

FEBRUARY 22, 1994 VOL. 168, NO. 8

FOR THE RECORD

Mixed numbers

Both the Kentucky and Southern Baptist conventions showed an equal number of gains and losses among 10 key reporting areas in 1993. See page 2.

More counseling

Kentucky Baptist Homes for Children has opened two more Cornerstone Counseling centers, in Ashland and Frankfort. See page 3.

Editorial

William Bennett's welfare-reform proposal is weakened by serious flaws. See page 5.

Point-Counterpoint

Should Kentucky Baptists support an increased excise tax on tobacco products? See page 6.

Workplace repression

Evangelicals are concerned about new guidelines for American workplaces. See page 7.

Tax tightrope

A consultant lists common tax errors made by churches. See page 8.



MEMORIES Kaditha Wario holds an old photo of her daughter, Mumina, being embraced by missionary kid Linda Adams, who now has returned to Kenya as a missionary. Adams' parents had cared for the handicapped Mumina—an act of kindness that later opened to door for Christian witness among the Boran tribe of Kenya. (BP photo by Charles Ledford)

Abandoned baby opened door to reach Boran tribe

NAIROBI, Kenya (BP)—A baby abandoned on a garbage heap became the key that unlocked the hearts of the Boran tribe of Kenya to the gospel of Jesus Christ.

In 1977, a Boran woman named Adijah found the child abandoned on a garbage heap. But the sickly child, Abdi, needed more than the love and care the Muslim woman could give him.

She took him to the Baptist clinic in Mathare Valley. He was 18 months old, weighed 11 pounds and had tuberculosis. He couldn't even move his head.

Missionaries John and Martha Adams took the child to their own

home. Their teen-age daughter, Linda, fed him through a tube.

Adijah was so impressed she brought the missionary family another challenge: her granddaughter Mumina, who had been paralyzed.

The Adamses took in Mumina too. For three years they cared for both babies in their home two weeks out of every month.

Despite their valiant efforts, Abdi died of pneumonia in 1980. Soon afterward, the Adamses resigned and returned to the United States.

Years passed. Linda went to college, became a nurse and married

□ See *Baby opened ...*, page 2

Law requires paper trail for church contributions

By Marv Knox
Editor

ELIZABETHTOWN—A new regulation could leave church members lost in the tax-law forest if their congregations don't provide a paper trail, an expert on charitable taxes warned.

"The new rules say a donor will not be allowed a deduction for any \$250 contribution of cash or property unless the donor receives a written acknowledgment from the church," reported Tom Adkisson, a certified public accountant from Louisville.

Adkisson discussed the law, which took effect Jan. 1, during a tax conference sponsored by the Kentucky Baptist annuity department. The conference was held in several locations across the state last week.

"Many churches already are providing written receipts," Adkisson said. "But the receipt must say that the donor is receiving only 'intangible religious benefits' in exchange for the

contribution.

"The vast majority of churches meet the requirements, except for the 'intangible religious benefits' statement."

The new law represents an attempt to crack down on people who purchase goods and/or services through churches and try to claim the checks they wrote for them were charitable contributions, stressed John Hancock, manager of member services for the Southern Baptist Annuity Board.

"The reason this has happened is that church people have abused the system," Hancock said.

For example, some parents whose children attend parochial schools have claimed the tuition they paid as a charitable deduction, he explained. "That's like asking the church to 'launder' your money."

Church-school tuition payments are considered "quid pro quo" contributions, Adkisson said. For those contributions, the church is required

□ See *Law requires ...*, page 9

The bottom line on
**Church
MONEY
Matters**

Kentucky Baptist volunteers roar into action after freeze

By Marv Knox
Editor

The ice storm that crippled much of the state early this month drew a roar from Kentucky Baptist disaster relief crews.

Armed with buzzing chainsaws, relief crews removed fallen tree branches and freed residents and their power lines from the icy prison, reported Bob Simpkins, director of Kentucky Baptist Brotherhood, which operates the disaster relief operation.

"We sent chainsaw crews to the Scottsville-Glasgow area," Simpkins said last week, as the region began to thaw. "And we conducted a major operation in the area of Franklin in Simpson County."

The disaster relief teams removed branches to make roads passable and cut debris from private property, he said. They also fed people whose homes lost power and sought refuge at First Baptist Church of Franklin. And they took generators from farm

to farm to help farmers milk cows and complete daily chores.

About 40 volunteers participated in the relief effort, he added. They came from the Greenup, Allen-Monroe and Simpson Baptist associations, and the relief crew from Muhlenberg association loaned its saws.

Jack Wade, a layman from Franklin, coordinated the effort, working from the local police station, Simpkins noted.

Wade is a "blue hat"—a certified local disaster relief coordinator who works directly with the Kentucky Baptist statewide disaster relief coordinator. He and his wife, Julie, are veteran disaster relief workers, with experience in Miami following Hurricane Andrew and in the Midwest during the Mississippi River flood.

Even as the southern Kentucky relief effort was in high gear, Simpkins returned from a two-week stint as national coordinator of the Baptist Brotherhood earthquake relief efforts in southern California.

□ See *Kentucky volunteers ...*, page 3

Mainline membership decline nothing new, Gallup reports

PRINCETON, N.J.—Though much talked-about today, the decline of America's mainline denominations has been going on for 300 years, according to pollster George Gallup.

"An overriding characteristic of American religious history since the colonial era has been its ever-evolving diversity," Gallup and Robert Bezilla wrote in a copyrighted article released by Religious News Service.

"Established faiths and denominations seem forever to be challenged

by new evangelical groups and their charismatic leaders that, in time, become part of the mainline and eventually challenged by newer entrants to the melting pot."

For example, the founders of the Massachusetts Bay Colony and Virginia "had barely settled down when dissidents splintered off from the established church to found their own practices," they explained.

Americans who are splintering off from today's mainline churches often

find a home in a wide array of Protestant denominations that someday will be considered mainline themselves, the authors contend.

The combined membership of today's mainline Protestant and Roman Catholic churches accounted for three-fourths of American adults in recent decades, polls have found. But most recently, their combined membership has dropped to about two-thirds of the adult population.

Collectively, mainline Protestant

denominations have dropped 9 percent in membership over the past 20 years, Gallup reported. They accounted for 51 percent of adults in 1974 but only 42 percent in 1993.

The percentage of Americans who are Roman Catholics has held relatively steady, at about 25 percent.

Baptists—about evenly divided between Southern Baptists and all other Baptist groups—accounted for 21 percent of the population for years but now have slipped to 19 percent.

BAPTISTS

Study identifies 4 types of inactive church members

Lewis: HMB ought to take Fellowship contributions

KANANASKIS VILLAGE, Alberta, Canada (BP)—

Refusal to accept mission funds from the Cooperative Baptist Fellowship by the SBC Home Mission Board would be "an insult to individual Baptists who want to support our missionaries," according to HMB President Larry Lewis.

Lewis told members of the Southern Baptist Press Association at their annual meeting Feb. 13-16, however, he was not speaking for HMB directors, some of whom have called for the agency to decline money from the moderate-supported mission agency.

"I believe not accepting the funds would also cause even deeper division in the convention and make reconciliation more difficult in the future," Lewis said.

The HMB received \$453,000 from the Fellowship in 1993, \$135,000 less than the previous year. Lewis said officials of the Southern Baptist Convention's two mission boards and the Executive Committee have scheduled a meeting to discuss what to do about accepting Fellowship money.

BIRMINGHAM, Ala. (BP)—Most inactive church members are willing to go to church but are kept away by a variety of personal reasons, results of a recent study indicate.

Inactive church members account for the largest percentage of marginal church members in the United States, according to an article in "Review of Religious Research" by Penny Long Marler of Samford University and Kirk Hadaway of the United Church of Christ Board for Homeland Ministries.

Marler and Hadaway call this group "traditionalists," people who identify themselves as church members but who attend only rarely because of health problems, work or family responsibilities.

Their findings challenge a common perception—that most inactive members have been driven away

from church by bad experiences or that inactive members are those who have never had strong ties to the church.

"Frankly, we found very few people who have been characterized as 'burned out,'" said Marler, an assistant professor of religion at Samford who holds a joint appointment in the department of sociology. "Our guess is that if someone cared enough about church to be busy and active at one time, they wouldn't drop out long enough to establish an identity as being 'burned out;' instead, they probably went on to become active in another church."

The implications for the church are dramatic. "Traditionalists ... are marginal to the local church primarily because of logistics. If church buildings were more accessible, or if church programming were more creative and

flexible, these persons would increase their involvement almost instantly," the article states.

Marler and Hadaway identify four types of marginal member:

■ **Traditionalists.** Primarily conservative in terms of politics, traditionalists believe in the Bible and consider themselves to be spiritual people. One clue to their absenteeism might be that 43 percent list "chronic health problems," and follow-up interviews show that many are elderly, disabled or work on Sundays or have a spouse who refuses to attend.

■ **Liberals.** These are social and political liberals who do not believe that regular worship attendance is necessary. Although they are not antagonistic to the church and even feel church membership is important, they see worship attendance as optional.

■ **Lifelong marginals.** These grew

up on the periphery of the church and have stayed there. They are disconnected from the church, believing the church is a valuable institution but not involved enough to be critical of the church.

■ **Critics.** Critics have lost confidence in the church. They are not necessarily angry because of a bad experience in church; they simply don't feel the church provides real meaning for their lives. Despite their skepticism about the church, most critics would go back to church if they could find one that meets their needs.

Marler and Hadaway's data suggests churches need to use different strategies to appeal to each category. For instance, the place to reach life-long marginals may be big events, which they are likely to attend. Critics, on the other hand, are not likely to come back on their own.



"IF THEY CALL IT FASTING... WHY IS DAD MOVING SO SLOW?"

Baby opened tribal door

Continued from page 1

John Witte. They were appointed Baptist missionaries—to Kenya.

