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A 'PROP'-er Accounting

Goal $50,000
Oh, so close!!

Receipts thru June 15, 1990 $46,180

Our goal will be tripled by the Sue McMillan Fund
Thank you for helping our retirees—those who gave so much.

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Who are Seventh Day Baptists?

If you've never read The Sabbath Recorder before, you might be wondering who Seventh Day Baptists are. Like other Baptists, we believe in:

—the saving love of Jesus Christ,
—the Bible as the inspired word of God and a record of God's will for man. The Bible is our authority both for our faith and our daily conduct,
—freedom of thought under the guidance of the Holy Spirit,
—the congregational form of church government. Every member of the church has the right to participate in the decision making process of the church.

The seventh day

God commanded that the seventh day (Saturday) be kept holy. Jesus agreed by keeping it as a day of worship. We observe the seventh day of the week (Saturday) as God's Holy Day as an act of loving obedience—not as a means of salvation. Salvation is the free gift of God through Jesus Christ.

It is the joy of the Sabbath that makes Seventh Day Baptists just a little bit different. If you would like more information, write: Seventh Day Baptist Center, 3120 Kennedy Road, PO Box 1678, Janesville, WI 53547-1678
Faithful stewards
by Donald M. Graffius

One of my favorite childhood stories was about a missionary in Africa who had a farm some miles from the mission station. He had a large crop of corn, but no way to get it to the station. So, the missionary made a public appeal to the nationals and asked each person to bring a basket on the appointed day. When that day arrived, many men appeared at the farm with their baskets. Some had baskets that would hold a bushel or more, a few had very small baskets. Many trips were made from the farm to the town. On the last trip, the missionary thanked the men by permitting them to keep the corn they had just carried from the farm. Those who had carried a large basket were very happy. Imagine how the men felt who had brought a small basket.

In furthering the work of your local church and Seventh Day Baptists by giving of your time, talents, and money, are you doing your best with a large basket or are you a "little basket" soul who is trying to carry less than your share of the load? Let's evaluate our effort in light of the following principles.

First, all that we have comes from the Lord. He alone "owns the cattle on a thousand hills." We are merely stewards of God's resources during our lifetime. I have yet to see a U-Haul behind a hearse! Thus, if the ministry of Seventh Day Baptists is to succeed, we must give back part of what God has given to us to further His work. Second, tithing is a choice, but it is also an act of obedience. Since Old Testament times, God's people have been commanded to give "tithes and offerings." Traditionally, a tithe is 10% of their assets—offerings were over and above that. People are not born tithers; they choose to make God's work a priority in their lives and give accordingly. Do you pay God first?

Third, God is more interested in the attitude of the giver than the amount of the gift. The Scriptures tell us, "He Lord loves a cheerful giver." Some people give because they feel God will then owe them material wealth. Those givers are in need of a "heart transplant."

Both a wealthy gentleman and a poor widow, who supported herself and six children by taking in wash, attended a certain church each week. The wealthy gentleman put a substantial amount in the offering plate each time, but the poor widow could give no more than a few pennies.

The rich man, out of concern for the widow, contacted the pastor and indicated he would be willing to give what the widow was giving, so she would not have to give. The pastor told the widow of the kind man's offer, but she was unhappy at the thought of not giving up certain things so that she could give to the Lord.

"You must not take from me the joy of giving," she told the pastor. "God has given me so many blessings, I feel I could not be happy if I couldn't give something each week."

Although this woman could only give a few pennies, she had the right attitude. I feel the Scriptures tell us that those who have the ability to give more should not be limited to 10%. Those who cannot give that much should give according to their ability. 2 Corinthians 8:12 says, "For if the willingness is there, the gift is acceptable according to what one has, not according to what he does not have."

As a child, my father taught us that "You can't outrun God!" My parents had lived lives that reflect this attitude of stewardship. Following their example, I started at 10% and have gradually increased that percentage over the years. It has been the best "investment!" I have ever made because our family has been immeasurably blessed, and we have experienced the inward joy of giving. Indeed, you cannot outrun God!

God expects us to give of our time and talents as well as our finances. In May of this year, 10 "retired" saints spent three weeks at Camp Joy in Berea, West Virginia, utilizing their time and talents transforming a dark basement into a 40-bunk dormitory. These "retired" saints left "rejuvenated" saints, having experienced the joy of giving.

There are other ways to be good stewards of your time and talents. You could write to lonely college students. Send cards of encouragement. One saint in California calls shut-ins on Sabbath afternoon. Make dessert for a single-parent family or take the children for an afternoon. Take a meal to a new mother. Offer to mow a senior citizen's yard or take them to the store or to the doctor. Drive a youth group to a retreat. Be creative.

Finally, those who give to God are blessed! God promises that if we give He will "open the windows of heaven and pour out a blessing" (Malachi 3:10). Too many people, however, mistakenly associate "blessings" with material wealth.

I read recently about an individual from San Antonio, Texas, who sued his church for a refund of the $300 he had given in offerings. He contended that he had given in response to the pastor's promise that "blessings, benefits, and rewards from God" would flow to those who gave. This man had given for the wrong reason, and obviously was equating "blessing and benefits" with material wealth.

I do believe that God will meet the needs of believers. But too many American Christians have a different understanding of needs than our Third World brethren. The apostle Paul certainly knew about tithing and indeed devoted his entire life to serving God. While his "needs" were met, his "accommodations" were often prison cells and his sea voyages were not luxury cruises. Yet, Paul was blessed with real joy, inward happiness, and I understand he had an excellent "retirement package."

Anyone who gives willingly and sincerely, always gets a blessing from the giving. There is real joy and inward happiness in helping others and giving to the work of the Lord as Seventh Day Baptists. The happiest souls in the world are those with the "biggest basket" who are giving the most. Our gift need not be money. It may be a kind word, a smile, a flower, or a letter. Give what you have. Use a big basket!

Let us be faithful Seventh Day Baptist stewards! S

Don Graffius is a lawyer in New Enterprise, Pennsylvania, and a trustee of the SDB Memorial Fund, Inc.
SDBs pitch in after Hugo

After Hurricane Hugo's destructive visit to America's southeast coast last fall, the Low Country Christian Center, an SDB church in Charleston, South Carolina, became instrumental in the relief effort. With financial help from our Christian Social Action Committee's United Relief Fund, Pastor W.H. Winborne directed the evacuation and construction assistance, and the food and clothing distribution.

The following account displays how our stewardship to the Relief Fund has made an impact on people's lives.

