



about this issue

GOD, COUNTRY, TAXES

y father was unabashed in his love of God and country. I well remember GBS Homecoming 1981 when he was one of the honored 25-year graduates. Back in those days, a representative of the college spoke in a Saturday morning service. Daddy was chosen to represent the graduates of 1956. He took his position at the podium, but then suddenly excused himself. With firm steps, he strode to the side of the platform where the American flag was situated. Reverently he took the folds in his hands, brought them to his lips, and gently kissed them. He then sharply turned, made his way to the other side of the platform, and repeated his actions with the Christian flag. When he arrived back at the podium, he tearfully proclaimed his love for and allegiance to his God and country.

As a young member of the college faculty, I was privileged to be in that service. I was touched. That little five-foot-five man was a GIANT! I was so proud of him.

Growing up, I remember that my family didn't seem to have the same amenities that many others had in whatever West Virginian town Daddy was pastoring at the time. For many of those years, tax time meant that Daddy would have to take his "annual trip" to the state capital to meet with the tax people in order to prove that his filing was indeed correct. The state officials noted the small amount of salary he received as a pastor, and that his wife had no income while raising their four children, and yet he was reporting charitable donations in amounts which seemed highly unlikely to them. So, in response to the annual summons to appear, he would get the appropriate records together to convince those skeptical tax collectors that he was not cheating the government!

You would think that this hassle would result in angry protestations. Not so with Daddy. I remember him saying that he didn't mind it. He was happy to pay his taxes, and even a bit more than what was required. His country had been good to him, and he was grateful.

Knowing Daddy, I think he saw this as another opportunity to witness to others. He could tell them about his love for his God and his love for his country. He loved giving to support both and would never cheat. What a testimony! What a man!

Enjoy paying your taxes this year! —KF

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SPIRITUAL DRIFT

by Rodney Loper, President

Thile I was pastoring in Florida, two boys from a city just south of Hobe Sound took their father's boat out into the ocean and were lost at sea. What a tragedy! A worker at the marina, the last person who talked to them, recalled that they said they were headed to the Bahamas. However, when the Coast Guard found the capsized boat, it was more than 100 miles north of the inlet from which they had departed, and 60 miles out in the ocean. The motor and rudder were worthless. It was drifting along like a bobber with the fishing line cut, subject to the whims of the currents.

What happened? How did the boat end up where it was found? While there were many unanswered questions surrounding this event, one thing seems obvious: something happened that those boys hadn't planned on.

CHRISTIANS AND DRIFTING

This unfortunate incident made me think. Christians can get caught in the drift and end in disaster. I can personally attest to the reality that drifting spiritually can happen quickly and almost imperceptibly. I know I have to be on guard—constantly.

Good services help people get headed in the right direction. Revivals are great times for spiritual growth. Camp meetings are a time when great victories are won. But in the ebb and flow of life, the constant pressure of going against the flow of the world can take a toll. Even Christians sometimes relax-well-intentioned people drift! Why? What are some reasons people drift spiritually?

BUSYNESS

The first thing that comes to my mind is a schedule that is out of control. One of the greatest tools of the enemy of our soul is busyness. This seems to be his weapon of choice, especially for this generation. We are busier than we have ever been. While we race to and fro, riding the currents of this life, we can become detached from our relationship with God. Busyness is the enemy of spirituality.

Perhaps the main reason this form of drifting slips up on Christians is because our busy life calls us to a larger range of activities. We may believe that God is somehow impressed when we keep our appointment book close to "full capacity." We may even convince ourselves that all this activity is proof of our importance, and we like how that makes us feel. However, what we fail to realize is that God is calling us to a deeper level of identification with Christ. This should be the source of our significance.

In his book, *The Life You've Always Wanted*, John Ortberg tells about the time he asked a friend for some spiritual direction. Ortberg described the pace of life in Chicago, the rhythms of his family life, and the condition of his heart. He wanted to know what he could do in order to be spiritually healthy. After a long pause his mentor answered, "You must ruthlessly eliminate hurry from your life."

That runs counter to everything our society would have us believe. Look at our world—microwave dinners, combined shampoo and conditioners, fast-food restaurants, etc. Have you noticed that hospitals are now advertising their emergency room wait times on billboards along the highway? We are looking for the quick solution! Reader, busyness is not only a daily-schedule problem, it is also a deadly spiritual problem.

IDLENESS

Another tool Satan uses to get people to drift is idleness. While some struggle with a schedule that is too full, others drift because they have too much down time. Old timers used to say, "Idleness is the workshop of the devil." If we do not have anything to do, then surely the devil will give us a lot to do. Because of this, one 19th century priest called vacations the "harvest time of the devil."

One of the best biblical examples of the danger of idleness is in the example of the sin of David (2 Sam.

11 and 12). How could such a holy man of God, poet, composer of most of the Psalms, shepherd of the house of Israel, "a man after the heart of God," fall into such depths of depravity? How could this happen? It all began when King David stayed home instead of going to battle. He should have been leading his soldiers to victory. Instead, idleness got him. He gave free rein to his eyes, lusting over Bathsheba and committing adultery with her. His sin snowballed until he eventually placed Uriah—the husband of Bathsheba—on the front line of battle in hopes of an untimely death. And it all started with idleness.

How many people have fallen into the snare of the lust of the eyes because they were bored? How many spend more time on social media than they intend? If you desire to walk closely with God, you will need to make sure you control your calendar and not allow your calendar to control you! Yes, stay occupied—"be about your Father's business." But take care not to be too busy. Ask God to help you find that "sweet spot" on the continuum between "busy" and "idle."

CONCLUSION

I challenge you to take a quick account of your life by asking yourself the following questions:

- Will this way of living sustain me over the long haul?
- Will it sustain me through the hard times?
- Will it give me a lasting sense of purpose, meaning, or fulfillment—something beyond "the moment"?
- If I pursue this path long enough, where will I ultimately end up?

Satan's design is to destroy every person he can. If he can accomplish this by bringing things into our life that cause our relationship with God to dissipate or grow cold—or if he can simply cause us to drift—you can mark it down, he will do it. Remember the warning from Scripture: "Therefore we ought to give the more earnest heed to the things which we have heard, lest at any time we should let them slip" (Heb. 2:1).





ave you looked at the calendar recently? For those of us who live and work in the U.S, April 15, commonly known as TAX DAY, is staring us in the face. Are you ready? Have you even thought about filing your taxes yet?

Jesus thought about taxes. He knew how much tax He owed and paid the full amount on time (Matt. 17:27). In Mark 12 we find Jesus was questioned by the Pharisees and the Herodians about paying the Imperial tax. The answer Jesus gave was very clear—"Give Caesar what is his, and give God what is His." Yes, Jesus said to pay tax. In fact, we are to pay what is due, but nowhere in Scripture are we instructed to pay *more* than what is due! So, the question arises, how do we pay what is due *and not a penny more*?

GET THE HELP YOU NEED

The best answer to that question is seek advice from a tax professional! We like to remind people that Jesus chose Matthew, a tax collector from Capernaum, to be one of His disciples.

A minister's tax return is different from a "regular" individual tax return. Make sure the tax professional you consult routinely handles your type of situation! You may need an enrolled agent (EA), certified public accountant (CPA), or even a tax lawyer.

Enrolled agents are licensed by the IRS. They are subject to a suitability check and must pass a three-part comprehensive exam requiring proficiency in federal tax planning, individual and business tax return preparation, and representation. They must complete 72 hours of continuing education in taxation every three years, including six hours of ethics to maintain their EA designation.

Certified public accountants are licensed by state boards. They have completed a study in accounting at a college and must have passed the Uniform CPA Examination. They also must meet experience and good character requirements established by their respective boards and complete specified levels of continuing education in order to maintain an active CPA license.

Tax attorneys are licensed by state courts or their designees, such as the state bar. Generally, they have earned a degree in law and passed a bar exam. They generally have ongoing, continuing education and professional character standards.