In December 1991 a young woman knocked on her door in Nairobi. She was Asha, one of Adijah's daughters. The next day Asha returned with Mumina and her brother, Mohammed Wario.

Linda explained: "Mohammed told me my dad had found him walking the streets one day and challenged him about why he wasn't in school. Then my folks wound up paying his fees so he could go to carpentry school and bought him tools."

Then came the bombshell: Three years after the Adamses left Kenya,

Wario became a Christian. His mother threw him out of her house at first, but as she saw the changes in his behavior accepted him again.

He didn't know any other Boran Christians and had been praying daily for someone to help him share the gospel with his people.

Linda's husband soon would become a partner with Wario to begin a church among the Boran.

Today Boran Baptist Church in Nairobi averages 15-30 in worship while undertaking an ambitious visitation and Bible study/prayer meeting program six days a week.

Reported by Craig Bird of the SBC Foreign Mission Board

Final 1993 statistics mixed for KBC & SBC

NASHVILLE—Both the Kentucky Baptist Convention and the Southern Baptist Convention registered an equal number of gains and losses among 10 key reporting areas in 1993, according to figures released by the Southern Baptist Sunday School Board.

In Kentucky, increases were posted in number of churches, discipleship training participation, Brother-

hood participation, total gifts received by churches and total missions expenditures by churches.

Statewide decreases were registered in baptisms, total church membership, Sunday school enrollment, Woman's Missionary Union enrollment and music ministry enrollment.

Kentucky mirrored the national pattern with only two exceptions: The SBC posted an increase in total

church membership and a decrease in Brotherhood participation.

The chart below shows the actual gains and losses for both the KBC and SBC.

Sunday School Board statistics are based on the 37,770 church statistical surveys submitted by church clerks nationwide and processed by the board's strategic information and planning unit.

1993 statistical summary for SBC & KBC

Category	1993 SBC	Numerical Change	Percent Change	1993 KBC	Numerical Change	Percent Change
Churches	38,741	283	+0.74%	2,297	5	+0.2%
Baptisms	349,073	(18,774)	-5.10%	14,519	(725)	-4.8%
Church Membership	15,404,621	39,135	+0.25%	774,082	(1,199)	-0.2%
Sunday school enrollment	8,246,250	(16,271)	-0.20%	364,507	(5,125)	-1.4%
Discipleship training participation	2,328,082	102,069	+4.59%	87,854	3,769	+4.5%
Music ministry enrollment	1,876,875	(9,246)	-0.49%	88,282	(775)	-0.9%
WMU enrollment	1,149,085	(39,063)	-3.29%	58,181	(1,224)	-2.1%
Brotherhood participation	613,774	(592)	-0.10%	26,994	1,044	+4.0%
Total tithes, offerings and gifts	\$5,054,436,650	\$155,421,045	+3.17%	\$204,809,230	4,777,260	+2.4%
Mission expenditures	\$761,639,840	\$9,866,383	+1.31%	\$34,733,644	1,037,895	+3.1%

HMB reports '93 volunteerism up

ATLANTA (BP)—An increase in mission youth groups helped boost the number of volunteers coordinated through the Southern Baptist Home Mission Board by almost 5 percent in 1993.

The board's volunteer division assigned 63,994 volunteers in 1993, up from 60,284 in 1992. Seven of 10 categories for volunteers showed an increase.

Because the number of volunteers for 1993 is already higher than next year's goal, volunteer coordinators have set higher goals for the years 1995 and 2000, said Mike Robertson, director of the HMB's student missions department.

Mission youth groups showed the strongest increase in 1993, up more than 3,500 compared to 1992. Robertson attributed that growth to a direct appeal for volunteer help from all youth ministers.

With the increase in mission youth groups but a decrease in Christian Service Corps groups, the board maintained its traditional average of filling about 65 percent of home missionaries' requests for volunteers.

KENTUCKY

Kentuckian has the line on Jehovah's Witnesses

By Melanie Childers
Staff Writer

HAWESVILLE—Obtaining a Baptist perspective about the beliefs and practices of Jehovah's Witnesses is as easy as dialing (502) 927-9374.

That's the number for a year-old telephone service operated by Kentucky Baptist layman Joe Kreisle.

Kreisle, a member of Hawesville Baptist Church, offers weekly recorded messages of about three to five minutes each. And although the calls aren't toll-free, many callers evidently don't mind the long distance charge.

In fact, more than 1,500 callers from Kentucky and surrounding states have used the phone line since Kreisle began the service in January 1993, he said. And some have requested the free literature and documentation which also is offered.

"I really feel God has called me to this ministry," which is named Good News Outreach, Kreisle said. "I consider it evangelism."

The messages have a dual focus,

he explained, which makes them valuable both to Christians and to Jehovah's Witnesses. Southern Baptists consider the Jehovah's Witness society, based in Brooklyn, N.Y., to be a cult.

Jehovah's Witnesses often call when they have doubts about their own organization, Kreisle said. The service provides a confidential method for Witnesses to inquire about how to leave the organization and where they can go for help after being disfellowshipped.

Christians, on the other hand, can use the telephone messages to gain a better understanding of the group and to learn effective ways of reaching Jehovah's Witnesses with the gospel of Jesus Christ.

"We as Baptists need to know why we believe what we believe, and be able to share that," he insisted.

The scriptural basis for Kreisle's ministry is Jude 3: "... earnestly contend for the faith which was once for all delivered to the saints."

Kreisle first began to study about Jehovah's Witnesses after conversa-

tions about spiritual matters several years ago with a friend who was a Jehovah's Witness, he said.

"I could see as we were talking, we weren't meaning the same thing," Kreisle explained. "So I began to study about the group. I got everything I could get my hands on."

And although Kreisle's study of Jehovah's Witnesses led to his certification by the Southern Baptist Home Mission Board's interfaith witness department, his friend did not leave the group.

Still, many others could be reached, and Kreisle believes he has come up with one good way to do it.

The time Kreisle devotes to this not-for-profit enterprise is over and above the 40 hours every week he spends as a maintenance mechanic at an industrial mill, he said.

And he foots the bill for most of his expenses as well.

But Kreisle said time and expense are worthwhile investments, especially with the support and encouragement he receives from family members and from his church.

"I think I'm the only one that does a phone ministry of this sort in Kentucky," Kreisle said. "It's a different type of ministry. We have to look at creative ways to share the gospel."

Kreisle said he sees the ministry continuing to grow, both numerically and in terms of effectiveness.

"Right now I get about 115-120 calls a month," he said, and that number is growing steadily.

And in the last month, Kreisle said, he has added a new dimension to the service: a monthly support group for people who have responded to the recorded message. Six people attended the first meeting, including a Christian who is a former Witness and a couple whose child has joined the society.

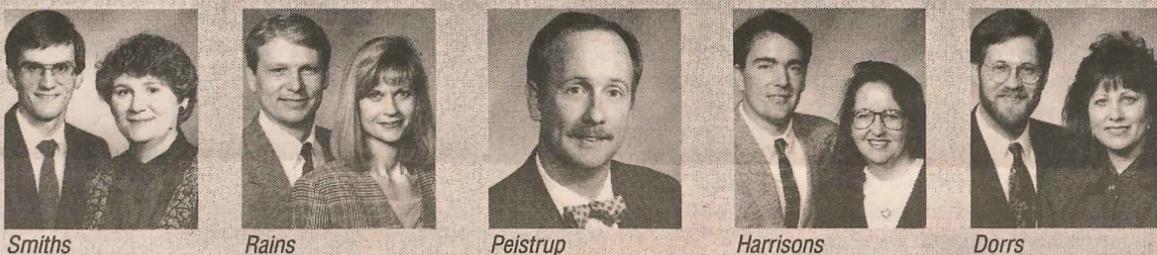
Kreisle also has frequent opportunities to speak to churches and at Kentucky Baptist Convention events about the Jehovah's Witnesses and the occult, he said.

"I've had well-meaning pastors say things like 'you won't win many of them,'" he said. "But they can be won."

BLUEGRASS BURGEOO

■ **Bob Brush**, head football coach at Georgetown College, was named District 32 Coach of the Year for 1993. In his first season as head coach, he led the Georgetown Tigers to a 7-4 finish, sending the team to the first round of the NAIA Division II playoffs.

■ **Clear Creek Baptist Bible College** has announced plans to build a new health services center. The facility will provide space for medical, dental and counseling services. Projected cost for the addition is \$110,000, with much of the labor to be provided by students on scholarships.



Kentuckians appointed to foreign missions

RICHMOND, Va.—Nine people with Kentucky ties were appointed to mission service by the Southern Baptist Foreign Mission Board in February.

Randall and Betty Rains were reappointed missionaries to southern Asia and the Pacific, where he will work as associate to the board's area director for that region.

They formerly served in Bangladesh, the Philippines and Australia, until he was named a candidate consultant in the FMB's personnel department in 1992.

Rains considers Mayfield his hometown and First Baptist Church of Mayfield his home church. He is a graduate of Southern Baptist Theological Seminary in Louisville.

Mark and Jodi Smith were named FMB representatives in the Middle East and North Africa, where he will establish a training

program in computer operations and they will be involved in outreach efforts.

They most recently have been members of Lyndon Baptist Church in Louisville.

He considers Rineyville his hometown and Rineyville Baptist Church his home church. He is a graduate of Georgetown College and the University of Kentucky. He previously was a teaching assistant at UK and minister of music at Midway Baptist Church in Midway.

Mrs. Smith is the daughter of Robert and Patsy Leach of Russellville. She considers Southern Heights Baptist Church in Russellville her home church. She is a graduate of Georgetown College and Indiana University. She previously was a worker in Nigeria and children's minister of Lebanon Baptist Church in Lebanon.

Bryan Peistrup was appointed to service in Hong Kong, where he will start and develop churches.