Hurricane Hugo targeted the Charleston area, and it made landfall near midnight on September 21, 1989. The massive swath cut across the landscape remains painfully visible from here to Charlotte, North Carolina. It is estimated that enough timber was felled to construct 430,000 thousand-square-foot homes. Through the roar and devastation of the storm, God's overshadowing hand was and continues to be seen.

Low Country Christian Center became active immediately when it became evident that the city would be affected by the storm. Evacuation of many low-lying areas was ordered on Wednesday, September 20. Our facility became a contact center for information, and a relay station for persons needing assistance with the evacuation. All of our members residing in Charleston were advised by us to evacuate, and they needed that call.

Many of our people returned to Charleston as soon as the major roadways were cleared two days later. Much to our delight and surprise, amid all the destruction, little damage was done to any of the residences of our people; some shingles lost, much glass broken out, remains of trees felled, but no major structural damage.

In St. Stephens, the Garden of Prayer, an independent Sabbath-keeping group with whom we have fellowship, was not quite so fortunate. Three homes were severely damaged, one of them beyond repair. The fellowship hall of the church sustained severe damage to the roof. Though nine persons lost their lives in the St. Stephens community, there were no injuries among our people. Unfortunately, the SDA church near St. Stephens was totally destroyed.

Our church is a member of the Food Trust of South Carolina. Since we were strategically located and did have some dry areas in our facility, we became a distribution center for food and clothing. Our members led out in a plan to coordinate shipments of incoming relief materials from several areas of the country.

Items received ranged from toys and furniture, to clothing, food, and one truckload of bottled water. One load of roofing materials, plywood, and framing lumber was also received. When possible, we diverted entire loads to outlying rural areas. In other instances, we separated the donated materials and moved them as needed to other distribution centers.

From the aftermath of the storm has evolved an ecumenical group seeking to establish a framework for cooperative voluntary action to serve persons in need. Hugo taught us that there is strength in unity. Additionally, five persons have joined our fellowship as a direct result of our relief efforts. The church's activities in relief have been carried on local TV, and our pastor has been invited to participate in community agency activities as a result of his involvement in the clean-up.

Much has been done, and we are now excited as to what might additionally be done in addressing the needs of our community. We were recently stunned when a visitor who was passing through Miami, Florida, entered our church. When asked how he learned of our church, he pulled out a crumpled piece of paper. On it was written the names of two organizations along with their telephone numbers. He stated that while preparing to leave Miami, he asked someone in a shelter where he should stop if he were to need assistance on his trek to New York. He was given the names and addresses of "the only two places between Brunswick, Georgia, and Rocky Hill, North Carolina, that you can get help." Our church was one of the two organizations listed by this unknown guiding messenger. We say, To God Be The Glory! We wish to include our special thanks to our sister churches who responded to our needs, corporately and individually, in the amount of over $8,000. May God's blessings be on all those who have assisted us and our community in the aftermath of Hurricane Hugo.

A letter of thanks

to Mrs. Susan Bued, chairman
Christian Social Action Committee

We would like to express our sincere thanks to you and your colleagues for the kind consideration extended to us during the aftermath of Hurricane Hugo. Because of the assistance given us, we have been able to maintain a continuing presence in the recovery.

Long after the physical effects of the storm will have been cleared, lingering memories will remind us of the way others rallied to our support in such an unselfish manner. We are proud to be a part of the Seventh Day Baptist family.

Yours in His service,
W.H. Winborne, pastor

Tax advantages of ministerial housing

by Manfred Holck Jr.

The most important tax benefit available to a minister is the housing provided by their congregation, either as a housing allowance or a parsonage. This housing is extremely important because its value can be excluded from taxable income, thanks to Section 107 of the Internal Revenue Code.

In real life terms, this means that a pastor receiving a salary plus the "free" use of a parsonage counts only the cash salary in his or her taxable income. Pastors who earn a salary, a portion of which goes to housing, and who own their own home, also include only the cash salary portion as taxable income; the portion of the compensation designated as housing allowance may be excluded from income taxation to the extent it is used to provide a home.

In most cases, ministers pay less income tax on salary, including housing, than a lay leader making the same salary pays.

However, some non-ordained employees are eligible for the same tax advantage as ministers if they are provided housing on the premises of the employer. (Refer to Section 119 of the Internal Revenue Code for more details on your tax advisor.)

Allowance vs. parsonage

Generally, it's more financially advantageous for a minister to receive a housing allowance than to live in a parsonage. Ministers who live in a parsonage may exclude an amount equal to the fair rental value of their housing from their taxable income. However, there is no flexibility in this amount as there is when a home is owned. Furthermore, living in a parsonage is like renting a house or apartment—there is no opportunity to enjoy an appreciated property value.

How can congregations help?

When a housing allowance is provided, the congregation (or church board) must officially designate the amount of the minister's housing allowance to ensure that the IRS will allow the housing exclusion. The church budget should specifically show how much of the minister's compensation is cash salary and how much is for housing. This should be done on an annual basis. It cannot be done retroactively.

The amount of a housing allowance, while not limited to any specific percentage of salary, must not exceed the fair rental value of the furnished house where the minister lives, plus the cost of utilities.

A designated housing allowance is not automatically tax-free. Any unspent portion of the allowance must be included as taxable income. Also, any housing expenditures beyond the officially designated allowance for that year are not deductible.

Spending the allowance

A housing allowance may be used for anything that the minister chooses to use it for, such as paying rent, utilities, or even toward parsonage expenses. It is important to keep accurate records of how the allowance is spent, as the IRS requires documentation to support the housing exclusion.

A large down payment may prevent maximum utilization of the housing allowance.

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required "to provide a home."

This includes such expenses as the down payment for purchase of a home, mortgage payments (principal and interest), insurance, real estate taxes, furnishings (used or new), repairs to house or furnishings, yard care (including items such as lawn mower gasoline), snow removal, utilities (excluding long distance phone calls), curtains, bed linens, pots and pans, and anything else necessary to provide maid service.

A minister's double deduction

In addition, pastors who use part of their housing allowance to make mortgage payments on a home loan, may also deduct home mortgage interest on Schedule A of Form 1040. Of course, real estate taxes are also deductible on Schedule A. This "double deduction" is a distinct advantage that neither lay people nor other taxpayers receive.

