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Publisher — Tennessee Baptist
Convention Executive Board

Shared Ministries Committee —

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Postmaster —

Periodical postage paid at Brentwood and at additional mailing office. (USPS 041-780) POSTMASTER: Send address changes to *Baptist and Reflector*, P.O. Box 728, Brentwood, TN 37024.

Frequency of issue —

Published weekly except for the weeks of Christmas, New Year's, Memorial Day, Fourth of July, and Labor Day.



Printed on
recycled paper

SBC CP giving ahead of last year's total

Baptist Press

NASHVILLE — Year-to-date contributions through the Southern Baptist Convention's Cooperative Program are 5.03 percent ahead of the same time frame at the end of 2006, according to a news release from SBC Executive Committee President Morris H. Chapman.

As of Dec. 31, the year-to-date total of \$49,731,723.42 for Cooperative Program (CP) missions is \$2,379,557.16 ahead of the \$47,352,166.26 received at the same point at the end of 2006. For the month, receipts of \$16,493,736.26 were 1.67 percent, or \$271,461.03 above the \$16,222,275.23 received in December 2006.

Designated giving of \$11,462,092.26 for the same year-to-date period is 2.91 percent, or \$343,983.30, below gifts of \$11,806,075.56 received at this point last year. The \$4,675,645.96 in designated gifts received last month is \$483,351.17 below the \$5,158,997.13 received in December 2006, a decrease of 9.37 percent.

For the SBC Cooperative Program Allocation Budget, the year-to-date total of \$49,731,723.42 is 99.17 percent of the \$50,150,384.07 budgeted to support Southern Baptist ministries globally and across North America. The SBC operates on an Oct. 1-Sept. 30 fiscal year. □

Teen birth rate rises for first time in 14 years

Baptist Press

NASHVILLE — The birth rate among teenagers in the United States rose in 2006 for the first time since 1991 along with the number of births to unmarried women, according to preliminary data released by the Centers for Disease Control and Prevention.

The rise comes in a culture where Jamie Lynn Spears, the star of a hit Nickelodeon children's show, is expecting a baby at age 16, popular clothing stores like Abercrombie & Fitch are promoting shirts with messages like "Make Love, Not Babies," and "Awkward Mornings Beat Boring Nights," and funding for abstinence education in public schools is under fire.

CDC figures indicate the birth rate for girls aged 15-19 rose 3 percent, from 40.5 live births per 1,000 females aged 15-19 in 2005 to 41.9 births per 1,000 in 2006. The CDC said this follows a 14-year downward trend in which the teen birth rate fell by 34 percent from its all-time peak of 61.8 births per 1,000 in 1991.

"It's way too early to know if

this is the start of a new trend," Stephanie Ventura, head of the Reproductive Statistics Branch at the CDC, said in a news release in December. "But given the long-term progress we've witnessed, this change is notable."

Unmarried childbearing reached a record high in 2006, the statistics show, with the total number of births to unmarried women rising nearly 8 percent to more than 1.6 million.

"This represents a 20 percent increase from 2002, when the recent upswing in non-marital births began," the CDC said. "The biggest jump was among unmarried women aged 25-29, among whom there was a 10 percent increase between 2005 and 2006."

Hollywood actresses like Halle Berry and Angelina Jolie appear to have no qualms about bearing children out of wedlock, and they're praised as glamorous, trend-setting stars in the modern culture.

Tony Perkins, president of the Family Research Council, said those who want their children to buck the cultural trends and comprehend the sacredness of sex and childbearing should be careful to emphasize the goal of abstinence.

"Encouraging 'abstinence until college' rather than 'abstinence until marriage' will not help the millions of children being born to and raised by single mothers — who are nearly five times as likely to live in poverty as those raised by their married mother and father," Perkins wrote in his Washington Update Dec. 19. □

Company offers family-friendly DVD rentals

Baptist Press

NASHVILLE — Parents who sit on the edges of their seats worrying which movie scenes they'll need to protect their children from next can rest easy with a new company that offers family-friendly DVD rentals in a manner similar to Netflix and Blockbuster.

"Ninety percent of all titles offered by these big-name companies would be considered morally objectionable to the majority of mainstream American families," Steve Thomas of Faith and Family Flix said in a news release, adding that he believes people want a change from the onslaught of degrading entertainment.

Movies like "Bella" and the newly animated movie "Ten Commandments" will be among FFF's future new releases, the company said, and the current list of titles features classics like "Ben Hur," "Mr. Smith Goes to Washington" and "My Fair Lady" along with popular television shows and more recent films.

A person who signs up for

FFF can rent as many DVDs as he wants with no late fees or due dates, and DVD shipping is free both ways.

DVDs are shipped within 24 hours of an order placement, and after a movie is watched, the renter can place it in a prepaid envelope and mail it back to FFF. For more information, including rental fees, visit www.faithandfamilyflix.com. □

Grisham accepts rare public speaking offer

Associated Baptist Press

ATLANTA — Mega-author John Grisham, whose recent novels have revealed his deeply rooted Christian faith, will deliver a rare public speech at the New Baptist Covenant meeting in late January.

Grisham, a member of University Baptist Church in Charlottesville, Va., joins an all-star lineup of Baptists who will address the three-day meeting in Atlanta, including former presidents Jimmy Carter and Bill Clinton, former Vice President Al Gore, and Republican senators Lindsey Graham (S.C.), and Charles Grassley (Iowa).

Grisham's 21 books have sold more than 100 million copies.

"The Celebration of a New Baptist Covenant," organized by Carter, will seek to unite an estimated 20 million Baptists Jan. 30-Feb. 1 around an agenda of Christ-centered social ministry. Forty Baptist organizations in the United States and Canada are participating, including the four main black Baptist conventions and most of the other Baptist denominations except the Southern Baptist Convention.

The 53-year-old Grisham, a lifelong Baptist, has taught Sunday School to young couples and 4-year-olds and regularly goes with fellow church members on mission-service trips.

Since 1993, Grisham has made almost yearly mission trips with his church to Brazil. "We went down there for the purpose of constructing a church in this little town sort of in the outback," he told *USA Today*. "And it was such a rewarding experience that I've done it several times since."

In announcing the addition of Grisham to the Covenant lineup Dec. 20, program co-chair Jimmy Allen described the author as "a Baptist churchman, not only in regular worship but also in active service. The sub-themes of his fiction reveal his understanding of the plight of the poor, his commitment to seek justice in our criminal system, his concerns for environment, and his descriptions of the challenge to reach across the racial lines that divide us."

Allen said the Baptist layman will speak Jan. 31, during the second evening session of the pan-Baptist meeting, on the topic of "Respecting Diversity." □

Judge dismisses lawsuit against Two Rivers

Baptist Press

NASHVILLE — A judge has dismissed a lawsuit filed by about 50 current or former church members of Two Rivers Baptist Church against pastor Jerry Sutton and church leader

Davidson County Chancellor Claudia Bonnyman ruled Jan. 8 that she didn't have jurisdiction in the lawsuit, which sought, among other things, Sutton's removal as pastor as well as the removal of other "directors and officers" in the Nashville church. The suit also asked the court to "require" that church business meetings be held to address specific issues, and requested court costs.

In her ruling, Bonnyman dismissed the plaintiffs, as members of the church, access to records including meeting minutes and financial documents.

Larry Crain, who represented the church in the case and is a senior counsel with the American Center for Law and Justice, said he was "pleased with the ruling."

"It's an overwhelming victory for not only this church but for churches across the state," Crain said at a news conference. "... This case was being watched around the country by a number of other churches. We're pleased that this sets a useful precedent ... that courts should not interfere in the self-governance of a church." Such interference, he said, would have been an unconstitutional violation of the First Amendment's free exercise clause.

The lawsuit claimed that Sutton and other church leaders "misapplied, misappropriated and mishandled the finances" of the church and that they "intentionally and purposely" prevented the church from being governed according to the church constitution and bylaws.

"We're just grateful that it's over," Sutton said at the news conference following the court ruling. "... For the majority of the church it's just been a distraction. We have had some people — very wonderful people — who left because they didn't like the conflict.... I think that God is going to give us the grace to get past this, and our church is going to be stronger."

In October, after the lawsuit was filed, the church voted, 75-21 percent, to affirm Sutton as pastor.

Peggy Lewis, a plaintiff in the lawsuit, said the judge's ruling does not end the issue.

"We're going to the church and we're going to get to see the records, and that's what we wanted," she told WKRN television. "That's what we asked for. I'm delighted."

Sutton said the church has nothing to hide regarding its finances. "I have no unilateral decision-making with respect to the finances," he said. □

Church staff asked to participate in compensation survey

Baptist and Reflector

BRENTWOOD — The compensation survey for Southern Baptist churches provides vital information for personnel committees, search committees, finance committees, directors of missions, and church staff members regarding salary and benefits provided for church staff, according to Richard Skidmore, financial support specialist for the Tennessee Baptist Convention.



SKIDMORE

"This is one of the most frequently requested reports by our churches and staff. I urge

every church and every church employee to participate," Skidmore said.

"This year's survey will be conducted online and should be accessible to more of our people since they can submit the information at any time or place they are using the internet."

Tennessee Baptist churches will join churches in all Southern Baptist state conventions in the 2008 SBC Compensation Survey.

The survey, provided through the joint efforts of Baptist state conventions, LifeWay Christian Resources, and GuideStone Financial Resources, is now available online at www.LifeWay.com/compensationsurvey.

All ministers and employees of Southern Baptist churches are encouraged to participate. Infor-

mation is gathered on full-time, part-time, and bivocational staff. Answers to the online survey are kept confidential and are not reported individually. The survey takes, on average, less than 10 minutes to complete. In addition to salary and benefit information, participants in the survey will need to have available their church's average weekly worship or Bible study attendance, resident membership, and annual budget.

LifeWay and GuideStone are pooling resources to provide the online survey, compile the data, and make available an online reporting tool for users to access results. The survey is available through mid-April and results will be released in time for the Southern Baptist Convention in June.

"Both GuideStone and LifeWay have a mission supporting the churches of our Southern Baptist Convention," said O.S. Hawkins, president and chief executive officer of GuideStone Financial Resources.

"The 2008 Compensation Survey for churches is another avenue by which we all can work together to serve our churches with information to help them adequately compensate their ministers and employees," Hawkins added.

For more than a decade, GuideStone has teamed with Baptist state conventions to survey Southern Baptist churches concerning their compensation of ministers and church employees. Every state convention participated in the last bi-annual study in 2006, which included

results from more than 7,000 churches and 17,000 individuals. Through the survey, church administrators, personnel and finance committees, and minister search teams have access to an accurate baseline by which they can compare their own church's salary and benefits with similar churches across the country.

Southern Baptist church ministers and employees may complete the survey through April 15. For staff at churches without Internet access, a paper copy of the survey may be obtained by contacting GuideStone Financial Resources at 1-888-98-GUIDE (1-888-984-8433) or by calling Joyce Harvey, TBC financial support ministries assistant, at 1-800-558-2090, ext. 2053, or by e-mail at jharvey@tnbaptist.org. □

Tennessean begins ministry for physically-challenged adults

By Erin Roach
Baptist Press

NASHVILLE — The youth minister asked everyone in the circle to stand up and join hands to pray, but Roger Rice didn't have any arms, much less hands. It was his first time at church after a long absence, and he was skeptical about how he'd be treated.

"I wondered how he was going to react to me being right next to him," Rice said of the youth minister at Westwood Baptist Church here. "But without any hesitation at all, he reached and touched me on the shoulder. It was at that moment that God touched my heart and I realized how stupid I had been and that I needed Christ in my life."

Rice, who stands three foot, four inches, was born in the late 1950s with severe physical handicaps caused by an inadequately tested drug that was intended to prevent miscarriages and control morning sickness. Medical professionals advised Rice's parents to place him in a nursing home because of the burden he would be to them and because his quality of life looked dim.

But a nurse at the hospital where Rice was born privately told his mother not to put him in a nursing home because God had a plan for his life that would not come to fruition if he were abandoned.

The first five years of Rice's life were largely spent in hospitals where doctors experimented with casts, leg braces, and artificial arms, but in the end his body proved to be too small for any of the experiments to work. Doctors said he wouldn't live past age 10.

At age 11, Rice summoned the determination to learn to walk, first by leaning on a coffee table until his legs were strong enough to support his body. At 16, he was accepted into high school, and eventually he served as president of the Student Government Association at Columbia State Community College in Middle Tennessee.

He had defied the expectations of those who said he'd never amount to anything, and he still had more to show them. Rice said he was on top of the world when he transferred from Columbia State to Memphis State University with intentions of becoming an attorney.