Since 1991, Peistrup has been pastor of Countryside Baptist Church in Morganfield.

William and Dena Harrison will start and develop churches in the Middle East.

He is the son of Charles Harrison of Louisville and Emily Ladouceur of Bardstown. He is a former member of Cedar Creek Baptist Church in Louisville and a graduate of Berea College.

John and Deborah Dorr were assigned to Lebanon but will live in Larnaca, Cyprus, where he will direct the Baptist Center for Mass Communication.

The Dorrs recently lived in Louisville, where he attended Southern Seminary and they were members of St. Matthews Baptist Church.

Cornerstone Counseling adds 2 more

Two more counseling centers have been opened by Kentucky Baptist Homes for Children.

The addition of Cornerstone Counseling offices in Ashland and Frankfort brings to six the number of centers co-sponsored by the Baptist child-care agency.

Cornerstone Counseling in Ashland is co-sponsored by Greenup Baptist Association and is located at 1502 Harlan St. The new phone number is (606) 329-2522.

Cornerstone Counseling in Frankfort is co-sponsored by Evergreen Baptist Church, First Baptist Church of Frankfort, Immanuel Baptist Church of Frankfort and Franklin Baptist Association. The office is located at 1075 Collins Lane, and the phone number is (502) 875-7502.

Both centers are offering eight hours of counseling per week.

Sheila Talley is the counselor in Frankfort. She holds a master of science degree in family development from the University of Kentucky, as well as undergraduate degrees from UK and Walters State Community College in Morristown, Tenn.

Philip Duncan is the counselor in Ashland. He holds the master of divinity degree from Southern Baptist Theological Seminary and the master of science degree in human services from Murray State University.

Kentucky Baptist Homes for Children opened its first Cornerstone Counseling office in 1992 in Bowling Green. Additional centers also have been added in Erlanger, Hopkinsville and Madisonville.

At all locations, counselors assist people who are having marital difficulties, parent-child problems and other concerns. Counseling is presented from a Christian perspective.

Kentucky volunteers roar into action after freeze

Continued from page 1

"We went over a million meals," Simpkins said of the California operation. Baptist disaster relief teams sent feeding units from California, Texas, Oklahoma, Mississippi, Missouri and Louisiana. Other volunteers came from South Carolina, Georgia, Kentucky, Illinois, Tennessee, North Carolina, Nevada and Arkansas.

As of last week, the feeding operation—set up to serve homeless people and disaster crews—was declin-

ing, Simpkins said.

Compared to the obvious devastation of hurricanes, tornadoes and floods, earthquake damage is deceptive, Simpkins said. "Often you may see only cracks in the sides of buildings, and the interior infrastructure may be totally destroyed."

The next phase of disaster relief will be sending builders from western states, he predicted. "We've still got a lot to do with the (Mississippi) flood range and Hurricane Andrew," he

said. "The disasters are coming at a faster pace than the organization we've got now can handle. It's a sign God wants Southern Baptists to pull together to represent our strengths and apply our gifts to follow his greater will—meeting the needs of hurting humanity."

"Our best efforts only come with a united effort. We've seen that as six states came together in California, and we were able to produce mass quantities of food to be distributed."

OPINION

WESTERN RECORDER

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*Earnestly contend for the
faith which was once for
all delivered to the
saints.—Jude 3*

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Fooling yourself

The article "Peace Fellowship praises Wal-Mart" (WR, Jan. 25) is one of many articles that do not belong in the Western Recorder. But it was printed, and I would like to comment.

Wal-Mart is doing nothing more than joining forces with the anti-gun coalition to deny the American citizen his or her right to purchase and own a firearm, which is guaranteed by the U.S. Constitution. To give praise to any such group who would like to deny us our rights is anti-American.

A statement made by Director Ken Sehested in his letter of praise to Wal-Mart: "Guns do not cause the epidemic of violence now inflicting our nation. Something deeper is at work." This is absolutely right. Don't you have any idea what is at work? How about Satan!

For stores like Wal-Mart, K-Mart or any others to stop selling firearms and ammunition is not going to make availability any less. People that want them will still be able to get them. If you think that such an act will dramatically decrease the potential for destruction, then you are fooling yourself.

God is the only one that can save us from destruction, not Wal-Mart or any other anti-gun or anti-anything group.

Unless this country starts giving praise, and I mean all the praise to God, this country is heading for destruction. Your article "Peace Fellowship praises Wal-Mart" appalls me.

*Terry Shinkle
Burlington*

No alarm

With reference to your editorial (WR, Feb. 1), the death of Dr. Barkley Moore has indeed left a void at Oneida Baptist Institute. He was an uncommon example of faith, an un-

The religion highway

According to A. James Rudin, writing for the Religious News Service, here is how religious life will look in the fast lane of the electronic information superhighway:

"A clergyperson's sermon is E-mailed to members of the congregation. Members, also known as 'subscribers,' are those people who link their computers, modems and TVs to a particular synagogue or church. Members pay a fee for this service that is divided between the congregation and communications companies.

"A congregational choir performs in a television studio. Only technicians are present, and there is no audience. The choir sings the holiday liturgy many, many times until the TV producers are happy. Then the tape is carefully edited and sent via cable to congregational members for private viewing.

"The choir's performance is available for home viewing 24 hours a day, seven days a week, but the religious

common leader and an uncommon friend. We at Oneida do, and will continue to, miss him greatly.

In recognition of the spirit and manner in which he directed affairs for so many years, I felt compelled to reply to your comment that "his sudden death leaves Oneida in a precarious position."

Oneida's present position is no more "precarious" than that of the Israelites at the death of Moses. Dr. Moore's favorite Scripture (Ecclesiastes 3:1-8) spoke with confidence of

BAPTIST FORUM

God's timing, and he was constantly reminding all of us (and anyone else who would listen) that it is our business to be about God's work and God's business to see that we are taken care of and provided for.

Dr. Moore would be the first to point out that "the Oneida School" belongs to God, and Barkley Moore was his instrument. Although there will never be another Barkley Moore, there most assuredly will be another instrument, chosen and ordained by the Almighty, to carry on God's work in this place.

The Oneida family continues to need the prayers of our fellow Kentucky Baptists in the same way we have always needed the support of our extended family of faith. There is, however, no sudden cause for alarm. Oneida will continue to be a place of miracles (Luke 12:29-35).

*Linda Gordon
Oneida*

Important laws

As a first grader in public schools, I remember charts nearly as tall as a child that were constantly displayed in our classroom bearing the God-given Ten Commandments. We read these commandments and memorized them.

The young people of today are unfamiliar with the Ten Commandments. It seems the ungodly removed

music must compete for attention with thousands of other TV programs.

"Rabbis, priests and ministers are always made up for TV appearances. Like other TV performers, the clergy must look good for the cameras. After all, religious personalities need to be 'viewer friendly' to attract a wide audience.

ON MISSION TOGETHER



William W. Marshall

"A terminally ill hospital patient sends a fax to a clergyperson. The handwriting is faint, and the letters are poorly shaped, but the words are clear: 'I am dying. I want to pray before God takes me. I look forward to your immediate reply. Hurry.'

"Fortunately, the desperate message finds the clergyperson in the office, and the traditional prayer of confession recited by a dying person is quickly faxed back to the hospital room. But it arrives after the patient has died.

"A congregant requests a particular clergyperson to officiate at the person's funeral. But at the time of death the designated rabbi, priest or minister is 3,000 miles away attending a conference. Not to worry.

them from public schools, and many churches decided they were antiquated for Sunday schools as well. When have you seen a copy of these commandments anywhere—church or else? Could this be the reason for rampant divorces, live-ins, abortions, crimes and sexual perversion?

The word of God tells, "That we would have not known what sin was except through the law. That we would not have known what it was to covet if the law had not said, 'Thou shalt not covet'" (Romans 7:7). Apart from the law sin is dead. So then the law is holy and the commandments are holy, righteous and good. Should not these holy teachings be displayed and taught in our Sunday schools today? Or have we become so unholy to include such greatness?

If the law is our schoolmaster to teach us the way of God, shouldn't this be included in our Bible study? Jesus came to fulfill the laws for us. Young people wonder, "What law?"

*Billie Davis
Pikeville*

Congratulations

The deacons of First Baptist Church of Somerset would like to publicly congratulate our pastor, Dr. Robert F. Browning, on his recent election to the presidency of the Kentucky Baptist Convention, and pledge our support to him during this year. We pray that he will continue to let God lead him in each aspect of his ministry.

*First Baptist Church deacons
Max Shearer, secretary
Somerset*

Baptist Forum

Letters to the Western Recorder's Baptist Forum must be signed to be considered for publication.

Letters must be no longer than 250 words. Letters longer than the limit may be edited to meet the requirement.

"A service with an appropriate personal eulogy is rapidly taped and sent back home via satellite. The funeral service is shown on a large silver screen in the synagogue or church, and it is also made available via cable TV to friends and family around the country who cannot personally attend. A shorter taped service of interment led by the clergyperson is used at the graveside. Cemeteries provide TV monitors for mourners on such occasions.

"Youngsters receive their religious education at home via TV and E-mail. The term 'Sunday school' no longer has any meaning since students can tune in or tune out of teaching material at any time. And, of course, they never meet their fellow students or teachers in person. Everything is done electronically.

"To turn on one's electronic equipment is considered a profound religious act."

While this may seem "far-fetched" to many folks of my age vintage, the implications of communications technology for the church of the future should not be underestimated.

William W. Marshall is executive secretary-treasurer of the Kentucky Baptist Convention.



Sandwich generation

By John Lepper

If you are part of the sandwich generation, you may feel like throwing up your hands and yelling, "Help!" The sandwich generation is the colorful title for the generation squeezed between conflicting and competing needs of the generation above and the generation below. People from mid-life to early retirement can feel sandwiched between needs of their aging parents and their own children, even adult children.

