

Living Church News

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"For Great Is Your Reward..."

Dear Brethren and Friends,

Most of us realize that deeply converted Christians will sincerely want to give their lives to God in worship and service (Romans 12:1). That should be our basic mode of life—to be "givers" rather than "getters." And we should sincerely want to *lay down our lives* for Jesus Christ simply as an act of worship and deep appreciation for what *He did* for us.

In no way do we "earn" our personal salvation in God's Kingdom. We all know this, and God's Church has *always* taught this. For salvation is "by grace"—a free gift of God. As the Apostle Paul was inspired to write, "For by grace you have been saved through faith, and that not of yourselves; it is the gift of God, not of works, lest anyone should boast. For we are His workmanship, created in Christ Jesus for good works, which God prepared beforehand that we should walk in them" (Ephesians 2:8–10). So, although "salvation"—eternal life in God's Kingdom—is a "gift," we are nevertheless created "for good works." But is there any benefit for *us* in doing those "good works?" Certainly, we should want to do them anyway, but does a loving God encourage us and motivate us by giving us *extra blessings* if we go above and beyond the "minimum requirements" and enthusiastically *commit ourselves* to His service and His Work?

Yes, He does!

For, again and again in His inspired word, God tells us that He will *especially bless* those who go above and beyond and *serve* their fellow human beings and their fellow Christians, and involve themselves in the very Work of God. Notice this statement by Jesus Christ, which is a *foundational truth*: "My food is to do the will of Him who sent Me, and to finish His work. Do you not say, 'There are still four months and then comes the harvest'? Behold, I say to you, lift up your eyes and look at the fields, for they are already white for harvest! *And he who reaps receives wages, and gathers fruit for eternal life, that both he who sows and he who reaps may rejoice together*" (John 4:34–36).

In the above passage, Jesus Christ directly tells us that we receive "wages" for eternal life, and an opportunity to "rejoice together," if we participate in the very Work of God! And, we all know, God wants us to do *whatever we do* with all our might! As Paul wrote the Colossians, "And whatever you do, do it heartily, as to the Lord and not to men" (Colossians 3:23).

Jesus Christ told His Church: "Go into all the world and preach the Gospel to every creature" (Mark 16:15). Also: "Go therefore and make

disciples of all the nations, baptizing them into the name of the Father, the Son and the Holy Spirit, teaching them to observe all things that I have commanded you and lo, I am with you always, even unto the end of the age.' Amen" (Matthew 28:18-20). Notice also: "When they persecute you in this city, flee to another. For assuredly, I say to you, you will not have gone through the cities of Israel before the Son of Man comes" (Matthew 10:23). And, to those who genuinely understand our national identity and one key reason why God has called us together as a "team" to do His Work today, we find this command to participate in the Work of the "watchman" of modern Israel: "So you, son of man: I have made you a watchman for the house of Israel; therefore you shall hear a word from My mouth and warn them for Me" (Ezekiel 33:7).

Our Father in heaven does want us to be motivated. He does offer us a "reward" in His Kingdom far greater than merely "being there" (Matthew 5:12)—if we will go above and beyond in serving zealously in the Work which He is doing today through Jesus Christ's body. We, my brethren, are that "body" (1 Corinthians 12:27). So, although our opportunity to have eternal life is a "gift," God's word clearly indicates that there are varying degrees of glory, power and opportunity to serve in God's Kingdom based on our willingness to serve. For Paul wrote, "There is one glory of the sun, another glory of the moon, and another glory of the stars; for one star differs from another star in glory. So also is the resurrection of the dead" (1 Corinthians 15:41-42). Jesus stated that those who serve the most selflessly will be given authority over ten cities rather than five cities (Luke 19:11-26). He also warned that at the very least people ought to "participate"—at least have some part in God's program today!

The Apostle Paul stated a basic principle about giving: "But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work" (2 Corinthians 9:6-8).

My brethren, if any one of us "holds back" and simply supports God's Work in a "minimal" manner, we will be rewarded accordingly! We will not have the degree of glory, power and opportunity to serve in Christ's glorious Kingdom that we would have if we would have gone "all out" in genuinely sacrificing and serving in Christ's Work today—just as the Apostle Paul did!

Truly, as Paul was inspired to tell us, "God loves a cheerful giver" (v. 7).

Dear brethren, my point is not to encourage you to "give what you have not got." It is rather to help you understand God's mind and see how you will ultimately be rewarded in His Kingdom. Many seem to forget this, as God seems "far off" and "unreal" to so many who are not close to Him and are not conscious of His intervention in their lives and in world affairs. However, if we truly

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Judgment in God's Church

Editorial

By Roderick C. Meredith

All true Christians are being trained to be kings and priests in Christ's coming Kingdom. Jesus said, "And he who overcomes, and keeps My works until the end, to him I will give power over the nations—'He shall rule them with a rod of iron; they shall be dashed to pieces like the potter's vessels'—as I also have received from My Father" (Revelation 2:26–27). We read, "And they sang a new song, saying: 'You are worthy to take the scroll, and to open its seals; for You were slain, and have redeemed us to God by Your blood out of every tribe and tongue and people and nation, and have made us kings and priests to our God; and we shall reign on the earth'" (Revelation 5:9–10). Most of us realize that—based on these and *many other* familiar scriptures—we should *be preparing* to rule over cities and nations under Christ in His coming world government. Obviously, then, we should also be learning the principle and practice of *right judgment*. For ruling and judging are definitely intertwined.

Scripture shows that God often used Moses, His human leader over the ancient Israelites, to "judge" them: "And so it was, on the next day, that Moses sat to judge the people; and the people stood before Moses from morning until evening" (Exodus 18:13).

As the human leader, under Christ, Moses constantly had to make basic decisions or "judgments" about problems and disagreements among God's people: "When they have a difficulty, they come to me, and I judge between one and another; and I make known the statutes of God and His laws" (v. 16).

Making all these decisions took a lot of time and effort. So Moses' father-in-law wisely counseled him to "select" or appoint (not hold "votes" for!), "able men such as fear God, men of truth, hating covetousness; and place such over them to be rulers of

like me, were personally trained by Mr. Herbert W. Armstrong—men such as Mr. Dibar Apartian and Mr. Richard Ames. We have been trained in, and are *very familiar* with, the workings of God's government in the Church as taught and practiced by Mr. Armstrong for decades, as Christ guided the Church through him for some 52 years! We deeply understand that, as Mr. Armstrong explained so thoroughly over the years, Church government is **not** based on politics and "voting." It is based on *genuinely applying* the laws of God to each situation, and—

We deeply understand that, as Mr. Armstrong explained so thoroughly over the years, Church government is not based on politics and "voting." It is based on genuinely applying the laws of God to each situation, and—with prayer, meditation and a multitude of counsel—asking God's guidance to make right decisions on fundamental Church policies and practices.

thousands, rulers of hundreds, rulers of fifties, and rulers of tens" (v. 21).

What were these appointed leaders to do? "And let them **judge** the people at all times. Then it will be that every great matter they shall bring to you, but every small matter they themselves shall **judge**. So it will be easier for you, for they will bear the burden with you" (v. 22).

Today, in the Living Church of God, we have a number of older, dedicated ministers who,

with prayer, meditation and a multitude of counsel—asking God's guidance to make *right decisions* on fundamental Church policies and practices. As God guides me, and through His guidance of our *genuine* Council of Elders—on whom I continually rely for wise counsel—we strive to follow the above-described principles. We in the Living Church of God truly understand the reality of God's soon-coming government, and our need to *rightly practice* that

government now as preparation for our future responsibilities.

We see that the Apostle Paul instructed the Church of God at Corinth to *learn God's government*. “Dare any of you, having a matter against another, go to law before the unrighteous, and not before the saints? Do you not know that the saints will **judge** the world? And if the world will be judged by you, are you unworthy to judge the smallest matters? Do you not know that we shall **judge** angels? How much more, things that pertain to this life?” (1 Corinthians 6:1–3). In verses 4–6, Paul challenged the Corinthians on *why* they did not, apparently, trust Christ to guide His servants to judge disputes between brethren rather than going to the courts of this world.

In Ephesians 1:19–23, Paul was inspired to tell us that the living Jesus Christ is directly guiding His Church, and that God, “Gave Him to be the **Head** over *all things* to the Church.” So it is clearly *Christ's responsibility* to guide His ministers in judgment! Even in the Old Testament, God tells us that righteous King Jehoshaphat “set judges in the land throughout all the fortified cities of Judah, city by city, and said to the judges, ‘Take heed to what you are doing, for you do not **judge** for man but for the LORD, *who is with you in the judgment*. Now therefore, let the fear of the LORD be upon you; take care and do it, for there is no iniquity with the LORD our God, no partiality, nor taking of bribes” (2 Chronicles 19:5–7).

Today, Christ leads and judges through His faithful ministers—those who preach the Truth and zealously do the Work. In Matthew, God directly instructed His people, “Moreover if your brother sins against you, go and tell him his fault between you and him alone. If he hears you, you have

gained your brother. But if he will not hear, take with you one or two more, that ‘by the mouth of two or three witnesses every word may be established.’ And if he refuses to hear them, tell it to the church. But if he refuses even to hear the church, let him be to you like a heathen and a tax collector. Assuredly, I say to you, whatever you bind on earth will be bound in heaven, and whatever you loose on earth will be loosed in heaven” (Matthew 18:15–18).

In the New Testament, *every single example* of a dispute brought to the Church was handled by the *ministry*. So, *if* brethren have irresolvable disputes, they should bring these to Christ's ministry and **trust Him** to guide His servants to make the right judgments! This is *all part of our training* to become kings and priests within a comparatively few years. It is *vital* that we learn to *genuinely trust Christ* to guide His ministers who are truly doing *His Work* today! When King Saul of Israel disobeyed and “watered down” the instruction God gave him *through His servant Samuel*, God inspired Samuel's response: “So Samuel said: ‘Has the LORD as great delight in burnt offerings and sacrifices, as in obeying the voice of the LORD? Behold, to obey is better than sacrifice, and to heed than the fat of rams. For rebellion is as the sin of witchcraft, and stubbornness is as iniquity and idolatry. Because you have rejected the word of the LORD, he also has rejected you from being king” (1 Samuel 15:22–23).

As we all should know, the Bible is the *revelation of God's mind*—of the way He thinks and acts. It reveals the way *He* judges! So we need to *trust Christ* fully to lead His human servants in all kinds of “judgments” involving Church doctrine and practice.

In explaining *how* to keep the Sabbath and Holy Days, the Apostle

Paul was inspired to tell us, “So let no one judge you in food or in drink, or regarding a festival or a new moon or sabbaths, which are a shadow of things to come, but the substance is of Christ” (Colossians 2:16–17).

Paul clearly instructed God's people *not* to let false teachers or misguided brethren direct their observance of God's Sabbaths and Holy Days, “which are a shadow of things to come.” The Sabbath pictures Christ's coming *Millennial Sabbath* rule. The Holy Days, as we know, foreshadow the *entire plan* of God right up to the White Throne Judgment. So we are not to let misguided men “judge” us as to *whether* or *how* we should observe these scripturally commanded festivals. But *who does* make “judgments” about *how* to observe the Sabbath and Holy Days? Paul says, “Let no one **judge you**.... but the substance is of Christ.”