Many home-owning ministers plan to have their mortgages paid before they retire. While this is a commendable goal, it may make mortgage payments on a home, mortgage payments (principal and interest) costs. However, in a minister's case, a large down payment may prevent maximum utilization of the housing allowance. A substantial down payment will probably exceed the housing allowance for that year, meaning other housing-related expenses for the year would have to be included in taxable income. For ministers, it may be better to take as small a down payment as possible or even borrow part of it. By keeping this amount low, more of the cost of the house can be paid with subsequent annual housing allowances. This reduces income tax liability for several years, more so than if personal resources were used to make a large down payment.

Housing and unreimbursed professional expenses

Ministers should keep in mind that a new IRS interpretation of the law reduces the amount of unreimbursed professional expenses that may be deducted by the same percentage that the housing allowance bears to total compensation. For example, if a minister makes $20,000 a year, $5,000 of which is designated as housing allowance, the housing allowance count for 25% of total compensation, and therefore reduces the amount of unreimbursed professional expenses that may be listed on Schedule A (or Schedule C, if applicable) to 75%.

The solution to this problem is for congregations to fully reimburse ministers for professional expenses. This way there will be no unreimbursed professional expenses to be listed on Schedule A or Schedule C.

Tax Planning

Sometimes lay people are reluctant to take actions to enhance the tax advantages of their minister. The suggestions in this article are intended to provide guidelines for congregations to help them increase the take-home pay of their minister, in accordance with legal rules. Most congregations are eager to increase their minister's pay whenever possible. By maximizing the housing allowance exclusion, congregations can do just this while still abiding with all tax laws and staying within their budgets.

**Sometimes lay people are reluctant to take actions to enhance the tax advantages of their minister.**

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Funding a unified budget

by Don A. Sanford

Many of the 18th and 19th century Seventh Day Baptist advances were within a general idea of evangelism and mission. The Great Commission called for a going into all the world. There was a strong desire to do something, but the fields of labor were often by chance or by certain individual interests. Expansion was largely by patterns of migration, often prompted by economic considerations. A number of programs were instituted to meet specific recognized needs.

The Chicago Council of 1890 recognized that "the various methods used hitherto in raising funds for church work and the benevolent objects of the denomination have not borne the most satisfactory fruits." They recommended that systems of weekly envelopes for offerings and tithing be used in the churches, with a further suggestion "that a standing committee on Systematic Benevolence be appointed by the General Conference to promote its advancement."

It was not until the Alfred Council of 1902 that any action was taken to implement this proposal. That Council presented to the 1903 session of General Conference two proposals relating to giving.

**Board of Systematic Benevolence**

First, they recommended the establishment of a nine-member Board of Systematic Benevolence whose duty was to devise ways and means of raising funds for benevolent purposes. Secondly, they recommended to Conference the making of an annual budget of expenses, the use of the pledge and envelope system for raising funds, and the appointment of a financial agent.

The first real step in setting financial goals came in 1908 when the board, now called the Board of Systematic Finance, presented a resolution signed by about 100 delegates calling for advance budgets "so that the denomination could supply the needed funds more intelligently and with less pressure than at present." Two years later a follow-up resolution was presented from a section called "People in Conference," urging the four major societies to boards: "to estimate their proposed expenditures for each year in advance; to prepare and send to Conference itemized statements showing these expenditures, the amount of income that may be expected from permanent funds, and other sources; and the net amounts that it is estimated will be necessary to be secured from contributions from the denomination to carry out properly the proposed work."

This resolution also proposed that the budgets be distributed at Conference in order that there...
might be a full discussion of the work proposed. Also, the Finance Committee could apportion the budget and promote it among the churches so that they might "consider it their duty and privilege to assume their share of the budget and provide means accordingly for the work of the boards."

It was 1913 before this resolution was fully implemented and the budget was apportioned among the several churches according to membership, "but in no case did it ask for an amount from a church less than was given the previous year by the church."

United program to united budget
With the development of such programs as the Forward Movement in 1915 and its denomination-wide promotion, including a director, came a greater sense of total work. In 1917, Conference requested that each agency submit to the Board of Finance its proposed mission. In 1921, Conference came a greater sense of total promotion, including a Tract Society to hire a full-time person to work in Sabbath Reform and Promotion. A lengthy debate ensued between those who felt that this was a priority item and others, like D. Burdett Coon, who argued: "I believe thoroughly in Sabbath Reform...But I want consistency... We must keep all boards on an even keel. We cannot say to some, 'Keep down to 75% of the budget,' and yet allow others to take on new work. If any must go ahead, many people will say let the Missionary Society go ahead. It has made the big work in winning men to Christ and the Sabbath. Let us be consistent, straightforward and fair."

Our World Mission
In 1956 the term Our World Mission was adopted to indicate that one's giving was not just toward a budget, but was a part of the total program of the church. Because the term mission had a limited meaning to many who were unfamiliar with the background of the term, General Council recommended in 1987 that the term "Partnership In Ministry" be used. The Conference committee reported that, "While we agreed with the need to stress to churches and individuals that we are partners in ministry, it would be more clear to refer to the budget as the denominational budget."

The power of the purse
In any organization which relies on voluntary contributions for support, the relationship between budget and program has been close. The "power of the purse" through the giving or withholding of funds has often been the determining factor in the execution of any proposed action. Many people feel that it is the only direct way that they can participate in the decision making of the organization. At times even General Conference has used the budgeting power to extend its advisory role in its relation to the societies.

A unified budget has been one of the most effective means of overcoming a lack of organizational unity. The process of budget preparation by the General Council, including the executives of those agencies which share in the unified budget, has done much to implement the concept of a "full circle ministry" which was rejected organizationally. When those who are largely responsible for program sit down together with representatives of Conference and consider priorities for expenditures, it brings a new sense of unity which was sometimes lacking when each board or agency presented its needs independent of any total denominational strategy of operation and mission.

Six P's of Stewardship

"On the first day of every week each of you is to put something aside and store it up, as he may prosper, that such contributions need not be made when I come."
1 Corinthians 16:2

Priority—"On the first day"
Periodic—"of every week"
Personal—"each of you"
Provident—"put something aside and store it up"
Proportionate—"as he may prosper"
Preventive—"so that contributions need not be made when I come."

Don A. Sanford

Stewardship and planned giving
Advice from your friends on the Memorial Board

The Scriptures contain a lot of solid advice on investment and financial planning for Christians. A central theme is that everything comes from God, who provides for our needs. We are expected to be good stewards of the resources placed in our care.

