must be *manifested* in the “*heart*” and not in the head!

**Every item from the Discipline is not included*

“THE STEWARD MINISTRY IN PRINCIPLE AND IN PRACTICE”

STEWARDS – 2006 CME BOOK OF DISCIPLINE - CHAPTER 35

511 Election and Accountability of Stewards:

• **[PRINCIPLE]** The Stewards shall be nominated by the Preacher in Charge to the Quarterly Conference, which reserves the authority to confirm or to reject the nominees.

□ **[PRACTICE]** *Once nominated, Stewards should take very seriously his or her confirmation; every effort must be made to be present for confirmation.*

• **[PRINCIPLE]** The Stewards are to be elected annually; each pastoral charge or each church on an **Enlarged Charge* (**church consisting of two or more autonomous churches placed under the same pastor*), shall be entitled to one Steward for every thirty members; however, each may have at least seven (7) Stewards.

□ **[PRACTICE]** *Based on nomination and confirmation/election, remember that Stewards serve one year at a time. Don't get in a cat fight over ratios as to who should serve and who should not.*

• **[PRINCIPLE]** Persons shall become stewards upon recommendation each year by the pastor and confirmation by the Quarterly Conference; persons who are neither recommended nor confirmed shall hold the office of steward; in the interim of the Quarterly Conference the pastor shall have the authority to name stewards pro tempore, subject to confirmation by the ensuing Quarterly Conference.

□ **[PRACTICE]** *Again, remember that stewards must be recommended/nominated by the pastor in charge and subsequently confirmed by the Quarterly Conference. One's service from the previous conference year does not automatically place one in the position of steward for the ensuing year. If a pastor decides to name an individual or individuals to serve in the position of steward between Quarterly Conferences, they are to be presented for confirmation at the next Quarterly Conference that is held.*

511.1 Stewards shall be:

- **[PRINCIPLE]** Persons of solid piety (*righteous; reverence for God*).
 - **[PRACTICE]** *While there is no perfect individual, Stewards of the church should view themselves as men and women who are to be “living examples” of how Christians should walk and talk in the sight of man and the service of God.*
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- **[PRINCIPLE]** Persons who both know and love the Methodist doctrine and discipline (*proper and consistent procedures and beliefs; principle or creed of principles; system of beliefs*).
 - **[PRACTICE]** *If one is to serve as a steward, he or she should seek to know and understand the whole of the church and what we stand on as a denomination and people of God; abiding love for what one is a part of grows out of understanding and appreciation.*
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- **[PRINCIPLE]** Persons of good natural and acquired ability to transact the temporal business (*civil, secular, worldly affairs*) of the church.
 - **[PRACTICE]** *One’s duty as a Steward in God’s Church is similar to the expectations of a father or head of household. While the Steward is not the Pastor, he or she should have a mind, a measure of knowledge, and a sincere desire in addressing the business of the church. One should remember that the church is a spiritual institution, whose sustained existence calls for the employment of business principles.*
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511.2 It shall be the duty of the Stewards: (Note –All of the seventeen (17) points made under this section of the Disciple are not listed). I encourage us, however, to get a clear understanding and working knowledge of how to apply the entire list).

- **[PRINCIPLE]** To make, in conjunction with the Stewardesses, an estimate of appropriations for the Pastor. The appropriations where practicable shall include salary, pension (CME Retirement Plan), travel allowance for automobile, travel expenses for meetings, housing (or housing allowance) and medical hospitalization insurance.

- ***[PRACTICE] Making proper, practical, and fair appropriations for the Pastor is the duty of both the Stewards and Stewardesses; the results should be presented to the church conference for ratification.***
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- ***[PRINCIPLE] To keep an accurate record of the money collected or other provisions made for the support of the ministry; keep an accurate record of all money spent by the church for all purposes.***

- ***[PRACTICE] Stewards should conduct business in a way that will allow for proper, record keeping and accountability relative to the financial affairs of the church. A proper, relationship between the Pastor, the Steward Board, the Treasurer and the Recording Steward will go far in ensuring that this principle is addressed properly.***
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- ***[PRINCIPLE] To share their ministries with the needy and the distressed by seeking them out and by providing for them.***