The *inspired* Greek word here is not “substance,” but *soma*—a Greek word always translated elsewhere as “body.” In fact, *soma* is translated as “body” one chapter earlier in this very book of Colossians: “And He is the head of the **body** [*soma*], the church, who is the beginning, the firstborn from the dead, that in all things He may have the preeminence” (Colossians 1:18). So it is the “body” of Christ—the **Church** served by its ministry—that God has *designated* to guide His Church in matters that require decisions to preserve unity. This would include such things as the details of *how* to keep the Sabbath and Holy Days—that is, *which* day to observe as the Passover or Pentecost, *how* to observe the Sabbath and Holy Days, *whether* it is sometimes permissible to eat out on the Sabbath, *where* to observe the

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It Takes Courage To Be a True Christian!

By Dibar K. Apartian

Are you courageous? You will probably answer: “Not always. At least, not as courageous as I want to be.” But do you know what courage really is? Has it ever occurred to you that to be deeply and thoroughly converted, you must be deeply and thoroughly courageous?

Indeed, not only does it take courage to *become* converted, but it takes even more to *remain* converted. Amid moral corruption and confusion—in a world of rebellion and misery—some people think that to disobey law is to show courage. Actually, the contrary is true. It is much easier to rebel than to obey—easier to follow society, with its customs and traditions, than to stand firm for what is right in God’s sight. In plain language, it takes courage to be truly Christian.

Courage is the opposite of fear—it is acting against fear.

United States President Franklin D. Roosevelt once said that all we have to fear is fear itself. But how can you stop being fearful? How can you get rid of your fears, unless you replace them with something positive, worthwhile and more powerful?

A courageous person does what God wants him to do, regardless of the consequences. As a nation, we need more courage. As individuals, we need more courage. In our families, we need more courage. And as a Church, we need more courage!

The Source of Power

God has chosen “the foolish” and “the weak” things of the world to confound those who are mighty in their own eyes (1 Corinthians 1:27). But God has not called the cowards of the world to confuse and confound the mighty!

People often mistake meekness for weakness. On your own you can do little, if anything. You have no real power or wisdom. But with God’s help and the power of His Spirit, you can do all things.

To be among the “foolish” and “weak” of the world is no excuse for you to live in fear: “For God hath not given us a spirit of fear, but of power and of love and of a sound mind” (2 Timothy 1:7).

Think! If you are truly converted, the Spirit of God should bear fruit in you. The Spirit must express, through

you, love, joy, peace, longsuffering, kindness, goodness, faithfulness, gentleness and self-control (Galatians 5:22–23).

The Bible calls these virtues “the fruit of the Spirit.” But do you realize that courage is at the root of each of them? It takes courage to love someone who hates you. It takes courage to express joy in times of sorrow, and to have peace of mind amidst turmoil. It takes courage to be patient or to show kindness, goodness, or faithfulness, and to practice self-control. If you feel that your spiritual growth has been slow, you are probably not showing as much courage as you should in your daily Christian life.

A true Christian is a soldier—a good soldier. But have you ever seen a good soldier who lacked courage? You showed a certain amount of courage when you first answered God’s calling, but that was only the starting point. You were called to change your habits, your ways of thinking and living. That takes courage. You were called to turn away from sin. That takes much courage.

No Faith Without Courage

Christ came with a message of courage and faith. He said “The time is fulfilled, and the kingdom of God is at hand. Repent, and believe in the gospel” (Mark 1:15).

When God called you to repentance, He asked you, through His word, to first sit down and count the cost, just like the builder of a tower, to see if you had “enough to finish it” (Luke 14:28). Notice that He did not say if you had enough to *start* the job, but to *finish* it. All along the path, you were told, you would have to face trials and problems.

Both repenting of your sins and believing in the Gospel require courage. Any change in life—especially conversion—requires courage. That is why you need the power of God’s Holy Spirit to live as a Christian.

If you are convinced, and you should be, that Christ is coming soon to change this world and to rule over all nations, then you must be enthusiastic—filled with zeal—despite your difficulties!

Ironically, many of this world’s people who call themselves Christians do not believe in Christ’s

return. No wonder they lack courage. But you should not follow their example. You should be like Christ, who with courage faced persecutions and condemnations while being totally innocent of any sin.

Stephen, the first Christian martyr, was also a man of courage. Facing death, he did not hesitate to proclaim God's message and tell the people of their sins. He said, under God's inspiration: "You stiff-necked and uncircumcised in heart and ears! You always resist the Holy Spirit; as your fathers did, so do you. Which of the prophets did your fathers not persecute? And they killed those who foretold the coming of the Just One, of whom you now have become the betrayers and murderers, who have received the law by the direction of angels and have not kept it" (Acts 7:51–53).

Would you have this type of courage to face your persecutors, to look in their eyes and proclaim the truth even though it may cost your life? Stephen did. He died for the truth—for the Gospel—for Christ's message.

To believe in the Kingdom of God in a world that rejects God requires faith. Just like Abraham, you must be fully convinced that God is able to do what He has promised, and you must act accordingly. Then your faith will be reckoned to you as righteousness (Romans 4:21–22).

What do you do when you have a serious problem? Do you simply pray about it and wait for the answer? Prayer alone is not enough. You must do your part. As the saying goes, after praying for a good harvest, you keep on hoeing. Trusting God is waiting actively, not passively. And that takes courage! Obedience to God sets you apart from the world; it protects you. It makes your life happier and more abundant. It makes you courageous and brings you closer to Him.

God loves courageous people! He has promised to never forsake you; you will never go hungry if you are truly of His flock. David wrote: "I have been young, and now am old; yet I have not seen the righteous forsaken, nor his descendants begging bread. He is ever merciful, and lends; and his descendants are blessed" (Psalm 37:25–26).

People of Courage

The prophets of old were men of courage. When God told Joshua to begin the battle to enter the promised land, He commanded, "Be strong and of good courage" (Joshua 1:6).

The apostles were also men of courage, particularly after they received God's Holy Spirit. It was not easy for them to preach the Gospel amid continuous threats and persecutions. They had to choose between obeying God

and obeying man—between entering the broad gate or the narrow one. The authorities told them, "Did we not strictly command you not to teach in this name? And look, you have filled Jerusalem with your doctrine, and intend to bring this Man's blood on us!" (Acts 5:28). The answer Peter and the other apostles gave was one of faith and courage: "We ought to obey God rather than men" (v. 29).

Do you realize that someday you may have to give the same answer to those who persecute you?

Hebrews 11 is generally known as the faith chapter. And indeed it does talk about faith. All of the people it describes lived by faith—faith that required courage. They did not simply pray for God's help; they acted and fought as true Christians should.

How about King David? What is the first thing that comes to your mind when you think of him? His sins, perhaps? Or the psalms he wrote? The wives he had? Do you ever think of him as a man of courage?

Look at the attitude he had when the other Israelites were frightened in the presence of Goliath, the giant. David said to King Saul, "Let no man's heart fail because of him; your servant will go and fight with this Philistine" (1 Samuel 17:32).

Where did David get his assurance? He was but a young man. He did not have Goliath's strength or armature. But he had courage. He told the king, "Your servant used to keep his father's sheep, and when a lion or a bear came and took a lamb out of the flock, I went out after it and struck it, and delivered the lamb from its mouth; and when it arose against me, I caught it by its beard, and struck and killed it" (vv. 34–35).

And David added, "Your servant has killed both lion and bear; and this uncircumcised Philistine will be like one of them, seeing he has defied the armies of the living God" (v. 36).

Think of it! David, with no other weapon than a sling, was able to face the giant, who was heavily armed with a sword, a spear and a shield. Where did David get his strength? From God! He likewise got his courage from God. He told the Philistine: "You come to me with a sword, with a spear, and with a javelin. But I come to you in the name of the LORD of hosts, the God of the armies of Israel, whom you have defied. This day the LORD will deliver you into my hand, and I will strike you and take your head from you. And this day I will give the carcasses of the camp of the Philistines to the birds of the air and the wild beasts of the earth, that all the earth may know that there is a God in Israel" (vv. 45–46).

There is a Goliath in everyone's life! Yours could be in the form of sickness or poverty or various other trials and sufferings. It does not really matter. The fighting is always

of God, provided your courage and attitude are similar to David's. When your eyes and your mind are set on God—when you put your trust in Him—you can have all the courage you need, whatever your problems. He will do your fighting for you.

As in the Days of Noah

Noah was a man of integrity, righteous before God. He lived in a world of corruption and sin, just as we do today. And he undoubtedly was a man of courage. Do you think it was easy for him to stand up against the crowd and do what God told him to do? It took him many years to build the ark, while the people around mocked him. They did not cease to ridicule him. They thought it was utterly foolish to expect a flood when there was not even a sign of one in sight.

It took courage for Noah to accomplish his job and to patiently wait for the fulfillment of God's promise. Have you ever wondered why Christ compared Noah's

end. He did not weaken. We, too, must persevere to the end and not weaken. Whatever the danger, whatever the persecution, we must serve God, being fully convinced that He will always deliver us.

However, just like the three Hebrews thrown in the fiery furnace (Daniel 3:17–18), we must also prove that we will not serve other gods or worship “the golden image”—even if God chooses not to deliver us. That shows real courage!

Paul's Courage

The Apostle Paul's life was one of courage, faith and perseverance. It took tremendous courage for him to turn away from what he had previously believed was right. The change, in his case, was very difficult.

When God struck him on the road to Damascus, the first question Paul asked was “Lord, what do You want me to do?” (Acts 9:6). Paul was eager to know and to follow God's will. Paul was not afraid to change. He did not worry what

God tested Noah's patience, just as He is testing ours today. How tragic that, during this testing period, some of God's people are losing courage and deserting the ship! You had better realize that now is the time God is testing your faith, patience and courage—as a member of God's Church you are being judged now (1 Peter 4:17).

time to ours, stating that the present world would also perish?

Christ told His disciples: “But of that day and hour no one knows, not even the angels of heaven, but My Father only. But as the days of Noah were, so also will the coming of the Son of Man be. For as in the days before the flood, they were eating and drinking, marrying and giving in marriage, until the day that Noah entered the ark, and did not know until the flood came and took them all away” (Matthew 24:36–39).

Then He added, “So also will the coming of the Son of Man be” (v. 39).

We are living today in a world just as corrupted as Noah's was. People deny God, break His laws and defy His authority, in countless ways.

God tested Noah's patience, just as He is testing ours today. How tragic that, during this testing period, some of God's people are losing courage and deserting the ship! You had better realize that *now* is the time God is testing your faith, patience and courage—as a member of God's Church you are being judged now (1 Peter 4:17).

Noah, in his day, was the only righteous human being on earth. Likewise, today, the Church must be spotless, pure and righteous before God. Noah persevered to the

his friends would say about him if he turned from his former religion and began to worship the true God. Moreover, when God showed him the right way, Paul never departed from it. He labored more than the other disciples, working harder and suffering more than any of them. The result? His writings make up a large part of the New Testament.

Do you know what Paul's writings reflect most? Faith? Yes, undoubtedly. Love? That is for sure. Obedience? Of course. But above all things, *courage!*

Paul tells you to always rejoice, and be grateful whatever the circumstances (1 Thessalonians 5:16, 18). That takes courage. Paul ran the race of life and won. So must you. But remember: it takes courage to win!

What was Paul's secret?

He reveals it throughout his epistles. The Bible never states that a true Christian will live without problems or difficulties. On the contrary, it warns us that we will be tested and proved. But just like the Apostle Paul, we must withstand affliction in every way without being crushed (2 Corinthians 4:8).