Whoever you choose, make sure to ask how much of their business is income tax returns and what type of returns. For most ministers, an EA is sufficient when professional assistance is needed.

GET ORGANIZED

Organize and prepare your records. If you or your spouse has a "side job," keep in mind you still will have taxes to pay on the income from "side jobs." You will also be responsible for paying all of Social Security and Medicare associated with the "side jobs."

If you plan to claim a charitable contribution, you need to have the donation receipts in your possession BEFORE your taxes are filed. Donation receipts must meet specific criteria. The IRS routinely denies charitable deductions because receipts do not meet their guidelines.

Consistent preparation coupled with advice from a tax professional can go a long way toward reducing a tax bill and could save you much more than the cost of the consultation you may utilize.

MARCH 2020

PRACTICAL STEPS TO TAKE

Grab your records, a notebook, and a calculator, or sit down at the computer. Start a spreadsheet or a Word document and enter your information. Be sure to save it and create a backup. You CAN do this!

Locate all W-2s and 1099s you have received and pull out last year's tax return. Here are some questions to be answered:

- Did you apply a refund toward this year's tax liability?
- Did you pay any estimated taxes toward this year's (2019) return?
- Did a relative move in with you, or are you supporting a relative?
- Did a child get married or move out on their own? (These last two items will identify who you can claim as dependents.)
- Are there college expenses or childcare expenses?
- Was any of your W-2 income or self-employed income earned while working outside the USA?

ABOUT THOSE PESKY "SIDE JOBS"

Now let's look at income and expenses related to "side jobs." Help yourself or the tax preparer by categorizing your expenses and tracking your types of income. Be careful not to mingle funds—paying household expenses from self-employment checking/credit/debit account or business expenses from personal/family checking account. Keep personal and business income and expenses separate.

Did you receive a W-2 or 1099 Misc from the "side jobs"? If you received a 1099 Misc, it is considered self-employed income and can result in a nasty tax surprise if you haven't kept track of the income and expenses. Sort all the receipts out by category. Here are a few tips:

- Download bank statements to use when checking expenses and deposits. Highlight income from "side jobs" in one color and expenses in a different color.
- When you have more than one "side business," allocate the income and expenses to the appropriate business.
- If you received deposits, "up-front costs," or reimbursements, separate those monies out (by job or property) and document what they are for.
- Break the income and expenses down by each job or type of job or customer.
- Keep track of the location (city, township, etc.) where the job was performed. Some cities now require returns to be filed if you worked (landscaping, roofing, painting; even babysitting or catering) in their jurisdiction.
- Document the number of days and dates for each job.
- Keep specific track of mileage traveled for each job by day, and then total miles for each job at end of year.
- Keep documents of supplies and equipment purchased for each job.

- Be sure to list any licenses, fees, professional dues, etc.
- Include phone/computer/internet expenses used specifically for the business.
- Many miscellaneous items can be counted, such as office supplies, business cards, brochures, handouts, promotional items, file folders, postage.
- Don't forget software and IT-related expenses (including offsite backup used specifically for the business).

Remember, the items must be directly related to your side business. The IRS has free publications online at www.irs.gov/forms. For example, Publication 517 deals with Social Security in regard to clergy or religious workers.

RECEIVING "GIFTS" INSTEAD OF A PAYMENT

When you provide services or do work for which you do not charge, and you accept a "gift" instead of payment, the IRS considers the "gift" to be taxable income. Bartering goods for services or services for services is taxable income.



Accepting "payment in kind" is also taxable income. It all comes down to one thing: if you work and get paid in some form or fashion, then that payment is income. Consult a tax professional regarding these situations.

WHEN YOU HIRE SOMEONE

If you hire someone to help you, whether as a household helper, caregiver, or someone to assist you with your business in your home or "side job" (even part-time or just occasionally), you may be responsible to withhold and pay employment taxes. Consult a tax professional before you hire anyone. Before you have anyone start working for you, it is very important to get their SSN/ITIN, full name, current address, and telephone number, even if you pay them in cash. This includes family members and the kid who mows the grass, provides babysitting, or walks the dog. If you pay helpers \$600 or more during the calendar year, you are required to issue them a Form 1099 Misc. It doesn't matter whether you claim/deduct what you paid them; you are required to issue that Form 1099 Misc. Keep good records on everything! (For the year 2020, instead of issuing a Form 1099 Misc, you will issue a Form 1099 NEC.)

IF YOU HAVE AN OFFICE...

In your home. If you are self-employed and work from your home (seamstress, tutor, daycare provider, music teacher, caterer, decorator, online worker), you may be able to claim a deduction for the space used to do your work. Check with your tax professional to see if

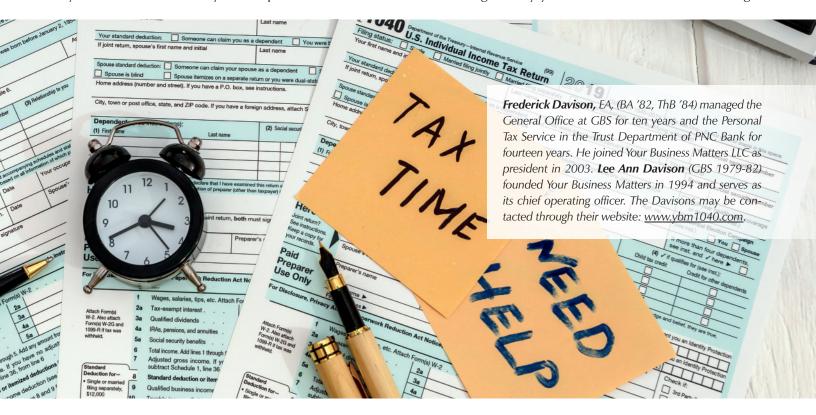
- Cleaning service or cleaning supplies
- Disposal fees, recycling, and garbage/trash service

FOR THOSE DOING DAYCARE IN THEIR HOME

If you do daycare in your home, be sure to keep track of the hours in a week your home is routinely used for this purpose. Determine the square footage of your residence used for daycare. You can deduct phone expenses if you have a separate line just for the daycare business. You can deduct meals/snacks, etc., for those being cared for; not for your own children, however. IRS Publication 587 not only covers business use of the home, but it also has extensive information for daycare providers.

ABOUT MILEAGE

Once you have the business portion of expenses categorized and totaled, make sure you have included business mileage. Every year we remind clients not to forget



it will benefit you to claim a deduction called "office in the home."

Outside your home. Photographers and musicians often have a studio outside of the home. Contractors, painters, and individuals who repair or machine/fabricate items frequently have a shop or garage where they store supplies, do their work, etc. Expenses for such a location are definitely deductible. Items to include:

- Rent and utilities
- · Repair and maintenance of the property
- Business insurance

to include mileage expenses in their calculations. It really can make a difference! For tax year 2019, the deductible business mileage rate is 58 cents per mile.

While it may be considered a hassle, keeping track of mileage is important. There are apps available for the cellphone dedicated to keeping track of mileage. Mileage logbooks that can be kept in your vehicle are available at office supply stores. There are even free printable forms available online.

One more note about mileage. Either deduct vehicle expenses OR mileage. Many find they have a higher de-

duction using the mileage rate instead of expenses. Record the date and the mileage the vehicle was put in service for business. Include the day, date, miles driven, AND business purpose of the trip. If you change cars, document when the change occurred. Record the mileage at the end of the year or when you quit using the vehicle for business purposes.

All of this can seem overwhelming, but be encouraged. You can do it! You just need to get started. The hardest part is making yourself take the time to sort and organize the information. Begin establishing some good processes and a working schedule for data collection. The system you create this year can be a template for you to follow in years to come. As you make necessary refinements to the process, it will become more and more routinized. Get at it and keep at it!

Are you considering filing for an extension? That will NOT give you an extension of time to pay. The balance is always due April 15.