"This was before the Americans with Disabilities Act. They did do some modifi-

cations for me, but they fell short," Rice told Baptist Press. "I couldn't get in buildings. I'd sit there and have to wait and wait and wait to get in."

Once, Rice found himself caught in a terrible thunderstorm that God would use to alter the course of his life. He was outside his dormitory, and no one was there to help him get inside.

"I could get in my room if I was inside the building, but I could not get in the building," he recounted. "I was caught out in the storm, and it scared me to death. It was one of the worst storms that I've ever been in with lightning and thunder and really hard rain."

Rice, who today moves around in a power wheelchair and uses his feet to do nearly everything a person's hands would, went back to Nashville and obtained a license to practice broadcasting. He had kept the score books for his high school and community college teams by writing with his toes and had served as a public address announcer, so his Plan B was radio. He approached a small town station near Nashville and asked for a job, but another door was slammed shut. "The station manager said that he was looking for someone who had three arms, much less someone who didn't have any," Rice said.

Soon after, God orchestrated an encounter that would give renewed purpose to Rice's life following those two failed career attempts. He heard about a young man with physical disabilities who was confined to a nursing home, and Rice went to visit him. "When I got to the door of his room, he thought that I was lost and was going to help me find the right room," Rice said. "I said, 'No, I'm here to see you.' He was shocked."

"As I went on in and started talking to him, he told me that I was the first person to come to see him specifically since his parents. He was only 22 at the time that I met him, and somewhere around 18 or 19 his family brought him to this nursing home and literally left him at the steps. They left him outside, and they never came back."

The young man, named David, told Rice to look out the window at the nearby shopping mall complete with a movie theater, restaurants, and all kinds of stores. Then he asked Rice to look at his roommate, someone who Rice said looked dead except for his

chest moving to indicate breathing.

David told Rice he could look out the window at the world's charms but was stuck inside with death, and he had lost the will to live. A short time later, David died of complications from a common cold.

"That's when I realized what my mother was told when I was a baby, 'Don't put Roger in a nursing home because God has a plan for him, and if you put him in a nursing home that plan will not come to fruition,'" Rice said, adding that the encounter with David also planted a seed for wanting to help others avoid the young man's fate.

In 1987, when Rice was 29 years old, a teenage friend repeatedly asked him to go to church. But each time, Rice gave an excuse for why he couldn't go, even saying that he didn't want people to stare at him because of his physical disabilities.

Finally, Rice agreed to go just once, and he found himself with his friend in the aforementioned youth department, in a circle, sitting beside the youth minister. Rice was not a Christian, though his mother had always told him, "Roger, God is watching you." He had been a typical teenager and college student, he said, and church "was the last thing on my mind."

When God broke through to Rice's heart using the youth minister's compassion, Rice said he knew what he had to do. He had just heard about Jesus, and the next day he went to the top of a parking garage to watch the sunset and meet his Savior. He was baptized shortly thereafter, and soon he was a Sunday School teacher, Royal Ambassadors leader, and even an interim youth minister at Westwood.

In 1997, Rice met Martha Santana through a mutual friend, and three months later they were married. A year later, their daughter Pricila-Melina was born.

As if his own survival story wasn't enough, since meeting David in the nursing home that day a desire had been growing in Rice to help others with physical disabilities.

"David had full use of his upper body, and mentally he was one of the brightest,

smartest people I ever met," Rice said. "He was a man that could have worked and wanted to work, wanted a life. But because no one knew or cared about him, he died."

"I know what could have happened with assistive technology for one thing, and I also know that after his physical needs were met, I truly believe that he would have found God too."

Primera Iglesia Bautista, the church Rice now attends in Nashville, has made him an official missionary to physically challenged adults, and he founded a non-profit ministry called Look Mom, No Arms with a goal of building 20 individual homes and a center for assistive technology for physically challenged adults.

"The center will be the focal point of the community," Rice said. "It will draw clients from all over the U.S. We'll have four hotel-like suites for out-of-town clients, and they can stay there while our rehab engineers evaluate them and determine what kind of equipment they need. Whether it's adaptive equipment for the home or vehicle or office, we'll be able to do that right there on the spot."

In order to get his dream off the ground, Rice is trying to raise money. The first step in the process was to secure a minivan donated by two Nashville auto dealers, which he received this summer. Now he's on a quest to raise \$100,000 to cover the cost of high-tech equipment that will enable him to drive the van himself.

"This van will become a fundraising tool for me," he said. "Nowhere in their wildest imagination would someone believe that a little guy that's only 3'4" and doesn't have any arms would be able to drive. And I'll be able to show them."

Rice currently speaks at churches in order to share his Christian testimony and to create awareness about the potential that physically challenged people have to live a mostly normal life. When Jesus walked the earth, Rice said, He healed people physically and spiritually.

"One thing He would usually do was meet them where they were at. Whatever their needs were, He would meet that need first," he said.

"... I've been very blessed that people helped me with my struggles, and now God wants me to help those who aren't as fortunate — in both ways, in helping meet their physical needs and their spiritual needs." □



RICE

Thank you, Tennessee Baptists, for your prayers

reflections



By Connie Davis Bushey

I've learned a lot as a caregiver of my mom, Emeline Davis, who recently went home to heaven. Let me share some of those insights with you.

(1) Health care professionals are unsung heroes in our world and many are Christian "ministers."

(2) Nursing home and assisted living workers also are unsung heroes and many also are Christian "ministers."

(3) Ministers and others who regularly visit residents of nursing homes and assisted living centers are some of the most important ministers in the world.

In my case, Bert Dyson, minister to senior adults, Woodmont Baptist Church, Nashville, and his wife, Ruth, visited my mother about once a month for four years. They visited her in three different

institutions located around the Nashville area often driving more than 20 miles one way to see her.

(4) Children who serve as caregivers of their parents need support and prayers. Mom was moved here to Nashville to live near me and my husband, Nick, four years ago. She endured a great adjustment after living in Oklahoma for 70 years and experiencing declining health. Mom and I, with help from Nick, all struggled to make this arrangement work while trying to address her needs.

(5) The gift of a body to a medical school can be a good thing. Mom finally got to go to medical school, we say now of her decision. Her body was picked up by a Nashville funeral home and eventually taken to the medical school of the University of Tennessee at Memphis. Mom was a retired L.P.N. and a very practical "Okie" so her choice was the right one for her.

(6) Funerals or memorial services can be unusual. Mom joined my church, Woodmont,

soon after she moved to Nashville. But she didn't go regularly to Sunday activities. She did go to Wednesday evening activities, mostly so she could visit the church library and Woodmont's church librarian, Carlton Carter (now retired). She often left the library with 20 books to read because now, she would say, she was retired.

Mom also made many close friends at the nursing home. So I decided we would have her memorial service there. And because it was for my Mom, who was so generous and such a good cook, we needed to have food. My sister, Sharon Davis Devine of Farmer City, Ill., and my aunt, Lorene Martin of Duncan, Okla., made that possible.

Nursing home employees came for parts of the service and reception, whatever their work allowed. Stories were shared between Mom's friends and family as photos of Mom sparked conversation.

(7) Card ministries of churches are important. The Love Card Ministry of Woodmont sent cards regularly to

Mom, keeping up with the three different places she lived and three hospitals where she was a patient. They meant a lot to her.

(8) Many people can relate to you when they learn you are a caregiver, have a loved one who is ill, or have lost a family member. I have heard so many stories from people, both Christian and some who may not have been Christian, which gave us a connection and added to my experience and hopefully my wisdom.

(9) The B&R staff is unique. I have worked here for 22 years with Susie Edwards; with Lonnie Wilkey, editor, for 20 years; and with Mary Nimmo for 16 years. I have worked with Marcia Knox for three years on the B&R staff and 22 years on the Tennessee Baptist Convention staff.

Often Mom talked to the staff by phone when calling me. They treated her like a member of the family. She did the same. I remember she sent baked goods several times through the mail from Oklahoma to the staff. One time during a visit here she got up

at 3 a.m. to make cinnamon rolls for the staff.

(10) Finally, Tennessee Baptists are a constant source blessing to me. Thank you for your many prayers, calls, and gifts. They have meant more to me than you will ever know.

Nick wrote the following poem about our experience which he quoted at the memorial service.

*How deep the wells of sorrow
we pass by every day
The sudden news, the brief
report, the thing the doctor
has to say
Not all the troubles of this life
can be kissed away
Sometimes the most that
we can do is just to watch
and pray.*

*But life goes on to somewhere
else when life is called away
And Jesus went before us
to let us know the Way
The darkness cannot win
the world or have the final say
And God will drain all wells
of sorrow on His - shining - day*
□ — Bushey is news editor of the Baptist and Reflector.

January Bible Study focuses on impact of book of Romans

guest columnist



By Ray Van Neste

This year's January Bible Study presents quite an opportunity as it focuses on Romans. It is amazing to see the impact this one letter has had on the church and indeed the whole of western civilization. Bible scholar Gordon Fee has written, "This letter is arguably the most influential book in Christian history, perhaps in the history of Western civilization." The impact of this letter is no doubt related to the fact that in this letter Paul gives us his most detailed exposition of the gospel. B. H. Carroll, founding president of Southwestern Seminary, wrote of Romans:

"It is the most fundamental, vital, logical, profound, and systematic discussion of the whole plan of salvation in all the literature of the world. It touches all men; it is universal in its application; it roots, not only in man's creation and fall, but also in the timeless purposes and decrees of God before the world was, and fruits in the eternity after the world's purgation."

Romans has greatly impacted key leaders in the history of the church. The most promi-

nent theologian in the early centuries of the church was Augustine of Hippo. Yet, he did not look like a promising candidate for leadership early in his life. He was living in immorality and rebelling against God. He had heard some of the best preachers of the era and his mother prayed regularly for his conversion. Then one day as he walked in a garden he heard some children at play calling out "Tolle Lege" ("Take up and read") and he saw a Bible lying on a bench. Opening the Bible he came to the 13th chapter of Romans, was convicted of sin, and came to faith. He went on to be a great defender of the faith through difficult days.

As the years passed the church in the Middle Ages largely lost the gospel. Then, an obscure German monk with an uneasy conscience because of his awareness of sin began a study of the book of Romans. In this letter Martin Luther found the clear teaching of salvation by grace alone through faith alone in Christ alone. Relieved and animated by the life-giving truth of justification by faith, he went forth preaching this truth and the world has never been the same. This Protestant Reformation was

primarily a recovery of the pure gospel resulting in a dramatic increase of gospel proclamation around the world. This emerged from the study of the book of Romans and is why Luther said of Romans:

"This Epistle is really the chief part of the New Testament and the very purest gospel, and is worthy not only that every Christian should know it word for word, by heart, but occupy himself with it every day, as the daily bread of the soul. It can never be read or pondered too much, and the

This letter (Romans) is arguably the most influential book in Christian history, perhaps in the history of Western civilization. — Gordon Fee

more it is dealt with, the more precious it becomes, and the better it tastes.

"... Therefore it appears that St. Paul wanted to comprise briefly in this one Epistle the whole Christian and evangelical doctrine and to prepare an introduction to the entire Old Testament; for, without doubt, he who has this Epistle well in his heart, has the light and power of the Old Testament with him. Therefore let every Christian exercise himself in it habitually and contin-

ually. To this may God give His grace. Amen."

Two centuries later as stagnation had set in in much of the Church of England a young man set out to preach without ever truly being converted. After some struggles and failures, he sat in a service where someone read Martin Luther's preface to his commentary on Romans. Listening to the truths of this letter, John Wesley said he "felt his heart strangely warmed" and he was converted. Wesley went on to preach in power to thousands of people and played a part in the great evangelical awakening of that era.

Other examples of famous individuals could be given, but the letter has no doubt impacted many, many people whom we will never read about. I have been blessed to watch one example in our church. One of the pastors has a grown daughter who had rejected the gospel she heard from her childhood and made it clear she was unconverted. Many in the church had prayed for her for years. Then one Sunday word came in that her live-in boyfriend had been shot multiple times and was in the hospital in critical condition. We prayed that morning that God

would use this to bring both of them to faith. We visited, shared, and prayed. Then one night in the hospital, after everyone had gone, this young woman picked up a Bible that a family member had left. She said she simply opened the Bible and came to the 13th chapter of Romans — very near where Augustine had read almost 1,600 years earlier! There in the hospital, having been convicted of her sin and need of Christ through Romans, she was converted. Today she and her husband are active faithful members of the church. The gospel, contained in the book of Romans, is still changing lives today. No doubt this is why Bible scholar F. F. Bruce once wrote, a bit tongue-in-cheek:

"There is no saying what may happen when people begin to study the letter of Romans. So let those who have read thus far be prepared for the consequences of reading further: you have been warned!"