In the world's approach, some people can get caught up in thinking that they are doing well setting aside a nest egg for their future. Others lose sight of God's promises and become concerned that current savings and investments will not meet their long-term needs or unexpected emergencies. Does your stewardship planning extend to the distribution of your estate? What are your plans for the estate you leave behind?

In today's complex society and world, one of your immediate responsibilities is to prepare a will that specifies your desires for the distribution of your estate. You may already have a will which satisfies you. If it is fine. However, how long has it been since you reviewed this document to see if it still meets your desires? Has any of your estate changed? Children may be grown and now have families of their own.

Many events may affect your desired estate distribution. It may be worth a second look to see that your beneficiaries will be receiving what you intend. It is frightening to think that as many as 50% of all adults fail to take advantage of the right to make a will. This can result in any estate being distributed at the direction of the state rather than according to the wishes of these procrastinating souls. Let's be good stewards and not put this off any longer.

We should all be good stewards of our material and financial assets in furthering the Lord's work here on earth. You may have a special interest in a particular work of the church. You may want to include a specific program or organization in your estate.

What are your plans for the estate you leave behind?

The Seventh Day Baptist Memorial Fund, Inc. could be an answer through one of several planned giving approaches. In organizing the Memorial Fund, our forefathers demonstrated their commitment to this high priority of faithfully supporting our boards and agencies.

This Fund was organized on October 27, 1872 for the purpose of furthering Seventh Day Baptist ideals and projects. There have been many SDBs who have shared this concept and placed their hard earned money with the Memorial Fund. Today we are benefiting from the increase in funds invested by the Board of Trustees over the years.

If you need help or advice about "Planned Giving," contact an attorney to review your present plans or create a new will. For information and general assistance regarding programs and efforts you would like to support through the Memorial Fund, contact the Financial Manager of the Memorial Fund at: the Seventh Day Baptist Center, PO Box 1678, Janesville, WI 53547, or call (608) 752-5055.

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How to raise money—rent a pew! by Don A. Sanford, historian

During the 19th century, it was not uncommon for churches to sell or rent their pews, or "slips" as they were often called. (I could not find the origin for that term unless it was because so many people "slipped into place" just after the organ began its Prelude. But then, I don't know the origin of the word "pew" either. It was somehow related to the word for "foot"). In 1852, when the Milton SDB Church built its first house of worship, it apparently sold the pews to help raise money for the building fund. When the church was later facing a financial crunch, possibly due to the economic conditions of the Civil War, the following actions were recorded in their minutes:

December 8, 1863: Moved and Carried that a committee of one be appointed to ascertain how many of the slip owners will be willing to donate their slips for the benefit of the church per year provided 3/4 of the membership will do the same.

February 7, 1864: Report of the committee on the conditions of the Civil War, the church per year provided 3/4 of the slip owners will be willing to give in their seats to be rented and assessed by the Board of Trustees.

August 14, 1864: Motion made that pew renters take their seats in their same relative position to the pulpit as before, counting from the stand backward towards the doors. Amended by saying that we omit the first row next to the pulpit.

December 4, 1864: Moved that we rent the slips for the purpose of raising money for ministerial and incidental expenses. Carried.

December 18, 1864: The report of the committee on the appraisal of slips called for. Moved by E.F. Clark that the treasurer be authorized to purchase Mrs. William Maxson's slip. LOST.

Moved by D.C. Burdick that we proceed to the rental of slips. Carried. Rented slips for $407.50.

December 10, 1865: Report of committee appointed to see slip owners who were not present last meeting called for.

On motion of R.C. Bond that we now proceed to rent the slips that have been given for the purpose of defraying the church expenses for the ensuing year.

How much would you be willing to pay for your pew?

From the executive secretary's desk
He supplies, we manage

"Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness." (2 Corinthians 9:10)

Gordon MacDonald, in his book Ordering Your Private World, says, "The task of a steward is simply to properly manage something for the owner until the owner comes to take it back."

In 1868, I attended the Christian Stewardship Council meetings in San Diego, California. One of the seminars was on the biblical perspective for giving. The speaker, Tom McCauley, began his presentation by emphasizing that it is important for us as Christians to understand that all we have in this world belongs to God. We are only stewards or managers of it. This is not an idea that sits well in a materialistic culture.

In the Old Testament there is a story that really emphasizes how God provides. In 1 Kings 17, God orders the ravens to bring bread every morning and evening. When the break in the Kerith Ravine dries up, the Lord sends him to Zarephath where a widow and her son take care of him. Through this experience, Elijah and the widow learn who the ultimate provider is. After Elijah saves her son through the power of God, the widow says, "Now I know that you are a man of God and the word of the Lord from your mouth is the truth."

The passage of Scripture at the beginning of this article is the apostle Paul writing to the church at Corinth. It is part of a sermon that he is giving them on the importance of giving for the work of God's Kingdom. He begins by reminding them that it is God who supplies the seed that becomes bread in the first place. Therefore he says, "He who sows sparingly reaps sparingly, but he who sows generously reaps generously."

In the Old Testament there are several passages that indicate God expected the Israelites to give a tenth of what they owned to the Lord every year. I have heard many people say that was an idea that sits well in a materialistic culture.

Both of these points are true, I suppose, but if we are proud of what we own—as most people in this country are—then maybe we would be better off with the Old Testament idea of the tenth. If I understand the point that Paul is making, everything belongs to God. We are only the stewards for God.

Paul indicates that this great God, who has given us so much already, will give more if we will be generous with what we have. But we have to be accountable to Him for how we use it or give it away. I think we should all begin with a tenth of our income. I have heard someone ask if that is a tenth of my gross income or a tenth of the net? That sounds like an IRS question to me, but I will let you decide since it is only the beginning.

Dick Shepard, former General Conference president, says, "You can't outgive God.

The work of Seventh Day Baptists, through the denominational budget and your church budget, is part of the work of building God's Kingdom. In the 20th century, it takes money to make ministry happen.

My prayer for us today is the prayer of David as recorded in 1 Chronicles 29:14: "Now our God, we give you thanks and praise your glorious name. But, who am I, and who are my people that we should be able to give as generously as this? Everything comes from you and we have given you only what comes from your hand."

May God richly bless us all in 1990 to His glory. Amen.
Give it back to God

Dear Ones All,

If all the sermons and words on stewardship were strung end to end, we would, at the very least, be tired of sitting and listening by the end. I have a theory that probably more sermons have been preached on this subject than salvation, missions, and the Sabbath combined, which is rather backwards, I fear. For that reason, I won't dwell here too long, but that is the subject of this issue, so here goes.