Here are your options:

- Pay as much as you can by the due date and the IRS will bill you for the balance (plus interest and penalty).
- Request a payment plan.
- Pay with a credit card. Although there will be a fee
 to do so, that fee plus any interest from the credit
 card may be lower than the late pay penalty and fee
 that the IRS will charge. Ask your tax professional to
 help you with that decision.



For those who plan to be in the ministry, or already are, perhaps as pastor, associate pastor, etc., your tax situation is unique. The IRS considers pastors "dual status" (both self-employed and an employee). Tax laws and how they pertain to those in pastoral ministry continue to change in significant ways. Consequently, many pastors are paying more tax than necessary. The church treasurer, board, and even the pastor, should not rely on "we have always done it this way." The remainder of this article will be dealing with ways to help our pastors pay "not a penny more!"

CHANGES AHEAD

"The times they are a changin'!" We have come to realize that is very true—especially when it comes to the way churches pay their pastors. Unfortunately, many of the "old methods" of helping pastors now result in taxable income. There are certainly ways to reduce a pastor's tax burden; but, like Scripture says, we need to be

wise as serpents and harmless as doves (Matt. 10:16). So what can church board members, church treasurers, conference and denominational leaders, and even pastors themselves do to avoid causing a higher tax burden for our pastors?

The IRS allows the pastor to enter into a voluntary agreement in which the Self-Employment Contributions Act (SECA) taxes are voluntarily withheld from the pastor's pay and then paid through quarterly payroll reporting. This eliminates the need for estimated tax payments (at least on the income taxable for SECA). However, the church is required to file quarterly Form 941 to report and remit the taxes withheld.

The pastor can also be treated as a common-law employee and have Federal tax withheld. The church is not allowed to withhold FICA taxes (Social Security and Medicare) for pastors or pay them on their behalf. Paying FICA taxes for the pastor will create taxable income, the very thing we are trying to avoid! Get a tax professional involved if your pastor is interested in the voluntary withholding arrangements. Special forms are required to be prepared and kept in the church records.

PARSONAGE ALLOWANCE

News Flash! Pastors are allowed a parsonage allowance EVEN WHEN THEY LIVE IN CHURCH-PRO-VIDED HOUSING. Make sure your church provides a parsonage/housing allowance! When a pastor lives in church owned/provided housing, the parsonage allowance covers things needed by the family to fit where they live: furniture, curtains, appliances not provided, cleaning supplies, services not provided, repairs, etc. The *Church and Clergy Tax Guide*, edited by Richard Hammar and updated annually, always has an excellent section devoted to the housing allowance as it applies to pastors who own their own homes and those who live in church-provided housing.

HEALTH INSURANCE FOR THE PASTOR

The Affordable Care Act affected how churches can handle medical insurance for the pastor and his family. Paying all or a portion of the pastor's health insurance costs (or share amount if using a program such as Christian Healthcare Ministries or Samaritan Ministries) is considered taxable income. A church can provide a non-taxable fringe benefit of health insurance. If the church wants to set up this type of a non-taxable fringe benefit, they should speak with a health insurance professional who has expertise in church and clergy health insurance.

REVIEW THE CHURCH'S EXISTING POLICIES

There are very specific rules for reimbursing expenses. If your plan does not meet the criteria to be an accountable plan, then reimbursed expenses become taxable income. Check to make sure your church has an

accountable plan in place. The Church and Clergy Tax Guide has an excellent discussion, with examples, of what constitutes an accountable reimbursement plan.

A few (not all) very important components of an accountable reimbursement plan are:

- Pay reimbursed expenses through the *church* funds. Designating part of a pastor's check "reimbursed expenses" and the other portion of the check as salary results in the reimbursed expenses being categorized as taxable income.
- Require necessary documentation for expenses. What was the name and location of that conference the pastor attended? Who did the pastor visit on a particular day or the name of the hospital where he visited a patient? The IRS has been denying mileage expenses that are "vague" with no indication of the business purpose of the trip.
- Designate and enforce when business expenses are to be submitted for reimbursement. Most common examples are 30 or 60 days after the expense was incurred. Expenses submitted after that period are NOT reimbursed, or if reimbursed are considered taxable income.
- Do not reimburse pastor for commuting miles. This means only miles driven from the pastor's place of business (commonly the church) are reimbursable. Miles driven from home to the church are commuting miles and are not reimbursable. Word to the wise: working while you drive to work does not make those commuting miles deductible business miles.
- Reimburse pastor for mileage from home IF the pastor has a home office. In this case, since most of the pastor's church business occurs in the qualified home office, miles driven from home to the various ministry related trips (hospital, visitation, etc.) are then deductible and can be reimbursed under an accountable reimbursement plan.

JUST A FEW MORE ITEMS

Helping with the pastor or the pastor's family by paying education expenses, medical expenses, taxes, childcare, eldercare, or other types of assistance in the care of the pastor's home all result in taxable income.

Some pastors ask the church to reduce their salary for various reasons, most commonly for the amount of what their tithe would have been otherwise. The basic position of the IRS is that tithe is a charitable contribution and does not reduce wages earned. The simplest solution is to refrain from doing this; that is, do not reduce the Box 1 wages on the pastor's W-2 by the amount of tithe. The result is that the pastor can then count tithe as a charitable contribution. Additionally, if the church has a mandatory tithe policy, it must be applied to all church employees and enforced. If your church does allow the pastor to reduce pay voluntarily, the pastor CANNOT

count this amount as a charitable donation because it is no longer part of the pay received.

All paid trips to the Holy Land are considered taxable income. The IRS is very clear such trips cannot be considered to enhance the pastor's ministry or be counted as an educational expense.

Unless there is a clear business reason for them also to attend, expenses paid or reimbursed by the church for the spouse and/or family to accompany the pastor to camps, conferences, or other church-related business are taxable income.

If the church has made a loan to the pastor to help buy a car or a personal home, or to pay unexpected medical expenses, etc., and then chooses to "forgive" all or part of the unpaid portion of the loan, the forgiven amount is taxable income to the pastor and must be included on the pastor's W-2 Form.

Vehicles or special equipment provided by the church for the pastor's use on church business can result in taxable income. Consult a tax professional to determine if taxable income or private inurement is involved.

CONCLUSION

Many churches will soon be at the end of their conference year. It is an excellent time for your church, or at least its finance committee, to review carefully the pastor's compensation, their policy for handling reimbursements, etc., and make changes as necessary. Make sure your church is informed and stays current on how best to minimize the pastor's tax burden. Don't add to this tax liability simply because "we have always done it this way" or "we don't understand it." Get informed! Stay informed!

FREE TAX PUBLICATIONS TO ASSIST PASTORS AND LAYPEOPLE

Jim Olsen, a Certified Public Accountant (CPA), has produced an 11-page document to assist pastors and church treasurers entitled "Ministers and Taxes." It explains how a church can meet the IRS regulations that are often difficult to understand: the necessary forms for housing allowance, figuring total compensation, preparing IRS forms to meet the requirements of W-2s and 1099s, etc.

Jim is also making available a free copy of his 80-page manual in electronic format—"Practical Financial Principles" covering 17 financial topics that affect everyone, along with end-of-life planning tools: sample wills, living will, health care surrogate, durable power of attorney, etc.

E-mail Jim at <u>lolsencpa@aol.com</u> for one or both of these documents at no charge.



WINTER REVIVAL

GBS Trustee Rev. Daniel Edwards was the speaker for the winter revival held January 23-26. He has been involved in Christian education and song evangelism for many years, as well as assisting on his family's farm. Since 2000, he has been pastoring the Sparrow Creek Friends Church, Winchester, IN.

During the Thursday evening opening service, Rev. Edwards read the account in Acts 10 of Peter's vision, in which a large sheet full of

animals was lowered from heaven. When Peter balked at the command "kill and eat," he was told, "What God hath cleansed, that call not thou common." This process was repeated three times, at which point three men from Cornelius, a Caesarean centurion, arrived at his house. They had been sent there by an angel who had visited their master. They were told

that Peter would tell them what they ought to do.