What an opportunity to join with the church through the ages in studying once more this great letter! May God be pleased to bless this study in our churches to the salvation of souls and rejuvenation of the church. □ — Van Neste is associate professor of Christian Studies and director of the R. C. Ryan Center for Biblical Studies at Union University, Jackson.

Another year has passed, did you make a difference?

reflections



By Lonnie Wilkey, editor

The year 2007 is over. Get used to writing 2008 on your checks as you pay your bills this month. The B&R staff has checked and double checked to make sure we changed the year on each page of this issue. Hopefully we did.

It is hard to believe that 2007 is now history. It seems like it just started.

But I have discovered that the older I get, the faster time flies by. It doesn't seem possible that 12 months have passed since I wrote my first column for the Jan. 10, 2007 issue last year.

I re-read that column last week which was entitled, "Be a positive influence in 2007."

I challenged myself and Tennessee Baptists to remember our commitment to the Lord we serve and to make an effort to be a positive influence for

Jesus Christ in 2007.

With 2007 in the books, here are several questions (and thoughts to ponder) that we, including myself, must ask:

Did you make a positive difference in the life of a family member or friend in 2007?

Did you make a difference in the life of a non-Christian in 2007?

Did a non-Christian accept Jesus Christ as Lord and Savior of their life last year, because you were obedient to God and shared with them how to be a Christian?

Were you a positive role model for Jesus Christ in your workplace last year?

Could your co-workers see, through your actions and not your words, that you are a follower of Jesus Christ?

Is your home, workplace, and church a better place because of something positive you did?

Did you tell your spouse and children you loved them at least once a day?

Were you an encourager to your spouse and children or were you constantly pointing out their faults (while

overlooking yours)?

Did you pray for your spouse and children at least once a day?

Did you pray for your extended family and friends on a consistent basis?

Were you actively involved in your church or did you just sit on the pew in 2007?

Were you willing to do whatever was asked of you in your church last year or did you complain if you were asked to do what you felt was a "menial" task?

Did you pray for your pastor and church staff on a consistent basis?

Did you tell your pastor and church staff you appreciated their commitment and service?

Did you go on a mission trip in 2007?

If not, did you provide resources and pray for someone who did?

These are just a few questions that we need to ask. There are many more that could be asked.

It is important as we end 2007 and begin a new year to reflect on what we did last year.

If I am honest with myself, I know I could never answer all the questions I posed in a positive manner (at least consistently throughout the year). I am sure everyone at some point last year made a difference in someone's life at least once. We all prayed for people we loved, but did we maintain it on a consistent, fervent level?

Once every now and then is not enough for a Christian believer.

We are under the microscope 24/7. Non-believers watch us, waiting for us to "mess up," so they can have ammunition for those "Christian hypocrites."

As Christians, we do not have an "on and off" switch although many of us act like we do at times.

We cannot be Sunday morning "saints" and Monday-Saturday "sinners" and expect our ministry to be effective.

Now, I realize that we will fall short at times. That is to be expected because we are sinners. Jesus is the only perfect person to have walked this earth.

Striving to serve Jesus and

to be a difference-maker in this world must be a mindset. We will falter, but when we do, we must get back on track quickly and try not to make the same mistake twice.

We are blessed to serve a loving and forgiving God. All we have to do is ask for that forgiveness. And then we must show that same spirit to those we feel who have wronged us.

We are reminded in Matthew 6:14-15: "For if you forgive people their wrongdoing, your heavenly Father will forgive you as well. But if you don't forgive people, your Father will not forgive your wrongdoing" (HCSB).

God has granted us another year to make a difference for Him and His kingdom.

Resolve this year to positively impact the lives of the people you come in contact this year — whether it be at home, at church, at your work, or just standing in line at Wal-Mart.

We can be a good influence on others because we serve God, the only true difference-maker.

May we all make a difference for Christ in 2008. □

Don't wait too late to make plans for filing '07 taxes

guest columnist



By Sheree Stephens

It's not too early to begin thinking about the 2007 tax filing season.

A survey for the 2006 tax season found that two in five Americans procrastinate when it comes to filing their tax return. Whether you are an early or late preparer, here are tips to aid in preparing your 2007 tax return:

Identify last-minute savings opportunities

- Maximize retirement plan elective deferrals. The 2007 basic deferral limit is \$15,500 or \$20,500 for age 50 and above. If you've missed maxing out your deferrals for 2007, consider an IRA.

- Contribute to a traditional IRA. Eligibility for making deductible contributions to a traditional IRA depends on two factors: 1) if you are covered by a retirement plan at work and 2) your modified adjusted gross income (AGI). The maximum contribution limit for 2007 is \$4,000, or \$5,000 if age 50 or above. Remember, your non-working spouse may be eligible for an IRA and an additional deduction can be

beneficial. To qualify, you must be legally married at year's end and file a joint tax return. For more details on IRAs, see IRS Publication 590.

- Consider a SEP, Keogh, or SIMPLE plan contribution. You may be your own boss or a small business owner, so a Simplified Employee Pension Plan (SEP), Keogh, or SIMPLE may be the appropriate avenue to reduce gross taxable income. See IRS Publication 560 for more information.

Note: Making the most of a retirement plan is good for you now and good for you in the future. Don't pass up this tax tip. Although the deferral amounts for 2008 are unchanged, the maximum limits for IRAs (traditional and Roth) increase to \$5,000, or \$6,000 if age 50 or above.

Make last minute estimated tax payments

- Underpayment of taxes can result in an unwanted surprise after filing your 2007 return. In addition, the IRS can assess penalties and interest on the underpayment amount. The underpayment penalty can occur whether you are a W-2 employee or self-employed. How can this happen? If you are a W-2 employee, the withholding on your paycheck may be misaligned. If you are self-employed, there

are rules about paying estimated taxes.

Note: Making an estimated payment by January 15, 2008, for the short fall amount may resolve this potential tax issue.

Make the most of tax deductions

- Itemize deductions. The list is myriad and some impose thresholds in order to take the deduction. It can be tempting to take the standard deduction, especially if the filing deadline is imminent.

- Calculate sales taxes. If your sales taxes are more than your state and local income taxes, take this deduction. IRS Publication 600 provides tables to guide in making this decision — based on income and size of household.

- Deduct charitable contributions. To be deductible, you must contribute to a qualified organization. Unfortunately, there are those who pose as charitable entities only to get your money. Before you make a contribution to an organization other than your church or other widely recognized charitable organization, check the IRS website. (Keep in mind, some organizations not listed on the IRS website may be covered by a group exemption, meaning they are subordinate units whose parent organization has received an exemption letter.) Not only can you verify if the organization qual-

ifies, you can check out what the IRS calls its "Dirty Dozen." This is a list of its top 12 tax scams.

Note: Deductions help reduce your tax liability, but a little research may help you steer clear of tax scams.

Don't forget about IDs for dependents

- To claim an exemption for dependents, or potentially, the child's tax credit, you'll need an identification number (usually a Social Security number). If you have a baby near the end of 2007, the IRS recommends asking for a filing extension date rather than claiming an exemption without an ID number.

Note: In the absence of an ID number, the IRS will deny the exemption and/or tax credit. Don't forget, a tax credit reduces tax whereas a deduction reduces your taxable income.

File your return on time

- If you can't get your return filed by April 15, file Form 4868. This form provides an extension until Oct. 15, 2008. Nevertheless, you'll need to estimate your 2007 tax liability and include payment for the estimated tax with Form 4868. The IRS can impose a late-filing penalty of 4.5 percent and a late payment penalty of 0.5 percent of the tax due. Both penalties are assessed on a monthly basis until paid.

Note: File Form 4868 to

avoid the penalties or the denial of a claimed exemption.

Decide if you need help and where to get help

- The IRS website (www.irs.gov) offers a number of fact sheets, tax tips (available Jan. 1), and a toll-free help number at 1-800-TAX-FORM (1-800-829-3676).

- The Tax Advocate Service (TAS) is a free, confidential service within the IRS, available to those experiencing economically difficult circumstances.

- Tax preparation software and services are viable resources.

- Checklists facilitate organization and minimize frustration. Many checklists are available on the web. Just Google "checklists for tax preparation."

Note: Not all websites provide reliable tax tips. Also, be aware that "2007 tax tips" may refer to the return due in 2007 for the 2006 tax year. Similarly, some references to 2008 apply to tax changes for the 2008 tax year; not 2007. □ — Stephens is a certified employee benefits specialist and director of executive and institutional benefit design for GuideStone Financial Resources of the Southern Baptist Convention. This article is not intended as a substitute for legal, accounting, or professional advice. If legal, tax, or other expert assistance is required, the services of a competent professional should be sought.

Carson-Newman senior finds sermons during Holy Land tour

By Mark Brown
Carson-Newman news office

JEFFERSON CITY

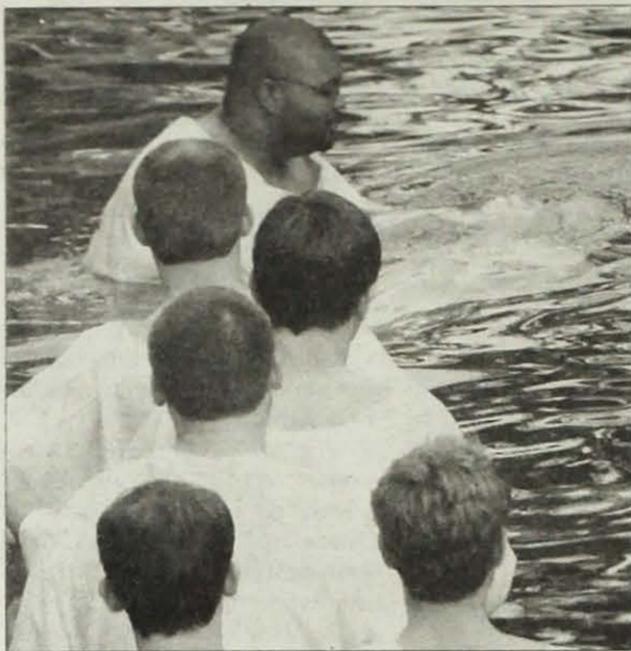
James Mathis went to Israel, Jordan, and the West Bank to sing as part of Carson-Newman's A Cappella Choir Holy Land tour during Christmas break. An ordained Baptist minister, the Knoxville senior had no idea that he would come home with two dozen pages of notes.

"My church was very gracious in giving me funds for the trip," said Mathis, who planned on making a presentation to his home congregation as a way of expressing his gratitude. "After our first day I saw that it was essential for me to take notes."

By the time he packed late Christmas Eve for the return trip the next day, the music education and religion double major had accumulated some 25 pages filled with historical facts, Scripture references, and sermon illustrations.

"The notes have really helped because in your mind the days start to really run together. Now I can open the notes and see how Sam used the Scriptures to teach us."

Sam Morris, associate dean of the Jerusalem Institute for Biblical Exploration, lectured and led services throughout the trip. The lead pastor of Columbus, Mississippi's First United Methodist Church, Morris led communion services at the site that tradition holds Jesus deliv-



JAMES MATHIS baptizes fellow C-N student Ryan Hubbard in the cold December waters of the Jordan River. Twenty Carson-Newman students chose to commemorate their belief in Jesus with the ceremony.

ered the Sermon on the Mount and in the Garden of Gethsemane.

Though he said he was thrilled by the prospect of being able to sing in Nazareth, Amman, Jerusalem, and especially in Bethlehem's Manger Square on Christmas Eve, Mathis noted that an impromptu mini-concert in Jerusalem's Old City might have been his favorite event.

Near the Pool of Bethesda, where Jesus healed a paralytic, sits The Church of St. Anne, a 12th-century Crusader church

and excellent example of Romanesque architecture. The church's acoustics offered the C-N choir the optimal setting for Eric Whitacre's "Lux Aurumque" and "Silent Night." After a resident priest thanked them — saying that many choirs sing there but none as well as what he had just heard, he asked those assembled to pray for peace in the region. The choir closed the session with an encore of "O Come, O Come, Emmanuel" and "The Lord Bless and Keep You."