We came into this world with nothing. Everything we have is a gift of God. Even those few who are said to be born with a silver spoon in their mouth don't come that way—it is by inheritance. Eventually, we all have to give away everything we have, large or small. Many of us feel we have mighty little; but that little, multiplied by God, can be great.

Remember the widow and her oil? You'll find the story in 2 Kings 4. When she approached Elisha with her dilemma, he asked what she had, and she answered, "a pot of oil." This was all she had to stand between the debt incurred by her late husband and the taking into bondage of her two sons. What always thrills me is that she did not try to get out of the debt, did not try to refinance, none of those. She asked her man of God what God wanted her to do, then did it.

"God times nothing" does not come out to a big sum. "God times whatever you have to give" can make a big difference. If this page for the last six years has made any impact on you, it is because I gave the little talent I had, and God made it work. Giving and stewardship is not just money; it is time, talent, love, and prayer.

From our society

From the Baptist Women's Quarterly comes the following: "The biggest disease today is not leprosy or cancer. It's the feeling of being uncared for or unwanted, of being deserted and alone. The greatest evil is the lack of love and charity, and an indifference toward one's neighbor who may be a victim of poverty or exploited at the end of his/her life, left by the roadside." Can you speak the word that will make the difference?

We on the Board are just thrilled with the number of you who took to heart our request that you get behind the PROP project and push with individual giving. Judging from the bulletins and newsletters we received, once again you came through for us all. Daytona Beach, Florida; Battle Creek, Michigan; and Hebron, Pennsylvania, societies have all mentioned that they are working on projects for the SCSC craft sale at Conference, as are the ladies of the Women's Board. What will you bring to boost the coffers of this worthwhile project? One last time, I'll mention that they must be portable and unique, as well as not too costly. While mentioning Conference, I'll take this time to remind each society that the other groups of the denomination are looking forward to seeing what your society has been doing during the last year. It is a great source of suggestions, so be sure to bring your copies to be distributed. Please.

Shiloh, New Jersey, is hard at work and by this time has all the officers secured for the Conference nomination committee for the new Board officers. We pray great things for them in this undertaking and are delighted with the thoroughness and planning going into the move.

From your society

Despite all this, we are delighted to see Shiloh continuing their studies of women of the Bible, and a special dinner honoring mothers and daughters. (They used their mothers' and grandmothers' pictures for table decorations.)

Nortonville, Kansas, society reported serving 2,070 individuals from 12 towns through their Clothing Bank during the quarter. They spoke of attendants from a battered home for women and children coming one month to get items to use in the home. Is this an idea for you?

Ladies in the Hebron church have been busy sprucing up the parsonage for the arrival of their new pastor, always an exciting time. Alfred Station, New York, ladies are busy recovering their church kitchen floor and planning meals for all sorts of banquets. And after six years, I still do not know how they get the name of "Union Industrial Society" for their ladies aid group.

So we come to the end of what for me has been a wonderful time together. I once again thank all who were so gracious as to send your reports, bulletins, newsletters, and notes of encouragement throughout our time together. I know the new Women's Page editor will enjoy your input, too. I bid you...

Peace, Joy and most of all Agape love,

Marilyn

Banner set for Seoul

Proudly displaying her completed banner is Jean Albion, whose design was selected by the Seventh Day Baptist Women's Board to represent our denomination at the Baptist World Alliance Convention this August in Seoul, Korea. The sky-blue background displays the SDB name and logo, and states, "Go Ye Into All the World" (Mark 16:15), with the names of all the countries where the Gospel is being preached by our ministers.

Many of Jean's banners adorn the Battle Creek, Michigan church. Twelve hang in the sanctuary and another enhances the church's new entry.

Women's Board President, Derotha Shettel, is planning on leaving our General Conference meetings early to attend the Baptist World Alliance Convention in Seoul. Jean hopes to have the banner returned and is confident that several other countries' names will soon be added. With Board member filled smile she said, "Wouldn't it be great if we could add China?"
Resolution of Appreciation to Linda Harris

Editor
The Helping Hand
September 1984-February 1991

The Board of Christian Education is grateful to Linda Harris for over six years of service as editor and writer of our adult and youth Sabbath School quarterly, The Helping Hand. We deeply appreciate her commitment to Christ and His church, her supervisory skill in developing a denominational "writer pool," her communicative ability, and her prompt copy.

On behalf of the Seventh Day Baptist Board of Christian Education and your many Bible students, we "THANK YOU," Linda.

—The Sabbath School Committee
David S. Clarke, chairman
Mae L. Bottoms
Marilyn O. Davis
Olin Davis
Leta DeGroff
Rachel Kenyon
Harriet Saunders
Onnalee Saunders
Janette Rogers
George D. Bottoms, ex-officio
Ernest K. Bee Jr., ex-officio

National field, USA

The new Director of Extension, Rev. Russell Johnson, began this ministry on July 1, 1990. He was released by his church (Verona, New York) the first weekend of June to participate in the MORE 2000 pilot workshop in Southern California at Santa Barbara. Other SDB churches at Bay Area, Foothills and All Nations participated. Director of Extension Russell Johnson will work out of the central New York area, maintaining his residence there initially.

Fax and the SDB Missionary Society, USA

New technology offers unique opportunities for improving ministry and communication. Thus when a neighboring insurance office obtained a new FAX unit and offered its use to the Society, we agreed. But, the phone number given in the recently distributed Annual Report is wrong! Please correct and note the right number: (401) 596-8568. Though not in daily use, we have already received fax documents from the Netherlands and New Zealand, as well as sending and receiving in the United States.

European newsletter begins publication

Jan Lek, a vice president of the SDB World Federation for Europe, has launched a Newsletter for the Foundation of Seventh Day Baptist European Mission Funds. The first edition reviews the ministries of Jan and Ruth Lek during 1989 and notes open doors of opportunities for fellowship with believers in Eastern Europe. Brother Bujok at Havirov (near Ostrava), Czechoslovakia, has been in communication with groups in Romania and noted other groups in nearby U.S.S.R. It was hoped that a trip could be made in mid-1990 to visit these groups and learn more about their faith. The sister Conference in Poland will hold their annual session in July.
Commemorating the Youth Centennial: 1889-1989

A skit by Jasmine J. Lynch

Narrator: The year is 1889. Let us tune in on what is happening at the 75th session of Seventh Day Baptist General Conference meeting at Alfred Station, New York.