- ***[Practice] Stewards should have an active eye and an inquiring mind in identifying those who are in need. Being supportive and assisting to put in place specific ministries to address the needs of those who are distressed is vital to carrying out the true mission of the church.***
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- ***[PRINCIPLE] To seek out the sick and to inform the pastor of those who are sick.***

- ***[Practice] As Stewards, we should have an active focus in helping to meet the needs of those who are ill. The Stewards should visit the sick and be supportive of the Pastor and other organizations in ministering to their needs (ie. There is nothing wrong with Stewards accompanying the Pastor and Stewardesses when they administer the Lord's Supper to the sick and shut-in).***
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- ***[PRINCIPLE] To attend all official meetings of the church.***

- ***[Practice] Stewards should commit to having a representative and/or their chairman present to assist and provide input when business of the church is being conducted.***
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- **[PRINCIPLE]** To provide elements for the Lord's Supper.
 - *[Practice]* From a practical point of view, Stewards should carry out this principle by always making sure that the funds and resources are available for Stewardesses to make proper and timely preparation of the Lord's Table.
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- **[PRINCIPLE]** To make a financial report to the Quarterly Conference so as to keep the members informed about the finances of the charge.
 - *[Practice]* A cooperative and accountable attitude by the Recording Steward and the Church Treasurer are major keys in approaching this principle. What should, therefore, follow are orderly and accurate financial reports.
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- **[PRINCIPLE]** To be a Standing Committee, where there is no parsonage, to provide housing for the pastor or to assist the pastor in locating housing.
 - *[Practice]* The Stewards should, with a spirit of concern and caring lead the way in seeing that the pastor's housing needs are properly addressed; this is particularly the case when the church does not own a parsonage or the parsonage is not livable.
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- **[PRINCIPLE]** To provide, in conjunction with the Stewardesses and in consultation with the pastor, an educational paid leave for a full-time pastor. A recommendation will then be made to the church conference to authorize and provide for the same.
 - *[Practice]* This should be a budget item for each conference year. The amount budgeted should be practical relative to the pastors intentions and the churches' ability.
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- **[PRINCIPLE]** To elect their own chairperson, secretary, and treasurer.

- *[Practice]* While the Pastor nominates those who are to serve as Stewards, followed by acceptance (confirmation) or rejection by the Quarterly Conference, - Stewards in their own meeting are to determine who the chairman and officers are to be for the ensuing conference year.
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RECORDING STEWARD – 2006 CME BOOK OF DISCIPLINE - CHAPTER 35

512. The Recording Steward's Election and Duties Shall Be As Follows:

- **[PRINCIPLE]** The Pastor shall nominate in the Quarterly Conference for Recording Steward one of the persons confirmed as a steward to the Quarterly Conference. Election shall require a majority vote of the Quarterly Conference.

- *[Practice]* The position of Recording Steward is very important to the orderly financial life of the church. A good working relationship between the pastor and stewards will help in assuring that a wise and peaceful nomination is made and a regret free confirmation is achieved.
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- **[PRINCIPLE]** The Recording Steward shall preserve the records of the Quarterly Conference, where there is no office and/or storage for the same.

- *[Practice]* The Recording Steward must undertake his/her duties with a spirit of accountability and preservation, particularly in the absence of space and/or secretarial assistance.
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- **[PRINCIPLE]** The Recording Steward shall make a quarterly financial report to the Quarterly conference and an annual financial report of the income and expenditures of the charge of which he or she is a member. The annual financial report shall be made to the Joint Board of Finance of the Annual Conference.

- ***[Practice]*** The keys to adhering to this principle are cooperation between the Recording Steward and the Treasurer and leadership by the pastor.
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• **[PRINCIPLE]** The Recording Steward shall apprise the pastor of the financial state of the church and provide him/her with written information or reports relative to the financial state when the pastor requests the same.