ON CHRISTMAS EVE, members of C-N's A Cappella Choir joined with members of the Knoxville Choral Society and Mandeville, Louisiana's St. Timothy United Methodist Church to present the evening's first concert on Bethlehem's Manger Square. The combined choir was accompanied by the Palestinian Youth Orchestra. The event helped draw a crowd of some 65,000 people to the City of David, the largest assemblage in seven years. It was covered by a host of international media, including AP, CNN International, the BBC, and Reuters. — Photos by Mark Brown

"St. Anne's was one of the best places," Mathis observed. "And it wasn't all about the acoustics; that added a great dimension, but it was more than that. One of the most amazing times happened for me during The Benediction. I was filled with chills in that time and place."

He said the lessons of his mind and expansion of his heart did not only happen during concerts or worship services, but

even during normal occurrences like watching street vendors who were undeterred by brush-offs.

"There are so many children and adults who make their living selling things and by trying to get people to listen to them," he says. "You tell them 'No!' and they keep coming back. They are persistent, consistent, and insistent. And I can do those same things as I seek to share my faith." □

Hall of Fame coach, current AD to retire at Union

By Tim Ellsworth
Union University news office

JACKSON — After 34 years, 874 wins in three sports programs and a national championship in women's basketball, Union University Athletic Director David Blackstock's Hall of Fame career is coming to an end.

He will retire at the end of the spring 2008 semester.

"David Blackstock is a champion," said Union President David S. Dockery. "For 34 years he has led Union University athletics to national prominence among colleges and smaller universities in this country. The university administration and trustees salute his years of leadership and wish him every blessing in the days to come."

A 1964 Union graduate with a degree in health and physical education, Blackstock played baseball for the Bulldogs for four years. He became Union's athletic director in 1973 after completing his doctor of education degree from the University of Southern Mississippi. He also holds a master of education degree

from the University of Memphis.

Starting in 1981, Blackstock spent 18 seasons at the helm of the women's basketball program at Union, compiling a 509-89 overall record. He earned his 500th career victory during the 1998-99 season, and led the Lady Bulldogs to the 1998 NAIA Women's Basketball National Championship.

"That will always be a memory that was wonderful," Blackstock said about the national title.

His tenure as head coach of the women's basketball team included 12 conference championships, five district crowns and, 10 national tournament appearances in his final 12 years.

Blackstock took over the baseball program in 1975 where he, along with co-head coach Linn Stranak, guided the team to a third-place finish in the 1983 NAIA World Series, the only season Union has participated in the event.

In the two seasons he coached the women's softball team, from 2006-2007, the team compiled a 77-36 record

with one NAIA Region XI tournament appearance.

Blackstock has been enshrined in the NAIA Hall of Fame, the Tennessee Sports Hall of Fame, the Madison County Sports Hall of Fame, and the Union University Sports Hall of Fame.

"Coach Blackstock has built one of the top small college athletic programs in the country," said Tommy Sadler, Union's associate director of athletics. "To many, Coach Blackstock is the face of Union athletics. He has been a great coach, administrator, and friend for not only students, but the players and fans throughout his career."



BLACKSTOCK

For Mark Campbell, who succeeded Blackstock as head coach of the Lady Bulldogs in 1999, the transition was a smooth one — thanks in large part to Blackstock's character.

"It's hard to be a first-year head coach and follow somebody who has been so success-

ful," Campbell said. "It takes somebody very special to allow for an atmosphere where you can fail."

"He's very humble," Campbell continued. "He really trusts the people he hires to do their job, which ultimately gives you confidence. He allowed me to have confidence in myself, because he allowed me to be me. He makes going into work every day fun."

Blackstock and his wife Armita, a 1968 Union graduate, are both Jackson natives and have two children — Dixie (Blackstock) Waddell and Rebel. They are members of Englewood Baptist Church in Jackson.

In his retirement years, Blackstock said he plans to spend time visiting friends and family, and to continue working with Union on a part-time basis helping with fundraising for the athletic department. He acknowledges that retirement will be a big step.

"It's an area that I move into with great anticipation of the future and great memories of the past," he said. □ — This article includes reporting by Steven Aldridge.

Church ...

— Continued from page 1

If members gave at least \$2,500, the pastor, David Tiller, and other ministers would wear one of Palmer's frilly hats and sing a song. If the congregation gave at least \$3,000 the deacons would join the ministers in the fun presentation.

Palmer spoke in two Sunday services about the LMCO, reporting on who receives the offering and what it costs to keep a missionary on the field for a minute.

First Baptist members gave about \$13,400 to the LMCO.

Palmer was so surprised when she learned about the total gift she had to ask Tiller to confirm the amount he had reported to her in an e-mail.

"This was certainly the Lord touching hearts," said Palmer.

Tiller joined by Lowell Thompson, assistant pastor; Parker Holder, music director; and the deacons wore women's hats and sang a hymn from the congregation on Dec. 16. □

LifeWay conference focuses on planting healthy churches

By Polly House
LifeWay news office

NASHVILLE — Planting healthy churches with strong leaders and an outward vision was the dream discussed during the 2007 SBC State Convention Summit.

Leaders of LifeWay Christian Resources, the North American Mission Board (NAMB), and state Baptist conventions facilitated four days of meetings here to help shape such an endeavor. Leaders from the 41 state Baptist conventions that relate to LifeWay and NAMB

took an active role in the event. Understanding and working within the disciplines of church planting, church leadership, church health, and evangelism are undeniably important for those involved in work with local churches, according to Bill Henry, director of network part-

nerships at LifeWay.

"The meetings' purpose was to enhance partnerships between these disciplines that lead to lives of urgency, because we don't have the luxury of waiting until later to help our churches succeed," said Henry.

Seminars on ministering cross culturally, speaking and thinking missionally, and using social media to reach people were offered during the first half of the summit. The second half, involving LifeWay and state convention leaders who relate to LifeWay, gave participants the opportunity to explore these topics in more detail.

Executive directors from the state Baptist conventions also heard closing challenges from LifeWay President Thom S. Rainer and NAMB President Geoff Hammond.

Rainer identified seven "megatrends" in church health:

- The disappearance of the 18-24-year-olds in church. Rainer said LifeWay Research has well documented the dropout trends of this age group, and while the church has always seen a drop as young people transition from school to the workforce, "there are solutions emerging."

- The growth in the multi-venue and multi-campus church. This trend is accelerating, Rainer noted.

- The desire for deeper biblical doctrinal studies. "Those in our churches are asking for preaching with biblical depth in addition to life application," Rainer said. In an attempt to grow their numbers, "churches are trying to get by with shallow teaching," resulting in "shallow churches with shallow members."

- The slowdown in the growth rate of megachurches.

- The shortage of pastors. Seminary graduates "don't see themselves in rural, white collar, or traditional churches," Rainer noted. "Some states are already seeing a crisis" among traditional churches.

- The increasing demand for processes. "Churches are asking for help to put resources together," Rainer said. "Churches are saying: 'Don't just give us products. Show how I disciple this young believer.'"

- The resurgence of the "open group" in church. "Traditionally we've called it Sunday School," Rainer said, "but that may not be the case any longer. Many Sunday Schools are not open groups anymore." □



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Thank you, churches of the Tennessee Baptist Convention, for your generous gifts to the 2007 Annie Armstrong Easter Offering®. Giving exceeded the national goal of \$57 million, and ensures that your more than 5,000 missionaries and their ministries will continue to thrive as they are enabled and equipped to share the good news of Jesus Christ with people in your state and throughout North America.

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BILL NORTHCOTT, left, church/ministers relations specialist for the Tennessee Baptist Convention, visits with Wayne Oakes of the pastoral ministries office of the Baptist State Convention of North Carolina during a recent conference held by LifeWay Christian Resources in Nashville.

Union to host worship symposium

Union University news office

music department.

JACKSON — Union University here will host a major conference this year focused on the importance of worship in Baptist life.

The Baptist Worship Identity Symposium Feb. 14-16 will feature a panel of presenters who will explore key worship issues and present musical performances.

"This project unfolded into a dynamic, three-pronged focus upon three areas: a major symposium, worship renewal in partner churches, and worship renewal throughout our campus community," said Richard Joiner, chairman of Union's

The symposium is a joint endeavor of Union and the Tennessee Baptist Convention. The effort is made possible, in part, through a \$14,000 worship renewal grant from the Calvin Institute of Christian Worship in Grand Rapids, Mich., with funds provided by Lilly Endowment Inc.

Conference registration is \$50 and includes meals.

For more information about the symposium, including a list of presenters, or to register, contact Union's music department at (731) 661-5345.

Online registration is available at www.uu.edu/events/bwi. □

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Church Administration

Church Health Matters

"Building healthy churches empowered by the presence of God."

Church Administration Matters?

What Every Church Must Do During Tax Season

With the end of the holidays and the beginning of the New Year, church treasurers and financial secretaries turn their attention to those year-end reporting and filing requirements that must be performed to be in compliance with tax law.

The issue of W-2 reporting can often be confusing, especially for churches who must file W-2s for ordained ministers. The Accounting Office of the Tennessee Baptist Convention receives many phone calls during this season seeking answers to questions about how, what, and when to report. These articles will address these questions specifically.

For churches that have employees where payroll taxes have been withheld, the church must file a Form 941 quarterly to report the wages and tax liability. Filing this form can often be complicated with questions about how to report minister's wages and other types of taxable income.

Although not a filing requirement, churches often overlook a critical step in 941 and W-2 reporting. There is a reconciliation process that should take place each January before any 941s or W-2s are filed.

The issue of employee versus independent contractor is one that many businesses and churches deal with on a regular basis. Once the independent contractor status has been determined, there are filing requirements a church must perform to be in compliance.

Of all the calls the Accounting Office of the Tennessee Baptist Convention receives annually, questions about charitable contributions ranks at the top. Churches and all charitable organizations can be confused by recent tax law changes regarding charitable contributions, not to mention the occasional "creative" contribution question posed to the church by a church member.

Year-end contribution statements normally go out in January. What is and what is not a charitable contribution is an important question for those preparers of the contribution statements.

Your state missionary staff is ready to assist with specific questions that churches may have during the year-end and tax-reporting season.

For questions related to tax reporting by churches and charitable contribution questions call:

Deborah Taylor.....(615) 371-2036
Certified Public Accountant (CPA), Accounting manager

Richard Skidmore.....(615) 371-2009
Ministers Financial specialist

William Maxwell.....(615) 371-2024
Administrative director

For questions related to your churches giving to the Cooperative Program and other Southern Baptist Convention and TBC mission causes call:

Cheryl Posey.....(615) 371-7902
Church Receipts assistant

How to Prepare and File W-2 Forms for Church Employees

By Deborah Taylor

Depending on the compensation and other benefits provided for church employees, knowing what should and should not be reported on the W-2 is very important especially as this relates to ordained ministers.

For ordained ministers earning wages in the exercise of ministry, the amounts reported on the W-2 will be determined by the following:

1. Taxable portion of salary is reported in Box 1 of the W-2.
2. The calculated value of group term life insurance provided in excess of \$50,000 is added to wages in Box 1 of the W-2.
 - a. The Internal Revenue Service (IRS) places a value on this fringe benefit that is driven by the age of the minister. Using the table below, which gives the cost-per-thousand dollars of coverage beyond \$50,000 based on the age of the minister, a taxable fringe benefit is calculated and added to the W-2, Box 1. This same amount is also reported in Box 12 of the W-2 with a Code C.
3. Expense reimbursements to the minister under a non-accountable plan
 - a. If the minister is given an expense or auto allowance and does not account back to the church for the business use of this allowance, this is deemed a non-accountable plan by the IRS. Any amounts paid under this plan must be added to Box 1 of the W-2 as taxable wages.
4. Housing Allowance
 - a. Amounts paid to the minister that have been designated as housing allowance are not included in Box 1 of the W-2.
 - i. Housing allowance can be reported in Box 14 of the W-2 as other information.
5. Salary reduction contributions to the minister's 403(b) retirement plan
 - a. Contributions to the 403(b) plan that are deducted from the minister's pay reduce the amount of taxable wages reported in Box 1 of the W-2.
 - b. This same amount is reported in Box 12 of the W-2 using Code E.