Moderator: A special committee was appointed last year at our Conference sessions in Lebanonville, New York, to look into the work being done among our youth throughout the country. At this time, we will hear from the committee. Brother Theodore Gardiner will speak first.

Theodore Gardiner: Mr. Moderator, I have discovered that from 1870 much of our youth work was done by volunteers, and still is. This has not been reported to the denomination. Though I have been writing a series of Sabbath Recorder articles on student evangelism, much has not been reported because there is no organized system of reporting. About 1881 Brother Babcock organized "The Excel Band" within the Plainfield church in New Jersey. I have organized the young people there and we have named our group "The Excel Band." We function as part of the Sabbath School. It is our goal to have all our young people excel in Christian moral standards to make our Sabbath School and our church effective witnesses in our community. To help them accomplish this we need to give them all our support. Since it takes money to get anything done, I am donating for this cause. I hope others will join me in this endeavor.

Moderator: Thank you so much Brother Babcock. I am sure I speak for this assembly when I say we admire a man who not only talks, but one who puts his money where his mouth is. We can all learn from your example.

Dr. Arthur Main: We would report to the General Conference meeting here with the Second Alfred Church, Alfred Station, New York. We recommend:

1. That a permanent Committee on Young People's Work be established and the appointment be done annually by General Conference.

2. That the Committee consist of at least eight young men and women, three from each of the other Associations.

Moderator: Thank you, Brother Babcock. The young people at Plainfield, but we have started Christian Endeavor Societies in many of our churches. In Christian Endeavor we stress an open confession of Christ, active service for Christ, loyalty to the church, and fellowship with Christ's people. We feel that if we can get our youth to accept Christ and begin actively to serve Him, we will not have a problem finding church leaders.

Moderator: Thank you, Sister Burdick. It seems to me that both organizations have the same aim: developing young men and women for Christ's service. The chair will recognize Brother Davis.

Brother Davis: Yes, Mr. Moderator, I would like to make a motion that this session accept the report and adopt the recommendations.

Moderator: Do we have a second to the motion? Brother Babcock has seconded the motion. Is there further discussion related to the motion?

Sister Van Horn: Tomorrow the Masonic Society will conduct a consecration service for Sister Susie Burdick as a missionary teacher at Shanghai, China. I think the new Young People's Committee might want to help contribute to her support.

We stress an open confession of Christ, active service for Christ, loyalty to the church, and fellowship with Christ's people.

4. Further, we recommend that both General Conference and the various Associations schedule an hour's time to be devoted to the youth.

Moderator: You have heard the report and its recommendations. What is your pleasure? I recognize Brother Davis.

Brother Davis: Yes, Mr. Moderator, I think we should give a vote. All those in favor of the motion will call for the report of the Special Committee on Denominational Youth Work. The report will be given by the chairman, Dr. Arthur Main.

Narrator: Later, on August 21, 1889, in the 75th session of the Conference.

Moderator: At this time we will call for the report of the Special Committee on Denominational Youth Work. The report will be given by the chairman, Dr. Arthur Main.

Dr. Arthur Main: We have heard the report and its recommendations. What is your pleasure? I recognize Brother Davis.

Brother Davis: Yes, Mr. Moderator, I would like to make a motion that this session accept the report and adopt the recommendations.

Moderator: Do we have a second to the motion? Brother Babcock has seconded the motion. Is there further discussion related to the motion?

Sister Van Horn: Tomorrow the Masonic Society will conduct a consecration service for Sister Susie Burdick as a missionary teacher at Shanghai, China. I think the new Young People's Committee might want to help contribute to her support.

(End of skit)

Narrator: By 1891 there were 45 Young People's Societies reporting a combined membership of 2,000 and an average attendance at prayer meetings of 27, and 161 conversions. Their major project that year was the support of the Rev. J.L. Huffman as a missionary evangelist in the Southeastern Association. In 1893 the Young People supported student evangelistic teams and quartets. In 1895 they pledged half-salary support for Dr. Ross Palmberg, medical missionary to China. In 1904 the Permanent Committee's name was changed to the Young People's Board. In 1940, the Young People's Board merged with the Education Society and the Sabbath School Board to form the Board of Christian Education. Today, the Youth Committee of the Board carries on the hopes, the ideals and the commitment of those who a century ago put their faith into action.
The President's Page

When the saints celebrate their unity
by Joseph A. Samuels

It is no wonder then, when the psalmist David proclaimed, “Blessed are those who consider the poor, who are sensitive to the needs of others.” It is no wonder then, when the apostle Paul wrote, “Be ye kind one to another, tender hearted, forgiving one another.”

Let us celebrate our unity in Christ.

You can’t afford to miss it.

by so quickly. While there is a part of me that anticipates the release from some of the pressure of being president—and no doubt my wonder, powerful, and somewhat deprived congregation anxiously awaits the return of their pastor—I must admit that there is the other part of me that is saddened by the fast.

As I crisscross the country, meeting new Seventh Day Baptist sisters and brothers of differing geographical location and lifestyles, I am really impressed by the Christlike spirit demonstrated everywhere. I wish to express my profound gratitude to all of you for your prayers, your suggestions, and your gracious hospitality accorded to Joyce and me as we visited in your churches and in your homes. Indeed, being president of Conference was challenging and demanding, but a wonderful experience. To all of you here in America and throughout the World Federation of SDBs, we say God bless you, and we love you all.

Warm meetings up north
by Seili Bond

The semi-annual meetings of Minnesota and Northern Wisconsin churches were held at Dodge Center, Minnesota, on April 27-29 with the theme: “Mission in the 1990s.” The president of these meetings was Lorna Austin. Sabbath eve, an inspiring testimony service, led by Pastor Dale Smalley, demonstrated evidence of spiritual growth in the lives of those who testified.

The Sabbath morning service included a very challenging sermon by our distinguished President, Pastor Joseph Samuels, based on Matthew 9:35-38. He related how Jesus went through all the towns and villages, preaching the good news. When he saw the crowds he had compassion on them. They were as sheep without a shepherd. He said the harvest is plentiful but the workers are few. Ask the Lord of the harvest therefore to send workers out into the harvest field. We as Christians need to go out with the Gospel of good news.

Pastor Samuel gave us more challenging thoughts in the after-noon, and some information about General Conference this year. The night after the Sabbath, Pastor Dale Rood led us in a song service, followed by a movie entitled, “The Life of D.L. Moody.” After the movie a social hour was planned for all. Youth (grades 7-12) had the use of the school gym, finishing with a lock-in at the church and a Sunday breakfast. Adults had a social time at Bob and Lorna Austin’s.