- ***[Practice]*** Regular and routine reports by the Recording Steward during church conference and official board meetings will go a long way in addressing this principle.
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• **[PRINCIPLE]** The Recording Steward shall receive from the Treasurer copies of receipts and bank deposit slips and other related informational materials (ie. bank statements)

- ***[Practice]*** This is a must if the Recording Steward is to do his/her job in a timely and efficient manner. Additionally, this principle helps insure, if properly implemented, that financial checks and balances are in place.
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STEWARDS SELF EVALUATION CHECK LIST

**Provided By: Mr. James Render, Conference Steward
New York-Washington Region, Seventh Episcopal District**

Section I		
QUESTION	YES	NO
Do you attend weekly Prayer Service and/or Bible Study?		
Do you witness for Christ each day?		
Can you testify to the presence of the Holy Spirit in your life?		
Can you testify to having a definite commitment to Christ?		
Section II		
QUESTION	YES	NO
Do you have knowledge of Methodist History and the CME Church?		
Have you read the Articles of Religion?		
Do you know what is required for membership in the CME Church?		
Do you know how the CME Church is governed?		
Do you attend public worship every Sunday?		
Section III		
QUESTION	YES	NO
Does your church have a written budget and do you understand it?		
Can you assist in identifying the needs of your church?		
Do you encourage other members to support church programs?		
Do you understand the financial structure of the CME Church?		
Do you support the church through tithing?		
Do you give of your time to assist in taking care of the Church Business?		
Do you take time to visit the sick and shut-in?		

INTERNAL REVENUE PUBLICATIONS
“What Stewards Should Be Aware Of”

It has been established that Stewards should be persons of good natural and acquired ability to transact the *temporal business* (civil, secular, worldly affairs) of the church. Thus, in the words of Mr. Wm. Gerald Henderson, tax preparer for over 35 years, “It is important that stewards have at least a passing acquaintance with the IRS Publications that are listed below”. Mr. Henderson is also the Treasurer/Recording Steward for Saint John CME Church, Spencer, Oklahoma. He also serves as the Oklahoma Region MTM Coordinator. Saint John CME utilizes a Financial Secretary to write all checks and works in conjunction with Mr. Henderson in maintaining proper records and consistent accountability

As this study is utilized, it would be well if Steward Boards would sponsor informational or workshop sessions to provide proper detail to their members, congregations, and pastors.

-**PUB 526**. CHARITABLE CONTRIBUTIONS. Pay particular attention to Sect 17 that tells the church what records it is required to keep. The church is also required to give a statement to all donors who give \$250 plus to the church, listing the amount and that the church has not given the donor anything of value in return for that donation.

-**PUB 15**. (CIRCULAR E) EMPLOYER'S TAX GUIDE. Contains payroll tax withholding tables and explains medicare and social security requirements.

-**PUB 15-A**. EMPLOYER'S SUPPLEMENTAL TAX GUIDE

-**PUB 517**. SOCIAL SECURITY AND OTHER INFORMATION FOR MEMBERS OF THE CLERGY AND RELIGIOUS WORKERS

-**PUB 17**. YOUR FEDERAL INCOME TAX. The basic book for income tax matters. Good reference book that could be kept at church for clergy/member use.

-**PUB 1779**. INDEPENDENT CONTRACTOR OR EMPLOYEE. Helps answer the question of whether the paid staff is an employee (requires to withhold payroll taxes) or contractor (where no taxes are withheld).

REPORTING AND ACCOUNTABILITY

When one examines what takes place within a church, whether the church is prospering or struggling, - financial stability and disclosure plays a major rule in congregational peace and harmony. Regular reporting of income and disbursements, along with guidelines of accountability, *go far* in laying a foundation for sustained spiritual, economic, and numerical growth. To that end, many of our CME Churches charge the Recording Steward [in conjunction with the church treasurer] with the responsibility of providing a *monthly report*. This, of course, is done in addition to the quarterly and annual reports that are required by the CME Discipline. This report outlines the past month's receipts and expenditures. Forms on pages 10 through 15 are examples from three (3) churches that have adopted such a practice.

Pettie Chapel CME Church
Bixby, Ok
Provided by > Mr. Bill Smith, Recording Steward

Expense Statement

Church Conference
December 2008

Church Name:
Pastor:
Prepared By:

DATE: From
TO:

Date	Payee	Reason For Expenditure	Check #	Other	Total
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				TOTAL	\$0.00
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**Williamson Chapel CME Church
Old Hickory, TN**

Provided by > Ms. Mattie McHollin, Recording Steward

Balance Brought Forward	\$
Income -December	\$
Expense-December	\$
Net/Deficit	\$
Ending Balance-Checking Fund AccountDecember- 2008 Region Bank	\$
Saving/Building Fund Account- Pinnacle Bank	\$