Table 2.2. Cost Per \$1,000 of Protection for 1 Month:

Age	Cost
Under 25	\$.05
25 through 29	.06
30 through 34	.08
35 through 39	.09
40 through 44	.10
45 through 49	.15
50 through 54	.23
55 through 59	.43
60 through 64	.66
65 through 69	1.27
70 and older	2.06

(continued on next page)

6. Report any voluntary income tax withholding for the minister in Box 2.
7. Ministerial wages are not subject to Social Security and Medicare tax withholding, therefore a minister's W-2 would not report any amounts in Boxes 3, 4, 5, or 6.
8. Tax regulations require that employees are given W-2s by Jan. 31, 2008, for the calendar year 2007.
9. Copy A of W-2s filed manually are to be sent to the Social Security Administration (SSA) by Feb. 29, 2008, with the Form W-3, Transmittal of Wage and Tax Statements. W-2s filed electronically are due by March 31, 2008.
10. Although W-2s are required to be filed with the SSA by either Feb. 29, 2008, or March 31, 2008 (electronically), many church treasurer's file them much earlier. Once the W-2 has been filed with SSA, if there is an error that needs to be corrected, it must be corrected on a W-2c.
11. It is highly recommended that there be ample time after the W-2s are given to the employees to ascertain if any corrections are needed before the W-2s are filed with the SSA. Corrections made before this filing can be as simple as preparing a new W-2.

What Are Common Errors on Forms W-2, Copy A?

If the W-2 is prepared manually, please note the following to ensure the form is completed correctly:

- Be sure to put the decimal point and cents on all amounts listed on the W-2.
- Use only black ink. Do not use ink that is too light.
- Use 12-point Courier font, if possible. Do not make entries too small or too large.
- Do not add dollar signs to amounts. They are not required.
- Only check Box 13 "Retirement Plan" if the employee was an active participant in the church 403(b) retirement plan.
- Format the employee's name correctly. Enter the employee's first name and middle initial in the first box (e), then employee's last name in the second box. If there is a suffix, use the third box.

How to Reconcile, Reconcile, Reconcile

One of the most important steps a church treasurer can take in the year-end tax reporting process is the reconciliation of the quarterly 941s to the W-2s. The IRS conducts this reconciliation when all four quarter 941s and W-2s have been filed.

If there is a discrepancy, it is possible the church will receive a notice from the IRS regarding the discrepancy. The treasurer can assure this does not happen by performing the reconciliation before the 4th quarter 941 and the W-2s are filed.

Following are the amounts from the Forms 941 and W-2s that should be reconciled:

1. Form 941, Line 2 should be reconciled to Form W-2, Box
 - a. Sum the amounts on Line 2 from all 4 quarters Form 941.
 - b. Sum the amounts in Box 1 for all W-2s prepared.
 - c. These two amounts should be equal.
2. Form 941, Line 3 should be reconciled to Form W-2, Box
 - a. Sum the amounts on Line 3 from all 4 quarters Form 941.
 - b. Sum the amounts in Box 2 for all W-2s prepared.
 - c. These two amounts should be equal.
3. Form 941, Line 5a should be reconciled to Form W-2, Box 3.
 - a. Sum the amounts on Line 5a from all 4 quarters Form 941.
 - b. Sum the amounts in Box 3 for all W-2s prepared.
 - c. These two amounts should be equal.
4. Form 941, Line 5c should be reconciled to Form W-2, Box
 - a. Sum the amounts on Line 5c from all 4 quarters Form 941.
 - b. Sum the amounts in Box 3 for all W-2s prepared.
 - c. These two amounts should be equal.

It is highly recommended that the church not file the 4th quarter Form 941 or the W-2 forms until this reconciliation is completed.

How to Prepare and File 4th Quarter Form 941

By Deborah Taylor

1. Determine total wages paid for the 4th quarter.
2. Add any taxable fringe benefits, i.e., Group Term Life insurance or other taxable amounts such as non-accountable expense reimbursements to the total wages paid for the quarter. Enter this amount on Line 2 of the 941.
3. Taxable Social Security and Medicare wages reported on Lines 5a and 5c will be different from total wages on Line 2 for amounts paid to ordained ministers. Ministers are considered self-employed for Social Security purposes and their ministerial wages are never subject to Social Security or Medicare tax withholding.
4. Calculate the total tax liability for the quarter and report it on Line 8.
5. If the church is a monthly depositor, taxes for December will be due by Jan. 15.
6. If the total tax liability for the quarter is less than \$2,500 then the tax can be paid with the 941 return or deposited with a financial institution on or before Jan. 31.
7. The Form 941 must be postmarked by Jan. 31, 2008.

How to Prepare and File Forms 1099 for Independent Contractors

1. Tax regulations require that independent contractors paid more than \$600 in a calendar year for services provided must be issued a Form 1099 Miscellaneous.
2. The 1099 sent to the independent contractor must be postmarked by Jan. 31, 2008, for the 2007 calendar year.
3. Copy A of the Form 1099 Miscellaneous is to be filed with Form 1096, Annual Summary and Transmittal of U.S. Information Returns to the IRS by Feb. 29, 2008, for the 2007 calendar year.

How to Prepare and Distribute Annual Contribution Record to Donors

1. Churches normally distribute annual contribution records to donors in January. Given recent changes in tax law regarding charitable contributions, the person preparing the contribution record should make note of the following:
 - a. Charitable contribution credit for 2007 can only be given by the church if the contribution was received or postmarked by Dec. 31, 2007.
 - b. Contributions, to be tax-deductible and included in the contribution record of the donor, must be "to or for the use of" the church. Contributions designated by the donor can only be tax-deductible if designated to an ongoing program or ministry of the church.
 - c. The value of personal services is **never** considered a charitable contribution and should not be included in the contribution record of a donor.
 - d. Donors can make charitable contributions of property; however, a value is never placed on the property by the charitable organization nor should a value of any property be recorded in the contribution record of the donor.
 - i. The church should acknowledge the receipt of the property, giving a description and the date received.
 - ii. It is up to the individual taxpayer to place a value on the property and file the contribution on their personal tax return. Tax regulations direct what forms, if any, need to be filed by the taxpayer based on the value placed on the property contributed.
 - e. Tax regulations changed dramatically in 2005 and 2006 related to contributions of property. Church treasurers or persons financially responsible for the preparation of contribution records should seek the advice of a tax attorney, or CPA, if there is any question related to donations of property to the church.

Lambuth football star lets the Bible serve as his 'playbook'

By Bill Sorrell
For Baptist and Reflector

JACKSON — Bored, Morgan Cruce and his roommate grabbed a recorder and a broomstick in an attempt to make a hit video. Trying to put the prank on StupidVideos.com, the camera was rolling as Brent Pierce battered Cruce with the broomstick.

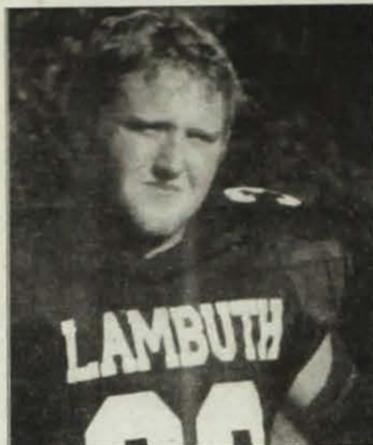
While the video has yet to be downloaded to the website, Cruce, a senior fullback football player at Lambuth University and a Tennessee Baptist youth minister, has had his share of hits. His knowledge of the offense, intensity, and ability to make a play made him a target for defenses.

Cruce caught a touchdown pass against Virginia Wise his sophomore season that started a game-winning rally.

Former Lambuth head coach Vic Wallace, now an athletic department administrator, said that Cruce was a go-to guy for other reasons.

"He is a person I went to a lot when I had to get a feel of the team. He is not afraid to step in and help other players. They believe in him. He is very sincere. Players know that and they come to him for advice, just as I do."

Teammate Jonathan Abel, a junior wide receiver, said, "He's a great leader. He will always talk to you about anything. He's very dependable. He's always encouraging people,



LAMBUTH UNIVERSITY football star Morgan Cruce studies his playbook often, but he relies mostly on God's "playbook" — the Bible.

very accepting of others, and thinks about other people first."

At 5-8, 204-pounds, Cruce used his "heart" to compensate for size said Wallace.

"He doesn't have the physical size to be a dominant player but he plays with his heart. He knows everything that is going on. He studies the game."

At Obion County Central High School, Cruce won the "Heart of A Champion" award his senior season. He was team captain and second team all-region. The Rebels' 8-4 record-setting, playoff season was the school's best.

At Lambuth, a United Methodist university, Cruce was in the game more than to make plays. "I feel God had me on the team. I saw my role as a witness," said Cruce, who has

been president of the Fellowship of Christian Athletes for two years and chaplain for one.

"The most difficult thing about it is I'm held to a higher standard. I have an obligation to not do things they (other players) might do."

Majoring in religion and philosophy, Cruce has been Academic All-Mid-South Conference for three seasons with a 3.95 GPA. He has also been selected a Lambuth Scholar and to Who's Who In American Colleges and Universities. He has applied to graduate school at Ole Miss to study philosophy.

Off the field, Cruce's playbook is the Bible. He has been minister of youth at East Laurel Baptist Church in Jackson for two years and also directs the music.

Working with a "great youth committee," which has helped him plan and filled in when needed, the church "has allowed me to grow as a youth minister," he said. "The church has been very understanding." It is his first job as a youth minister.

"I didn't want to give more priority to football than youth ministry. I wanted to give all I could as a youth minister."

Cruce became a Christian when he was 6. Jerry Leggett, pastor of Lake Road Baptist Church in Union City, led him to the Lord. His parents, James and Carla Cruce, and his brother, Bryant Cruce, a sophomore center on the Lambuth team, are members there.

Cruce, 22, has relied on his favorite verse, II Timothy 1:7, to strengthen his faith which he said is exhibited by his lifestyle.

"For God has not given us a spirit of timidity, but a spirit of power, of love, and of self-discipline."

He challenges his faith by reading opposing views to his beliefs and by observing Bryant Cruce's "thirst for knowledge."

Abel, who also is a youth minister at a West Tennessee Baptist church, admired Cruce's ability to work through adversity.

When Cruce was 10, his mother was diagnosed with cervical cancer. An accident helped lead to a diagnosis.

Carla, now 44, fell in the kitchen after Morgan had left water on the floor.

"We didn't know anything

was wrong," said Morgan. "It was the first time I had ever heard about cancer."

A lab technician at Parkview Regional Hospital in Fulton, Ky., Carla had 36 radiatic treatments and chemotherapy at the West Clinic in Memphis. She has been cured said Morgan.

His faith tested at a young age, Cruce continues to look to Christ to sustain him.

"Christ means to me a Savior and Lord. He is a person I can judge my life by. My faith gave me something to hang on to when difficulties came on the football field," he said. "I succeeded through emotional and physical hardships. I can accomplish a lot more than what I think." □ — Sorrell, pastor of First Baptist Church Whiteville.

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Rick Burton, First Baptist Church, Woodland Mills, TN

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Kenny Bruce, Leawood East Baptist Church, Cordova, TN

"Jackie has a passion for preaching God's Word, seeing people saved, and revival in the church. He is above reproach in his personal and financial integrity. God has used him to help shape my own ministry as a young pastor. We will have him back. I urge you to use this gifted evangelist."

Chris Taylor, Clear Springs Baptist Church, Mascot, TN



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Baptists asked to recommend members of TBC boards, committees

Baptist and Reflector

At right are replicas of the forms which have been developed for Tennessee Baptists to use to recommend people for service on Tennessee Baptist convention boards or committees. Please DO NOT use the replica forms.

Each year the Committee on Boards and Committee on Committees conduct a lengthy process to select nominees to the convention for positions on the boards and committees of the convention. This process is dependent upon Tennessee Baptists nominating qualified people for these positions.

Forms for both the Committee on Boards and Committee on Committees processes are being mailed to each church in the Tennessee Baptist Convention. Additional forms are also being mailed to directors of missions. Your prayerful attention to this opportunity to recommend Tennessee Baptists for positions is encouraged.

The completed form should be mailed to Chairman (either Committee on Committees or Committee on Boards), TBC, P.O. Box 728, Brentwood, TN 37024-0728 by Feb. 8. Also, forms may be faxed to the Executive Leadership Group at (615) 371-2093.

Committee on Boards

2008 RECOMMENDATION FORM
For Executive Board, Institutional Boards of Trust, and Committee on Committees
(See reverse side for Board/Committee descriptions)

East _____ Middle _____ West _____

- Submit this form to Chairman, Committee on Boards, Tennessee Baptist Convention P.O. Box 728, Brentwood, TN 37024-0728, or fax to (615) 371-2093 by February 8, 2008. Forms received after that date will be considered as vacancies occur.
- Or, submit electronically (www.tnbaptist.org)
- All recommendations will be considered by the Committee on Boards. However, no person submitting a recommendation should assume that his/her recommendation will automatically be submitted to the TBC.
- This form will be copied for all committee members; please type or print.
- You will receive a confirmation letter that your recommendation has been received. Please allow 3 weeks to receive the confirmation letter.