The word "responsibility" characterizes the sandwich generation. People in the middle of the sandwich feel an intense responsibility for the well-being of their own children as well as for aging parents.

In any case, how can individuals in the sandwich generation cope with these competing pressures?

Certainly prayer and the support of Christian friends are important. Here are four additional suggestions.

■ Don't do too much. Sometimes it is easy to assume responsibilities which are not ours. Not doing too much may mean allowing older parents their independence and freedom to make choices for as long as possible. It also may mean guiding young people to make their own decisions and accept responsibilities for their own lives.

■ Don't do too little. Accept responsibilities that are rightfully yours. Assist and guide the generations above and below according to the real need and your abilities and resources.

■ Ask for help. Friends and family members may be unaware of the pressure you feel. Don't be afraid to ask for assistance. This may mean others can actually share responsibilities. It may mean that you seek out a trusted counselor or friend with which to "unload" the weight of your burden.

■ Take care of yourself and your primary relationships. If you are married, this means pay attention to your marriage partner. By caring for yourself and your primary relationships, you will find strength to face the pressures as the middle of the sandwich.

John Lepper is director of the Kentucky Baptist Convention's family ministry department.

■ Send your questions about children, teens, marriage, singles or aging to "Family Forum," Western Recorder, Box 43969, Louisville, Ky. 40253.

Is Bennett's welfare-reform proposal legitimate?

Should this country stop paying welfare to women who bear illegitimate children?

That's the position taken by William Bennett, former Education secretary, former drug czar, co-director of the Empower America think-tank and candidate-in-waiting for the 1996 presidential race.

"Republicans should propose in this session of Congress legislation that ends welfare for anyone having a child out of wedlock," Bennett and Empower America colleague Peter Wehner wrote in a column syndicated by Newsday and published this month in the Courier-Journal.

Bennett's proposal would stop Aid to Families with Dependent Children, subsidized housing and food stamps. It also would bring "an end to all forms of assistance for those single mothers currently on welfare, an end to visitation rights for illegitimate fathers and a change in tax codes to make them more favorable to marriage and children."

Two strong factors buttress Bennett's declaration—the failure of the welfare system and the immorality of out-of-wedlock parenting.

Few thoughtful observers would argue with the assertion that the welfare system is not working. The crushing financial burden this system lays upon American taxpayers and the national economy is only the milder portion of the problem. The larger issue is the creation of a dependent underclass of citizens. During the past several decades, our national handout policy has enslaved a subset of our society. While welfare has provided a safety net for some citizens temporarily down on their luck, many members of the welfare culture have come to assume they are unable to hold steady jobs and earn livable wages. Others have come to assume the rest of society owes them, that they are entitled to hand-outs simply because of their status.

Welfare has served injustice upon these people. It has diminished their self-esteem and eroded their sense of pride. It has fostered a can't-do spirit. It has told people they are unworthy of meaningful, helpful participation in society. Unable to see a constructive vision of their role, they have languished if not perished.

Consequently, people concerned about the health of the nation and all its citizens are prone to applaud the thoughtful efforts of people who are trying to "fix" the problems welfare has unloaded. People of goodwill and integrity devoutly desire to create a national infrastructure that respects the best interests of everyone.

Beyond that, people of faith would agree with Bennett's claim about the immorality of illegitimate parenthood. The biblical standard indicates marriage is to be for one woman and one man for a lifetime, and the birthing and rearing of children is to come within a family. As Bennett quotes Health and Human Services Secretary Donna Shalala, "I do believe that having children out of wedlock is just wrong."

Besides a biblical mandate, the breakdown of the family is having devastating effects upon America's children. In a widely noted article last spring in *The Atlantic Monthly*, sociologist Barbara Dafoe Whitehead documented the dire consequences poverty—most overwhelmingly brought on by broken homes and out-of-wedlock childbirth—has had

on the educational, and ultimately economic, well-being of children. Statisticians predict 60 percent of our children will sometime live with only one parent, and by the end of the decade 40 percent of American births will be illegitimate.

So, commend Bennett for putting his finger on a social and moral crisis. Give him credit for using his head. But don't say he listened to his heart. His "solution" presents a whole new set of problems:

■ What will happen to the children in these families if the money that buys them food is cut off completely and immediately? Set aside thoughts of punishment for their parents' sins. The innocents—children born into these welfare-dependent families—are the ones who will starve or suffer arrested physical or mental development from malnutrition.

And think about the rage that will grow inside the children who survive. You can glimpse the future if you listen to the lyrics of rap music. Sure, it's vulgar and profane. But more than that, it's angry. Angry at poverty. Angry at prejudice. Angry at hopelessness. If we abandon a generation of children because we're sick of the culture built by welfare, they'll grow up to make today's rappers look like the Vienna Choir Boys.

■ What about the women who have been abused by men they know and a system they don't? Perhaps a few of these women got pregnant because they were raped. Many more, in abusive situations, had little more power in their situations than their sisters who were raped. And others have been abandoned by men they once trusted. We who trumpet family values would agree that their main job is to raise their children. Will they do a better job if we quickly terminate their help?

■ What do you think will happen to the men who fathered those children but didn't stay home to help raise them? Will they come back in droves, just because they get a tax break? They'll get back to you on that one, right after they call their CPAs.

■ What will happen to babies born out of wedlock? Bennett's proposal to make adoption easier is commendable and should be done. Unfortunately, legal snarls aren't half the problem. While detached middle-class adults might be able to see that a young unwed mother and her child would be better off if the child were adopted, birth mothers rarely see it that way. Any social worker will confirm that only a fraction of those moms can let go.

■ Worse still, what will happen to fetuses conceived out of wedlock? Bennett wrote "The Book of Virtues" and fashions himself a champion of values. However, the austerity of his plan unwittingly would push many pregnant young women toward abortion tables. This cost of his reform might be higher than concerned Americans are willing to pay.

The problem Bennett cites illustrates the intractability of numerous social/moral problems. Bennett's rational solution seems heartless to many compassionate people. Similarly, "bleeding-heart" solutions seem muddle-headed to many realistic people. Thoughtful Christians must provide leadership in developing solutions that reflect disciplined minds and caring spirits.

Marv Knox

Trying to solve the problem of welfare dependency and illegitimate childbirth demonstrates the difficulty of grappling with intractable social/moral crises. Rational solutions often lack compassion. Compassionate solutions often aren't realistic. Thoughtful, sensitive Christians can provide much-needed leadership by welding reason to concern.

Add snap to your hum-drum existence; dress & act like an Olympian

Like households around the world, the Knox clan has spent much of the past couple of weeks watching the Olympics.

Not that we necessarily want to exhaust our evenings observing people with no vowels in their last names smack each other with hockey sticks. And not that we intend to while away the hours cheering for Nordic skiers whose progress across frozen tundra makes pro bowling seem exciting. We just can't help it.

My personal theory is that the composer who wrote the theme music put magnetic, subliminal notes in the score, so people who hear it are literally pulled to their TV sets. You think you actually want to see nice young Americans finish 93rd in the 254,387-kilometer cross-country ski race?

Observing all this Olympicness has given me an idea for how to make ordinary folks' lives more interesting.

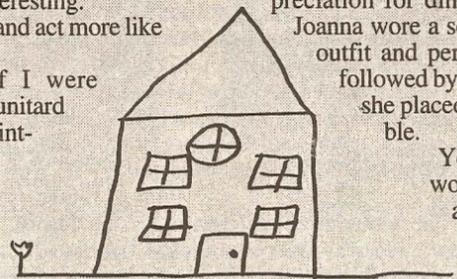
We should dress and act more like Olympic athletes.

For instance, if I were wearing a Spandex unitard with spider webs printed on the legs—like the kind Tommy Moe wore when he won the men's downhill—I'd probably write zip-pier, more thrilling stories in half the time. (The tight-fitting Spandex would reduce wind-resistance as I turn back and

forth from my notes to the computer.)

And what about meals? Our kids' appreciation for dinner would escalate if Joanna wore a sequined flame-colored outfit and performed a Triple Lutz followed by a Flying Camel before she placed the chicken on the table.

Your mechanic probably would do a better job if, after he tightened your tailpipe, he could jump around the shop, waving his wrench and slapping high-fives with everybody while all the customers chanted "Lee-Roy! Lee-Roy! Lee-Roy!"



down home

OPINION

Should Baptists support an increased excise tax on tobacco?

YES

By Barbara Phillips
Associate Professor of
Pulmonary and Critical
Care Medicine, UK
College of Medicine

"When cigarettes are priced out of reach of teenagers, they just don't buy them. Tobacco tax increases are the fastest, surest way to achieve reductions in teen tobacco consumption. Each 10 percent increase in the real price of cigarettes leads to roughly a 10 percent reduction in use among teenagers, and thousands of premature deaths prevented."

Barbara Phillips

As a lung specialist and intensive care unit physician, I get asked certain questions repeatedly. I'd like to answer some of these questions before answering the primary one.

Q. How can I stop my teen-age son or daughter from smoking (or chewing tobacco)?

A. Nicotine addiction is determined by the time a child graduates from high school, since 90 percent of tobacco users start before 18.

As parents and educators know, there is little an adult can say or do to stop an adolescent from smoking. This particularly is true when teens are bombarded with advertising portraying smoking as glamorous, sexy and grown-up, or when they go to a school with designated smoking areas for students, or (worse yet) prohibition of smoking by students, but smoking areas for role models, such as teachers and coaches.

In the last decade, teen-age smoking has been relatively steady, and use of chewing tobacco and snuff has increased substantially, so that tobacco use by U.S. teens is increasing.

Over the same time period, tobacco use has fallen sharply in Canada. Canadian restrictions about smoking and advertising are not much different from ours.