INCOME	1st Sunday	2nd Sunday	3rd Sunday	4th Sunday	5th Sunday	Grand Totals
Offerings	\$	\$	\$	\$	\$	\$
Tithes	\$	\$	\$	\$	\$	\$
Benevolent/Missions	\$	\$	\$	\$	\$	\$
Sunday School	\$	\$	\$	\$	\$	\$
Building Fund	\$	\$	\$	\$	\$	\$
Parsonage Rent	\$	\$	\$	\$	\$	\$
Boards-	\$	\$	\$	\$	\$	\$
Auxilaries-	\$	\$	\$	\$	\$	\$
Scholarship	\$	\$	\$	\$	\$	\$
Youth/Children Fund	\$	\$	\$	\$	\$	\$
Donations	\$	\$	\$	\$	\$	\$
Fund Rasing Projects						
Others-						
TOTAL INCOME	\$	\$	\$	\$	\$	\$

DISBURSEMENTS						
Pastor Salary	\$		Supplies-Cleaning		\$	
Pastor Expenses	\$		Supplies-Educational		\$	
Pastor Housing	\$		Supplies-Programs		\$	
Pastor Utilities	\$		Supplies-General Church		\$	
Pastor's -Travels	\$		Supplies-Food--Special Events		\$	
Pastor-Pension	\$		Equipments		\$	
Pastor-Others	\$		Maintenance		\$	
Music	\$		District Conference		\$	
Housekeeping	\$		Annual Conference		\$	
Bank Note/Interest	\$		Connectional		\$	
Insurance-All Properties	\$		Others-		\$	
Telephone	\$		Others-		\$	
Water-2 Buildings	\$					
Gas-2 Buildings	\$					
Lights-2 Buildings	\$					
TOTAL DISBURSEMENTS					\$	

SUBMITTED BY STEWARD BOARD
Mattie McHollin, Recording Steward
James B. Polite, Chairperson
Barbara Harrison, Treasurer

MONTHLY FINANCIAL STATEMENT
GREATER CLEAVES MEMORIAL CME CHURCH
OKLAHOMA CITY, OK

Provided by > Mr. Otis J. Bennett, *Past Recording Steward*

DEPOSIT	MONTH	YEAR TO DATE	COMMENTS	AMOUNT
Receipts			Balance End of	
Refund			Total Deposit	
Account Transfer			Balance End of	
Earmark (other)			Benevolence	
Income			Conference Claims	
Earmark (Claims)			Renovation	
Earmark (R & B)			Contingency	
Earmark (Benevolent)				
Operating Funds			Scholarship	
Earmark				
Earmark			Young Adult	
Earmark			CYF	
Earmark				
Account Transfer				
DISBURSEMENTS	MONTH OF	DISBURSEMENTS YEAR TO DATE	APPROVED BUDGET	AMOUNT REMAINING
1. Salaries				
2. Conference Expenses				
3. Pastor's Educational Development				
4. Travel Expenses				
5. Insurance				
6. Physical Facility Maintenance				
7. Supplies & Equipment				
8. Christian Education Account				
9. Evangelism				
10. Utilities				
11. Benevolence				
12. Community Outreach				
13. Organization Relations				
14. Church Mission/Ministry				
15. Missionary Society				
16. Lay Department				
17. Recreation/Fellowship				
18. Social Security Match (7.55% salaries, excluding Pastor)				
19. Pastor's Retirement (12% of Salary)				
20. Special Project Building Project-Receipts				
21. Special Project Building Project-Expenditures				
22. Conference Claims				
23. Youth/Young Adults				
24. Contingency Account/Reserve				
25. Miscellaneous				
TOTAL				

CONTRIBUTION STATEMENT
Provided by > Pettie Chapel CME Church



_____ C.M.E. CHURCH
ADDRESS
CITY, STATE ZIP _____
(AREA CODE) PHONE NUMBER

_____, Pastor
_____, Presiding Elder
_____, Presiding Prelate

STATEMENT OF FINANCIAL CONTRIBUTIONS
January 1, 20__ to December 31, 20__

For:
Address:

TOTAL RECORDED CONTRIBUTIONS\$0000.00

Thank you for your generous contributions to _____ Christian Methodist Episcopal Church.

This is to certify that the contributions listed are correct to the best of my knowledge.

Recording Steward

NOTE: Pursuant to Internal Revenue Code requirements for substantiation of charitable contributions, no goods or services were provided in return for tax-deductible contributions.