One of the points derived from

this narrative was that God uses people to impact people. If the angel spoke so understandably to Cornelius, why didn't the angel just tell him what he needed to do? Instead, he told him to go to Peter. Cornelius needed Peter, and Peter needed Cornelius. Peter realized that his ideas of "common" or "unclean" had to be cleansed,

and this impacted his view of the Gentiles. Peter then perceived that "God is no respecter of persons." The Spirit fell on those in atten-





REVIVALIST FAMILY

On these pages, we feature items about GBS alumni, significant events scheduled throughout the "Revivalist Family," and brief news notes from across the Holiness Movement.

WEDDING



Laura Wurst (BA '19) to Joshua Wilson (BA '19), January 18, 2020, at Pilgrim Holiness Church, Pierrepont Manor, NY, with Revs. Perry Case and Daryl Muir officiating. Josh is the Director of Public Relations at God's Bible School and is

currently pursuing an MA in Ministry there. Both Laura and Josh have recently graduated from GBS: Josh with a BA in Ministerial Education, and Laura with a BA in Integrative Studies with cognates in children's ministry and Bible. Laura is working as a nanny and is also assisting in the GBS Student Success Center. The Wilsons reside in Cincinnati, OH.

DEATH



In January/February *God's Revivalist,* we noted the passing of **Dr. Isidro Risma, Sr.** on November 21, 2019. We had limited particulars at that time but are now able to provide additional information.

He was a man of faith, service, education, hospitality, and song. As a surgeon, he was the Chief of Staff at Grace Christian Clinic in his home island of Surigao and was a Captain in the Philippine Army on Cebu Island. After emigrating to the U.S. at age 42, he settled in Cincinnati, where he was one of the first emergency room doctors at Bethesda North Hospi-

dance, and Peter commanded them to be baptized.

Another example of God using people to impact people ocurred at Belshazzar's great feast recounted in Daniel 5. When the king saw the fingers of a hand appear and write on the wall, he demanded all his wise men to come and interpret what had been written. None could. The gueen remembered Daniel and suggested he be called. Daniel was able to read the writing and give its meaning. Why wasn't the writing in Belshazzar's language? A simple explanation is that God had a man that He wanted to bring forward to be a witness for Him.

God chooses mankind to get out the message. The bottom line is this: God needs you (1) to be ready always, (2) to expound the Word of God, and (3) to be a friend, a companion. Dennis Kinlaw said that we are never the first and we are never alone in witnessing; we never arrive in someone's life before the Holy Spirit; and we

never touch someone before God touches them.

The question remains, will you be willing to let your light shine and allow God to use you however He wants? Are you ready to be a person God can use at a moment's notice to be His witness? "Be ready always, to give reason for the hope that is in you" (1 Peter 3:15).

The campus family was very responsive to Rev. Edwards. His quiet mannerisms coupled with deep insights kept them attentive. God's blessing was evident in the altar services and victorious testimonies. You can access each service by date on our Facebook page.

STRING CLINIC AND CONCERT

A Music Workshop Day for string players took place on campus, Tuesday, January 21. Events included a rehearsal/masterclass (2:00–4:30 p.m.) and concert (7:00 p.m.), fol-



lowed by a reception. Participants included the string players from the GBS Symphonic Wind and String Ensemble, the Wesleyan Church String Orchestra from Salem, IL, GBS alumni, and other guests.

The clinician, Dr. Vincent Phelan, a GBS adjunct string instructor since 2007, has been concertmaster of the Middletown Symphony for many years and has performed with the Cincinnati Symphony Orchestra, Cincinnati Ballet Orchestra, Columbus Symphony, Dayton Philharmonic, and other musical organizations throughout Ohio.



tal. He subsequently started a private family practice in Norwood, a suburb of Cincinnati. During this time he served as the GBS physician for nine years during the 1970s and '80s. After selling his private practice, Dr. Risma was a physician for Procter & Gamble and the Ford Motor Company. *God's Revivalist* was one of the few reading materials he continued to subscribe to upon his retirement and relocation to his beloved Philippines. He continued his subscription until his death.

Family members describe him as the hardest working person they have known. He lavished his nine children, 30 grandchildren, servants of their Filipino household, and aunts with a total of 89 years of college support in gratefulness to God for having provided his way through medical school. Nineteen years of his retirement were spent doing short-term medical missions in the Philippines with Ramiro Community Hospital, Physi-

cians for Peace, and David Livingston Orphanage; to Native Americans with GBS and Faith Bible Church; and to India with Sower of Seeds International.

Dr. Risma was preceded in death by his first wife Salud of 52 years. He is survived by four daughters and five sons; 30 grandchildren; 25 great-grandchildren; and Tecla, his second wife of 14 years.

BRIEFLY NOTED

Mobile home for sale. 1979 single-wide, but comparable to a double-wide with the additions of a porch/family room, laundry room, and carport. It has 2 bedrooms, 2 bathrooms, central air conditioning, and 2 enclosed sheds. It is located along a canal on Sunrise Way, on the FEA campus, Hobe Sound, FL. For additional information, contact Martha, (513) 328-8751.

He received his doctorate from the University of Cincinnati College-Conservatory of Music in 2006. With 57 combined years of teaching experience, Vincent and his wife Elizabeth Council-Phelan are co-artistic Directors of the Corryville Suzuki Project. Dr. Phelan selected repertoire for the GBS workshop, led the rehearsal, and conducted the performance.

Laura Bailey Ferguson, director of the Wesleyan Church String Orchestra, arranged the opening three selections in the concert. "It was such an enjoyable time for us to be with GBS faculty and students and make music together," wrote Laura. "Thank you for the opportunity and for so graciously hosting us."

Laura graduated from Eastern Illinois University with a major in music theory and composition. Since then she has been a studio musician (voice and piano), arranger, and producer, as well as a recording artist, songwriter, and piano instructor.

Her string group, currently consisting of 10 players ages 12–24, performs during Sunday services at

least twice a month at the Wesleyan Bible Holiness Church in Salem, IL. Three of the players are current members of the St. Louis Symphony Youth Orchestra. What makes her group even more impressive is that its members represent about 25 per cent of the entire congregation of their small church.

For the past decade, the Wesleyan Church String Orchestra has provided prelude music for annual camp meeting services at Mode Camp (Illinois). Andrew Stroud, the camp evangelist in 2017, was impressed with the orchestra and facilitated an invitation for the group to perform twice at the 2019 Interchurch Holiness Convention in Dayton, OH. These performances caught the eye (and ears) of GBS Music Division Chair Emeritus Garen Wolf and orchestra director David Hartkopf, who made it a point to offer Laura kind words of affirmation and encouragement. This also led to an invitation for the Salem musicians to join with GBS string players for the special string clinic.









The GBS concert began with opening remarks and prayer by GBS Music Division Chair Dr. Jana Pop. The first three pieces, hymn arrangements by Laura Ferguson, were "Great and Mighty," "Savior, Like a Shepherd Lead Us," and "How Great Thou Art." The orchestra then performed movements I, II, V, and VI of Peter Warlock's Capriol Suite for String Orchestra. The concert concluded with Csardas by Michael McLean. David Hartkopf, director of the GBS Symphonic Wind and String Ensemble, gave closing remarks, and Laura Ferguson prayed the benediction.

"It was a joy to work closely with Laura to make this event possible," says Dr. Jana Pop.

Madeleine Davis, a member of the Salem orchestra, wrote, "Everyone at GBS was very welcoming."

Another participant, Isabella Davis, commented, "It was great to get to work with Dr. Phelan."

Laura Ferguson's string arrangements can be previewed and purchased online at <u>laurasmusic.org</u>.