What is different in Canada is the cost of a pack of cigarettes—about \$6. When cigarettes are priced out of reach of teenagers, they just don't buy them. Tobacco tax increases are the fastest, surest way to achieve re-

ductions in teen tobacco consumption. Each 10 percent increase in the real price of cigarettes leads to roughly a 10 percent reduction in tobacco use among teenagers, and thousands of premature deaths prevented.

Q. Aren't the claims about the health effects of smoking and passive smoking exaggerated?

A. If anything, they're minimized. Smokers die about 11-17 years earlier than non-smokers!

(Some cynics say that our federal government's schizophrenic approach to tobacco, with a tobacco subsidy program and lack of meaningful restrictions on one hand, and an anti-tobacco educational effort on the other, results from the knowledge that Social Security and other retirement programs would go broke if nobody smoked. Premature death saves the system money!)

The fact that the tobacco industry has never admitted that active smoking is harmful should give you some idea of how reliable their statements about the scientific findings about passive smoke are. The fact is that there is no reputable scientist (who does not benefit from tobacco dollars) who disputes the surgeon general and Environmental Protection Agency's findings that exposure to others' smoke causes lung cancer, asthma attacks, and respiratory and ear infections in children.

A better question is: Why are they quoting farmers and tobacco industry public relations people on these issues as if they were scientists?

Q. Won't increased excise taxes on tobacco put Kentucky farmers out of

business?

A. Tobacco farmers are already going out of business, and it has very little to do with taxes.

The tobacco industry argues that an increase in the excise tax will drastically reduce consumption, putting thousands of tobacco farmers out of business and costing 750,000 jobs.

The loss of 750,000 jobs is pure fiction. However, the future of the tobacco farmer should be a concern of policy makers. Tobacco farmers need help in converting to other profitable crops. Some funds from higher excise taxes could be used to encourage farmers to diversify.

New York Times estimates indicate a \$2 excise tax increase would decrease consumption by 23 percent. A proportional decline in farming would cost approximately 14,000 jobs.

The 750,000 figure is fabricated on the assumption that any establishment selling cigarettes (for example bars, package stores, convenience stores) would have to cut employment by a corresponding 23 percent.

This is a ludicrous assumption.

If farmers give up farming rather than switch crops, the loss of 14,000 farm jobs would be unfortunate. However, a \$2 increase in excise tax would raise in excess of \$20 billion and prevent 1.9 million premature deaths.

This represents 133 lives saved for every farmer left without a job.

The tobacco industry argues that higher taxes hurt tobacco farmers. In

fact, tobacco manufacturers have hurt tobacco farmers far more than any

health policy over the last decade.

First, many jobs have been lost to mechanization. Second, tobacco farmers have not benefited from the increased profits of the industry. Tobacco farmers now earn only 3 cents of every dollar in cigarette sales, while 73 cents goes to manufacturers, wholesalers and retailers.

Although cigarette profits have soared astronomically over the past 25 years, tobacco farmers still only get 3 percent of the sales dollar.

Third, although tobacco companies claim to champion tobacco farmers, the amount of foreign tobacco in the average American cigarette has gone from 13 percent to 36 percent since the mid 1960s. Tobacco companies have invested enormous amounts of money in teaching and supporting farmers in other countries to grow high-quality tobacco, which the companies can buy for less than that grown in the United States.

This policy ultimately will put farmers out of business far quicker than any excise tax increase.

Kentucky senators' recent provision requiring American-made cigarettes to contain 75 percent domestic tobacco will only hasten the industry's move overseas.

It should also be remembered that farmers are not the major recipient of the tobacco industry's wealth. While farmers earned \$1.9 billion for their crop in 1987, the advertising industry received \$2.58 billion for tobacco ads that year.

Q. Should Kentucky Baptists support an increased excise tax on the sale of tobacco products?

A. Only if they value prevention of addiction, disability and death over corporate profits.

NO

By Wilmer Browning
Executive Director
Council for Burley
Tobacco

"A 75 cent-per-pack tax increase on cigarettes could initially reduce Kentucky tobacco farmers' incomes by \$60 million. This would be equivalent to losing 25 percent of the state's corn crop, or 90 percent of the state's wheat crop or 200 percent of the state's vegetable crop."

Wilmer Browning

Kentucky Baptists and all Kentuckians should oppose any further increase in excise taxes on tobacco products.

Some 60,000 Kentucky farmers depend on the sale of tobacco for a livelihood, and many thousands of people in other segments of the tobacco industry are employed in the tobacco industry in Kentucky.

Tobacco is a legal crop and therefore should not be singled out and forced to pay additional excise taxes to support a national health plan since tobacco products are currently paying more than their fair share of the tax load.

Since colonial days, the tobacco industry has been faced with much adversity. Despite these challenges, tobacco still remains the backbone of the agricultural economy in many southeastern states.

In recent years, tobacco has generated around \$900 million in cash receipts for Kentucky farmers, representing nearly 50 percent of crop values and 25 percent of all agricultural commodities produced in the state.

Tobacco plays an equally important role in many other southeastern states. Many rural communities in tobacco-producing areas claim that to-

bacco-generated dollars roll-over two to three times within their local economies. Thus, tobacco contributes greatly to the survival of many small family farms, local businesses and churches in these rural areas.

President Bill Clinton's proposed health-care tax on tobacco certainly could have a significant adverse effect on many of these rural communities—many of which already are struggling in response to reduced state and government funding and an overall stagnant economy.

A University of Kentucky study estimates that a 75 cent-per-pack tax increase on cigarettes could initially reduce Kentucky tobacco farmers' incomes by \$60 million.

This would be equivalent to losing 25 percent of the state's corn crop, or 90 percent of the state's wheat crop or 200 percent of the state's vegetable crop.

The study predicts that the tax would reduce tobacco income by more than \$1 million in 16 Kentucky counties—equivalent to the elimination of 50 to 90 jobs in each of these counties.

But this first-year estimated impact of the tax increase is not the end of the story.

With reduced consumption, many

**POINT
counter
POINT**

taxes even further, which would magnify the negative effect on tobacco farmers.

Higher federal and state taxes along with increasing competition from foreign markets could realistically reduce the U.S. tobacco economy by some 30 percent to 40 percent in the near future. Losses of this magnitude would significantly affect land values, school funding, local business activity and churches in these tobacco-dependent areas.

Alternative crops exist to supplement declining tobacco income, but none of them will even come close to providing the magnitude and stability of income that tobacco has provided for the 137,000 farms in the United States that produce tobacco.

Tobacco farmers and their families are very much concerned about health-care reform. Due to the high cost of premiums, many tobacco farm families simply cannot afford adequate health insurance.

Tobacco farmers feel that their industry is already providing an excessive amount of taxes.

Currently, tobacco contributes more than \$14 billion to federal, state and local governments in the form of

state governments already facing budget shortfalls would likely be forced to raise tobacco

excise and sales taxes—over four times the entire farm value of United States tobacco production.

Bringing this down to the farm level translates into an acre of tobacco generating between \$35,000 and \$40,000 of tax revenue for the government. If the 75 cent tax is implemented, an acre of tobacco (which grosses the tobacco farmers around \$4,000 to \$5,000 per acre) would generate over \$80,000 per acre—10 times the farm value of United States tobacco production.

Cigarette consumption in this nation is falling. Thus, a higher tobacco tax will cause consumption to fall even greater, resulting in tying health-care funding to a declining revenue base. Given the excessive amount of taxes already being contributed by the tobacco industry, and the devastating impact that this tax would likely have on local economies, it appears that the Clinton administration should look for additional reductions in health-care expenses and alternative revenue sources to fund health-care reform.

Excise taxes on tobacco products or any other product are not a fair method of taxation because the burden of excise taxes falls proportionately heavier on the lower income groups in our society.

I would urge all Kentucky Baptists and all Kentuckians to oppose any further increases in excise taxes on tobacco products.

LIBERTY

Evangelicals wary of new U.S. workplace guidelines

By Tom Strode
SBC Christian Life Commission

WASHINGTON (BP)—American Christians could be hindered from expressing their faith in the work place if proposed federal employment guidelines are adopted, several evangelical leaders have warned.

The Equal Employment Opportunity Commission, the federal agency responsible for combating job discrimination, is in the final stages of issuing revised guidelines on harassment, including that based on religion.

The guidelines define harassment as "verbal or physical conduct that denigrates or shows hostility or aversion toward an individual" because of his or her religion or that of his or her relatives, friends or associates.

The guidelines further define harassment as "creating an intimidating, hostile, or offensive work environment, 'unreasonably interfering with an individual's work performance' or

otherwise adversely affecting an individual's employment opportunities.

Harassment is defined to include not only slurs but "threatening, intimidating, or hostile acts," as well as writing or art which "denigrates or shows hostility or aversion" toward a person or group.

Under the guidelines, the employer has a "duty to maintain a working environment free of harassment on any of these bases," including religion.

"We are deeply concerned that the guidelines would have a chilling effect on religious freedom and religious expression in the work place," said Michael Whitehead, general counsel of the Southern Baptist Christian Life Commission. "If a person shares his faith with a co-worker on lunch break, the person and his employer might be charged with religious harassment."

Other hypothetical situations which could result in harassment charges under the proposed EEOC

guidelines, some attorneys have said, are:

■ An employer sharing his testimony, including the message that all unbelievers will spend eternity in hell, with a subordinate who may find the action of his or her boss "intimidating" or may charge it "shows hostility or aversion."

■ An employee having a cross or poster with a gospel message on the office wall, which creates "an intimidating, hostile, or offensive work environment."

■ A supervisor continually saying "Praise the Lord" in the office, which causes an "offensive work environment."

"If it's clear that the employer is operating his business on faith principles, ... is that a violation?" asked Forest Montgomery, general counsel of the National Association of Evangelicals.

Montgomery hopes the EEOC will meet with evangelical attorneys and respond positively to their concerns,

but it is late in the process. The comment period for the guidelines expired in November. Their existence and potential dangers apparently became well known only in recent weeks.