These meetings were well attended, with many visitors attending the movie. Warm fellowship was experienced by all.
We are here
by Marilyn Merchant

With monologue and dialogue, stories and slides, music both melodic and meaningful, and a most inspirational communion service led by Pastor Emeritus Alton L. Wheeler and Pastor Gabriel Bejjani, the filled-to-capacity vine-covered SDB church in Riverside, California, closed its doors for the final time on Friday evening, April 27, 1990. It was an emotion-filled service, with so much love and devotion flowing throughout the audience as:

Dr. Wayne Rood spoke of his family’s involvement in the building of that structure.

Jennifer Lewis-Berg revealed the contents of the time capsule that had been discovered behind the cornerstone of that building.

Cliff Rosa representing Rev. Leon Matlhy (complete with bicycle), Norman Burdick as Rev. Rex Burdick, and Henry Ross as Rev. Alton Wheeler (complete with tool kit) reminisced about their years as pastor here.

Five teenage boys presented “Teenage Memories” written by Dr. Rood, Rev. Duane Hurley, and Robert Hurley about the choosing and furnishing of their Sabbath School room.

Certainly one of the never-to-be-forgotten moments was the monologue, written and presented by Anthony Maddox as Rev. J.T. Davis, on the founding of the Colony Heights Seventh Day Baptist Community Church, which later became the Riverside congregation.

And so, with tears flowing freely, mixed with joy and bright expectations for the morrow, Pastor Wheeler turned the key to lock the front door for the last time. The strains of “We are Climbing Jacob’s Ladder” floated over the night air as traffic slowed to watch and listen. Even the tiny ones were heard to chime in. Pastor Bejjani closed with a benediction, and members and friends lingered to embrace and visit.

Sabbath morning dawned slightly overcast but certainly the spirits of those gathering at the new church at 5901 Chicago Avenue were bright as they crowded at the entrance for the welcoming remarks by Elmer Maddox, the ribbon cutting by Pastor Bejjani and the ringing of the dear old Farina, Illinois, church bell by Bill and Marian Lewis.

We entered with absolute delight and awe at the beauty and majesty of this structure that was to be our new home. God’s handiwork could be viewed in every aspect of the planning and decorating as well as in the dedication of the many people involved.

An orchestra directed by Cheryl (Austin) Driver welcomed us with stories and slides, music both emotion-filled and evoking both chuckles and groans as we remembered those days. Although the seating capacity was increased to 350 (with room for another 150 to be added later), the church was filled with some standing in the aisles, a joy to behold for any pastor and one fully appreciated by Pastor Bejjani as he spoke, closing with Proverbs 16:9, “A man’s heart deviseth his way; but the Lord directeth his steps.”

Norman Burdick led the congregation in the reading of the church history of the search for and discovery of our new home site, evoking both chuckles and groans as we remembered those days. Although the seating capacity was increased to 350 (with room for another 150 to be added later), the church was filled with some standing in the aisles, a joy to behold for any pastor and one fully appreciated by Pastor Bejjani as he spoke, closing with Proverbs 16:9, “A man’s heart deviseth his way; but the Lord directeth his steps.”

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Pastor Bejjani and the ringing of the dear old Farina, Illinois, church bell by Bill and Marian Lewis. We entered with absolute delight and awe at the beauty and majesty of this structure that was to be our new home. God’s handiwork could be viewed in every aspect of the planning and decorating as well as in the dedication of the many people involved.

An orchestra directed by Cheryl (Austin) Driver welcomed us with...
December

$754,485

November

$690,611

October

$628,738

September

$565,864

August

$502,990

July

$440,116

June

$377,243

May

$314,964

April

$251,405

March

$188,621

February

$125,748

January

$62,873

$754,485

1990 income needed—$754,485.
Per month gill income needed—$62,873.

24 /The SR

Dear Editor:

I read with consternation the article "An Open Door to Heaven" by Rev. Clifford W.P. Hansen, and all I can say is that it is an exaltation of the mythology of evolution as fact.

Dear Sir: Let me compliment you on two counts for including the recent article by Clifford Hansen on the "Bible as Literature" for seven years in a public school, but not at the expense of the authenticity of the Bible. Jasmine J. Lynch

Kevin Beiler, Editor

This letter is a response to "An Open Door to Heaven" by Rev. Clifford Hansen.

Qualified scientists have not stated evolution as anything more than a theory without a backlash of criticism from their peers.

Mr. Hansen's statement, "all scientific evidence...to show that the world and all forms of life evolved over long periods of time," sounds like an excerpt from an Isaac Asimov science fiction novel.

Anyone producing one shred of scientific evidence that proves evolution to be a cosmic truth would probably be acclaimed the greatest scientist since recorded history. Until then, evolution will continue to be more nothing than speculation, theories, and guesses written in Man's Book of Nature. God's Book of Nature does not support evolution.

Not ALL scientific evidence "go to show" evolution to be true. Not ALL scientists support evolution. Not ALL Bible students support evolution. Not ALL theologians accept Genesis as a parable. Not ALL scientists accept "this truth" as truth.

Sincerely yours,

Kevin Beiler
Lake North, FL

Accessions

Amiston, AL
Sam Coiffard, pastor
May Bergstrom
Rev. Michael Burns, pastor
Rev. Michael L. Burns

Dodge Center, MN
Dale Rood, pastor
Kris Bonser
Joy Wallstrom

Caledon, MO
Jon Warren, pastor
Tanya Bonser
Teresa Yglesia
Beth Wallstrom

Hebron SDB Church
Coopersport, PA
Michael Burns, pastor
Rev. Michael L. Burns

Sanish Mountain
Chataway, MS
Ralph Hays, pastor
Renee Rabault

Johnson-Purvis— Walter William Johnson and Vivian Parvis were united in marriage on May 11, 1990, at the First Seventh Day Baptist Church in Ashaway, RI.

The Rev. Harold King officiated.

Births


Van Horn-Mottler—Jerrold Lynn Van Horn and Jill Mottler were united in marriage on February 10, 1990, at the First Congregational Church in Omaha, NE.

Obituaries

Soules—Debra Elaine Soules, 34, died on March 34, 1990, in Virginia Beach, Virginia, as a result of injuries sustained in an automobile accident.

Born on August 14, 1955, in Olean, New York, she was the daughter of Richard P. Soules and Nettie Sue (Drake) Soules.