I recommend _____ for the _____ Board/Committee.

Address _____ Telephone (H) _____ (W) _____
City _____ State _____ Zip _____
Birthdate _____ Gender: M _____ F _____ Ordained Minister _____ Lay Person _____
Church Membership at: _____ Association _____
Church Address _____
Church Staff Member? Yes _____ No _____

After you have secured this person's permission to submit their name for recommendation, please complete the following:

- Indicate the nominee's occupation (former occupation, if retired). Please be specific.
- Have you asked and is the nominee willing to accept the full duties and responsibilities of the Tennessee Baptist Convention Board/Committee for which he/she is being recommended? Yes _____ No _____
- What gifts, abilities or experience does the nominee possess that qualify him/her for consideration on a TBC Board/Committee?
- Describe the nominee's present involvement in his/her local church.

Name: _____ Address: _____ Phone: (____) _____
(Person Submitting Recommendation)
Church Name: _____ Association: _____ Layperson _____ Minister _____
How do you know this individual? (pastor, director of missions, fellow church member, friend or other _____)

Committee on Committees

2008 RECOMMENDATION FORM
For Convention Committees
(See reverse side for Committee descriptions)

East _____ Middle _____ West _____

- Submit this form to Chairman, Committee on Committees, Tennessee Baptist Convention P.O. Box 728, Brentwood, TN 37024-0728, or fax to (615) 371-2093 by February 8, 2008. Forms received after that date will be considered as vacancies occur.
- Or, submit electronically (www.tnbaptist.org)
- All recommendations will be considered by the Committee on Committees. However, no person submitting a recommendation should assume that his/her recommendation will automatically be submitted to the TBC.
- This form will be copied for all committee members; please type or print.
- You will receive a confirmation letter that your recommendation has been received. Please allow 3 weeks to receive the confirmation letter.

I recommend _____ for the _____ Committee.

Address _____ Telephone (H) _____ (W) _____
City _____ State _____ Zip _____
Birthdate _____ Gender: M _____ F _____ Ordained Minister _____ Lay Person _____
Church Membership at: _____ Association _____
Church Address _____
Church Staff Member? Yes _____ No _____

After you have secured this person's permission to submit their name for recommendation, please complete the following:

- Indicate the nominee's occupation (former occupation, if retired). Please be specific.
- Have you asked and is the nominee willing to accept the full duties and responsibilities of the Tennessee Baptist Convention Board/Committee for which he/she is being recommended? Yes _____ No _____
- What gifts, abilities or experience does the nominee possess that qualify him/her for consideration on a TBC Board/Committee?
- Describe the nominee's present involvement in his/her local church.

Name: _____ Address: _____ Phone: (____) _____
(Person Submitting Recommendation)
Church Name: _____ Association: _____ Layperson _____ Minister _____
How do you know this individual? (pastor, director of missions, fellow church member, friend or other _____)

Executive Leadership Group at (615) 371-2093.

An electronic form can also be found and submitted at www.tnbaptist.org.

Each recommendation form is copied and submitted to each member of the respective committees. Tennessee Baptists are reminded

that numerous recommendations are presented and all recommendations are given consideration.

No person making a recom-

mendation should assume his or her recommendation will automatically be submitted to the Tennessee Baptist Convention.

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Journalists rank upcoming event as top story of '07

Associated Baptist Press

WASHINGTON — The biggest news story among Baptists in 2007 was about an event that has not even happened yet — the announcement of an unprecedented meeting of Baptists from across North America — according to an informal survey of journalists in the Baptist media world.

The list was compiled from state Baptist editors, journalists, bloggers, and public-relations professionals who responded to ABP's call for voting.

The "Celebration of a New Baptist Covenant," announced in January by former presidents Jimmy Carter and Bill Clinton — and the ensuing controversy stirred by its critics — was the top vote-getter in 2007's Associated Baptist Press survey. The historic pan-Baptist meeting will be held in Atlanta Jan. 30-Feb. 1, 2008.

The two Baptist ex-presidents hope the "Celebration of a New Baptist Covenant" draws as many as 20,000 Baptists from a broad array of racial, theological, and political backgrounds to the gathering to hear from high-profile Baptist ministers and laypeople. They will discuss ways to cooperate in areas on which they all agree, such as promoting social justice and evangelism.

But some SBC leaders — including convention president Frank Page — criticized the event, complaining that the SBC had not been invited to participate on an official level. Some of them, as well as conservative political commentators, said the event had a left-leaning political bias.

Organizers countered that many Southern Baptists were involved with the planning and that the denomination wasn't involved on an official level because it dropped out of the North American Baptist Fellowship of the Baptist World Alliance. They also noted that prominent Baptist Republicans had been invited to speak, including Mike Huckabee — who later dropped out in protest over remarks that Carter made about President Bush's policy toward Israel.

Coming in a distant second was Huckabee's long-shot-turned-front-runner campaign for the Republican presidential nomination. The former Arkansas governor served as a pastor and president of the Arkansas Baptist State Convention before entering secular politics. He was the top vote-getter among Republicans in last week's Iowa caucus.

Following closely on the Huckabee story's heels to round out the top five were a fired professor's gender-discrimination lawsuit against Southwestern Baptist Theological Seminary and its powerful president, continued strife over trustee Wade Burleson of the Southern Baptist Convention's International Mission

'In God' motto headed back to face of \$1 coins

Baptist Press

WASHINGTON — Presidential one dollar coins are the only U.S. coins currently being issued by the United States Mint that have the inscription "In God We Trust" along the edge, but public pressure soon may send the motto back to the front or back of the coins.

Legislation introduced by Sens. Sam Brownback, R-Kan., and Robert Byrd, D-W.Va., that would return "In God We Trust" to a more visible location is awaiting President George W. Bush's signature.

The Presidential \$1 Coin Act of 2005 was meant to honor the nation's presidents by issuing \$1 circulating coins featuring their images in the order that they served. The first four honoring Presidents Washington, Adams, Jefferson, and Madison were issued this year.

The coins feature what the mint calls edge-incused inscriptions — used in other countries — of the year of minting or issuance, "E Pluribus Unum," "In God We Trust" and the mint mark. The size, weight, and metal composition of the presidential

coins is identical to that of the Sacagawea Golden Dollar. The 2005 congressional bill mandated the inscriptions be placed along the edge to allow "larger and more dramatic artwork" on the front and back. It was not a decision made by the mint.

But some coins made it through production without having the inscriptions stamped on the edge, and some experts say the wording on the coin's edge could rub off over time. Others expressed concern that moving the "In God We Trust" motto to the side of the coins was the first step in removing it altogether.

"Since the colonial beginnings of the United States, citizens of this nation have officially acknowledged their dependence on God," Brownback said in a news release last month. "It is important that our national motto, 'In God We Trust,' is prominently displayed on all of our currency. We should not relegate our heritage to the side."

Brownback's legislation is included in The Consolidated Appropriations Act of

2008, which is several hundred pages long. Section 623 specifies that the motto be moved from the edges of the presidential coins to the obverse (front) or reverse (back) of the coins. The move "shall be put into effect by the Secretary of the Treasury as soon as is practicable after the date of enactment of this Act."

According to the Treasury Department, the motto was first placed on United States coins largely because of increased religious sentiment during the Civil War.

The motto "In God We Trust" was approved in 1863 and first appeared on the two-cent coin in 1864.

In 2005, Michael Newdow, an atheist lawyer from Sacramento, Calif., sued Congress and several federal officials because he said the motto's presence on U.S. coins violated his First Amendment rights. A federal judge in Sacramento ruled against him in 2006, the Associated Press reported, and Newdow appealed. □



Board, and SBC messengers' decision that the denomination's constitutional document is a "sufficient" guideline for its agencies' policies.

Other stories cited by the journalists included the election of Joy Fenner as the first female president of the Baptist General Convention of Texas; the election of Geoff Hammond as president of the North American Mission Board; continued turmoil in the Missouri Baptist Convention and the Baptist State Convention of North Carolina; and the death of Jerry Falwell. □

Churches hesitant to sue NFL over airing Super Bowl

Baptist Press

CHARLOTTESVILLE, Va. — John Whitehead is aching to take the National Football League to court but can't find a church willing to take on the influential pro football colossus.

"You go to any bar on Super Bowl Sunday, and they'll be showing the game on their [big screen] TVs," the president of The Rutherford Institute said.

The conservative nonprofit legal organization represented Fall Creek Baptist Church last February in its legal tussle with the NFL.

"They want to restrict it to a 55-inch screen, which in a big church you'd need binoculars to see," Whitehead said. "It's designed to prevent churches and groups like that from doing this. If churches en masse wanted to do this, they could get the law changed."

NFL spokesman Greg Aiello said the reason bars and sporting establishments are permitted to show the game on larger screens is a legal exemption for organizations that use them year-round instead of for a one-time event. Baptist Press knows of at least one unidentified church that called the NFL earlier this year and cited the exemption for those

who use large screens year-round. The church argued that because it uses its screen year-round, it should be exempted. The NFL allowed the church to hold the party without interference.

The pastor of Fall Creek Baptist said the church didn't proceed with a lawsuit last February because they decided a legal case would create a distraction from their ministry.

"My heart for Indianapolis goes way beyond a Super Bowl," John Newland said. "I feel like I would be doing my church a big disservice if I allowed my calling to be distracted by a lawsuit. To me, the NFL isn't worth it."

Other pastors offered various reasons for not tangling with the NFL in court, such as the commitment of both time and energy required to pursue a lawsuit.

Tom Rives, pastor of Carrollwood Baptist Church in Tampa, Fla., said his congregation averages 375 on a Sunday and doesn't have the financial resources to tackle the NFL.

Even a church with the financial muscle of Southeast Christian Church in Louisville, Ky., which is among the 10 largest churches in the nation, decided it didn't want to have the reputation as the church that brought litigation, its minister of single adults said.

Jeff Ballard said the church's legal counsel researched the law last winter and decided it was vague enough that Southeast Christian could have challenged the NFL. But after weighing the decision, Ballard said they decided to comply with the restrictions.

"It's a matter of choosing your battles," Ballard said. "We decided it wasn't worth it to us." □

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As Roe vs. Wade anniversary nears, CPCs making a difference

By Mickey Noah
Baptist Press

ORLANDO, Fla. — Jan. 22 will mark the 35th anniversary of the U.S. Supreme Court's historic and horrific Roe vs. Wade decision legalizing abortion on demand in America. Southern Baptists won't be celebrating.

Instead, they can celebrate the fact that due to hundreds of crisis pregnancy centers (CPCs) across the United States supported by SBC churches, an estimated 3,500 babies were spared from abortion during 2007. Additionally, some 5,000 women accepted Christ because pregnancy center staff members shared the gospel with them.

Through October 2007 — the period through which exact statistics were available — almost

94,000 clients had received counseling and free services from the centers; center staff had shared the gospel with 28,000 girls and women; and almost 2,700 Southern Baptist volunteers were trained to present the gospel to center clients.

One life-saving example is in Florida, where more than 700 infants are alive today because of the work in 2007 at First Life Center for Pregnancy, an outreach of First Baptist Church in Orlando, Fla.

During First Life Center's 20 years of operations, some 8,000 children have been born to the center's clients, according to Sandy Epperson, the center's director for 17 of those 20 years.

"We [had] a record-breaking year in 2007," Epperson said of First Life, which through the

latter part of the year had handled more than 6,200 clients, presented the gospel to almost 1,000 clients. More than 100 had made decisions for Christ.

First Life Center operates out of a 3,000-square-foot facility on the First Baptist Church campus, but in April the pregnancy center — along with the church's counseling center — will move to a brand new 14,000-square-foot facility. First Life employs five full-time employees plus an ultrasound technician on an as-needed basis.

"One of the most effective tools for combating the abortion clinics is the local crisis pregnancy center," said Elaine Ham, national consultant for pregnancy care ministries for the North American Mission Board (NAMB) in Alpharetta, Ga., and formerly a pregnancy center director in South Carolina for eight years before coming to NAMB.

"Since 1973, over 3,000 crisis pregnancy centers [SBC and non-SBC] have opened to provide alternatives to abortion and to meet the physical, spiritual, and emotional needs of women and men whose lives have been touched by abortion."

Hundreds of these centers, Ham said, are supported by local Southern Baptist churches — like First Baptist in Orlando — and 222 are affiliated with NAMB's pregnancy care ministries.

"While crisis pregnancy cen-

ters have certainly made a difference in the number of abortions performed annually, the numbers [of abortions] are still alarmingly high," Ham said. "Few people realize that in the United States, one out of three pregnancies ends in abortion. Most people also don't realize that abortion is legal for the entire nine months of the pregnancy."