The EEOC could issue the guidelines at any time, an agency spokesman said. The EEOC has received a large number of comments, she said.

"It is one thing for sexual harassment guidelines to prohibit physical and verbal conduct of a sexual nature which is unwelcome and offensive, but trying to apply the same concept to religion is to mix apples and oranges," the CLC's Whitehead said.

"Religious discrimination is and should be unlawful," he said, "but the new guidelines create the risk of encouraging more and more lawsuits to disrupt and divide the work place along religious lines. Religion should be left out of the guidelines altogether. The agency and courts have enforced the existing law ... without such guidelines, and they should continue to do so."

"We are deeply concerned that the guidelines would have a chilling effect on religious freedom and religious expression in the work place."

Michael Whitehead,
general counsel of the
SBC Christian Life
Commission

Chinese government cracking down on religious groups

HONG KONG (BP)—China has cracked down anew on unauthorized religious activities.

Two government decrees—signed Jan. 31 by Chinese Premier Li Peng and announced Feb. 5—ban churches not registered with officially recognized religious bodies and forbid "proselytizing" by foreigners.

The first forbids the existence of "house churches" and other congregations not belonging to the government-sanctioned Three-Self Patriotic Association, which represents Protestants, or the Catholic Patriotic Association.

Such churches have sprouted by

the thousands in recent years, despite continuing persecution in some areas.

The law also limits activities inside approved churches, including sermons or programs that might "destroy national unity, ethnic unity and social stability, damage public health or undermine the national education system."

A second decree warns that foreigners "must not establish religious organizations, organs for managing religious affairs or centers or schools for religious activity. (They) must not recruit religious followers, appoint religious teachers or conduct any other proselytizing activities among the

Chinese people."

Foreigners can preach in China only with government approval. They can bring in religious materials only for "their personal use," the decree continues, and only if such materials don't "threaten China's social and public interest."

Many Southern Baptists live and work in China. Most of them, however, teach English in universities or provide other professional skills and social services.

Neither law breaks new ground. Various government and Communist Party organs long have tried to suppress the burgeoning "house church"

movement and have insisted that officially sanctioned churches reject foreign influence.

The new laws are "just one aspect of a continuing, multi-year process," said a well-informed observer in Hong Kong, speaking on condition of anonymity. "They codify and publicize things that have been under way for awhile and probably are going to continue."

Repression campaigns against religion come and go and vary widely from place to place. But reports of church closings, arrests and beatings of believers—even deaths—have increased in the past year.

"There's been a whole series of crackdowns on house churches over the last six or eight months," said the observer. "What we've got here is just a public statement to the West and everybody else that says, 'Yes, this is what we're doing.'"

The question is: Why now?

The Clinton administration has just begun expressing qualified approval of Chinese actions to improve human rights. That comes after repeated U.S. threats to eliminate China's "Most Favored Nation" trade status—crucial to China's continued economic growth—when it comes up for renewal in June.

A host of U.S. congressmen and senators have made the same threat. Some have visited China, asking that Christian prisoners be released and religious freedom respected.

Despite the warnings, "the Chinese leadership has decided MFN is a done deal," said the Hong Kong observer—an opinion shared by several religious human rights groups. "Sure, they released three dissidents last week. They'll do token things, but basically they can do whatever they want to the general population."

The government remains suspicious of foreign involvement in religion, concerned about strange practices in some cult groups, and alarmed about the ongoing expansion of the ranks of religious believers.

Chinese government decrees ban churches not registered with officially recognized religious bodies and forbid "proselytizing" by foreigners.

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Tuesday, March 8 • Benton First Baptist Church

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Pastor
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Occult



Dan Zickefoose
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Consultant lists common tax errors churches make

By Marv Knox
Editor

ELIZABETHTOWN—Churches shouldn't worry about being audited by the Internal Revenue Service, but they should conduct their business on the highest level, a church tax expert urged.

"The chances of a church being audited by the IRS are practically nil," conceded John Hancock, manager of church services for the Southern Baptist Annuity Board.

"But we have a higher Auditor. Churches ought to be the best-run businesses in the country."

Hancock tried to help them in that quest, teaching a seminar on ministerial taxes and financial support during a conference sponsored by the Ken-

tucky Baptist annuity department. The state last week; Don Spencer is director of the department.

Hancock presented workshop participants with a list of common errors churches make when filing reports with the IRS. The errors and appropriate corrections include:

- Treating a minister as self-employed for income tax. "Most ministers are employees of the church for income tax purposes," he corrected.

- Treating a minister as an employee for Social Security tax. "Ministers are always self-employed for Social

Security tax purposes," he stressed, admitting the opposite positions taken by income tax and Social Security laws are confusing.

- Withholding taxes from a minister's pay without authorization. "A minister is exempt from income tax withholding, whether he reports income as an employee or as self-employed," Hancock said. "A minister may request

a voluntary withholding of income tax by submitting a Form W-4 to the church."

- Withholding payroll taxes from a minister who reports income as self-employed. "Do not withhold payroll taxes from self-employed workers,"

he instructed.

- Giving a Form W-2 to a minister who reports income as self-employed. "Give self-employed workers paid more than \$600 in the year a Form 1099-MISC, not Form W-2."

- Failing to provide a Form 1099-MISC to non-employees. "A Form 1099-MISC must be issued to individuals for services rendered," he advised.

- Failing to file Form 941. "This form must be filed quarterly by a church with any employee," Hancock said.

- Declining to issue Form W-2 or Form 1099-MISC. "A W-2 must be issued to each employee," he said. "A Form 1099-MISC is issued to each non-employee who receives more than \$600 in the year."

The bottom line on
**Church
MONEY
Matters**

Payroll tax tip

To comply with federal payroll tax reporting obligations, churches should take nine steps:

- Obtain an employer identification number from the Internal Revenue Service.

This number—which is not the same as a tax-exemption number—can be requested by filing IRS Form SS-4.

- Determine whether each worker is an employee or is self-employed.

An ordained minister is considered an employee for income tax purposes but self-employed for Social Security tax.

- Direct employees to complete Form W-4.

- Decide how much money to withhold from each employee's paycheck, based on information provided in the W-4. Withholding tables are printed in IRS Publication 15 (Circular E).

- Withhold the appropriate amount of Social Security tax.

This is tabulated by multiplying the employee's taxable wage base by the FICA tax rate.

- Deposit withheld taxes by IRS standard. If \$500 or less is withheld in a quarter, it is deposited quarterly with IRS Form 941. If \$50,000 or less was withheld between July 1, 1992, and June 30, 1993, deposit monthly. If more than \$500 was withheld for that period, deposit semiweekly.

- File a Form 941 each quarter.

- Prepare IRS Form W-2 for each employee at year's end. Employee copies are due Feb. 1.

- Issue an IRS Form 1099-MISC for non-employees who were paid \$600 or more.

Source: "1994 Ministers Tax Guide," Southern Baptist Annuity Board

KBC matching funds available

ELIZABETHTOWN—A church can get "free money" from the Kentucky Baptist Convention, claimed a church tax and annuity expert.

The Kentucky Baptist Convention participates in the Church Annuity Plan, a retirement program operated by the Southern Baptist Annuity Board, reported John Hancock, manager of member services.

"Your state convention will match \$1 for every \$3 you and/or your church contributes, up to \$35 per month," Hancock said at a church tax conference in Kentucky last week. "That's free money!"

Consequently, a minister and/or

church that contributes only \$105 per month will receive the KBC's \$35 matching contribution, he noted.

And that \$35 is divided into two categories, Hancock added.

Half goes to provide two kinds of protection benefits—a disability benefit of up to \$300 per month, and a life-insurance survivor benefit of up to \$67,500.

The other half is applied to the minister's annuity account.

"If you are 40 years old, and your state convention makes this contribution for you for 25 years, their contribution will amount to more than \$15,000," Hancock stressed.

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Church should separate minister's salary & expenses

By Marv Knox
Editor

ELIZABETHTOWN—A church that pays its minister a lump-sum amount traps the minister in that "package," stressed John Hancock, manager of member services for the Southern Baptist Annuity Board.

"A lump sum is misleading," Hancock explained, noting several parts of the package actually are business expenses, not personal benefits. "Church members conclude that the church is paying the minister a lot more than it is."

Telling the minister to "divide it up any way you want" also is dangerous, he added. "Important items—like insurance and retirement—may be left out because there's not enough in the 'package' for food and clothing."

And since the package-payment approach causes business expenses to appear as payments to the minister, the Internal Revenue Service may take a disproportionate share of the total in income taxes, he said.

Hancock presented a seminar on ministerial taxes and financial support during a conference sponsored by the Kentucky Baptist annuity department. The conference was held in several locations across the state last week.

"The church should decide to do all it can, not as little as possible," to support its minister or ministers, Hancock insisted. "'The Lord loves a cheerful giver.' Shouldn't this apply to the church also?"

Each church should try to stretch its dollars available for financial support of ministers, Hancock urged.

The first step in that process is to identify the categories of financial support, he explained.

One category is comprised of "church ministry-related reimbursement funds," such as travel allowance, a book fund and other business expenses, he said.

"These are the tools of the ministry," he noted. "These are not related to personal income" and should not be seen as personal benefits to the minister.

The second category is comprised of protection coverages, such as insurance, he added, insisting, "The protection coverages protect the church as well as the minister."

The final category is personal income. "This is what the person lives on," he reported. "This item should

not be overstated (in the church budget) by including ministry-related reimbursement funds and protection coverages."

That's what confuses church members, causing many of them to assume the minister's salary is much higher than it actually is, he explained.

The second step in stretching a church's financial-support funds is deciding "the church will provide adequately in each category"—personal income, protection coverages and ministry-related reimbursement funds, Hancock said.

"The Bible is clear about supporting those who serve the church vocationally," he declared. "I Corinthians 9:14 says, 'The Lord ordains that those who preach the gospel should be supported by those who receive the gospel.' Poverty does not produce piety!"

