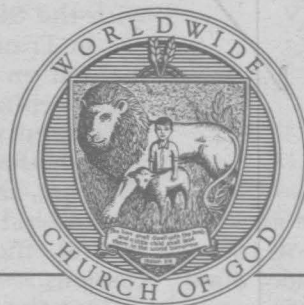


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The Worldwide News



VOL. XXI, NO. 13
JULY 6, 1993

Open houses bring people to church services

By Joseph Tkach Jr.

A four-week series of open houses was conducted in five Washington, D.C., area churches. These open houses are different from our typical public Bible lectures.

Tom Lapacka, manager of the newly formed Evangelism Support Services department in Pasadena, visited there June 4 to 7 to observe a church open house given by John Comino, pastor of the Washington, D.C., Central and Arlington and Woodbridge, Virginia, churches. Mr. Comino, one of our most successful ministers in conducting public Bible lectures, is assisted by Doug Ruml.

About 11,000 *Plain Truth* subscribers were sent a letter inviting them to Sabbath services, and viewers of *The World Tomorrow* were invited to services via the telecast. Invitees were advised of the theme for the four sessions: "The biblical truth about the glorious reign of Christ, which will bring peace and prosperity to this suffering planet."

They were also advised of the sermon topics to be covered, which included "Christ will reign on earth," "The Garden of Eden restored," "The

glory of the resurrected children of God" and "You can reign with Christ."

Services were conducted at five locations for the convenience of new attendees, with each site supervised by a church elder. Locations designated as potential growth areas were chosen based on member demographics and past history of new visit contacts.

A more direct method

While public Bible lectures can be an effective tool for introducing *Plain Truth* subscribers to the Church, conducting an open house is a more direct method for bringing interested people to Sabbath services.

Mr. Lapacka commented, "Mr. Comino's area was selected based on several factors, which included among other things, his experience with public Bible lectures, the enthusiasm of the local membership and his ability to effectively develop and use local members."

Mr. Comino feels that one of the main keys to a successful turnout is location. "Christ said that we will become fishers of men, but we have to make sure we go where the fish are. We can't expect the fish to come to us," he said.

"We learned from surveying our local readers that location is an important factor. Therefore, we made sure that we provided a location that ensured their convenience."

Upon their arrival, guests were given a welcoming kit containing the weekly bulletin, two pieces of literature relating to the sermon and the *Recapturing True Values* brochure.

Sabbath services were slightly revised to allow all aspects of the service to focus on a Christ-centered theme. Each sermon in the series was carefully prepared to naturally lead into the next week's message, and invitees were strongly encouraged to attend the following week's service.

As a means for follow-up, guests were also told that Mr. Comino, an elder or a trained lay member would be available for counseling about baptism or other biblical topics during the week. The next week, each guest was sent a thank-you card for attending services.

Refreshments after services helped encourage active fellowship between the brethren and the new attendees. Many of the brethren invited their new friends to dinner or another occasion.

Mr. Lapacka observed that this process is more direct but is not a shortcut. "Mr. Comino has been preparing his congregation for two years through his preaching and teaching," he said.

"The congregation had to deal with previous perceptions concerning their role in the Church, their responsibility to reach out to new people for Christ, the concept of exclusivism, etc."

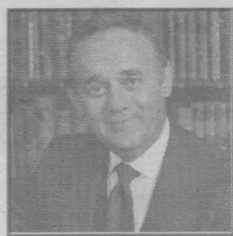
Before the test took place, enough members were trained to allow five church services to run simultaneously. Selected members were also trained to conduct in-home Bible studies and to handle telephone responses to the invitational letter or telecast announcement.

Mr. Lapacka also pointed out that congregations have to create a vision for their local church. They have to pull together if they are going to reach the people God is calling.

Response, more testing

After the first two weeks, the test appears to be doing well, with 95 people attending the first Sabbath and 89 attending the second. Of the 89 people who were on hand for the

See Open houses, page 10



Personal from...