The Music Patron Program, established in 2010, exists through the generosity of patrons who jointly support collaboration, professional development, and the advancement of music education at God's Bible School and College. Each spring, one of the premier sponsored events is a music workshop day, which is fully funded by the Program and a blessing to students, guests, and the campus family. For those interested in the Music Patron Program and levels of annual partnership, please direct inquiries to Dr. Jana Pop, Music Division Chair (jpop@gbs.edu).

ANNUAL HIGH SCHOOL TOURNAMENT

The 2020 high school volleyball/basketball tournament was held February 6–7. This event brought approximately 130 students and their parents and chaperones to our campus from various schools: Aurora Homeschool Group (IN), Frankfort Covenant Academy (IN), Heartland Christian School (IN), London Chris-





tian Academy (KY), Nazarene Christian School (IN), Stone City Christian Academy (IN), and our own Aldersgate Christian Academy.

Between the rousing games of basketball and volleyball, guests attended a chapel service, in which President Rodney Loper delivered a challenging message. They also took a trip to Coffee Em-

porium for some hot drinks. Congratulations to the Heartland Saints for first place in volleyball, and to Aldersgate



Christian Academy for first place in basketball! We thank the Lord for safety, fun, and a spiritual emphasis.

2019-20 EVENT SPONSORS

Each year, events at God's Bible School and College bring a unique community to campus. Hundreds of visitors gather to catch up with friends and support the mission of GBS. Our wonderful sponsors have played an important role of support and connection with events such as Homecoming, the Christmas Production, Basketball/Volleyball Tournament, IHC Alumni Reception, VIP Day, Graduate Breakfast, and the Hilltop Piano Institute.

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For more information, go to our website: gbs.edu/sponsor-program. Please contact the Constituent Relations office at 513-763-6566 if you are interested in becoming a sponsor.



ne of the ways error can creep into the Church is when people attempt to simplify the Christian faith by picking up one truth—a real truth that makes up part of the Christian faith—and then holding tightly to it while letting go of other important truths. Over time, that one truth, separated now from the rest of orthodoxy, gets called into action and becomes a weapon against Christianity's other truths.

One truth, divorced from all the others, becomes the unassailable foundation for a new creed, and then a new religion gets constructed upon it.

Gospel of Inclusion?

For example, someone could take the inclusive truth of Christianity—the bold claim that Jesus is for *everyone*, that no sinner is beyond the reach of God's grace, and that we are to go out into all the world and proclaim the gospel to *everybody*, regardless of race, nationality, creed, or ethnicity—and in a culture that sees inclusion as always good and exclusion as always bad, and in a culture that demands we simplify the faith to its practical essence, this one truth becomes the foundational truth that can be separated from all the others.

This truth that describes Jesus' shocking inclusivity—an inclusiveness that angered the Pharisees who opposed Jesus for dining with all the wrong kinds of people—gets separated from other important Christian

- The apostles claimed that there is only one name under heaven and on earth by which people can be saved.
- Jesus Himself said He is the way, the truth, and the life. No one comes to the Father except through Him.

The shocking nature of Jesus' inclusive call is matched by a radical exclusivity in His teaching.

- Unless you build your house on the rock of His teaching, you are a foolish builder doomed for destruction.
- Unless you bear good fruit, you will be like a tree cut down and thrown into the fire.
- Unless you find the narrow path, you will walk the broad road to destruction.
- We don't find Jesus offering multiple paths of inclusive ways to live. There's the road to life and the road to judgment.

Inclusion and Exclusion in Ancient Rome

The early Christians faced the wrath of Rome because they held together both the inclusive call and the exclusive claim of Jesus. Caesar could (for the most part, with some notable exceptions) tolerate the Jews and their exclusive claim about the one true God, because he thought of them as merely a tribal, ethnic religion that didn't pose a threat to the empire. As Larry Hurtado writes in *Destroyer of the Gods: Early Christian Distinctiveness in the Roman World*:

In the eyes of ancient pagans, the Jews' refusal to worship any deity but their own, though often deemed bizarre and objectionable, was basically regarded as one, rather distinctive, example of national peculiarities....

Caesar also would have been fine with Christians who were totally inclusive, had they said that Jesus is just another deity to be added to the pantheon alongside all the others (and, besides, all these religious practices, if sincere, are leading to the same place). The Gnostic Christians weren't much of a threat to Roman power. As long as they had continued to reverence the gods, the early Christians would have been accepted.

Explosive Combination

What put Christianity in the crosshairs of Caesar and the Roman authorities was this explosive combination of inclusivity and exclusivity—this little group of people who insisted on the exclusive claim that Jesus is the only way, not the idols of Rome, and also issued an inclusive call to **everyone**, regardless of ethnicity, to repent and believe and become part of a new worldwide family. **That** was the jolt of electricity that shocked the Roman Empire, the earthquake that eventually brought down the ancient Roman religions.

It wasn't exclusivity on its own, or inclusivity on its own, but the creative combination of both that is the thrill of orthodoxy.

Don't Narrow the Truth to Inclusion Alone

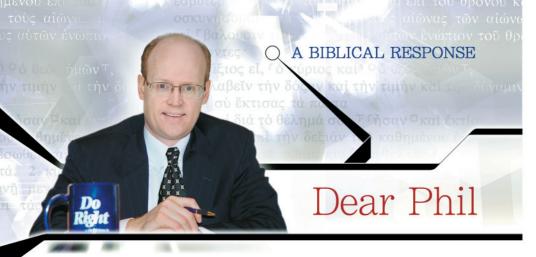
Error leads to an unfortunate simplifying of the faith and a diminishing of Christianity's explosive power.

Today, the temptation for some is to say that inclusion is at the heart of Christianity, and yes, they are right to see this truth in the New Testament. But when they wield that one truth against all the others, when they champion the call to inclusivity and fail to declare the corresponding counter-cultural claim of exclusivity, they are laying down the foundation of what will eventually become the unassailable plank of another religion altogether.

The gospel of inclusion alone is far too narrow, and heresy is always more narrow than orthodoxy. Orthodoxy calls us to hold paradoxical truths (like the inclusive call and the exclusive claim, or the divinity and humanity of Jesus) in our minds at the same time. Jesus is doubly offensive—to religious people for His inclusivity and to the world for his exclusivity. Orthodoxy celebrates Him for both, and this is the combination that makes Him so compelling. Let's not settle for a narrower gospel than the one we have received.

Trevin Wax is senior vice president of Theology and Communications at LifeWay Christian Resources and a visiting professor at Wheaton College. He is the general editor of The Gospel Project, and the author of recent books This Is Our Time, Eschatological Discipleship, and Gospel Centered Teaching. This article was published on his blog at www.thegospelcoalition.org and is used with permission.

What put Christianity in the crosshairs of Caesan and the Roman authoritieswas this explosive combination of inclusivity and exclusivity. MARCH 2020



1st JOHN, PERFECT LOVE, AND ENTIRE SANCTIFICATION

I read in one of your blog posts that "1 John's 'perfect in love' terminology does not reference entire sanctification." You also said, "All those who walk in obedience to Christ's commands are perfect in love in the sense John intends." Could you explain? —Jason

Dear Jason,

Let's get clear on the word "perfect" first. In English, if something is perfect, it can't get any better. Perfect is as good as it gets. In Greek, perfect generally means "complete" as opposed to partial or incomplete (cf. 1 Cor. 13:10). Something is "perfected" if it has been completed. We see this in James' discussion of faith and works. Faith without works is dead (James 2:26), but faith is "perfected" by works (James 2:22). In other words, faith is incomplete without works; with works faith is complete or "perfect."

The exact phrase "perfect love" shows up only in 1 John 4:18. However, the language of love being "perfected" also occurs in 1 John 2:5; 4:12, 17, and 18. Whether the love being talked about is God's love for us, our love for God, or a godly kind of love has been debated. At the end of the debate, however, the bottom line is the same. Let's look at each of these texts.