Is this the case as far as you are concerned? Can you say, like Paul, that you are “perplexed, but not driven to

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“By Their Fruits...”

Audit Report 2006

By J. Davy Crockett, III

Each year, the Living Church of God voluntarily undergoes an independent audit by an outside accounting firm. These outside experts give us an unbiased assessment and evaluation of our accounting practices and business systems, which is important to us as part of our sincere effort to be good stewards of the financial resources God provides us to accomplish His Work. We take our stewardship very seriously, and as fiduciaries we are held to a high degree of care in the discharge of our duties.

To perform our audit for 2006, we again engaged Cherry, Bekaert & Holland, Certified Public Accountants and Consultants, who also conducted our audit last year. They are a well-known regional accounting firm, specializing in non-profit entities. They have the staff and expertise to analyze and evaluate our books and records. The auditors have completed their audit for 2006 and, as you will see on the following pages, have issued this statement in their **Report of Independent Auditors:**

“We conducted our audit in accordance with auditing standards generally accepted in the United States of America.... In our opinion, the combined financial statements referred to ... present fairly, in all material respects, the financial position of the Living Church of God (International) Inc., and Affiliates as of December 31, 2006 and 2005...”

The auditors made two recommendations regarding minor issues, both of which have been addressed and implemented. On the following pages, you can view the entire audit report with the accompanying notes.

The audit shows that we ended 2006 with a net income of \$74,235. While this was less than we would have liked, it does reveal that even while we were able to increase our expenditures for preaching the Gospel and for feeding the flock, we were able to operate within our means, ending the year with a small surplus.

As supporters of this Work, you may be interested in what God accomplished through the Living Church of God in 2006 with the expenditure of \$11,047,997. As an overview, consider the following:

<u>Preaching the Gospel</u>		
Television and radio	\$2,661,003	24.1
Publishing and editorial	\$983,976	8.9
Mail processing and distribution	<u>\$1,182,213</u>	<u>10.7</u>
Total for preaching the Gospel	\$4,827,192	43.7
 <u>Feeding the Flock</u>		
Support for local congregations	\$4,532,080	41.0
Assistance to the needy	<u>\$869,051</u>	<u>7.9</u>
Total for feeding the flock	\$5,401,131	48.9
 <u>Administration</u>		
Support services and other	<u>\$819,674</u>	<u>7.4</u>
Totals	\$11,047,997	100.0

While the Work is not “about” these numbers, they do tell a story and are evidence of what is being accomplished. With that in mind, here are some other meaningful numbers that you may find encouraging.

As we wrapped up 2006, we were broadcasting the *Tomorrow’s World* telecast on more than 200 television stations in the United States, Canada, the United Kingdom, South Africa, New Zealand and Australia. Satellite coverage based in the United Kingdom also reached Europe, Scandinavia, northern Africa and the Middle East. Responses to our television program were up 28 percent over the previous year.

During 2006, we mailed out 1.8 million *Tomorrow’s World* magazines, plus a combined total of more than 389,000 booklets, CDs, *Bible Study Course* lessons and other items of Church literature.

As we ended 2006, we were serving 294 Church congregations around the world. For Church youth, in 2006 we conducted two pre-teen summer camps and one teen summer camp in the United States, attended by nearly 350 campers and staff. The L4T program for young singles held two activities during the year, providing opportunities for young singles to “mix ‘n’ mingle” in a godly atmosphere, combining classes on Christian living with fun social activities.

In May 2006, a General Conference of the Living Church of God ministry allowed ministers from around the world to confer about many matters of interest to the Church and its servant leaders. Procedural and doctrinal matters were discussed to help the ministry as it strives to do a better job of “feeding the flock.” Positive results from the conference were evi-

dent in the feedback we received from ministers and members.

As Jesus said, “Therefore by their fruits you will know them” (Matthew 7:20). Certainly these numbers and activities are “good fruits” of which we can take note.

Donation income for the year increased by 8.32 percent over 2005, even though a handful of people left the Church in late 2006. When all income is considered, including investment income and special project donations, the total increase over 2005 was 7.43 percent. The slight

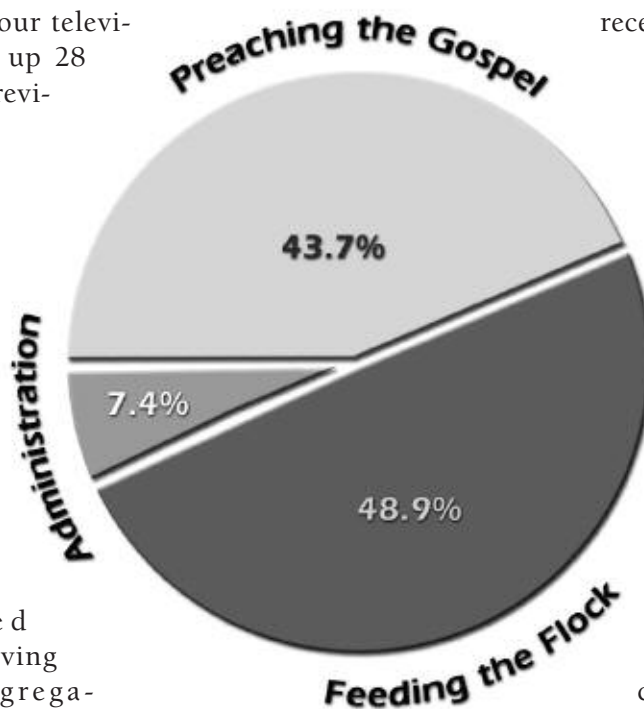
difference reflects that in 2005 we received donations earmarked for disaster relief and a memorial fund, which were not factors in 2006.

So, we can see that—with God’s blessing—the Church had a very good year in 2006, experiencing growth in all areas of our outreach programs.

For example, we ended 2006 with 2,932 donors, a 57 percent increase over the previous year, and 3,078 co-workers, a 20 percent increase over 2005. Our membership numbers increased by 3.8 percent in spite of the above-mentioned few departures.

We are deeply grateful for the support of our members, prospective members, co-workers and donors. The income God gives us to do the Work is primarily made up of small donations, which means that Jesus Christ is using the combined efforts of God’s people to accomplish His great commission of preaching the Gospel to all nations. Your prayers and your financial support allow the Work to go through the doors God opens for us.

As of mid-June 2007, we have much to be thankful for in the financial area. Income for



continues on page 16



Report of Independent Auditors

Board of Directors
Living Church of God (International), Inc. and Affiliates
Charlotte, North Carolina

We have audited the accompanying combined statements of financial position of the Living Church of God (International), Inc. and Affiliates (the "Church") as of December 31, 2006 and 2005, and the related combined statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Living Church of God (International), Inc. and Affiliates as of December 31, 2006 and 2005, and the changes in its net assets and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Cherry, Bekaert & Holland, L.L.P.

Charlotte, North Carolina
April 9, 2007

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Combined Statements of Financial Position

Assets

	December 31,	
	2006	2005
Current assets		
Cash and cash equivalents	\$ 1,251,137	\$ 1,160,920
Investments	243,191	267,490
Receivables, net	472,722	441,226
Inventory	265,417	185,498
Prepaid expenses	304,673	320,539
Deposits	4,153	3,900
Total current assets	<u>2,541,293</u>	<u>2,379,573</u>
Property and equipment, net	2,799,374	2,667,447
Other assets, net	<u>2,012</u>	<u>6,423</u>
Total assets	<u>\$ 5,342,679</u>	<u>\$ 5,053,443</u>

Liabilities and Net Assets

Current liabilities		
Accounts payable	\$ 350,450	\$ 306,145
Accrued wages and other liabilities	189,021	182,962
Mortgage payable, current portion	30,142	30,944
Capital lease obligations, current portion	100,974	61,760
Total current liabilities	<u>670,587</u>	<u>581,811</u>
Long-term liabilities		
Mortgage payable	1,637,168	1,548,274
Capital lease obligations	151,562	114,231
Total long-term liabilities	<u>1,788,730</u>	<u>1,662,505</u>
Total liabilities	<u>2,459,317</u>	<u>2,244,316</u>
Net assets		
Unrestricted net assets	2,805,006	2,736,105
Temporarily restricted net assets	78,356	73,022
Total net assets	<u>2,883,362</u>	<u>2,809,127</u>
Total liabilities and net assets	<u>\$ 5,342,679</u>	<u>\$ 5,053,443</u>

LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Combined Statements of Activities

	Year Ended December 31,					
	2006		2005			
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
Revenue and support						
Tithes and contributions	\$ 8,892,492	\$ -	\$ 8,892,492	\$ 8,089,195	\$ -	\$ 8,089,195
Holy Day offerings	2,038,668	-	2,038,668	1,932,434	-	1,932,434
Investment income and other revenue	178,897	-	178,897	154,360	-	154,360
Special project donations	-	12,175	12,175	-	176,604	176,604
	<u>11,110,057</u>	<u>12,175</u>	<u>11,122,232</u>	<u>10,175,989</u>	<u>176,604</u>	<u>10,352,593</u>
Net assets released from restrictions due to satisfaction of restricted purpose	6,841	(6,841)	-	158,644	(158,644)	-
Total revenue and support	<u>11,116,898</u>	<u>5,334</u>	<u>11,122,232</u>	<u>10,334,633</u>	<u>17,960</u>	<u>10,352,593</u>
Expenses						
Feeding the Flock:						
Support of local congregations	4,532,080	-	4,532,080	4,336,022	-	4,336,022
Assistance to the needy	869,051	-	869,051	874,734	-	874,734
Preaching the Gospel:						
Television and radio	2,661,003	-	2,661,003	2,380,920	-	2,380,920
Publishing and editorial	983,976	-	983,976	1,049,420	-	1,049,420
Mail processing and distribution	1,182,213	-	1,182,213	999,037	-	999,037
General and administrative:						
Support services and other	819,674	-	819,674	711,651	-	711,651
Total expenses	<u>11,047,997</u>	<u>-</u>	<u>11,047,997</u>	<u>10,351,784</u>	<u>-</u>	<u>10,351,784</u>
Change in net assets	68,901	5,334	74,235	(17,151)	17,960	809
Net assets						
Beginning of year	2,736,105	73,022	2,809,127	2,753,256	55,062	2,808,318
End of year	<u>\$ 2,805,006</u>	<u>\$ 78,356</u>	<u>\$ 2,883,362</u>	<u>\$ 2,736,105</u>	<u>\$ 73,022</u>	<u>\$ 2,809,127</u>

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Combined Statements of Cash Flows

	Year Ended December 31,	
	2006	2005
Cash flows from operating activities		
Change in net assets	\$ 74,235	\$ 809
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	267,996	211,294
Net unrealized/realized gains on investments	(60,873)	(43,711)
Provision for uncollectible receivables	3,000	10,000
Change in operating assets and liabilities:		
Receivables	(34,496)	45,429
Prepaid expenses	15,866	(54,169)
Inventory	(79,919)	(13,678)
Deposits and other assets	(253)	4,119
Accounts payable	169,980	4,603
Accrued expenses	(119,617)	119,159
Net cash provided by operating activities	235,919	283,855
Cash flows from investing activities		
Purchases of property and equipment	(395,511)	(154,864)
Proceeds from sale of equipment	-	2,324
Proceeds from sale of investments	172,447	172,447
Purchase of investments	(87,275)	(274,091)
Net cash used by investing activities	(310,339)	(254,184)
Cash flow from financing activities		
Principal payments on mortgage	(17,875)	(30,657)
Proceeds from mortgage	105,967	-
Principal payments on capital lease obligations	76,545	(53,788)
Net cash provided by (used in) financing activities	164,637	(84,445)
Increase (decrease) in cash and cash equivalents	90,217	(54,774)
Cash and cash equivalents		
Beginning of year	1,160,920	1,215,694
End of year	\$ 1,251,137	\$ 1,160,920
Supplemental disclosure of cash flow information		
Cash paid during the year for interest expense	\$ 118,942	\$ 96,084
Equipment acquired through issuance of capital lease	\$ 163,430	\$ 139,809

LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Notes to Combined Financial Statements
December 31, 2006 and 2005

Note 1 – Organization and summary of significant accounting policies

Organization and nature of activities - The Living Church of God (International), Inc. and Affiliates (the "Church"), a North Carolina nonprofit religious corporation, is involved in preaching the Gospel of the Kingdom of God and providing for the spiritual and material needs of its members. The Church is primarily funded by unrestricted tithes and offerings. It maintains its worldwide headquarters in Charlotte, North Carolina.