And the final step in stretching financial support is by arranging the support "in the most tax-favored manner," Hancock reported.

"A lot of times the church can put more money in the minister's pocket simply by changing some accounting

procedures," he noted.

Hancock said churches should provide ministry-related expenses through a reimbursement system rather than a 'lump sum' allowance that requires no accountability or documentation.

This is fairer to the minister and reduces the minister's tax liability, he said. Undocumented allowances are considered taxable income, but reimbursed expenses are not.

Similarly, protection coverages—such as the various types of insurance—should be purchased by the church as a benefit, he added.

If the minister purchases the coverages directly, the money the church gives to purchase the coverages is considered taxable income by the government.

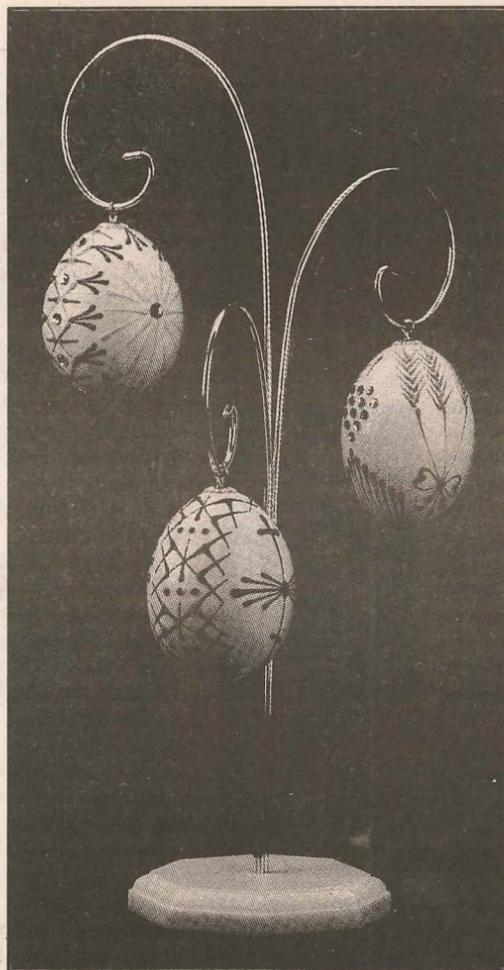
Churches also should divide the minister's income between the cash it pays as salary, a housing/parsonage allowance and the Social Security equivalency, he suggested.

According to the IRS, ministers are self-employed and thus required to pay "twice the Social Security tax burden as non-ministers," he reported, urging churches to provide ministers with the equivalent of half their Social Security taxes to offset this inequity.

The bottom line on
Church
MONEY
Matters

Churches that pay their ministers a "lump sum" package misrepresent the minister's true compensation to the congregation and expose the minister to greater tax liability.

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Law requires paper trail for church gifts

Continued from page 1

to list the money as a purchase, with any amount beyond the actual cost considered a contribution.

The new law specifies that the contribution acknowledgements meet seven requirements:

- Receipts must be in writing.
- Donors must be identified.
- Receipts for non-cash contributions must describe the property given.

- Each cash contribution of \$250 or more must be listed individually, not as a lump sum.

- If the church provided any goods and/or services in return for the contribution, the value of those goods or services must be listed.

- If no goods or services are provided, the receipt must note that only "intangible religious benefits" were provided.

- The written receipt must be received by the donor on or before the earlier of two dates—the date the donor files the tax return claiming a deduction for the contribution, or the due date for filing the return.

The \$250 guideline covers single contributions, not the combination of gifts which total \$250 or more, Adkisson said.

"This really is a pretty major change in the law," he added, noting an earlier proposal would have required churches to report directly to the Internal Revenue Service.

But the law will be effective for contributions made in 1994, he said, promising, "Your church member will not receive a deduction if these requirements are not met."

PEOPLE

KENTUCKY KERNELS

In the past five years, more than one-fourth of American adults have changed churches; nearly 40 percent have changed addresses; most have changed jobs; and half live at a different financial level than they did in 1987.

Source: *Barna Research Group*

Mountains to the Mississippi

Compiled by Ann Tatum

■ **ASHLAND**—Central Church experienced a prosperous 1993 with a record VBS attendance, a TV ministry, high attendance in worship services and 24 new members. Also **Chris Sologic** was called as youth director and **Ray Wiley** was ordained as a deacon.

■ **BAGDAD**—**Kevin Head** resigned as pastor of Indian Fork Church.

■ **CARROLLTON**—First Church called **David Warren** of Milford, Ohio, as pastor Jan. 30.

■ **CORBIN**—Baptist Regional Medical Center will host a meeting of the Southeastern Kentucky Chapter of Children with Attention Deficit Disorder, March 8 from 6-8 p.m. ChADD is a non-profit parent-based organization formed to better the lives of individuals with attention deficit disorders and those who care for them. For information, contact Beverly Richards at (606) 528-1212 ext. 1511.

■ **FALMOUTH**—**Doug and Brenda Martin**, missionaries to Taiwan, will speak at Turner Ridge Church Feb. 27.

■ **FRANKFORT**—Hillcrest Church called **Bill Brooks** as associate pastor for young adults. Brooks will begin his ministry immediately and will graduate from Southern Seminary in May.

■ **HIGHLAND HEIGHTS**—**Arnold Caddell**, a member of Erlanger

Church in Erlanger and of the Kentucky Baptist Foundation board of directors, was one of four major honorees at the recent 10th annual banquet of the Northern Kentucky University Alumni Association. Caddell, a 1977 graduate of the school, was recognized for a number of professional accomplishments in business.

■ **LOUISVILLE**—Cathedral Heritage Foundation will sponsor a lecture

series titled "Caring for the Soul of the Community." **Molly Marshall**, associate professor of theology at Southern Seminary will be the featured speaker March 8 from 7:30-9 p.m.

■ **MARION**—The Royal Ambassadors at Marion Church named their newly formed chapter the John East Chapter, in honor of **John East**, director of missions in Ohio County Association.

■ **QUALITY**—Pleasant Grove Church called **Jimmy McIntosh** as pastor. He recently was ordained to the ministry at Carve Rock Mission-

ary Church in Morgantown.

■ **SMITHFIELD**—Smithfield Church held WMU Focus Day Feb. 13. with **Beth and Ken Perkins**, missionaries to Kenya, as guest speakers. Also, **Deena Bohannon** has been called as minister of youth. She is a graduate of Southern Seminary.

■ **WAYNESBURG**—Fairview Church called **Darrin Jenkins** as minister of music. Also, **Cristal Bertram** was called as interim minister of youth.

■ **WORTHVILLE**—Worthville Church called **Nathan Bedford** as minister of music Jan. 16.

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NEEDED: Associate pastor/music and youth, full time for growing church in central Kentucky near

Frankfort. Music: a traditional/contemporary mix. Youth goal: discipling through relationships. Send resumé to: Personnel Committee, Graefenburg Baptist Church, 11288 Frankfort Road, Waddy, KY 40076.

WANTED: Minister of youth/children, 30 hours per week. Send resumé to Search Committee, First Baptist Church, P.O. Box 327, Kuttawa, KY 42055, or call (502) 388-7084 or 388-7328.

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Keeping on

In the first line of his editorial in the Western Recorder only a few weeks ago, Marv Knox asked the question (one on the hearts of all of us at Oneida Baptist Institute), "What will we do without Barkley Moore ...?"

Those of us who have served with him at Oneida know what Barkley Moore's answer to that question would be. With resounding emphasis he would say, "Why, just keep on! And then keep on keeping on!"

James Anderson Burns, founder of our school, understood about keeping on. Sixty-five years ago he wrote: "The work of Oneida Institute has scarcely begun. It shall be carried on into the ages, a heritage for generations yet unborn. Workers will live and love and labor 'til their tasks are done. Others will rise up to take their places, to carry the banner still farther to the front. ... But when the end has come and the sheaves are garnered, we'll cast our trophies at his feet."

At our 7 a.m. faculty prayer meeting one schoolday morning a few days after Barkley Moore's death, we watched a video segment showing our late president speaking at the funeral of Mary Ann Mallard, a beloved faculty member. His words from those years past were a tremendous encouragement and a spiritual challenge to us on this January morning in 1994. Only a few words have been changed in the text which follows; mostly the word "we" has been changed to "you."

"You who are here believe that the Lord has spared you to still be here because he has things for you to do. The Lord is still giving you breath, and you are here. As long as you are on this earth, that means he is still working his purpose in your lives. There is yet something to be done in each of your lives. Not a one of you knows how long

you have to live on this earth. But however long or short the time is, there are things to be done.

"I would hope that you would rededicate yourselves today, those of you who are an active part of the Oneida family. There are young people who need you this very moment on this campus, who so desperately need you.

"Other young people will come to Oneida. In fact, many!

"Look forward to the coming years. You won't have me; you won't have Barkley Moore. But there will be things yet to be done.

"For now, try to be more patient with one another, more loving. Examine yourselves. Rid yourselves of that which hinders your witness and impedes your efforts. Pray to God, asking him to sustain you.

"These things mean a great deal. They are what Christianity is all about: Believing God's word, living it, putting it into practice on a daily, an hourly basis."

We here at Oneida Baptist Institute are keeping on. We are keeping the bright vision both of and for Oneida before the students, the faculty and staff. We keep on sharing that vision with guests, with churches, with friends everywhere--the profound vision of what Oneida is and can be--a place of genuine Christian education--not by our power, but by the power of God.

Because of our Heavenly Father, his Son, Jesus Christ, our students and you, we are keeping on!

Written by JoAnn Seymour, high school principal, Oneida Baptist Institute.