1 John 2:3-5 answers the question, "How can we know that we

know God?" John says that we know that we know God if we keep His commandments (2:3). If we say we know God, but don't keep His word, we are liars (2:4). But "whoever keeps his word, in this one the love of God has been perfected" (2:5). Keeping God's word is obedience. Obedience completes love for God, for obedience is love's fruit (John 14:15, 21). When we obey God, our love for God is completed or "perfected."

1 John 4:12 says, "If we love one another, God abides in us and His love has been perfected in us." God does not abide in a person who hates his brother (1 John 4:16). If a person does not love his brother, he isn't saved (1 John 4:20). John's point is that love for others is evidence we're saved. When we love others, we show that God is in us and His love has born its fruit in us. The love of God is completed or "perfected" when we love one another.

1 John 4:16-17 reads, "God is love, and the one who abides in love abides in God, and God abides in him. By this, love is perfected with

us, so that we may have confidence in the day of judgment; because as That One [Jesus] is, so also are we in this world." Love is completed or "perfected" by us abiding in love and God abiding in us. The result of such abiding is that we are like Jesus in this world. Being like Jesus gives us confidence to face the judgment.

1 John 4:18 says, "There is no fear in love; but perfect love casts out fear, because fear involves punishment, and the one who fears is not perfected in love." There is no fear of God's judgment in love because love that bears the fruit of obedience to God's word, and love for one another, and likeness to Jesus has nothing to fear. Such fearless love is perfect love, completed love, love that is not missing its fruit.

Affirmations of love are incomplete without the actions of love. Love without obedience is like an outboard motor without a propeller. It's not going anywhere. Professions of love for God are equally incomplete without obedience; so completed love or "perfect love" is love that is not just words or emotions. It has been completed by obedience that loves others and lives like Jesus.

I am a staunch proponent of entire sanctification and a heart purified by faith. Yet, as best I can tell, these passages in 1 John address evidences of regeneration, not entire sanctification. Everyone who knows God has been perfected in love. If your life doesn't bear the fruit of obedience, love for others, and (increasing) likeness to Jesus, you have no basis for believing you are right with God.

Blessings, Philip

Dr. A. Philip Brown II is the Graduate Program director and a member of the ministerial faculty at God's Bible School and College.



NEW WYCLIFFE TRANSLATION TECHNOLOGY

Wycliffe Bible Translators now use a new technological advance they see as a "game-changer." They have adapted "ParaText," their translation software, for smartphones. This allows translators to upload and update their work, all while sidestepping internet limitations and opening up translation work to more indigenous people who wish to have more involvement in the process. Many people, even in very remote areas, have smartphones.

PROTECTION FOR CHRISTIAN DOCTORS

Late last year, a federal judge handed Christian doctors and supporters of religious liberty a major victory, ruling they cannot be forced to assist with gender-reassignment procedures, such as sexchange surgeries. This overturned a case that went back to the Obama administration, when the Department of Health and Human Services issued a rule requiring virtually every doctor to assist with gender-transition procedures as part of ObamaCare.

CHURCH OF ENGLAND ON MARRIAGE AND SEX

The Church of England released a guidance stating that sexual relations belong between married, heterosexual couples, and that sex in gay or straight civil partnerships "falls short of God's purpose for human beings."

MARCH FOR LIFE

On January 24, President Trump became the first president to attend the March for Life gathering at its 47th year on the National Mall. Trump made clear his commitment to pro-life values while hundreds of attendees carried signs declaring Trump the most pro-life president in history. He sees every child as a "precious and sacred gift from God."

Since his inauguration, the president has championed pro-life policies, signed pro-life orders, and appointed two conservative justices to the Supreme Court.

CHRISTIAN PERSECUTION

Every day, eight Christians worldwide are killed because of their faith. Every week, 182 churches or Christian buildings are attacked. Every month, 309 Christians are imprisoned unjustly. So reports the 2020 World Watch List, the annual accounting from Open Doors of the top 50 countries where Christians are the most persecuted for their faith. In those nations, 260 million Christians are suffering high to severe levels of persecution, up from 245 million in last year's list. Another metric shared was that one-in-eight Christians worldwide are facing persecution.



student focus

AUTUMN QUESENBERRY, a pastor's kid, was saved and involved in ministry at a very early age. Her relationship with Christ grew, and, as a teenager, she fully surrendered her life to God. Her parents and other family members were GBS graduates, so GBS seemed like a logical choice for her to prepare for future ministry.

Autumn reports, "I've been blessed to be in an incredible spiritual atmosphere at GBS. I have become more God-centered, and my relationship is growing and dynamic. GBS has not only prepared me for ministry by giving me a solid Biblical foundation, but it has also shown me how to live out my faith practically so that I can advance God's kingdom and impact others."

Autumn plans to graduate in May 2021 with a BA in Church and Family Ministry and a minor in Church Music. Although she is also interested in counseling and helping people work through their challenges, "No matter what may be ahead, I want to be 100% involved in what God is doing," she says.

Seventy-five percent of our students receive some form of financial aid which enables them to attend GBS. If you would like to support students with financial needs, you may send a gift to:

Student Fund God's Bible School and College 1810 Young Street Cincinnati, OH 45202

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MARCH 2020

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TO THE EDITOR

Letters should be emailed to revivalist@gbs.edu or addressed to the Editorial Office, 1810 Young Street, Cincinnati, OH 45202. Letters reprinted here do not necessarily reflect the opinions of the editor of God's Revivalist nor those of the administration of God's Bible School. Names and locations of writers will be withheld at their specific request or at the discretion of the editor. We reserve the right to edit and condense.



Having a good morning read!

HEIDI EASLEY (Facebook post of her son, Emmett) Bradleyville, MO

Kudos to my alma mater for this month's *God's Revivalist* theme: "Race and Diversity." Perhaps much more could have been said, but much WAS said. Especially notable were statements by Dr. Phil Brown regarding woundedness and compassion/thoughtfulness. Well done, friends!

JOEY RATCLIFF McDonald, PA

Thank you so much for the "good news" every month! We enjoy *God's Revivalist* and love to see what God is doing with our Christian young people!

I want to brag on a young man from your Phonathon—Samuel Cramer. He was so polite and nice. Later, we got a card from him. God bless your young people!

CAROLYN & GENE SOWDER Eubank, KY







KNOWING THAT WE KNOW HIM: THE DOCTRINE OF ASSURANCE

by Michael Avery

Scripture: "I write these things to you who believe... that you may know that you have eternal life."—1 John 5:13 ESV

INTRODUCTION

In a recent Deeper Life Conference, a wonderful Christian young woman said to me, "How can I really know that I am a Christian?" This is not an uncommon question or small point of concern for a lot of Christians. We all want to know that we know Him! In fact, during my 22 years as president of God's Bible School, the most shocking testimony to me that I heard frequently was the following: "I didn't know you could have a personal relationship with God until I came here."

Knowing that you know Him is crucial. You can never be a stable, joy-filled, effective Christian until this issue is settled in your heart and in your head. The Holy Spirit is not only instrumental in making us God's children, but He is also instrumental in making us aware that we are God's children.

When the lady asked me that specific question, I responded by quoting Romans 8:16: "The Spirit himself bears witness with our spirit that we are children of God" (ESV). But, rather than giving her comfort, I could see that it brought a cloud to her face. Confusion. Questioning. Worry.

Confusion because of the competing thoughts in her head. When she heard that verse quoted, her tendency was to think, "That must be something mystical. This must be some highly emotional experience and I don't have it." It can leave one feeling short-changed or uncertain.

However, the point here is not emotional but rather personal. It is deeply personal!

We must be careful not to read our experiences into the scriptural text, but rather let the text speak to what is universal for all Christians. When we do, the text tells us that the Holy Spirit is continually bearing witness to our spirit that we are, in fact, children of God.

WITNESS OF TRUE ASSURANCE

What is the evidence to which the Holy Spirit continually witnesses? This is where the epistle of 1 John comes in. The whole epistle is given to the idea of true assurance—how to know that you really know Him.

