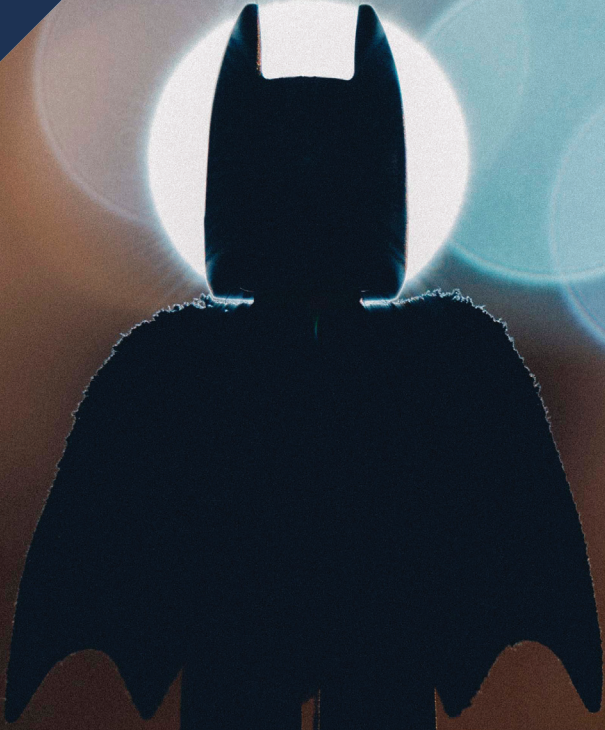


THE COOL KIDS AND THE NERDS

HOW WORKING TOGETHER CAN SAVE THE WORLD

By Mike Batts, CPA

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Batman saves people, cities, and even the planet from evil villains and their myriad sinister plots. A superhero with the steely panache of a billionaire, Batman (aka Bruce Wayne) is quintessentially a cool kid. His car alone is enough to qualify him for that label, not to mention his outfit or his countless other elements of equipment and gadgets. And Batman wins. He may have his occasional (sometimes horrifying) setbacks, but he ultimately wins.

How does Batman do it? With the help of nerds. And one nerd in particular. No, not Robin. (Although Robin does help from time to time.) I'm talking about Alfred. Alfred Pennyworth. Alfred is Bruce Wayne's "butler," but he is much more. So much more. In fact, it is Alfred that provides Batman with his many gadgets. It is Alfred who teaches Bruce Wayne how to use the gadgets, including the Batmobile. Alfred keeps the Batmobile in good repair. Alfred warns Batman of the risks and threats he will encounter during his missions. Alfred provides medical help to Batman, and otherwise holds down the Batcave. And Alfred bears countless other responsibilities to ensure that Batman is safe and effective while he is out saving the world. Alfred is Batman's solid ground.

The interdependent relationship between Batman and Alfred is the key to Batman's great success.

Is Batman the hero? Of course he is. And Alfred would have it no other way.

And so it is in the world of churches, ministries, and nonprofits. There are truly great, gifted, called, motivated, brilliant, and talented leaders who run point in leading their organizations to tremendous heights of success...accomplishing great things and at times, through God's Providence, literally saving lives and overcoming evil. Their organizations grow. They thrive. They multiply. They become big. They become high-profile. And for the Batman-like

superheroes leading such a church or charity, there must be Alfreds.

The "cool kids" and the "nerds." They work together with the common goal of great success in accomplishing the mission of the organization.

Let me say at this point that I intend no disparagement of the top, gifted leaders by referring to them as the "cool kids." Actually, just the opposite is the case. Some people have unique gifts that allow them to be motivational, inspirational, and effective...drawing in people who want to follow them. Nor do I intend any disparagement of the support team leaders by giving them the "nerds" label. As a CPA, I happily join many others in the nerd category...serving to support the leaders and teams on the front lines fighting the direct battles that make a positive and lasting difference in people's lives. Scripture clearly tells us that God distributes different gifts to different people, and among them is the gift of "administration."

The cool kids and the nerds need each other. Somewhat humorously, the following is a rather frequent occurrence for me: I walk into a meeting with the CEO of a nonprofit organization or the senior pastor of a church our firm serves and the CEO/senior pastor greets me and either thanks me for keeping him/her "out of jail" or tells the others in the room, "This is the guy who keeps me out of jail." We always chuckle, but we also know there is a small grain of truth in that statement. And while our clients' leaders do not think in terms of doing things that are improper or illegal, they know that it's what they don't know that can hurt them.

Sometimes, the top leaders who are flying in the front of their organization's V-formation don't realize the importance of having a deep, solid foundation in the form of compliance and financial administration...their internal and external team of folks who hold down the Batcave. The top leaders may not realize that having inadequate cash reserves can result in a financial crisis. Or that willful failure to remit payroll taxes that have been withheld from employees' pay is a felony. Or that failure to remit payroll taxes on time (even if not willful) can

result in staggering penalties – sometimes against the organization’s leaders individually. Or that failure to comply with certain employer provisions of the Affordable Care Act carries horrific financial penalties. Or that improperly engaging in business transactions with board members or leaders of the organization can result in huge penalties on the individuals involved (not the organization) plus a requirement to effectively “undo” the problem. Or that failing to file certain forms when you have a foreign financial account can result in criminal charges and incredibly steep fines. Or that failure to comply with seemingly boiler-plate provisions of the organization’s mortgage debt agreement with the bank is an event of default. Or that renting out the organization’s property to others can have federal, state, and local tax and other implications. I could go on...you get the idea.

The top leaders don’t need to worry about these things. But they do need help making sure those bases are covered. And that’s where the nerds come in.

When the cool kids and the nerds work diligently together in harmony for the common good of the organization, truly great things and unimaginable success can happen. When a top, gifted leader has confidence that the organization’s bases are covered, he or she can propel the organization to new heights, not worrying that the foundation could crumble under the pressure of the growth.

Has that happened before? You bet it has. High-profile churches and charities that were soaring in their profile and impact have suddenly disappeared from the landscape or have been greatly diminished. In many cases, such epic failures can be traced back to poor foundations of compliance and administration. Either they had no Alfreds or Batman wasn’t listening to them.

Being a cool kid is a very good thing. And so is being a nerd.

Batman needs Alfred.

Cool kids need nerds.

And together they can save the world.

Batman, Robin, Alfred Pennyworth, the Batmobile, and the Batcave are fictional characters or objects mentioned by analogy in this article to illustrate a broader message. Unfortunately, there is no connection between the author or the publisher and any of these characters or objects or any entities that own intellectual property rights related to them.

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