Consideration of reporting entity - The Church is comprised of various legal entities in the United States. Entities controlled by the Church have been included in the accompanying financial statements. These entities include Living Church of God, Inc., Tomorrow's World, Inc. and Tomorrow's World, LLC. The operations of foreign affiliates are not included in the accompanying financial statements as they are independent entities in which the Church does not hold a controlling interest.

Basis of presentation - The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are both undesignated and designated in nature. Undesignated unrestricted net assets are those currently available for use in the day-to-day operations of the Church and those resources invested in property and equipment. The Church may designate certain amounts to be utilized/invested to meet specific objectives of the Church.

Temporarily restricted net assets - Net assets subject to donor-imposed restrictions that may or will be met by specific actions of the Church and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction.

Permanently restricted net assets - Net assets that are subject to donor-imposed stipulations that they be maintained permanently by the Church. Generally, the donors of these assets permit the Church to use all or part of the income earned on any related investments for general or specific purposes. As of December 31, 2006 and 2005, the Church had no permanently restricted net assets.

Contribution revenue - Tithes and offerings are recorded as revenue in the year the contribution is pledged. Members of the Church practice tithing, the donation of ten percent of one's income for the Church's unrestricted use. These tithes (known as first tithe), plus unrestricted offerings given at each of seven annual Holy Days, comprise the majority of Church support and revenue.

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LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Notes to Combined Financial Statements
December 31, 2006 and 2005

Note 1 – Organization and summary of significant accounting policies (continued)

Contribution revenue (continued) - In addition to first tithe and offerings, members save a second tithe for personal use to be able to attend the annual Holy Days. Those who are able give ten percent of this personal second tithe and/or excess second tithe to the Church. The Church uses these funds to help pay for expenses incurred by the Church to conduct the Holy Days and assist the needy members to be able to attend the Church festivals. These contributions are known as second tithe.

Members, who are financially able, also contribute a third tithe in the third and sixth years of every seven year cycle. These contributions are used first, to assist widows, orphans and the poor; and secondly, for retirees and missionary support.

Restricted donations are received for the purchase of media time, the operation of the Church's summer youth camps, buildings and facilities maintenance, disaster relief and assistance to foreign affiliates in need.

Cash and cash equivalents - The Church considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Inventories - Inventories consist of various books and publications and are stated at the lower of cost (first-in, first-out method) or market. A physical inventory of the publications is taken semi-annually (mid-year and year-end).

Investments - Investments consist of equities, preferred stock and mutual funds stated at fair market value. Unrealized gains and losses are included in the Statements of Activities.

Other receivables - Other receivables at December 31, 2006 and 2005 are included in the receivables line on the statement of financial position and consist of amounts due from foreign affiliates, employees, the state of North Carolina for sales tax paid and vendor receivables. Management's determination of the allowance for doubtful accounts is based on an evaluation of the receivable, past experience, current economic conditions, and other risks. Accounts receivable are written off when, in the opinion of management, such receivables are deemed to be uncollectible. At December 31, 2006 and 2005, management determined that allowance for doubtful accounts of \$13,000 and \$10,000 was reasonable.

Contributions receivable - Contributions receivable are included in the receivables line on the statement of financial position and consist of current year tithes and offerings received in January of the subsequent year. Management's determination of the allowance for doubtful accounts is based on an evaluation of the receivable, past experience, current economic conditions, and other risks inherent in the accounts. Contributions receivable are written off when, in the opinion of management, such receivables are deemed to be uncollectible. At December 31, 2006 and 2005, management determined that no allowance for doubtful accounts was necessary.

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LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Notes to Combined Financial Statements
December 31, 2006 and 2005

Note 1 – Organization and summary of significant accounting policies (continued)

Prepaid expenses and deposits - Prepaid expenses consist of television time, publications, vehicle leases, Church meeting hall rentals, insurance and other including postage paid in advance. Deposits include funds to secure hall rentals, youth camp and festival sites.

Programming costs of television time are paid in advance of the scheduled air date. The expense is recognized in the month that the program is aired.

Prepaid Church meeting hall rentals are expensed in the month the meeting is held. All of the Church hall rentals are on a month to month basis.

Prepaid vehicle lease costs are paid at the inception of the lease and amortized over the term of the original lease, usually 12 to 48 months.

Property and equipment - Property and equipment is stated at cost. Depreciation of property is computed on the straight-line method over the estimated useful lives of 30 years for buildings and improvements and 3 to 5 years for office furniture and equipment. The costs of major improvements are capitalized, while the costs of maintenance and repairs, which do not improve or extend the life of the respective properties, are expensed when incurred. The cost and accumulated depreciation of property are eliminated from the accounts upon disposal, and any resulting gain or loss is included in the Statements of Activities.

Other assets - Other assets include purchase of "The World Ahead" trademark and "Global Church of God" copyrights, trademarks, trade names and all its intellectual property rights. The intellectual property rights are amortized over 7 years. Amortization expense for the years ended December 31, 2006 and 2005 amounted to \$4,412. Accumulated amortization of these assets was \$24,873 and \$24,461 at December 31, 2006 and 2005, respectively.

Accrued wages and other liabilities - Accrued liabilities primarily pertain to amounts accrued for compensated absences, salaries and wages.

Income taxes - The Church is exempt from income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. The Church's controlled entities are non-profit organizations with no taxable activity.

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LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Notes to Combined Financial Statements
December 31, 2006 and 2005

Note 1 – Organization and summary of significant accounting policies (continued)

Programs and support services - The Church sponsors a number of programs and support services. Those programs and services consist of the following:

Support of local congregations - Represents the cost incurred and paid by the Church at the local congregation level to provide for the spiritual needs of its members. Included are pastoral expenses such as salaries, health care, vehicles and other travel related costs; as well as weekly meeting hall rentals, mailing of DVD sermons, expenses to conduct the annual Holy Days, youth programs, the direct support of foreign affiliates and other support.

Assistance to the needy - Provides for the material needs of Church members primarily as assistance for widows, orphans and the poor; including assistance to enable some members to attend the annual Holy Days. Assistance to foreign affiliates in need is also included.

Television and radio - Primarily represents the cost of purchasing air time for the Church's weekly television program, *Tomorrow's World*. Also included are the production costs associated with creating the program and costs for video tape and answering service.

Printing and editorial - Includes editorial and publishing costs of the Church's bi-monthly magazine, *Tomorrow's World*, and an array of booklets, primarily intended for non-members. Also included are costs of printing all other Church materials.

Mail processing and distribution - Represents the costs of fulfilling literature, audiotape and compact disk requests generated by preaching the Gospel of the Kingdom of God through television, radio and publishing. Computer support of mailing lists is also included.

Support services and other - Includes administrative expenses not directly attributable to specific programs. This includes the full cost of all finance, accounting, purchasing, human resources and legal support. It also includes general insurance and other miscellaneous expenses.

Functional expenses - The costs of providing programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Donated services - No amounts have been reflected in the financial statements for donated services. The Church pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that include assisting the Church with specific programs and service on various committees. Such donated services have not been quantified and do not meet the criteria for recognition in financial statements.

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LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Notes to Combined Financial Statements
December 31, 2006 and 2005

Note 1 – Organization and summary of significant accounting policies (continued)

Advertising expense - Advertising costs are expensed as incurred. Total advertising expense for the years ended December 31, 2006 and 2005, was \$83,924 and \$124,944, respectively.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 – Investments

The fair market value of investments at December 31, 2006 and 2005 is summarized below:

	2006	2005
Preferred stock	\$ -	\$ 102,000
Equities	173,769	164,390
Mutual funds	6,190	1,100
Gold shares	63,210	-
Total	\$ 243,169	\$ 267,490

Investment return is included in other income on the accompanying statement of activities and changes in net assets and consists of the following at December 31, 2006 and 2005:

	2006	2005
Interest and dividends	\$ 29,040	\$ 8,127
Unrealized and realized gains	60,873	43,711
Total	\$ 89,913	\$ 51,838

Note 3 – Receivables

Receivables at December 31, 2006 and 2005 are as follows:

	2006	2005
Other receivables	\$ 205,592	\$ 145,946
Contributions receivable	280,130	305,280
	485,722	451,226
Less allowance for uncollectible receivables	13,000	10,000
Total receivables	\$ 472,722	\$ 441,226

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LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Notes to Combined Financial Statements
December 31, 2006 and 2005

Note 4 – Prepaid expenses

Prepaid expenses at December 31, 2006 and 2005, consist of the following:

	2006	2005
Prepaid insurance	\$ 21,423	\$ 11,839
Prepaid vehicle lease	11,146	12,159
Prepaid building rent	16,500	20,500
Prepaid church hall rental	31,492	26,360
Prepaid television	200,675	198,125
Prepaid postage	10,345	44,129
Prepaid other	13,092	7,427
Total prepaid expenses	\$ 304,673	\$ 320,539

Note 5 – Property and equipment

The following is a summary of property and equipment at December 31, 2006 and 2005:

	2006	2005
Land	\$ 415,000	\$ 415,000
Land improvements	10,670	10,670
Building and improvements	2,188,370	2,034,098
Equipment, furniture and software	784,816	707,493
Automobiles	303,239	139,809
Construction in progress	4,000	3,513
	3,706,095	3,310,583
Less accumulated depreciation	906,721	643,136
Property and equipment, net	\$ 2,799,374	\$ 2,667,447

Depreciation expense, including amortization on equipment and vehicles under capital lease, was \$263,583 and \$206,881 for the years ended December 31, 2006 and 2005, respectively.

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LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Notes to Combined Financial Statements
December 31, 2006 and 2005

Note 6 – Mortgages payable

The Church has two mortgages outstanding which are summarized below:

	December 31,	
	2006	2005
Mortgage payable – bank; variable interest rate based on 1% below the bank's prime rate (6.9% and 6.0% at December 31, 2006 and 2005). Principal and interest is payable in monthly installments of \$9,839 through October 2032 with the final payment of the balance plus accrued interest, if any due November 2032. The mortgage is collateralized by the Church's headquarters located in Charlotte, North Carolina.	\$ 1,561,343	\$ 1,579,218

Mortgage payable – bank; fixed interest rate of 7.625%. Principal and interest is payable in monthly installments of \$1,031 through January 2011 with the final payment of the balance plus accrued interest, if any due January 2011. The mortgage is collateralized by a corporate condominium located in Matthews, North Carolina.