A.B. Colvin is administrator of Oneida Baptist Institute, Oneida, Ky. 40972

THIS IS ONEIDA



A.B. Colvin

CLEAR CREEK CHRONICLE



Bill Whittaker

Accreditation update

In December, Clear Creek received notification from the Commission on Colleges, Southern Association of Colleges and Schools, that we appeared to be in compliance with their Conditions of Eligibility. The Commission has authorized an accreditation committee campus visit following the completion of a comprehensive self-study. The self-study will continue through 1994. The committee will visit the school in the fall of 1995. The Commission on Colleges will act on the committee recommendation in June 1996. You may be asking one of the following questions about the process. We want to keep you informed.

Q. Why is Clear Creek seeking additional accreditation?

A. The self-study will improve our quality and provide assurance our ministry meets established standards. COC/SACS is the recognized accrediting body in the southeastern United States.

Q. Is this a step toward becoming a liberal arts college?

A. No. We will remain a Bible college with an emphasis on adults called to Christian service. Why should we stop doing what no one else is doing?

Q. Will open enrollment cease?

A. No. We intend to remain open to students with every level of

educational background. Our remedial program enables one without a high school diploma to secure a GED and enter the degree program.

Q. Will COC/SACS set the curriculum?

A. No. We already teach the required general education hours.

Q. What about choosing faculty?

A. We now follow the academic qualification guidelines which require a master's degree with eighteen graduate hours in the field being taught.

Q. Will tuition increase?

A. Only because of inflation. Clear Creek has the lowest tuition among SBC colleges.

Q. Can Clear Creek remain theologically conservative and spiritually sensitive?

A. Other Bible colleges have received regional accreditation and retained a Bible emphasis and strong spirituality.

Q. Does the school lose its autonomy?

A. No. The board of trustees has control over the college on behalf of Kentucky Baptists. Meeting the criteria for accreditation will not conflict with our existing relationships and emphasis.

Bill Whittaker is president of Clear Creek Baptist Bible College, Pineville, Ky. 40977

Woman's story is for all who are weary of teaching

By Debbie Moore
New Orleans Seminary

NEW ORLEANS (BP)—Lori Trice wants to tell everyone who has taught in vacation Bible school and ended the week utterly fatigued and frustrated that they often make a difference that lasts a lifetime.

Trice is now a preacher's wife and the mother of three children in a little bayou town in south Louisiana. She and her husband, Brent, serve First Baptist Church in Berwick. They are working on the requirements necessary for appointment as missionaries with the Southern Baptist Foreign Mission Board, with hopes of serving in Brazil.

But if it hadn't been for a faithful little VBS in Lawton, Okla., in 1968, Trice said she never would have made it where she is today.

Born in 1959, Trice was the oldest of two daughters of seemingly perfect parents who lived in a picture-perfect house. Her father worked at the local newspaper. Her mother worked for the local utility company but went to school at night because she dreamed of one day being a schoolteacher.

"Inside that house," Trice said, "even though it was so pretty and nice and neat on the outside, there was a different picture I knew as a member of that family.

"I knew of fighting, breaking glass, crying, arguing and hurtful words. I didn't always see my parents physically fighting but I would wake up the next morning to see the evidence of it in the broken glass my mom hadn't gotten picked up or in the cut on her eye, and I would know

what had happened the night before."

When Trice was about 8 years old, her family moved to the country. Soon after that her father lost his job.

The next summer, her mother arranged for a teen-ager to babysit the two girls. The teen-ager already had the responsibility of caring for some younger brothers and sisters and didn't really want to be bothered with more responsibility.

"So she found a special place for us, and that place was vacation Bible school," Trice recalled.

Trice said she eagerly went to VBS that summer and loved it. She heard for the first time she could remember about the love of God and "I wanted to know him better," she said.

"When they talked about the fact that we were sinners who couldn't save ourselves, that God had made a way for a personal relationship with him through Jesus Christ so I could spend eternity with him in heaven, I knew I wanted that," Trice said, "and I embraced the Lord Jesus with all that my little 9-year-old heart could."

Trice did not know then the impact that decision would have on her later years.

Three years later, her mother brought her and her sister into the kitchen and said, "Daddy and I are getting a divorce."

"I wanted to leap for joy," Trice said. "I thought this would solve all my unhappy family problems."

Even though she thought and hoped divorce would make things better, "it only made things worse," she said, "because my dad not only had lost his job, but now he also had lost his family, and his world was cav-

ing in on him. He would call and threaten suicide or threaten to set our house on fire."

Eventually, he carried out his threats. On an October day in 1971, her father called her mother—who was at her mother's house in town—and said he had set the house on fire.

So Trice's mother got both girls from school, picked up a friend for moral support and began driving from town toward the country home.

As they drove down the road toward the house, they spotted the fire and stopped at the next farmhouse to call the fire department.

"As we were coming back to the house to wait for the fire department," Trice said, "my dad met us on the road in his car with what looked to be a shotgun sticking out his window.

"He ran us off the road into the ditch, and my mom said, 'Duck, girls!' just before a shotgun blasted through the window and instantly killed my mother's friend.

"My dad pulled over, stopped his car, got out and looked inside our car. As he saw my mom, who was slumped over, apparently unconscious, I said to him, 'What are you doing? Why are you doing this?'

"He said to me, and yet more to himself, 'I have to do this. I have to.' He reached in his car and pulled out a gun, put it to my mom's chin, pulled the trigger and killed her.

"In one quick instant he seemed to come to reality as he looked at the devastation before him, and he said, 'Oh, my God, what have I done?' He reached in his car and put a gun to his head, pulled the trigger and with one shot he was dead and fell to the

ground.

"I got out of the car and stepped over my dad's body and ran frantically down the road where I met the fire truck. The next thing I remember is sitting in the back of a police car, comforting my 11-year-old sister, telling her I loved her and I knew God would help us."

Trice told the policeman to call her grandmother, but over the radio in the police car came the message, "The grandmother's been shot." Before McWilliams made the trip out to the country, he had gone to the grandmother's house and shot her several times.

But even as Trice heard that message, she still had a peace in her heart that somehow God would make a way for her and her sister to be taken care of, she recalled.

The grandmother, Francis Richardson, miraculously survived and, along with her husband, adopted and raised the two girls as her own.

Trice said she believes God used her grandmother to lead her to study music at Oklahoma Baptist University, where she met her husband.

Trice tells her story because "I want teachers to look differently this year at those vacation Bible school kids, and even some of the Sunday school kids, children that they know are there just because the moms and dads want to get rid of them for awhile.

"Don't think they're not paying attention," she said. "You never know when something you may say or do—a kind word or pat on the shoulder—may make a tremendous difference in a child's life."

"You never know when something you may say or do—a kind word or pat on the shoulder—may make a tremendous difference in a child's life."

Lori Trice

Cowboy church starter serves two towns with no church

By David Winfrey
SBC Home Mission Board

GOLDEN HARVEST, Wash. (BP)—Residents around here probably don't know the difference between Southern Baptists and Lutherans. But church starter Cliff Billings says that doesn't stop them from being spiritually hungry.

"They're not interested in being a good Baptist, they're interested in being a good Christian," says Billings, 45, a former cowboy who "backslid" from God but returned to start two Southern Baptist congregations in nearby Roosevelt and Patterson.

Both towns along the Columbia River have about 100 residents, mostly farmers and ranchers with a strong sense of independence, mixed with a healthy dose of skepticism, Billings says.

"These little communities in the Northwest do not trust, do not like outsiders," he says. "They pride themselves on being self-reliant."

But they are interested in the Bible, even though neither had a church before he arrived, Billings says. "People in Patterson and Roosevelt are excited about God moving in their midst."

Billings represents the kind of indigenous leaders needed to reach the Northwest's lonely farming and ranching communities for Christ, says

Bevan McWhirter, director of new church extension for the Northwest Baptist Convention.

"He's one of them," McWhirter says simply to explain the receptiveness of these usually reclusive towns. "Beyond that, God's just doing something we can't explain."

Billings used to be a jail chaplain, but he says the pressures got so rough he took time off to do cowboy work and never went back. He says he considers a ranching accident as a call from God.

"On my way to the barn, I felt like the Lord was talking to me, asking me when I was coming back," he recalls. "I told him I wasn't coming back, and the moment I did that I remembered distinctly what it was like not to have the Holy Spirit in my life."

Later that day, a roping accident caused his horse to fall on him, shattering his pelvis. Despite the pain, Billings says he knew God was still with him.

"I realized that God was still dealing in my life, and I started rejoicing," he said. "I was happy to even have an angry God working in my life."

He left cowboy work and returned to a former trade as a carpenter, but he found no churches in the towns where he worked.

"I was a little bit angry with God that he had brought me to repentance and didn't have an avenue to express



COWBOY CHURCH STARTER Cliff Billings, shown here with his wife, Mary, near Golden Harvest, Wash., works as a carpenter to support his ministry of starting new congregations in the Northwest. (BP photo by David Winfrey)

it," he said. "I couldn't get it out of my mind that they didn't have a church or Bible study, and then it became obvious that God wanted me to do it."

In September 1992, he started services in Patterson and Roosevelt, with mixed results.

The Patterson service did well, averaging 35 people during the first six months. The Roosevelt service didn't do well until he changed the format to a Bible study.

"Once we started on the Bible studies on a personal level, we started getting real results," he says. "They're getting excited about discipleship, soul-winning and about serving the Lord."

Convention officials have been

surprised in what McWhirter calls a refreshingly simple approach.

"I think Cliff's been a little amazed that we've been amazed," McWhirter says, recalling a time when he asked Billings why he started the new works. "He looked at me like I wasn't too smart. And then he just said, 'God told me to.'"

Billings says a highly structured approach to church starting, with building programs, a paid pastor and parsonage would be too complex for the small towns of the Northwest.

"It wouldn't take me long to out-price Christianity in Roosevelt or Patterson," he says. "If we're going to reach the Northwest, we're going to have to reach them in a different manner than we've been trying."

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