John 1:1-4 says this need to know is answered in Jesus Christ:

- Christ the Word has made God audible.
- Christ the Light has made God visible.
- Christ the Life has made God tangible.
- Christ the Son has made God knowable.

He then gives three ways we know that we know.

1. Obedience: The Moral or Behavioral Test

"And by this we know that we have come to know him, if we keep his commandments." (1 John 2:3 ESV)

Maybe you have been around the church all your life. Maybe you even have a name that is associated with a specific part of our movement. It doesn't matter. It is not your natural tendency to obey the commands of God. We are all rebels at heart. But John says, if you know Him, you will keep His commandments. You cannot do that on your own. That is supernaturally done through you by the power of the Holy Spirit.

Therefore, we can say our obedience is evidence that we indeed do know Him.

2. Love: The Social Test

"Beloved, let us love one another, for love is from God, and whoever loves has been born of God and knows God. Anyone who does not love does not know God." (1 John 4:7-8 ESV)

That is a powerful test! Do you love your neighbor? Notice that the apostle said you have to "love" people; he did not say you have to "like" them. The fact of the matter is that there will be people you face in life that you do not like. This is reality. However, biblical love—agape love—is not a way of *feeling*, it is a way of *behaving*. It is not what you sense in your heart, it is what you do in your life. Frankly, it is far easier *to feel* something nice toward somebody than *to do* toward that person what you ought to be doing for that person when you don't particularly like him or her. That is su-

pernaturally given to us by the Holy Spirit coming into our lives and transforming us.

Therefore, we can say that loving like this is also evidence that we indeed do know Him.

3. Belief: The Doctrinal Test

"Everyone who believes that Jesus is the Christ has been born of God." (1 John 5:1 ESV)

This isn't given last because it is the least important. Frankly, the order doesn't even matter, because at the end of the day it *does* matter what you believe. It matters a lot!

I have heard speakers say, "Well, I don't preach all that stuff, I just preach the pure gospel." People like that scare me to death.

We all have our biases, we all have our framework, our foundation. We are all working from something. We all believe something. The sad part about it is that what we believe can be wrong. William Temple said it like this: "If your concept about God is wrong, the more religion you get, the more dangerous you become to you and others." He is right!

You need to get it right. Some of you don't have it right. That is why you are laboring. That is why you are at the altar every revival meeting or any time there is an altar call. There is nothing wrong with going to the altar—when you need to. But you don't need to be hanging over it for the rest of your life. There is something better than that. You can get to the place where you can stand on your two feet and know in your heart things are where they ought to be with God.

That is primarily anchored in what you believe. I am not talking about mere intellectual assent, but about some intellectual facts and knowledge that are important. John says you need to believe that Jesus Christ the Son came in the flesh, lived among us, walked among us, died on a cross, rose again the third day, and that He has made an adequate provision for all the sin problem in our lives. You have got to believe that!

You can't save yourself. But some try. You can be this good little boy, this good little girl, and do every good little thing you know to do, and wear yourself out, and be miserable all the time, running back and forth to the altar, never knowing for sure—"Am I doing enough? Do I need to do better?"

Let me tell you something. The Bible makes this very clear: "The just shall live by faith." This doctrine of "justification by faith" is not based on my performance or your performance. It is based on what He has done!

"My hope is built on nothing less / Than Jesus' Blood and righteousness; / ...When all around

my soul gives way, / He then is all my hope and stay." (Edward Mote and William B. Bradbury, ca.1834)

Another hymn writer said it well:

"My faith has found a resting place, / Not in device nor creed; / I trust the Ever-living one, / His wounds for me shall plead. / I need no other argument, / I need no other plea; / It is enough that Jesus died, / And that He died for me." (E.E. Hewett, 1891)

But belief is more than intellectual acquiescence, and saving faith is not by our own works. We are not saved BY good works, but we are saved FOR good works. It all loops back around and ties together. It means that belief is never just acquiescence, although that is important. It also means that a life lived in surrender and submission to Jesus will result in living a gospel-shaped life.

The Bible says, "Hear, O Isreal: The Lord our God, the Lord is one" (Deut. 6:4 ESV). When the Old Testament talked about "hearing," it immediately connected it with "obeying." If you weren't obeying, you weren't hearing.

The key word in Deuteronomy is "remember." Remember to obey; remember to keep His covenant, etc. If you are not keeping His covenant, then you have forgotten Him. That is exactly how faith works. Faith is not all about works, but faith and behavior are connected. Because we believe, our lives become gospel-shaped.

True belief in the Lord Jesus Christ shapes our lives around the gospel and gives further evidence that we know Him.

CONCLUSION

Now when the Devil comes running along—and he will— and he says to you, "You don't have anything. You are a total failure, a big hypocrite." Here is what you should do. Sit down and say, "OK. Let's get the judge and the witness stand; let's open up the courtroom of my heart, let the Holy Spirit come along, and let Him witness."

"Yes. I see obedience in your life. Yes. I see love in your life. Yes. Your faith is anchored in Him."

So, it doesn't matter how you feel, necessarily. What matters is how you live and how you behave. You can't live out this trilogy of assurance without the Spirit of God working in your heart. If you have the Spirit of Christ, you are His!

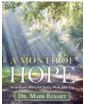
Dr. Michael Avery (BRE '79) is the former president of God's Bible School and College (1995- 2017) and its current chancellor. He and his wife Ruth (BA '80) live in Cincinnati, OH.



NEW DEVOTIONAL BOOKS

We are always interested when alumni are published. Following are two new devotional books for your consideration.

A Month of Hope. Dr. Mark Eckart (BRE '83) just published A Month of Hope: Your Five-Minute Daily Pick-Me-Up. In the hectic pace of our

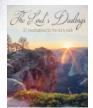


daily lives, this thirtyday devotional will prove helpful in bringing our focus on matters of eternal substance. These Scriptures, with Dr.

Mark's comments, thoughts, and reflections will assist in doing that. He draws from his life as a father, pastor, and leader in the church. Dr. Eckart has authored five other books. He served at GBS in various capacities (1984-96) including public relations, student affairs, and as a college professor. In addition to pastoring, Dr. Eckart has been the district superintendent of the Indiana South Wesleyan Church for the last seventeen years. This book can be purchased (\$5.99 + \$2 S&H) by emailing the author at eckart84@gmail.com or by USPS to Mark Eckart, P.O. Box 174, Orleans, IN 47452.

The Lord's Dealings. When Elizabeth (Smith) Hamilton (HS '89) thought of writing devotionals, it seemed like that would be tantamount to a claim that she had it "all together." She admits that if she did,

she had forgotten where she put it! Then she remembered the title of George Mueller's book, The Lord's Dealings with George Mueller. She felt like the Lord gave her the green light to put in writing her thoughts, growth, struggles, and the lessons that God has been teaching her. The latest result was her little devotional The Lord's Dealings: 31 Meditations for the Daily Walk.



For the past 23 years, Elizabeth and her husband Todd have worked at Independence Bible School, and have taught vacation Bible

schools, Sunday schools, and children's services.

This book can be purchased (\$10.00) through email correspondence (hamilton_todd@juno.com) or through USPS to Elizabeth Hamilton, 900 Birch Street, Independence, KS 67301.

GRACESTORY CONFERENCE

GraceStory Ministries is a recently launched non-profit dedicated to engaging the "hard stuff" with honesty and hope, empowering whole-person healing, and modeling God's grace at work in our individual stories. Their first women's conference was held this past November in Cincinnati, OH, with nearly 300 in attendance from more than 10 states! Over and over attendees reported a deep moving of God's presence, as well as a pleasant surprise at the diversity of believers represented. One put it this way, "Grace-Story is a place that brings us all together to worship and heal as the body of Christ."