	2006	2005
	105,967	-
	1,667,310	1,579,218
Less current portion	30,142	30,944
	\$ 1,637,168	\$ 1,548,274

Future maturities of the notes payable are as follows:

	2006	2005
2007	\$ 30,142	
2008		32,290
2009		33,362
2010		37,132
2011		121,011
Thereafter		1,413,373
		1,667,310
Less current portion		30,142
		\$ 1,637,168

Total interest expense for the years ended December 31, 2006 and 2005, was \$121,397 and \$96,084, respectively.

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LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Notes to Combined Financial Statements
December 31, 2006 and 2005

Note 7 – Capital lease obligations

The Church leases certain equipment and vehicles under agreements that are classified as capital leases. These obligations require monthly payments varying from \$583 to \$2,046 and extend through April 2010. The cost of equipment and vehicles under capital leases is included as property and equipment and is summarized at December 31, 2006 and 2005, as follows:

	2006	2005
Equipment	\$ 98,000	\$ 98,000
Vehicles	303,239	237,809
	401,239	335,809
Less accumulated amortization	143,249	60,056
	\$ 257,990	\$ 275,753

Required minimum lease payments as of December 31, 2006 are as follows:

	2006	2005
2007	\$ 110,785	
2008		92,272
2009		46,175
2010		17,293
		266,525
Less amount representing interest		16,512
		250,013
Less current maturity		101,974
		\$ 148,039

Note 8 – Temporarily restricted net assets

Temporarily restricted net assets are restricted for the following purposes at December 31, 2006 and 2005:

	2006	2005
Disaster relief	\$ 78,217	\$ 72,881
Other projects	139	141
	\$ 78,356	\$ 73,022

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LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Notes to Combined Financial Statements
December 31, 2006 and 2005

Note 9 – Commitments

The Church leases fleet vehicles and equipment under various non-cancelable operating leases. These leases require monthly payments varying from \$102 to \$1,366 and extend through April 2009. Lease expense for vehicles under various operating leases amount to \$181,285 and \$263,117 at December 31, 2006 and 2005, respectively.

Required minimum lease payments on items under operating leases as of December 31, 2006 and 2005 are as follows:

2007	\$ 153,583
2008	77,025
2009	24,157
2010	4,345
2011	1,961
	<u>\$ 261,071</u>

Note 10 – Benefit plan

The Church has a 403(b) Tax Deferred annuity Plan for all eligible employees. Eligible employees may elect to exclude up to the maximum contribution permitted by the Internal Revenue Code. The Church does not contribute to this plan.

The Church has a Simplified Employee Pension Plan (SEP) covering all eligible employees. The Church's contribution is based on 2.5% of eligible participants' compensation for the years ended December 31, 2006 and 2005. The contributions made by the Church for the years ended December 31, 2006 and 2005, amounted to \$55,705 and \$53,932, respectively.

Note 11 – Contingencies

The Church provides discretionary post-employment retirement payments and healthcare benefits to select ministers' widows and retired employees that meet certain objective and subjective criteria. Although one of the criteria includes an employee's years of service (with the Church and its predecessors), an accrual for these future benefits has not been recorded due to the Church's ability to deny payments at its sole discretion. For the years ended December 31, 2006 and 2005, the Church expensed payments for this purpose totaling approximately \$250,000.

LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES

Notes to Combined Financial Statements
December 31, 2006 and 2005

Note 12 – Line of credit

The Church has a \$100,000 line of credit commitment from a bank which matures June 20, 2007, and is payable in full on demand. The line of credit bears interest at prime. There were no borrowings on the line of credit as of December 31, 2006 and 2005.

Note 13 – Concentration of credit risk

Financial instruments which potentially subject the Church to concentrations of credit risk consist principally of cash and cash equivalents, contributions receivable and investments. The Church places its cash and cash equivalents on deposit with a North Carolina financial institution. These balances are insured by the Federal Deposit Insurance Corporation up to \$100,000. From time to time, deposits in these accounts may exceed federally insured limits. In addition, the Church has \$102,000 of its investments in one company's preferred stock at December 31, 2005.

Note 14 – Related party

The Church has affiliated entities throughout the world that are related by some common board members. For the years ended December 31, 2006 and 2005, the Church expended \$268,603 and \$247,068, respectively, related to these affiliates. In addition, the Church had accounts receivables of \$93,441 and \$82,509 due from affiliated entities at December 31, 2006 and 2005 (included in other receivables as described in Note 3).

During 2006, the Church granted a note to one affiliate to finance the purchase of their building. Advances to the affiliate were made over a series of payments in 2006 totaling \$61,062. The note is to be repaid over a seven year term with payments scheduled to begin November 1, 2008. Interest on the note accrues annually at 5%. The total amount of the loan was outstanding at December 31, 2006 and is included in other receivables as described in Note 3.

Note 15 – Subsequent events

Subsequent to year end, the Church is in the process of establishing Living University, a liberal and applied arts and sciences university. Living University will be a non-profit institution and is expected to be incorporated during 2007 and will accept students for the fall semester. Start-up expenses of the University will be funded by the Church.


Audit Report 2006

(continues from page 9)

the first three Holy Days of 2007 was up 8.8 percent over last year, demonstrating clearly that God's people have their hearts in the Work. Estimated overall income for 2007 is currently running at a 7.5 percent increase over 2006, which is particularly encouraging when we consider the overall economy, the increasing price of fuel, and other inflationary pressures on our brethren.

In 2007, the Church has undertaken two very important projects that require substantial financial commitment. We are devoting increased resources to our Internet effort, and Mr. Charles Ogwyn has already taken significant steps to improve our Web presence and the effectiveness and reliability of our Web sites. Plans are underway to redesign our various Web sites to become more powerful tools

for doing the Work around the world, and several important "infrastructure" enhancements have already been put into place. Another exciting new phase of the Work is the establishment of Living University. This virtual "distance learning" university will allow the Church's evangelists and other leading ministers—men well-grounded in God's Truth—to offer education and training in the Scriptures. The first semester will begin in August with three classes, and the curriculum will expand as time and resources allow. Many of you reading this article will surely want to take advantage of this wonderful opportunity.

I hope this report has been an inspiration to you. Your comments and input are always welcome, and I will be glad to answer any questions you may have about the finances of the Living Church of God. You may contact me at dcrockett@lcg.org or at the Charlotte address shown on page 2 of this issue. 

A World Atoned to God

By Don Davis

Our whole planet is in rebellion against the Creator. World events are daily going from bad to worse, spiraling out of control, as mankind reaches the end of the 6,000-year “rope” our Father in heaven has given it to experiment with humanly devised religion, education, science, governance and medicine apart from God. Our history books offer a litany of wars, interrupted by only the shortest periods of peace. Generation after generation, nearly every nation sends its young people to be killed or maimed on the field of battle in some war or another. Young men—and lately even young women—shed their life’s blood at the behest of their leaders, in the name of national pride or defending their homeland. Even after a 20th century that brought two World Wars and the most horrible weapons of mass destruction ever known, mankind has not yet learned the way to peace, nor understood how to care for the environment and not abuse it.

The first “war” took place when one brother murdered another. “Now Cain talked with Abel his brother; and it came to pass, when they were in the field, that Cain rose up against Abel his brother and killed him” (Genesis 4:8). Since Abel’s blood was shed (v. 10), we can assume that Cain used some kind of weapon, whether a stone, a club or perhaps a hand implement used in farming.

Soon the search was on for more efficient ways to kill. A sword or spear can kill an animal, but works equally well on other human beings. The bow and arrow used for hunting can just as easily inflict wounds and death on human enemies. A humble axe—crafted for cutting down trees

and shaping timbers—becomes a fearsome, destructive device for the chopping of bodies.

The Chinese found that the powder they used in celebratory fireworks could also propel projectiles from tubes into ranks of hapless soldiers, and could batter down the walls of castles, forts, towns and houses. A rifle may be used to hunt for food, or to hunt one’s fellow man. Aircraft can deliver food to the needy, or can drop immense quantities of explosives on military and civilian targets. Nuclear energy can provide electricity, but—in the ulti-

ered in April 1951 to a joint session of the United States Congress, in which he uttered these wise words: “Men since the beginning of time have sought peace. Various methods through the ages have been attempted to devise an international process to prevent or settle disputes between nations. From the very start, workable methods were found insofar as individual citizens were concerned, but the mechanics of an instrumentality of larger international scope have never been successful. Military alliances, balances of power, Leagues of Nations, all in turn failed, leaving

“Men since the beginning of time have sought peace. Various methods through the ages have been attempted to devise an international process to prevent or settle disputes between nations. From the very start, workable methods were found insofar as individual citizens were concerned, but the mechanics of an instrumentality of larger international scope have never been successful.”

mate horror yet known in war—can also create bombs to mount on missiles that can in minutes send a payload of widespread annihilation to a target thousands of miles away. Indeed, almost every human invention has been created for, or adapted to, some military purpose. Even now, space exploration is being used to set the stage for devastating weapons, planned to orbit the earth, which are being designed to rain down destruction and death on unsuspecting victims.

Mankind’s Last Opportunity

Most of us in God’s Church are very familiar with General Douglas MacArthur’s famous speech, deliv-

the only path to be ‘by way of the crucible of war.’ The utter destructiveness of war now blocks out this alternative. We have had our last chance. If we will not devise some greater and more equitable system, Armageddon will be at our door. The problem basically is theological and involves a spiritual recrudescence and improvement of human character that will synchronize with our almost matchless advances in science, art, literature and all the material and cultural developments of the past 2,000 years. It must be of the spirit if we are to save the flesh.”

Yet mankind has not improved its character as MacArthur advised. Carnal men and women have been unwilling to humble themselves before God, and will soon experi-

ence the final folly of human existence on Earth—war against Jesus Christ Himself! We read: “Because You have taken Your great power and reigned. The nations were angry, and Your wrath has come” (Revelation 11:17–18).

More than 2,000 years ago, the Word—who was with the Father from the beginning—came to Earth as a humble carpenter, in the flesh-and-blood person of Jesus of Nazareth. Jesus, the Christ, taught by His word and His example the way to peace, then died for the sins of the world He came to teach. He knew His message would not be received by many at that time, as the whole world was blinded by its present ruler, Satan the devil (John 14:30). Now, near the end of mankind’s 6,000 years of misrule, Christ’s message is going to the nations powerfully, to prepare the way for His return. Why must He return? If God the Father did not send Jesus Christ back to the Earth at just the right moment, all life would be extinguished from the face of the planet! “For then there will be great tribulation, such as has not been since the beginning of the world until this time, no, nor ever shall be. And unless those days were shortened, no flesh would be saved; but for the elect’s sake those days will be shortened” (Matthew 24:21–22).

Rejecting Christ’s way, nations continue to insist on using military force to settle their disputes. And we know that famine and disease are the siblings of war; they follow wherever their elder brother treads down the crops, turning once-verdant fields and orchards into shell-pocked graveyards. “And you will hear of wars and rumors of wars. See that you are not troubled; for all these things must come to pass, but the end is not yet. For nation will rise against nation, and kingdom against kingdom. And

there will be famines, pestilences, and earthquakes in various places. All these are the beginning of sorrows” (Matthew 24:6–8). The time for mankind to repent is running short, and the nations will soon discover who is truly their Lord, when they are ground fine by the “crucible of war” in the greatest time of trouble ever known in all of human history. Only the coming of the Savior will end the carnage and prevent cosmocide—the total destruction of our planet and all life on it!