Pregnancy center clients, Ham said, range from 12-year-old girls who think they might be pregnant to 50-year-old women who had abortions as teenagers and still suffer the emotional scars of post-abortion syndrome.

"Some come to the centers simply to get diapers for their newborns while others mistakenly think they are at the abortion clinic," Ham said. "Whatever the reason for the visit, they all share a common need — the loving touch of Jesus Christ. Above all else, that's what our crisis pregnancy centers provide."

"Every staff person and every volunteer are trained to listen as a pregnant woman shares her story, and then to respond in a way that will meet her practical needs and, at the same time, discern her relationship with God. To the extent the client permits, a staff member shares the gospel and gives her the opportunity to receive Jesus Christ."

Girls and women, Ham said, abort their babies for a myriad

of reasons: fear over what parents, a spouse, or the baby's father will do or say; concern that friends and family will find out; fear that a baby would interfere with school or a career; a belief they already have too many children in the family; or a belief they are financially incapable of raising a child.

"Regardless of the reasons, more than 95 percent of abortions are performed as a matter of convenience — not because of rape, incest, or to protect the life of the mother," Ham said.

Jan. 20 has been designated as "Sanctity of Human Life Sunday" by the Southern Baptist Convention. That Sunday is observed annually on the closest Sunday to the Jan. 22 anniversary of Roe vs. Wade, and is a day for pro-life sermons, Bible studies, and promotion of adoption.

Since the Roe vs. Wade decision handed down by the Supreme Court in 1973, nearly 50 million babies have been aborted in the United States. More than a million American women and girls will have an abortion this year.

Worldwide, about 46 million abortions occur each year, or about 126,000 abortions a day, according to the pro-choice Alan Guttmacher Institute.

For more information on how to start a crisis pregnancy center or support an existing center, visit www.namb.net/pregnancy or call 1-800-962-0851. □



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Mohler to be nominated for SBC presidency

Baptist Press

DALLAS — Southern Baptist Theological Seminary President R. Albert Mohler Jr. provides "the kind of visionary leader Southern Baptists need to communicate a missional conservatism and biblical clarity to the world," stated Robert Jeffress, pastor of the historic First Baptist Church here in announcing his intention to nominate the 47-year-old Mohler for Southern Baptist Convention president in June.

SBC President Frank Page, pastor of First Baptist Church in Taylors, S.C., concludes his second term in June and is ineligible for re-election.

In a news release provided to the *Southern Baptist TEXAN* Jan. 2, Jeffress said his decision is the result of prayer and concern for the future of Southern Baptists' global witness. He said he believes Mohler would "motivate Southern Baptists to unite around cooperation for global missions and evangelism."

If elected on June 10 when messengers meet in Indianapolis, Mohler would become the seventh seminary president to serve in the top denominational office. He has been a pastor in Kentucky and is a former editor of *The Christian Index* in Georgia.

In denominational life, Mohler chaired the SBC Committee on Resolutions, and served on the Baptist Faith and Message Study Committee in 2000. He currently chairs the Council of Seminary Presidents.

Mohler and his wife, Mary, have two children, Katie, a freshman at Union University, and Christopher, 15. He is a member of Highview Baptist Church in Louisville where he

serves as a teaching pastor and Sunday School teacher.

The most recent information available, Southern Baptists' 2006 Annual Church Profile Survey lists 174 baptisms and primary worship service attendance of 3,315 for Highview. The congregation gave \$167,917, or 3.3 percent, through the Cooperative Program from total undesignated receipts of \$5,082,133.

According to the ACP, the church's total mission expenditures were \$726,184 with no contributions reported for either the Lottie Moon Christmas Offering for International Missions or Annie Armstrong Easter Offering for North American Missions.

Mohler is the second candidate to be named for SBC president.

William L. (Bill) Wagner, president of Olivet University International in San Francisco, announced Sept. 7 that he would allow his name to be offered for consideration at Indianapolis. The former Golden Gate Baptist Theological Seminary professor of missions and 31-year Southern Baptist missionary is pastor of the San Francisco-area Snyder Lane Baptist Church.

The 2006 Annual Church Profile lists four baptisms for the previous year for Snyder

Lane Baptist, located in Rohnert Park, Calif., and primary worship service attendance of 30. The church gave \$670 through the Cooperative Program. It did not list its total undesignated receipts or total mission expenditures. The church gave \$23 to the Annie Armstrong Easter Offering and \$73 to the Lottie Moon Christmas Offering.

Wagner said he has been the church's pastor for two years and does not receive a salary. The congregation was "almost dead but is now seeing growth once again," he said. It had approximately 10 people attending every Sunday when he took the position to "see what could be done to bring new life" to the congregation.

The congregation's record on giving is "deceptive," Wagner said in an e-mail, explaining, "We have voted that we will give 10 percent to the Cooperative Program and have done so this year. We also have met our goals this year for Lottie Moon (\$500.00) and Annie Armstrong (\$300.00)." □

Churches urged to participate in 'Souper Bowl'

Baptist and Reflector

COLUMBIA, S.C. — America's youth are working toward a national goal of raising \$10 million for hunger and poverty-related charities across the country in the 2008 Souper Bowl of Caring on Feb. 3.

The Souper Bowl of Caring is as simple as holding soup pots at church doors following worship on Super Bowl Sunday and asking worshipers to drop in a dollar to help people who are hungry. Each group then donates their collection directly to the charity of their choice — no money is sent to Souper Bowl of Caring headquarters. Organizers simply ask that groups report their collection amount so a national total can be determined.

"Just as the simple lunch of five loaves of bread and two small fishes offered to Jesus by

the small boy was multiplied feed thousands, God works through the Souper Bowl of Caring to feed hungry people today," said Sandy Wood, ministry coordinator for worshiper for the Southern Baptist North American Mission Board.

In 2007, 720 Southern Baptist groups participated, collecting over \$350,000 for charity. Thirty-four Tennessee Baptist churches joined the effort and donated nearly \$19,000 to organizations that help fight hunger. □

CLASSIFIED

MINISTRY — DOM

Cumberland Plateau Baptist Association is prayerfully seeking the one that God has called to the position of DOM for our association. Resumes are currently being accepted through Jan. 18. CPBA, DOM Search Committee, P. O. Box 250 Crossville, TN 38557 or cpba1@frontiernet.net.

MINISTRY — PASTOR

Clymersville Baptist Church, Rockwood, Tenn., is seeking God's man to lead our congregation in a full-time pastoral position. The church is located in a small, friendly community with room for growth. Please send resume with picture, as well as DVD or tape of a recent sermon to Pastors Search Committee, c/o Lisa Jackson, 554 Sheandoah Dr., Rockwood, TN 37854.

MINISTRY — MUSIC

Part-time music minister, Birchwood Baptist Church in Birchwood, Tenn. (15 miles NW of Cleveland). Candidate must be able to read music and be familiar with modern praise and traditional hymns and be able to direct a choir. The candidate should live within driving distance of the church. Birchwood has approx. 135 on Sunday AM. Please send resume to info@birchwoodbaptist.org.

◆◆◆◆

Rocky Valley Baptist Church, Lebanon, Tenn., seeking part-time music director and pianist for Sunday AM and PM services. For more information contact Danny Walls, (615) 444-6811 after 5:00 p.m.

MINISTRY — CHILDREN

Ooltewah Baptist Church is taking applications and resumes to fill a full-time director of children's ministries position. Job description, work schedule, pay and benefit details to be provided once the application and resume is submitted to the church office and an interview is scheduled. Please contact Ooltewah Baptist Church, P. O. Box 9, 5514 Main Street, Ooltewah, TN 37363, (423) 238-4831, e-mail obcdiane@comcast.net.

To the best of our knowledge all ads in the *Baptist and Reflector* represent legitimate companies and offerings. However, one should always use caution in responding to ads.

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Seek the Possibilities!

Help Preserve the Future of the B&R

An endowment fund for the *Baptist and Reflector* has been established at the Tennessee Baptist Foundation. TBF staff can help you in securing the future of the official newsjournal of the Tennessee Baptist Convention. For more information about leaving the *B&R* in your will or making a contribution to the endowment fund, contact William L. "Bo" Childs or Gary Coltharp at the TBF at (615) 371-2029.

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guest column

Resolutions

By Bill Taylor

What time is it? Time to make resolutions for the new year. As I was reading the local paper I came across a section in which people declared their resolutions for this new year. A few seemed to be practical and sincere, however most resolutions were frivolous or even meaningless. Some of the resolutions were to laugh more — laugh at what? One resolved to please himself more. Still another resolved to “be happier.”

If one truly desires to resolve or determine to improve his or her quality of life, then I propose the following resolutions that are biblical in nature:

(1) Resolve to spend time or more time in God’s Word — see Psalm 119:16 & 47. Utilizing good devotional resources such as *Bible Pathways*, *Open Windows*, or *Our Daily Bread* can be a great help in achieving this goal.

(2) Resolve to bring joy to others, heaven, and yourself by leading at least one individual to Christ — see Luke 5:18; I Thessalonians 2:19. Remember to take a few gospel tracts with you wherever you go and look for folks who need Christ.

(3) Resolve to ask the Lord to increase your giving — see Malachi 3:10-11; II Corinthians 9:7. Instead of giving what makes you feel comfortable, give whatever makes God comfortable with your giving.

(4) Resolve to attend both Sunday School and Worship services regularly — see Psalm 122:1; Hebrews 10:22-25.

(5) Resolve to hold fast the confession of our hope without wavering, for He who promised is faithful — see Hebrews 10:23. □ — Taylor is pastor of Mt. Tirzah Baptist Church, Newbern.



TAYLOR

Breakthrough in forgiveness

By Tony Latham

Focal Passage: Psalm 32:1-11

Psalm 32, one of seven penitential psalms (also Psalm 6, 38, 51, 102, 130, 143), carried such an important message that Paul used verses 1-2 in Romans 4:6-8 in his discussion of faith. In Psalm 32:1-2, and 11, David addressed those listening to his prayer song. In verses 3-7, he spoke to God but was aware that he was being overheard by other worshipers. In verses 8-10, either David or the assembly or both received a priestly word of godly instruction or David directed words of warning to those overhearing his prayer to God.

The totality of forgiveness (vv. 1-2, 11). Forgiveness of others and of self begins when we realize that we have been forgiven by God when we sincerely ask Him for forgiveness. Psalm 32 reminds us that the benefit of forgiveness is joy in our lives. As our transgressions and sins are forgiven, we are blessed and are able to bless others. Our transgression is our rebellious nature against God, which spills over into offense against our fellowman and damage to our own self. Confessed sin is carried away (“forgiven”), covered over (“hidden away”), and not imputed or reckoned to us (“not charged”). We can tell whether we have truly confessed our sin or just wasted breathe. Blessedness and joy result from a confession that is meaning-

ful. In our inner man there is no deceit. We asked for pardon and we received pardon. If we are still imprisoned in our spirit after confession, we have provided false confession.

The testimony of forgiveness (vv. 3-7). David remembered before God what failure to agree with God concerning his sin did to his life and what liberation from sin through confession felt like. It is not in our best interest to bury sin in our lives, as it remains alive in us and it will affect us in negative ways. God’s hand disciplines us in our sin so as to free us from our sin. (Hebrews 12:1-13). Selah appears to be some kind of term to guide the singing of the song and may suggest a pause in singing. David remembered the awfulness of unconfessed sin, but also the joy from acknowledging his sin, iniquity, and transgressions to God. These three words are the most commonly used words for sin in the Old Testament. Sin confessed to God resulted in the removal of guilt. This was not “false guilt,” flowing from emotional problems, but a guilt earned by sin. God forgave him. Selah (pause). When guilt is removed, a vacuum is not left in life; rather, God becomes our positive place of refuge, our protection against future problems, and our celebrated Deliverer. This is a testimony of victory. Is there victory in your life?

The triumph of forgiveness (vv. 8-10). When we confess our sin

**Sunday School Lesson
Bible Studies for Life
Jan. 13**

God is set free to work His work in us. Failure to confess sin and receive forgiveness turns us figuratively into a stubborn horse or mule before God. We lack understanding and, therefore, act in a senseless way. We place ourselves under God’s discipline, when we could be under His freedom. We distance ourselves from God, which leads to pain and misery. The story of Pinocchio and his transformation into a donkey through poor choices provides an illustration of this reminder. The transformation should have been from wooden puppet to boy, not from wooden puppet to donkey. By analogy, God plans triumph for us. We are to rest victoriously in Him, as His child; but every unconfessed sin makes us “donkey-like.” Just as Pinocchio had an escape from his donkey ways, so do we; but our story is a real story. Surrounded by God’s love we are, indeed, blessed, and, then, we can bless others. Confess any sin that the Holy Spirit brings to mind. You’ll be glad you did. — Latham is pastor of Howse Baptist Church, Atwood.