Debra was a graduate of Otto-Eldred High School, Duke Center, Pennsylvania, and attended Pennsylvania College State. She was a graduate of the BOCES Nursing Program in Olean and was employed as a visiting nurse by Kimberly Quality Care of Virginia Beach. Debra was an employee of the Denver, Colorado, Seventh Day Baptist Church.

Survivors include her father, Richard P. Soules of Eldred, Pennsylvania; her mother, Mrs. Hollis Nichola of Shinglehouse, Pennsylvania; one sister, Katherine A. Bucher of Savona, New York; her maternal grandmother, Elizabeth M. Drake of Shinglehouse; one niece, one nephew, and several aunts, uncles and cousins.

Services were held on March 29, 1990, at the Virgil L. Howard Funeral Home, Shinglehouse. Burial was in the East Sharon (Pennsylvania) Cemetery.

Van Horn—Lloyd Van Horn, 96, of North Loop, Nebraska, died on April 11, 1990, at the Rose Lane Nursing Home in Loop City, Nebraska.

Lloyd was born on April 16, 1883, in Humbolt, Nebraska, the son of William and Alice (Adams) Van Horn. While he was still young, the family moved to Farmham, Nebraska, and then relocated in the North Loop area in 1910. He

1990 income needed—$754,485.
Per month gill income needed—$62,873.

married Clara Severance on November 4, 1914, in North Loop, and they lived and farmed at various locations in Valley County. In 1940, they moved into North Loop. Clara died on Feb. 21, 1948, and in March of 1989, Lloyd moved to the nursing home in Loop City.

July-Aug. 1990/ 25
Obituaries, cont.

He was a member of the Seventh Day Baptist Church in North Loup. Survivors include five sons, Lyle of Fair Oaks, California, Merlin of North Loup, Harold of Arkansas, Jeffrey of Lindsborg, Kansas, and Donald of Pennsylvania; two daughters, Ruby Meyer of Franklin, Missouri, and Shamel Creed of Denver, Colorado; and one sister, Ethel of Cutthroats, Colorado.

In May 1990, memorial services were held on May 2, 1990, at the new Riverside Seventh Day Baptist Church. Rev. Alton W. Wheeler and Rev. Gabriel E. Bejani officiated. The family suggests memorial contributions be made to the church memorial fund.

Following cremation and private burial services on May 1, 1990, memorial services were held on May 2, 1990, at the new Riverside Seventh Day Baptist Church. Rev. Alton W. Wheeler and Rev. Gabriel E. Bejani officiated. The family suggests memorial contributions be made to the church memorial fund.

Williams—Winnie Williams, 77, of North Loup, Nebraska, died on May 1, 1990, at the Valley County Hospital in Ord, Nebraska. She was born on September 1, 1912, in North Loup, the daughter of Thomas and Ethel (Clement) Hamer. She was raised in North Loup and attended school there, graduating from high school in 1931. She continued her education and graduated from Kearney Teachers College. On March 2, 1936, she married Harold Williams in Arcadia, Nebraska. She taught fifth grade for the North Loup-Scotta Public Schools for 15 years, retiring in 1978. Winnie was a member of the North Loup Seventh Day Baptist Church, The Fort Nightly Baptist Church, and the Omaha Business and Fellowship Coalition for Hunger for many years.

Survivors include her husband, Harold, of North Loup; one daughter, Betty Timmerman of Wood River, Nebraska; one son, Roger, of North Loup; one brother, John Hamer of North Loup; one sister, Audrey Goodrich of North Loup; and many nieces and nephews.

In the next back:
Conference 1990
Coverage of the business and fellowship in Lindbergh, Kansas
Update on MORE 2000
Four California churches seek a new vision

Do you feel the gravity of that concept? If one generation falls to convey adequately the Gospel message to the succeeding generation, the message will be lost. Talk about stewardship!

Kevin's Corner

I had saved all the right labels, UPC numbers, sales receipts and rebate forms, and a few weeks later, it came. My very own bright green and white golf umbrella with the same logo that was on all those cassette tapes I had bought. (So what if I don't golf?) This was great stewardship, I thought.

Then, the kids got hold of my nice, bright, green and white golf umbrella. (So what if it wasn't raining?) It sure made a nice "fort" and play area—while it lasted. So much for great stewardship, I thought.

We're finding more and more how our little ones are not quite ready to be good stewards of their gifts. Broken pieces, and stuff left outside and ruined, make me very hesitant to pass my precious things on to them.

A superintendent of a large public school district made a profound statement. It's one for life in general, but it can apply to the spiritual realm: "The problem so often is that parents are more concerned with passing on the product of their work, than the formula for achieving the product."

The best product believing parents can pass on is their faith—and to pass on the formula for achieving/receiving that faith. This is our task as parents.

One man has said that Christianity either stands or falls with the propagation of the Gospel from one generation to the next. This means that Christianity is always only one generation away from extinction!

In the next back:
Conference 1990
Coverage of the business and fellowship in Lindbergh, Kansas
Update on MORE 2000
Four California churches seek a new vision

July-Aug. 1990/27
What if Saul of Tarsus had written this letter?

(From Congregational Monthly magazine in the late 1930s.)

Dear Sir and Brothers:

Doubtless you will recall the invitation you extended to me to come over to Macedonia and help the people of that section. Will you pardon me for saying that I am somewhat surprised that you should expect a man of my standing in the church to seriously consider a call on such meager information. There are a number of things I should like to learn before giving you my decision, and I would appreciate your dropping a line, addressing me at Tarsus.

First of all, I should like to know about the salary I shall receive. While it is true that I am not preaching for money, there are certain things that need to be taken into account. I may say with pardonable pride that I am a Sanhedrin man—the only one in the ministry today. The day is past when you may expect a man to rush into a new field without some idea of the support he is to receive. Nor can I afford to “swap dollar for dollar,” as the saying goes among the apostles. Kindly get the good Macedonian brethren together and see what you can do in the way of support. You have told me nothing about Macedonia beyond the implication that the place needs help. What are the social advantages? Is the church well organized?

I recently had a fine offer to return to Damascus at an increase in salary, and am told that I made a favorable impression on the church at Jerusalem. If it will help the board at Macedonia you might mention these facts. For recommendation write to Rev. Simon Peter, D.D., of Jerusalem.

I will say that I am a good mixer and especially strong on argumentative preaching.

Sincerely yours,

Paul

P.S. If I accept the call, I must stipulate the privilege of two months' vacation.