At the conclusion of the great battle of Armageddon, the conquering King of kings and Lord of lords will take the first step to ensure future world peace. He will deal quickly with Satan—the prime instigator of man’s inhumanity to man—and also with Satan’s arch-accomplices, the Beast and the False Prophet. The Apostle John recorded his vision of these stupendous events: “And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who sat on the horse and against His army. Then the beast was captured, and with him the false prophet who worked signs in his presence, by which he deceived those who received the mark of the beast and those who worshiped his image. These two were cast alive into the lake of fire burning with brimstone. And the rest were killed with the sword which proceeded from the mouth of Him who sat on the horse. And all the birds were filled with their flesh” (Revelation 19:19–21).

The prophet Zechariah gives further insight into events that will take place when Christ comes to smite the nations for their rebellion: “And this shall be the plague with which the LORD will strike all the people who fought against Jerusalem: Their flesh shall dissolve while they stand on their feet, their eyes shall dissolve

in their sockets, and their tongues shall dissolve in their mouths. It shall come to pass in that day that a great panic from the LORD will be among them. Everyone will seize the hand of his neighbor, and raise his hand against his neighbor’s hand; Judah also will fight at Jerusalem” (Zechariah 14:12–14).

The prophet Isaiah also foresaw the defeat of God’s enemies, which we celebrate at the Feast of Trumpets: “Then Assyria shall fall by a sword not of man, and a sword not of mankind shall devour him. But he shall flee from the sword, and his young men shall become forced labor. He shall cross over to his stronghold for fear, and his princes shall be afraid of the banner,” says the LORD, whose fire is in Zion and whose furnace is in Jerusalem” (Isaiah 31:8–9).

What will happen when Christ has defeated the human forces that have opposed Him? He will then turn His attention to His and humanity’s greatest enemy: “Then I saw an angel coming down from heaven, having the key to the bottomless pit and a great chain in his hand. He laid hold of the dragon, that serpent of old, who is the Devil and Satan, and bound him for a thousand years; and he cast him into the bottomless pit, and shut him up, and set a seal on him, so that he should deceive the nations no more till the thousand years were finished. But after these things he must be released for a little while” (Revelation 20:1–3).

The book of Leviticus describes a ceremony that foreshadows this putting away of Satan. “Then he [the High Priest] shall kill the goat of the sin offering, which is for the people, bring its blood inside the veil, do with that blood as he did with the blood of the bull, and sprinkle it on the mercy seat and before the mercy seat. So he shall make atonement for

the Holy Place, because of the uncleanness of the children of Israel, and because of their transgressions, for all their sins; and so he shall do for the tabernacle of meeting which remains among them in the midst of their uncleanness. There shall be no man in the tabernacle of meeting when he goes in to make atonement in the Holy Place, until he comes out, that he may make atonement for himself, for his household, and for all the assembly of Israel. And he shall go out to the altar that is before the LORD, and make atonement for

in human hearts, our planet will at first be a shambles, with its fields and oceans laid waste. Earthquakes and wars will have ravaged its cities (Revelation 16:18–19). Many of the trees and all the grass will have been destroyed: “The first angel sounded: and hail and fire followed, mingled with blood, and they were thrown to the earth. And a third of the trees were burned up, and all green grass was burned up” (Revelation 8:7). All the creatures in the sea will be dead. “Then the second angel poured out his bowl on the sea, and it became

will return to the seas. “This water flows toward the eastern region, goes down into the valley, and enters the sea. When it reaches the sea, its waters are healed. And it shall be that every living thing that moves, wherever the rivers go, will live. There will be a very great multitude of fish, because these waters go there; for they will be healed, and everything will live wherever the river goes” (Ezekiel 47:7–9). Lakes and rivers will also be restored, as cleansed waters from the oceans evaporate and form clouds to

Humbled human beings will finally understand that, unless the Savior had intervened to end the conflict and restore the Earth, all life would have been extinguished in just a few days, and our planet would have become a barren rock spinning in space. Christ must come to “destroy those who destroy the earth” (Revelation 11:18).

it, and shall take some of the blood of the bull and some of the blood of the goat, and put it on the horns of the altar all around. Then he shall sprinkle some of the blood on it with his finger seven times, cleanse it, and consecrate it from the uncleanness of the children of Israel.

“And when he has made an end of atoning for the Holy Place, the tabernacle of meeting, and the altar, he shall bring the live goat. Aaron shall lay both his hands on the head of the live goat, confess over it all the iniquities of the children of Israel, and all their transgressions, concerning all their sins, putting them on the head of the goat, [that represents Satan] and shall send it away into the wilderness by the hand of a suitable man. The goat shall bear on itself all their iniquities to an uninhabited land; and he shall release the goat in the wilderness” (Leviticus 16:15–22).

Restoring the Earth

Though Satan will no longer be able to stir up the natural carnality

blood as of a dead man; and every living creature in the sea died” (Revelation 16:3). Water turned to blood will be undrinkable: “Then the third angel poured out his bowl on the rivers and springs of water, and they became blood” (Revelation 16:4).

Humbled human beings will finally understand that, unless the Savior had intervened to end the conflict and restore the Earth, all life would have been extinguished in just a few days, and our planet would have become a barren rock spinning in space. Christ must come to “destroy those who destroy the earth” (Revelation 11:18).

Where blood had once flowed, living water will now flow instead. “And in that day it shall be that living waters shall flow from Jerusalem, half of them toward the eastern sea and half of them toward the western sea; in both summer and winter it shall occur. And the LORD shall be King over all the earth” (Zechariah 14:8–9). As the oceans are cleansed by the flushing action of the “living waters,” life

deposit moisture on the land. Fields and trees will be watered, and will grow and flourish once more, as in Eden. “The wilderness and the wasteland shall be glad for them, and the desert shall rejoice and blossom as the rose; it shall blossom abundantly and rejoice” (Isaiah 35:1–2).

Teaching Will Begin

Teachers know that they cannot teach unless they have their students’ attention. The Great Tribulation and the trumpet plagues—leading to the Day of the Lord and Christ’s glorious return with the angelic armies and the saints at His back—are just the first lesson. “And He Himself will rule them with a rod of iron. He Himself treads the winepress of the fierceness and wrath of Almighty God. And He has on His robe and on His thigh a name written: KING OF KINGS AND LORD OF LORDS” (Revelation 19:15–16). Though Satan will have been restrained, human beings who have survived into the Millennium will still have

his wicked inclinations instilled in their minds. Old habits die hard. At first, some will stubbornly refuse to obey Christ's commands. "And it shall come to pass that everyone who is left of all the nations which came against Jerusalem shall go up from year to year to worship the King, the LORD of hosts, and to keep the Feast of Tabernacles. And it shall be that whichever of the families of the earth do not come up to Jerusalem to worship the King, the LORD of hosts, on them there will be no rain" (Zechariah 14:16–17).

Yet, slowly but surely, all human beings will learn the Truth, and will come to understand God's plan. The wise will begin to seek Christ, their Savior. All who are willing to humble themselves will come to Him, fasting and weeping, to repent of their national and personal sins. "Many nations shall come and say, 'Come, and let us go up to the mountain of the LORD, to the house of the God of Jacob; He will teach us His ways, and we shall walk in His paths.' For out of Zion the law shall go forth, and the word of the LORD from Jerusalem. He shall judge between many peoples, and rebuke strong nations afar off" (Micah 4:2–3).

A Peaceful Millennium

War will be outlawed, and those who violate edicts from Jerusalem will answer for their crimes. "Let the saints be joyful in glory; let them sing aloud on their beds. Let the high praises of God be in their mouth, and a two-edged sword in their hand, to execute vengeance on the nations, and punishments on the peoples; to bind their kings with chains, and their nobles with fetters of iron; to execute on them the written judgment —this honor have all His saints. Praise the LORD!" (Psalm 149:5–9). The sons of God will teach people everywhere to love one

another, and will show them the ways of peace, prosperity, happiness—the path that leads to membership in the royal family of God. "They shall beat their swords into plowshares, and their spears into pruning hooks; nation shall not lift up sword against nation, neither shall they learn war anymore. But everyone shall sit under his vine and under his fig tree, and no one shall make them afraid; for the mouth of the LORD of hosts has spoken. For all people walk each in the name of his god [this is a reference to the firstfruits—Christ's younger brothers], but we [those firstfruits] will walk in the name of the LORD our God forever and ever" (Micah 4:3–5).

Even in the Millennium, people will be born with carnal human nature. After a thousand years of peace, Satan will be released, and the final generation born in the Millennium, susceptible to Satan's influence, will be required to face his temptations. "Now when the thousand years have expired, Satan will be released from his prison and will go out to deceive the nations which are in the four corners of the earth, Gog and Magog, to gather them together to battle, whose number is as the sand of the sea. They went up on the breadth of the earth and surrounded the camp of the saints and the beloved city. And fire came down from God out of heaven and devoured them. The devil, who deceived them, was cast into the lake of fire and brimstone where the beast and the false prophet are [were cast]. And they [Satan and the demons] will be tormented day and night forever and ever" (Revelation 20:7–10).

The Great White Throne Judgment

The Day of Atonement is a one-day festival picturing a specific

point in God's plan, but it also pictures an ongoing process. Even during the Millennial reign of Christ and His saints, generation after generation of human beings will need to repent of their carnal human nature and become "at one" with God in order to enter His Spirit-born family.

Because all who have ever lived will need to repent and become atoned to God, He will convene the Great White Throne Judgment. For the many whom God had not previously called, this will be their first opportunity to understand His way, come to repentance, and accept His Son's sacrifice as atonement for their sins. "Then I saw a great white throne and Him who sat on it, from whose face the earth and the heaven fled away. And there was found no place for them. And I saw the dead, small and great, standing before God, and books were opened. And another book was opened, which is the Book of Life. And the dead were judged according to their works, by the things which were written in the books. The sea gave up the dead who were in it, and Death and Hades delivered up the dead who were in them. And they were judged, each one according to his works" (Revelation 20:11–13). Not everyone will repent; some will harden their hearts against God and choose death in the Lake of Fire (v. 15).

Even death itself will be cast into the Lake of Fire (v. 14). All the bloodshed, war and death that has marked human history from the beginning will finally be a thing of the past. "And God will wipe away every tear from their eyes; there shall be no more death, nor sorrow, nor crying. There shall be no more pain, for the former things have passed away." (Revelation 21:4). God speed that day! ☐

Be a Light at the Feast

By Rod McNair

As we prepare to leave for the Feast of Tabernacles, it is worth noting the **impact** our keeping the Feast has on those around us. What kind of example will *you* be this year at the Feast, to the people you meet—whether the public or your own brethren?

We are to be known for our good works, which should make us a **light** in a darkened world! As Jesus said: “You are the light of the world. A city that is set on a hill cannot be hidden. Nor do they light a lamp and put it under a basket, but on a lampstand, and it gives light to all who are in the house. **Let your light so shine before men, that they may see your good works and glorify your Father in heaven**” (Matthew 5:14–16).

Are we fulfilling this instruction by Christ, to be a **positive** light at the Feast? Are we known for being courteous and considerate of others, and being peaceable, gentle and humble (Titus 3:2)? Are we patient and kind, not self-willed or quick to grow angry (Titus 1:7)? When disagreements do occur, are we “willing to yield” rather than just demanding our own way? These are all aspects of being, as Jesus commanded, “in the world, but not of the world” (John 17:15–16).