LATHAM

God allows us to choose

By Mike Dawson

Focal Passage: Genesis 12:1-9; 13:8-13

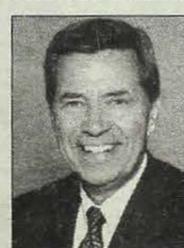
Last week’s lesson, Genesis 10-11, contained genealogies. Someone might think, how boring! But remember television’s very first “consecutive night series” a few years ago? Each night was about genealogies — and it was anything but boring! In fact it became a “blockbuster” series, with the final episode being one of the most-watched programs in the history of television. I’m talking about Alex Haley’s powerful series entitled “Roots.”

Yet when genealogies include God’s funnel, they’re more exciting than anything ever shown on a screen! Remember that God’s funnel is the historical phenomena where the Lord God narrows down all of humanity to focus on one group — the Hebrews — and even to one man and his family — Abram. Genesis 12, 13, and 14 introduce us to this man through whom God would send the Savior.

Abram is given three choices in these chapters: trusting or trying (ch. 12), ... building altars or pitching tents (ch. 13), and serving Sodom’s king or Salem’s king (ch. 14). We have the very same choices!

Trusting or trying? Abram is a great example of the life of faith. In chapter 12 we see his first step — he got the word of faith (vv. 1-3). The Lord had said to Abram, who came from a pagan culture: “Get out of your country, from your fam-

ily ... to a land I will show you.” Romans 10:17 tells us that “faith comes by hearing, and hearing by the Word of God.” The first step in the life of faith is hearing God’s Word. God promised that in Abram all the families of the earth would be blessed; you can see that promise fulfilled in Matthew 1:1! Next Abram went out by faith (vv. 4-5). The Bible says simply, “Abram departed as the Lord had spoken to him.” Some people doubt that they could do that — just go out at God’s command, without knowing the specifics. But those same people will go to a doctor whose name they can’t spell, take a prescription they can’t read to a pharmacist they don’t know (and may not even see), and use a medicine they can’t pronounce which does something they can’t understand! So why can’t they trust God? Verse 6 indicates that Abram kept walking in faith.



DAWSON

True faith is seeing the invisible, believing the incredible, and doing the impossible; it’s a process — a walk. Abram also worshiped through faith (vv. 7-8), building an altar to God at every stop. Finally Abram went on with faith, verse 9. Abram traveled, “going on still” the Bible says; that’s a faith that won’t quit! But ... a sad note: Abram showed a lapse of faith in verses 10-20. Although it may be comfort-

**Sunday School Lesson
Explore the Bible
Jan. 13**

ing to read that even stalwarts of the faith can sometimes be seen “trying” (on their own) instead of trusting, Abram’s witness to unbelieving Pharaoh was no doubt negated, because of this dishonest episode.

Building altars or pitching tents? Chapter 13 shows the dramatic contrast between a restored Abram (walking in faith again), and his nephew Lot: Abram builds altars — to God, while Lot pitches tents — towards enticing Sodom. Even today there are two types of people: altar-builders and tent-pitchers. Which are you?

Serving Sodom’s king or Salem’s king? In chapter 14 Abram rescues Lot who, along with others in Sodom, had been taken captive by an enemy king. After the rescue Abram is met by two kings — Bera, king of Sodom, and Melchizedek, king of Salem. Abram refuses the gifts offered by Sodom’s king, but receives the blessing of Salem’s king, and responds by giving a tithe of everything he owns.

Sodom’s king is a picture of today’s perverted, sinful culture; Salem’s king is a picture of our saving Lord Jesus Christ. In your life you’ll be met by both kings today. Which one will you serve? — Dawson is pastor emeritus of First Baptist Church, Columbia.

a way with words

Soul searching

By Hugh X. Lewis

Every night I go soul searching
As I lay me down to sleep.
While another day is passing,
Was I worthy of my keep?

Did I neglect to share my faith
With some poor lost soul today?
Will I again have the same chance
That I just let slip away?

We should nightly go soul searching —
Get our hearts right with the Lord;
With the mind and body resting,
Let the spirit be restored.

Is a single heart rejoicing
Over what I did or said?
Does someone whose hopes were fading
Now with courage look ahead?

As I close my eyes in slumber
How I hope that God will say,
“You have earned one more tomorrow
By the work you’ve done today.” □

Copyright by Hugh X. Lewis. Lewis is available to speak to church and senior adult groups. For more information, call (615) 883-0086.

Deaths

◆ **Basil Jones**, 78, of Surgoinsville, a retired pastor, died Dec. 8 after a brief illness. He formerly served as pastor of Hickory Cove Baptist Church, Rogersville; First Baptist Church, Surgoinsville; and East Rogersville Baptist Church, Rogersville. A member of Shepard's Chapel Baptist Church, Rogersville, he was a veteran of World War II who served in the U.S. Air Force. Survivors include his wife, Lucy Carpenter Jones, Surgoinsville; three children; seven grandchildren; and four great-grandchildren.

Statewide Events

◆ **A Great Commission Prayer Conference** will be held at First Baptist Church, Gallatin, Jan. 11-12 by the Tennessee Baptist Convention and Bledsoe Baptist Association based in Gallatin. Tom Elliff, senior vice president of the International Mission Board, Richmond, Va., will speak. Other speakers include John Franklin, Claude King, Lonnie Riley, Don Pierson of the TBC staff, and Steve Pearson of the TBC staff. For more information, contact Bernie Baker of the TBC staff at (615) 371-7925, 1-800-558-2090 ext. 7925 or bbaker@tnbaptist.org or visit www.tnbaptist.org.



MEMBERS OF LOVELAND Baptist Church, Knoxville, prayerwalk recently in their community as part of Crossover Knoxville of Knox County Baptist Association. The church also has held a Bible study and plans to conduct a door to door visitation of residents.

Leaders

◆ **James E. Ferguson III**, pastor, McLemoresville Baptist Church, McLemoresville, graduated Dec. 15 from the University of Tennessee, Martin. He earned a bachelor's in history with a minor in philosophy. Ferguson also earned the honor of graduating magna cum laude. He plans to attend Southern Baptist Theological Seminary, Louisville, Ky., through its extension center at Union University, Jackson.

◆ **Haywood Hills Baptist Church, Nashville, called Carrie Bryant** as interim minister of children effective Jan. 1.

◆ **Gary Miller**, pastor of Pump Springs Baptist Church, Harrogate, for 18 years, resigned Dec. 31.

◆ **First Baptist Church, Dyer, has called Kelly Sorrell** as interim minister of music.

◆ **Landon Mason**, a member of Oakwood Baptist Church, Milan, has surrendered to the call to ministry.

◆ **First Baptist Church, Gleason, has called Mitch Verdell** as minister of music.

◆ **Thompson Creek Baptist Church, Como, has called Kerry Shopper** as associate pastor.

◆ **Clark Street Baptist Church, Johnson City, called William Lunsford** as pastor recently. In addition, the

church called **John Metcalf** as director of youth recently.

◆ **Ron Bunch**, pastor of New Hope Baptist Church, Murfreesboro, recently announced his retirement.

◆ **Antioch Baptist Church, Benton, called James Staten** as pastor effective in November.

◆ **Jay Blythe**, pastor of Freedom Road Baptist Church, Elizabethton, recently resigned.

◆ **Terry Wilkerson**, former Tennessee Baptist pastor and evangelist, and his wife, **Georgia**, of the Wilkersons on Evangelistic Association, Woodstock, Ga., have both published books about their experiences in life and the ministry. Terry wrote *Heard But Not Healed: A Preacher's Wilderness Experience, Understanding Why God Sometimes Says No*. Georgia wrote *The Unique Ones: Under-*



THE WILKERSONS

◆ **Sunnyside Baptist Church, Kingsport, has called Brian Sharp** as minister of music. He recently served as minister of music at Unaka Avenue Baptist Church, Johnson City.

standing Pastors' Wives, Who They Are, Why They Do What They Do. For more information, contact the couple at freedom.choices@yahoo.com or (770) 517-8798.

◆ **Keeling Baptist Church, Stanton, recently honored Lena Mai Pepper** on her 91st birthday and **Cleo Tapp** on his 95th birthday. Both are still active and dedicated members, reported Carol Littles, clerk and secretary of the church. Tapp has been a member for 68 years.

PEPPER



TAPP

◆ **Scenic Drive Baptist Church, Murfreesboro, recently called Ron Hardeman** as pastor.



GEORGE E. CLARK, left, retired pastor, Cloverport Baptist Church, Toone, received a plaque from **Kevin Parsons**, pastor, recently. The congregation named Clark pastor emeritus. Clark's wife, **Mimi**, looks on. Clark served the church for 12 years as pastor.

FBC, Mt. Juliet, will offer Mens Conference
Baptist and Reflector

MT. JULIET — A Mens Conference titled "Whatever It Takes" will be held by First Baptist Church here March 7-8.

Johnny Hunt, pastor, First Baptist Church, Woodstock, will speak. **Clay Crosse** will lead worship and breakout sessions.

Hunt has seen a mens conference at First Baptist, Woodstock, grow to draw 2,000 men recently.

For more information, contact the church at www.fbcmj.org. □

◆ **Shallow Ford Baptist Church, Erwin, has called Albert Bentley** as interim pastor.

Churches

◆ **The Church @ Crosspoint, Murfreesboro, began meeting this month at its recently purchased property at 610 Dill Lane, Murfreesboro.**

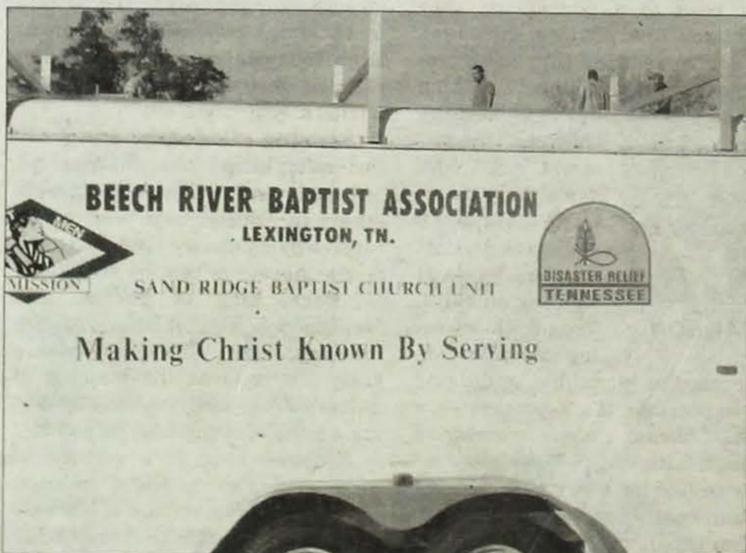
◆ **University Parkway Baptist Church, Johnson City, has announced a campaign to raise \$1.6 million for an addition to its facility. The will include a new ministry center and commercial kitchen, new lobby and cafe parking for 140 cars, and new restrooms.**

◆ **Higher Ground Baptist Church, Kingsport, will host its third annual "Let's Catch Some Fishin' Seminars" on Wednesday evenings, Jan. 9 - March 12. During the free seminar, professional grade fishing tips and techniques will be presented, door prizes will be awarded, and devotions will be shared. For information and to donate door prizes, contact Nathan Light at (423) 348-6868 or the church office at (423) 245-3141.**

◆ **Ramble Creek Baptist Church, Big Sandy, will host "Reality of the Heart" Jan. 2 at 7 p.m., at the Big Sandy School. David Ring, evangelist, will speak and Ron Lovvorn of the group, the Tennesseans, will lead the music. For more information, contact Carthage Dye, pastor, at (731) 644-9610 or ramblecreek@hotmail.com.**

Associations

◆ **Watauga Baptist Association, Elizabethton, will hold a nightly inter-church revival in Mountain City Jan. 13-20. For information call the association office at (423) 541-1451.**



MEMBERS OF THE DISASTER RELIEF/BAPTIST Builders teams of Beech River Baptist Association, based in Lexington, and Big Hatchie Baptist Association, Covington, recently re-



roofed the church and parsonage of Western Valley Baptist Church, outside Covington. Fifty-eight volunteers from seven churches worked.