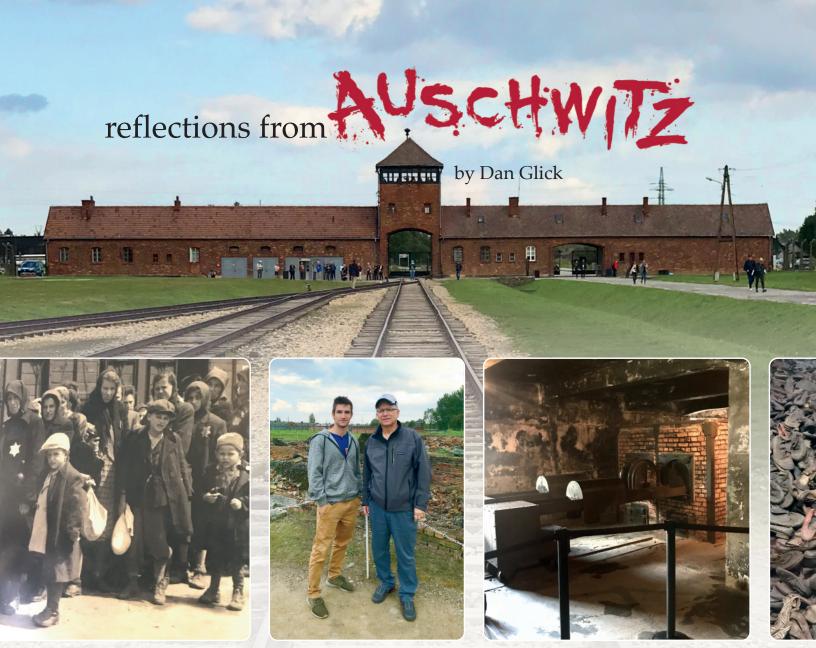
Speakers included several GBS alumni—Kristina (Joslin) Clemens, Angie (McKnight) Kerr, Sarah (Wolf) Fry, and

Amber (Davison) Iones: as well as alumna and former staff member Mandy (Mimier) Buckland. Keynote speaker, Kristen Anderson of "Reaching You Ministries" shared frankly about surviving a failed suicide attempt and the redemptive grace of God that drew her to Him afterwards. GraceStory Pastor, Blake Jones, ended the event with a compassionate call to come close to our Heavenly Father Who welcomes us onto His lap. Ladies—and even men who were there as support staff—left saying they were going home from the conference with practical, useful information to put into practice.

If you missed GraceStory 2019, subscribe for website updates and plan to attend November 13-14, 2020, in the greater Cincinnati area. Tickets are required and can be purchased online. For more details, please visit: gracestoryministries.com, or, to connect directly with GraceStory Founder and President Amber (Davison) Jones regarding sponsorship opportunities, email gracestoryministries@gmail.com.







Recently my son and I had the sobering privilege of visiting Auschwitz I and Auschwitz-Birkenau, also known as Auschwitz II. This was the largest and deadliest camp in the Nazi concentration and death camp system. Located in Poland, approximately 37 miles west of Krakow, Auschwitz was the scene of indescribable atrocities committed against Jews, Poles, Gypsies, and others. However, ninety percent of those who perished were Jews. They numbered about one million people.

Auschwitz-Birkenau contained four large gas chambers, each of which could kill up to 6,000 individuals per day. Walking around the two camps leaves one feeling stunned and anguished. On the ride back to Krakow, my mind was taken up with these five reflections:

The staggering potential man has for inflicting evil on others. It is just so hard to get your mind wrapped around the

fact that over one million people were slaughtered here. Men, women, and children—entire families wiped out. The young, the elderly, the vulnerable—absolutely no mercy. It is frightening when we get a picture of what man can become when the evil that is within him is not checked and eliminated.

The unbelievable ability to endure the most difficult of circumstances. The stories of survival are well documented. I am just so amazed that people like Eli Wiesel could go on to lead any kind of normal life, and not just survive, but be so fruitful. It gives one courage and hope that God can help any of us get through the most difficult of circumstances.

The absolute certainty that what we sow, we will also reap. The Nazis apparently thought they could get by with this evil, and they even tried to hide it at this camp, but God

was taking account. Payday arrived. The commander of the Auschwitz camp, Rudolf Hoess, was captured in Germany after the war, taken back to Auschwitz, and hung not far from where he lived in very comfortable surroundings with his wife and children. The day of reckoning is coming, even if it is in the next life, as the Apostle Paul suggested in 1 Timothy 5:24, "Some men's sins are open beforehand, going before to judgment; and some men they follow after."

The shameful habit of complaining about "small stuff." I am embarrassed that I have ever complained about the small trials and inconveniences of life. Tonight I will stand under a warm stream of water, will use a bathroom in privacy, will eat a hearty Polish meal, will drink clean water, will move about freely, will not hear the curses or feel the blows of some prison overlords, will





sleep in my own comfortable bed, and will look forward to another day tomorrow. All of these things were denied the prisoners at Auschwitz. Why am I getting to enjoy them?

And finally, the desire I have to be a better person. I want to spread good will throughout my world. I want to love my family, my friends, and even that pesky neighbor. And I truly want to exude gratitude. If I don't become a better and more grateful person after visiting Auschwitz, I'm not sure why God would be motivated to extend my life another day.

Dr. Daniel Glick served 20 years as a faculty member and division chair at GBS. He currently leads biblical tours of Israel, Jordan, Turkey, and Greece (<u>tribeofdantours.com</u>). When not traveling, he lives with his wife Martha in northern Kentucky.



by Sonja Vernon

WHEN GOD GIVES US OUR OWN WAY

"For the wrath of God is revealed from heaven against all ungodliness and unrighteousness of men who suppress the truth in unrighteousness.... Therefore God gave them over...to impurity...to degrading passions...to a depraved mind."—Romans 1:18-28

s one who delights in the love of God, I may surprise You by quoting verses about God's wrath. However, in order to understand fully and appreciate God's love, we must be aware that it is not one-sided. Because God is love, His wrath is also necessary. Sin is deadly in both its essence and scope. God will not stand by in indifference. In his commentary on Romans, John Stott says, "When we hear of God's wrath, we usually think of 'thunderbolts from heaven, and earthly cataclysms and flaming majesty,' instead of which His anger goes 'quietly and invisibly' to work in handing sinners over to themselves.1...God abandons stubborn sinners to their wilful self-centeredness, and the resulting process of moral and spiritual degeneration is to be understood as a judicial act of God."2 Romans clearly shows God giving the rebellious over to their desires. Stubbornly choosing our own way ensures that He will allow us to follow that path...to our own destruction. Yes, He will continue to call, but He will also let us walk away. Do you want to avoid God's wrath? Simply walk in the truth you know, respond to His overtures of grace, and you need never know the terror of your own way.

Sonja Vernon is Vice President for Student Affairs at God's Bible School.

^{1.} Neill, Stephen C., The Wrath and the Peace of God: Four Expositions of Romans 1-8 (CLS, 1943), pp.12f.

^{2.} Stott, John R.W., The Message of Romans (InterVarsity Press, 1994) p.75.

SPRING TOUR

Thursday, March 26, 2020 | 7:30 PM Bible Methodist Church 1647 North Ellsworth Street Salem, OH 44460 Pastor David Crosley (812) 675-1549

Friday, March 27, 2020 | 7:00 PM Pilgrim Holiness Church 5001 US Route 11 Pierrepont Manor, NY 13674 Pastor Perry Case (315) 465-6761

Saturday, March 28, 2020 | 6:00 PM God's Missionary Church 852 Ridge Road New Columbia, PA 17856 Pastor Brian Spangler (419) 563-4014 Sunday, March 29, 2020 | 10:30 AM Montgomery Brethren in Christ 6727 Montgomery Church Road Mercersburg, PA 17236 Pastor Japheth Nell (717) 597-3635 Sunday, March 29, 2020 | 6:30 PM Flintstone Fire Department 21701 Flintstone Drive NE Flintstone, MD 21530 Sponsored by Mountaintop Holiness Church, Pastor Ruben Rinker (240) 362-7622

Symphonic Wind & String Ensemble

GOD'S BIBLE SCHOOL & COLLEGE