The Feast of Tabernacles is a golden opportunity to shine the light of this type of example for each other, and for the non-members with whom we interact. Whether we are responding to the directions of an usher, giving of ourselves in fellowship, or even being patient with a waiter at a restaurant, at the Feast we are striving to portray the coming millennial reign of Christ! We are learning to live **now** the way people will be taught for 1,000 years under Jesus Christ. Our goal is to show that God’s law can be applied **now** to real, practical interaction between human beings. That law, we know, produces wonderful, harmonious fruit (Galatians 5:22)!

What are some ways we can be a light at the Feast this year? Consider the following:

Patience with Hotel Staff

Making reservations for hotels or condominiums can sometimes be a patience-building experience! But hotel and reservations staff notice and appreciate it when representatives of the Church are courteous, polite and patient, even when frustrations occur. As ambassadors of Christ, we should always try to put our best foot forward.

Courtesy During Meetings

Plan to arrive every day in ample time to find a seat, and please be seated when the songleader requests this of you, as the pianist begins the introductory hymns. It is also important that each of us show consideration by saving only the seats that we will really need, since space is sometimes limited. We show love to those who have special needs when we take note of the “Reserved” signs that designate special seating areas such as “Hard of Hearing” (near the stage or audio equipment), and “Parents with Small Children.” We even show outflowing concern for those around us when we remember to turn off our cell phones! These are all small but significant ways to show courtesy at the daily services.

Care of the Hall

The Church of God has long had the reputation of “leaving a hall in better condition than we found it.” Please be sure to cooperate with the ushering and cleanup crews by keep-

Feast of Tabernacles registration, and detailed site information, is available online at: <http://www.cogl.org>—if you do not have Web access, please contact your congregation’s Festival Advisor for any assistance you may need.

ing your areas neat, by cleaning up after yourself and by following the rules of the hall management. Being careful about these points will help us leave a positive impression that the hall management will not forget—and that will mean they will want us back next year!

Care and Supervision of Children

The Feast is a highlight of the year for children, offering many fun things to do! But in the meeting hall, children need to be closely supervised at all times. Parents should not allow children to run through the halls or fellowship area, as this presents a direct hazard to the elderly. Some of our seniors find it frightening to see children darting about underfoot. With limited eyesight and less-than-sure footing, some of our older brethren can easily trip and fall,

which can even be life-threatening at their age. Parents should also appreciate that children shouting or playing loudly can make hearing difficult for those who are fellowshipping. For safety reasons, and for common courtesy, please supervise your children at all times.

Quarantine of the Sick

Have a giving attitude—except when it comes to giving away your illness! Elders are usually on duty for anointings before and after services every day during the Feast of Tabernacles. However, if you or your children have a contagious illness, please exercise wisdom and show love to other brethren by staying back at your lodging until you are over your sickness. Elders can be contacted by phone to request an anointing at your place of residence.

How To Treat A Waiter—Is Your Light Shining?

In the following article, corporate CEOs discuss how they can predict a lot about people's character by observing how they treat waiters and waitresses in a restaurant. Consider your example at the Feast—what does your attitude and demeanor toward others at the Feast say about your character?

CEOs say how you treat a waiter can predict a lot about character

By Del Jones, *USA TODAY*, Friday, April 14, 2006

It's hard to get a dozen CEOs to agree about anything, but all interviewed agree with the Waiter Rule. They acknowledge that CEOs live in a Lake Wobegon world where every dinner or lunch partner is above average in their deference. How others treat the CEO says nothing, they say. But *how others treat the waiter is like a magical window into the soul* [emphasis ours]... Whoever came up with the waiter observation “is bang spot on,” says BMW North America President Tom Purves, a native of Scotland, a citizen of the United Kingdom and Northern Ireland, who lives in New York City with his Norwegian wife, Hilde, and works for a German company. That makes him qualified to speak on different cultures, and he says the waiter theory is true everywhere.

The CEO who came up with it, or at least first wrote it down, is Raytheon CEO Bill Swanson. He wrote a booklet of 33 short leadership observations called Swanson's Unwritten Rules of Management. Raytheon has given away 250,000 of the books. Among those 33 rules is only one that Swanson says never fails: “*A person who is nice to you but rude to the waiter, or to others, is not a nice person.*” Swanson says he first noticed this in the 1970s when he was eating with a man who became “absolutely obnoxious” to a waiter because the restaurant did not stock a particular wine. “Watch out for people who have a situational value system, who can turn the charm on and off depending on the status of the person they are interacting with,” Swanson writes. “Be especially wary of those who are rude to people perceived to be in subordinate roles.”

The Waiter Rule also applies to the way people treat hotel maids, mailroom clerks, bellmen and security guards. Au Bon Pain co-founder Ron Shaich, now CEO of Panera Bread, says he was interviewing a candidate for general counsel in St. Louis. She was “sweet” to Shaich but turned “amazingly rude” to someone cleaning the tables, Shaich says. She didn't get the job.

Appropriate Entertainment

The *Festival Coordinator's Manual*, used as a guide for our Feast coordinators, says this: "A family night including perhaps a fun show, dance, buffet, sit-down meal, etc., offered to the entire group attending has been a major highlight of the Feast. We recommend strongly that the music be carefully supervised and that any fun show presentations be previewed for appropriateness" (p. 14). If you plan to participate in a fun show at the Feast, let your light shine by making sure your material is appropriate. It goes without saying that off-color jokes, lewd dancing, sexual references, questionable lyrics and costuming that may be construed as distasteful should be omitted.

Appropriate Beach Attire and Swimwear

Beach and water activities can be fun and wholesome outings for young and old alike. Although most of us are careful to dress appropriately for ser-

vices during the Feast (for more on this topic, please see "Modest Attire: Our Christian Responsibility" in the January-February 2007 *Living Church News*), beach activities can tempt a few to push the limits of what is considered appropriate and tasteful. The *Festival Coordinator's Manual* states: "The Living Youth Camp swimwear policy has been adopted for LCG Festival sites. Appropriate attire for women is a modest one-piece suit; and men should wear boxer style trunks. Two-piece outfits for women and 'Speedo'-type bathing suits for men are unacceptable" (p. 15).

Our example at the Feast of Tabernacles is vital. For some non-members who encounter our brethren, it may be the only "witness" of God's ways that they will ever have in this age (1 Peter 2:12). For our brethren, a positive example sets an encouraging and uplifting tone that motivates and inspires us all. It helps us enjoy the Feast and learn important lessons of living God's law in practical ways. At the Feast of Tabernacles 2007, be a light! ☑

It Takes Courage To Be a True Christian!

(continues from page 7)

despair"? Do you feel forsaken when facing persecution? Or can you say, like him, that you are "struck down, but not destroyed" (v. 9)?

If so, nothing can shake you. But it takes courage to have this attitude—and to be totally converted!

Paul further wrote: "We are treated as imposters, and yet are true; as unknown, and yet well known; as dying, and behold we live; as punished, and yet not killed; as sorrowful, yet always rejoicing, as poor, yet making many rich; as having nothing, and yet possessing everything" (2 Corinthians 6:8–10, RSV).

If you are a true Christian, this is the way you must think and live. Nothing should separate you from God—no difficulty, no trouble, no persecution, not anything or anyone. God loves you and will always protect you. He will watch over you. He will lead you to victory, if you will only yield to Him and trust Him—courageously.

The Bible is filled with examples of men and women who developed the courage to obey God. Read their examples, as in Hebrews 11—and follow them. As Paul exhorted us: "Watch, stand fast in the faith, be brave, be strong. Let all that you do be done with love" (1 Corinthians 16:13–14). What a tremendous warning and encouragement! Let us all heed it! ☑

Judgment in God's Church

(continues from page 4)

Feast of Tabernacles at various locations, and other similar matters.

As you can see, if each individual member "decided for himself," *where* and *when* and *how* to keep God's festivals, for instance, tremendous **confusion** would result! Remember: "God is **not** the author of confusion but of peace, as in all the churches of the saints" (1 Corinthians 14:33).

So it is vital for the *unity* in God's Church and *for our training* as future kings and priests that we all learn **now** to genuinely **trust Christ** to guide His Church in all these matters. It is the responsibility of the *ministry* to make "binding and loosing"

decisions regarding divorce and remarriage problems, *how* to apply God's statutes in today's society regarding first, second and third tithe administration, and other such matters important to His Church.

It all goes back to the need to develop genuine **faith** that Christ is alive, that **He** is the actual living "Head" of the Church and that He will guide His ministers in making all of these "judgments." Brethren, as we prepare for the very **real** government of God soon to be set up on this earth, let us truly grow in our **faith** in God's ability to guide His true servants in His government—*now* and *forever!* ☑

God Blesses Cheerful Givers!*(continues from page 2)*

learn to “walk with God,” we will really want to give our lives more fully to do His Work and His will, and be *genuinely involved* with what Christ wants us to do. That will mean not just helping the Work in a financial way as we are able, but *praying fervently* and “laboring” in prayer as Epaphras is described as doing in Colossians 4:12. It will also involve giving to and serving our brethren, and—perhaps for a few—literally *offering our home* as a base for a “house church” or video group as Nymphas is described as doing in Colossians 4:15, “Greet the brethren who are in Laodicea, and Nymphas and the church that is in his house” (Colossians 4:15).

Paul was inspired to instruct us, “I beseech you therefore, brethren, by the mercies of God, that you present your bodies a living sacrifice, holy, acceptable to God, which is your reasonable service” (Romans 12:1). Here, Paul instructs us to *use* these spiritual gifts zealously in helping others, teaching others, serving others and in giving—certainly to others, including to God’s Work. Paul encouraged the brethren to serve in this manner, “He who exhorts, in exhortation; *he who gives, with liberality*; he who leads, with diligence; he who shows mercy, with cheerfulness” (v. 8).

As the end of this age approaches, each one of us needs to focus on the profound statement Jesus Christ our Savior made in the Sermon on the Mount, “Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal; but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. *For where your treasure is, there your heart will be also*” (Matthew 6:19–21).

If we truly have our “hearts” in God’s Work, we will obviously want to *give generously!* This should not be a mystery to any of us. So we should each think about *how* we can best do this. A wonderful example as a “hero of the faith” was Raymond Jorgensen, the Iowa farmer who **willed** his entire farm with the buildings and equipment and *everything* to God’s Work a few years ago—enabling us to move to our new Headquarters in North Carolina! Some of you remember his wonderful example. By giving that entire property—which was valued at nearly a million dollars—he certainly indicated to our Father in heaven *exactly where he stood!* His wonderful gift will **never** be forgotten by me, nor by many of us who are profoundly thankful that God put this action on his mind and heart.

Near the same time, Mrs. Olga Bennett—who attended our Nashville congregation—willed her home and property to the Church—also helping us to “get going” once we had arrived here in North Carolina. Although her gift was of a smaller property, she plainly showed that her “heart” was in the same place as Mr. Jorgensen’s—and she undoubtedly *will be rewarded accordingly* (Matthew 5:12)!

Many others of you have given generously over the years. I am just using these two outstanding gifts as an *example*. As thousands of us grow older, we may choose to “will” much of our estate to the Work of God. This certainly will be a **tremendous service** in propelling the very Work of Jesus Christ forward as we “finish the Work” preparatory to Christ’s return as King of kings.

