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## January 6, 2018 – Local Church Budget

**Taking inventory.** For businesses and enterprises whose fiscal year coincides with the calendar year, the first week of January is crucial. And the numbers they come up with have a direct bearing on their business tax liability. The average person would have no idea of the complexity of this process. Goods on hand, goods sold, goods in transit, raw materials, equipment including vehicles, etc.—these all figure in, and depending on the size of the company or store, it usually requires the collaboration of a team of people.

On a personal level, the beginning of the year is an opportune time for the Christian to take a “spiritual inventory.” This is what happened at the end of each Hebrew year, in conjunction with the Day of Atonement. The Bible records it this way: “And the LORD spoke to Moses, saying: ‘Also the tenth day of this seventh month shall be the Day of Atonement. It shall be a holy convocation for you; you shall afflict your souls, and offer an offering made by fire to the LORD” (Lev. 23:26, 27, NKJV). The NIV renders “afflict your souls” as “deny yourselves.” It refers to a special time of fasting, prayer, and no doubt self-examination.

How did I handle my stewardship obligations last year? How will I handle them this year? May we not only give liberally for today’s offering, but this very week lay out a plan of systematic giving for ourselves and our families for 2018.

## January 13 – Combined Youth Ministries (Conference Advance)

**The Christian’s GPS.** The large Frederick, Maryland, Seventh-day Adventist Church sits beautifully and imposingly along Interstate 70. Unfortunately, out of town visitors to the church are often challenged by what seems to be a confusing array of exits and streets. On a certain Sabbath, long before the GPS and cell phones, a guest speaker was approaching the church and just could not figure out how to get there, though he certainly could see the church. He tried this exit and that exit, and nothing seemed to work. Finally, in total frustration and running out of time, he pulled over on the shoulder of the interstate, parked his car, and trudged through the snow up the hill to the church!

Did you know that there is a GPS that gives direction to our lives? It’s called *God’s Plan of Stewardship*, and it really works! Millions of Christians have testified of blessings received from their faithfulness in tithes and offerings, as well as in other forms of stewardship (time, talents, care of God’s earth, etc.). On this second Sabbath of 2018, it is still not too late to start the New Year right. Let’s determine to be faithful to God as we embark on this twelve-month journey with Him. God promises to “open for you the windows of heaven” (Mal. 3:10, NKJV).

Today is our opportunity to participate in a larger ministry—that of our local conference youth. Please join me as a partner in supporting our Conference Advance projects, which includes education (the Adventist elementary schools in our conference and Sunnydale academy) as well as Camp Heritage.

Our conference has set a goal of 1% of income per member per month for the Combined Youth Ministries offering. Thank you for your systematic support of this offering to benefit our children.

## January 20, 2018 – Local Church Budget

***A thousand ways.*** Several years ago, when Pastor and Mrs. James Hoffer lived in St. Joseph, Michigan, they had dear neighbors across the street. The husband worked for the Whirlpool Corporation in Benton Harbor. One of his responsibilities was that of serving as chauffeur, meeting important people at the various nearby airports, and driving them to and from company headquarters. As such, he was required to wear a nice business suit and tie to work every day. The Hoffers had always been faithful tithers, but at that time in their lives were struggling financially. They also knew that God has a thousand ways to provide for His faithful children, and were about to learn one of them.

One day the neighbor called to say that they were planning to have a yard sale, and because Whirlpool had recently changed their dress code to casual, now her husband had several nice suits that he no longer needed. Then she said something like this: “Before I offer these nice suits to the public, I wonder whether you and Jim would like to come across the street and see whether any of them fit Jim; if so, we will make a special price.” Sure enough, five of the seven or eight suits were a perfect fit without any alterations. The price, \$15 each! Unbelievable! He still wears some of those suits today.

Be faithful in your giving! Do you like surprises? So does God, and you never know what He has in store for you next!

## January 27 – Religious Liberty

***The supreme sacrifice.*** Many have had the privilege of participating in the Great Controversy Tour with Dr. and Mrs. Gerard Damsteegt of the Theological Seminary at Andrews University. It is an awesome experience to see history up close and personal, visiting Rome, Geneva, Zurich, Konstanz, Paris, and other Reformation sites. Probably the most impressive sites include the Colosseum, where many Christians were fed to the lions or burned at the stake; the cave in northern Italy, where many Waldensians were hunted down and killed; and Konstanz, site of the burning at the stake of both Hus and Jerome. To be standing at those very spots is an immensely moving moment. There was virtually no religious liberty in those dark days.

Of course, these dedicated believers were only following in the footsteps of their Savior, who was tortured and died on the cross, becoming the supreme sacrifice of all time.

It sort of puts our little sacrifices to shame, doesn't it? Honestly now, how many of us have really sacrificed for the Lord?

1 Corinthians 5:7 tells us that “Christ, our Passover, was sacrificed for us” (NKJV). And Hebrews 13:15 adds: “Therefore by Him let us continually offer the sacrifice of praise to God, that is, the fruit of our lips, giving thanks to His name.” To the best of our ability, and with God's help, let us plan to sacrifice for Him and His cause, with our offerings, yes, but if necessary with our very lives.