Others in the Church may wish to find other ways to increase their income in order to give more generously. Some—perhaps lacking financial resources—may simply *give* of themselves in love, prayer and in *service* to their fellow Church members. Again, remember the example of Epaphras: “Epaphras, who is one of you, a bondservant of Christ, greets you, *always laboring fervently for you in prayers*, that you may stand perfect and complete in all the will of God. For I bear him witness that he has a **great zeal** for you, and those who are in Laodicea, and those in Hierapolis” (Colossians 4:12–13). We, too, should show God that kind of **zeal** as we help our brethren, *fervently pray for them* and do all we can to further the impact of this magnificent “crusade” we are all called to be a part of in preparing the way for the King of kings!

The Apostle Paul set us an astounding example by constantly going *above* and *beyond* what was required in order to reach other human beings and help to give them an opportunity to be part of the first resurrection. He wrote, “For though I am free from all men, I have made myself a servant to all, that I might win the more” (1 Corinthians 9:19). In *every way* he could, Paul sought to “win” other human beings to the cause of Christ. In doing this, he wrote that “to the weak I became as weak, that I might win the weak. I have become all things to all men that I might by **all means save some**” (v. 22). Paul explained that he tried to “please all men in all things, not seeking my own profit but the profit of many, *that they may be saved*” (1 Corinthians 10:33).

In like manner, Paul commanded us—as genuine Christians—“**Imitate me just as I also imitate Christ**” (1 Corinthians 11:1). As alternating storms and droughts, famines and disease epidemics begin to strike—along with “**great earthquakes**” and finally

horrifying *disease epidemics*—we all need to let God **know** where we truly stand! May God inspire each of us to strive to “go all out” in serving Him, and in doing *everything we can* to use our time, our talents, our energies and our financial resources to further the Work that Jesus Christ is now doing through His Church!

The prophet Daniel described the coming years as a “time of trouble, such as **never** was since there was a nation even to that time.” He wrote: “At *that time* Michael shall stand up, the great prince who stands watch over the sons of your people; and there shall be a time of trouble, such as never was since there was a nation, even to that time. And at that time your people shall be delivered, every one who is found written in the book. And many of those who sleep in the dust of the earth shall awake, some to everlasting life, some to

shame and everlasting contempt. Those who are wise shall shine like the brightness of the firmament, and *those who turn many to righteousness like the stars forever and ever*” (Daniel 12:1–3).

May God inspire me and you—and **all** of us who have ears to hear—to genuinely “give” ourselves to Jesus Christ to *turn many* to righteousness! Truly, as God has promised, we will then shine in His Kingdom, “like the stars forever and ever.”



Upcoming ***Tomorrow's World*** Telecasts

WGN: Sunday, 6:00 AM ET

VISION (Canada): Sunday, 5:30 PM ET; Monday–Friday, 3:00 AM ET

WORD: Friday, 1:30 AM ET

Air Date	Broadcast Title
July 1	The Answer to Unanswered Prayer
July 8	End-Time Powers of the Middle East
July 15	Seven Satanic Deceptions
July 22	Jesus' Command to “Watch!”
July 29	Unlocking the Mystery of Revelation
August 5	America on the Brink
August 12	Prayer: Our Lifeline to God
August 19	The Superpower “Beast” of Revelation
August 26	Signs of the Second Coming

For additional stations and times, check the Television and Radio Log on page 31 of your *Tomorrow's World* magazine.

Local Church News

Anniversaries

Mr. and Mrs. Irvin Bastian, of Helena, Montana, quietly observed their 40th wedding anniversary on May 7. Baptized members of God's Church for more than 40 years, Mr. Bastian is a deacon and Mrs. Bastian serves as a pianist.

Don and Cleo Howie, of the Terre Haute, Indiana congregation, observed their 50th wedding anniversary on May 25. The Howies have three sons, Don Jr., Tim and Sam. On the Sabbath of May 19, after a picnic lunch in a Terre Haute park, Tim honored his parents by participating in a singalong of songs from the Church hymnal, along with his wife and many of the Terre Haute brethren. An uplifting time was had by all, and several remarked that the Howies had obviously done a good job of training up their children in their youth.

Ordinations

Mr. Tito de la Cruz was ordained as a deacon on Pentecost, May 27, by Mr. Basilio Osillos. He serves the brethren in Quezon City, Metro Manila, Philippines.

Mr. Ronney Downs of the Chattanooga, Tennessee, congregation was ordained as a deacon on the Day of Pentecost, May 27, by Area Pastor Bob League, assisted by elders Mr. John Duckett, Mr. James Sweat and Mr. William "Tex" Malone. Mr. Downs serves the brethren in the Chattanooga area.

Mr. James Farnsworth was ordained a deacon on the Day of Pentecost, May 27, by Area Pastor Mr. Rick Stafford. Mr. Farnsworth and his wife Jackie serve the brethren in Jonesboro, Arkansas and Memphis, Tennessee.

Mr. Gabriel Ortega was ordained as an elder on the Day of Pentecost, May 27, by Mr. Mario Hernandez and Mr. Antonio Mora. Mr. Ortega has been and will continue to be a great help in serving the brethren in the Queretaro and Mexico City congregations, as well as many other brethren in Mexico.

Bill and Margaret Ramage were ordained as deacon and deaconess by Mr. Ben Whitfield on the Day of Pentecost, May 27. Mr. and Mrs. Ramage have been serving the Wyoming brethren for decades; they currently serve the Casper, Wyoming congregation.

Mrs. Richard (Helen) Thomas, of the Ft. Lauderdale, Florida congregation was ordained as a deaconess on the Feast of Trumpets, September 23, 2006, by Area Pastor Mr. Paul Shumway and elder Mr. Dexter Wakefield. Mrs. Thomas, a long-time member of God's Church and wife of deacon Mr. Richard Thomas, will continue to serve the brethren in the Ft. Lauderdale-Miami area.

Births

Kevin and Bonnie Bonjour, of the Charlotte, North Carolina congregation, are pleased to announce the birth of their son *Dylan Presley Bonjour*. Dylan was born January 12, weighing 7 pounds, 2 ounces. He was 19 inches long. His grandparents are doing fine!

Chad and Sarah Brinkman, of Albuquerque, New Mexico, welcomed their first child, daughter *Ella Mabel Brinkman*, on November 9, 2006. Ella weighed 6 pounds, 9 ounces, and was 20 inches long. Grandparents Eugene and Teresa Brinkman, of Ashburn, Virginia, and uncles Jonathan and Christopher Brinkman of Albuquerque, New Mexico, all rejoiced in the new addition to the family.

Phil and Angie West, of the Kansas City, Missouri congregation, are happy to announce the birth of their third daughter, *Zoe Pauline West*. She was born on January 2, weighing 7 pounds, 7 ounces. She joins her sisters Marlee (age 6) and Jaimee (age 4).



Hundreds Enrolled in Online Bible Study Course!

As of mid-June, more than 1,239 individuals had enrolled in the online version of the *Tomorrow's World Bible Study Course*. Students from Argentina to Zimbabwe have signed up for the *Course*. Most are taking the *Course* for the first time, but 91 who were previously taking the printed *Course* have switched to the online version, and were able to pick up in the new format right where they had left off in the old. Students taking the print version of the *Bible Study Course* normally require six to 12 months to complete it, but 22 eager students have already finished the online *Course* in less than three months!

In Loving Memory

Zona Edith Burgess Kerley died on October 3, 2006, at age 101. She and her husband were baptized in 1963. They had been married for more than 65 years when he died in 1990. Although declining health prevented Mrs. Kerley from attending services with her brethren in Crossville, Tennessee, at the last of her life, she was in good spirits and enjoyed listening to sermon tapes that her daughter, Ruby Tabor, brought home to her. Generations of descendants and brethren and friends will miss her very much.

Legacies and Other Gifts

From time to time, the Church receives requests for information about how to make a current gift to the Living Church of God, or a future gift by way of a will or trust or other charitable means. Those wishing to receive such information should send their request to the Legal Affairs office at Headquarters. Please write to:

Living Church of God
Attn: Legal Affairs
PO Box 3810
Charlotte, NC 28227-8010

You may also write via email to legal@lcg.org. As the laws of different countries vary, most of the information available through Legal Affairs will only apply to the United States. However, Legal Affairs will furnish as much information as possible. You may also wish to consult with your own financial and legal advisors.

We want to hear more about the happy milestones in the lives of our brethren. If your family has had a birth, marriage or major anniversary, please ask your local pastor to send word to the *Living Church News*, PO Box 3810, Charlotte, NC 28227-8010 (or to send e-mail to lcn@lcg.org).

Commentary

Has the Weather Gone Haywire?

By Scott Winnail

An EF-5 tornado barreled through Greensburg, Kansas on the night of May 4, 2007. The super cell cut a path 1.5 miles wide, killing ten people and totally destroying the town. There has been tremendous flooding recently throughout the American Midwest. Thousands of people were evacuated in Missouri, Kansas and Oklahoma when the Missouri River crested, spurring a flood that was compared to the flood of 1993, which caused more than \$20 billion in damages. Unchanging weather patterns suggest more soaking rains will be in store for that region of the country (*Denver Post*, May 8, 2007).

While the Great Plains flooded, fierce wildfires were roasting Southern California, Georgia, Florida, New Jersey and Minnesota. In Florida alone, there have been more than 200 separate wildfires—including a blaze on the border of Florida and Georgia that burned more than 500,000 acres and cost \$6.5 million to fight.

The weather pattern dumping rain in the Midwest is also depriving the California coast, Florida and southern Georgia of much-needed rain. In May—even before the fire season had officially begun—scientists at the Florida Department of Forestry predicted that this weather pattern will remain in place for much of the summer.

The situations just mentioned relate only to the United States. Weather across the globe also appears to be consistently severe and unusual. So, what is happening with the weather? Is this an anomaly—a fluke—or is there a reason behind it all?

We in God's Church know that the peoples of the United States and British Commonwealth nations are

descended from sons of the biblical patriarch Jacob, or Israel. God prophesied to the ancient Israelites and their modern progeny: "If you walk in My statutes and keep My commandments, and perform them, then I will give you rain in its season, the land shall yield its produce, and the trees of the field shall yield their fruit" (Leviticus 26:3–4). Later, God warned that if Israel would not obey Him, "...I will make your heavens like iron and your earth like bronze... your land shall not yield its produce..." (vv. 14, 19–20).

Droughts and floods both act to prevent land from yielding its produce. The prophet Amos foretold, "I also withheld rain from you, when there were still three months to harvest, I made it rain on one city, I withheld rain from another city" (Amos 4:7). Jeremiah prophesied of a time when the ground would be parched because of no rain, due to the sins of Israel (Jeremiah 14, 1–8).

God is allowing extreme weather conditions to occur in order to get the attention of people He cares about—including you and me! He wants His people to repent of their sinful ways and obey Him once more. These severe weather events are an exciting sign of the impending return of Jesus Christ to establish His Kingdom. "Your threshing shall last till the time of vintage, and the vintage shall last till the harvest of sowing; you shall eat your bread to the full and dwell in your land safely" (Leviticus 26:5). When He returns, Christ will restore truth to the earth and its peoples will obey. True prosperity will encompass the earth, and there will be no more starvation, and "the desert shall rejoice and blossom as the rose" (Isaiah 35:1).

The above is adapted from one of the many commentaries, discussing vital topics facing our world, available at the www.lcg.org and www.tomorrowworld.org Web sites.