JOSEPH W. TKACH

Business leader to Imperial graduates: Be committed to family and morals

On June 9, Joseph J. Jacobs, chairman of Jacobs Engineering, gave an excellent commencement address at Imperial High School. I felt that his comments about family values and ethics were worth sharing with our ministers and members worldwide.

It's traditional for a commencement speaker to give "a message" to the graduating class—to proclaim in ponderous language what to expect as you go forth into the world. I will perhaps be able to leave a message for you today, but it will of necessity be a highly personalized one.

Last year my autobiography, *The Anatomy of an Entrepreneur*, was published by ICS Press. I am, as you may know, a chemical engineer who started as a consultant in 1947. My wife was my part-time secretary.

With the help of a lot of talented people, that company, headquartered here in Pasadena, has grown to 13,000 people, with sales in excess of \$1 billion, and our stock is listed on the New York Stock Exchange. Obviously, I take a great deal of pride in the success of that endeavor.

I pause here now to examine that word *success*, which I used perhaps immodestly. How does one measure success, anyway? The critical word here is *measure*.

We all like to use numbers—batting average in baseball or handicap
See Personal, page 3

Pasadena brethren volunteer for community service projects

The Pasadena East A.M. congregation launched its Community Service Program in April. The first project was with Union Station, a homeless shelter in Pasadena.

Members prepare and serve the evening meal to the 60 residents of the shelter one evening each month. The shelter calls this its Adopt-a-Meal program.

The congregation is also serving this organization in a number of other ways. Stan Maddison, a professional contractor, advised the management on building repairs and assembled a painting crew of 13 men and women to paint a large portion of the building May 4.

Window washing, computer training

Several other members who operate their own businesses also have assisted the shelter. They have resealed the floors, washed the windows and helped the staff set up and train employees on a new computer system. Because they are in business they receive an extra benefit. The shelter gives them receipts for the work done and they claim it as a donation on their income taxes.

The congregation regularly collects a variety of supplies needed by the

residents of the shelter. Each Sabbath a box is provided for items such as soap, toothpaste, toothbrushes, shaving cream, razor blades and hair brushes. There is a need for baby food and diapers since the shelter is serving an increasing number of families with infants and young children.

Foodbank provides for 250,000

Members also serve at the Los Angeles Regional Foodbank sorting and repacking food. This foodbank is a private, nonprofit organization that distributes food to 690 charitable agencies throughout Southern California. They provide food for more than 250,000 people a week.

Twenty men from the Graduate Club served April 15. Forty members from Pasadena East A.M. and P.M. and the Los Angeles churches combined to serve June 2.

Help is also being extended to the area YWCA's battered women's home. Construction men have made much-needed repairs on homes housing 15 women and children.

Among other projects are visits to area convalescent homes to perform musical presentations and volunteering to shelve, sort and clean books at the public library.

Representatives meet with Seventh-day church

Visit gives opportunity to share history and establish positive dialogue in brotherly atmosphere.

By Joseph Tkach Jr.

Four ministers visited the general offices of the Church of God (Seventh Day) in Denver, Colorado, May 19, to establish a friendly and cooperative relationship.

Representing the Church were evangelist Greg Albrecht, *Plain Truth* editor; evangelist Michael Feazell, executive assistant to the pastor general; Victor Kubik, assistant director of Church Administration U.S.; and myself.

We met with Calvin Burrell, president of the General Conference of the Church of God (Seventh Day); Roy Marrs, editor of *The Bible Advocate*; and Jerry Griffin, president of the International Conference of the Church of God (Seventh Day) and director of Summit School of Theology.

Evangelist Joseph Tkach Jr. is director of Church Administration.

A few months ago, Mr. Burrell called my dad [Pastor General Joseph W. Tkach], and they enjoyed a brief telephone conversation. He inquired about our work with the Subotniki (Sabbath-keepers in Trans-Carpathia) and commented on how exclusive we Sabbath-keeping churches tend to be.

They discussed the spiritual growth that is occurring in both churches, and Mr. Burrell invited my dad to send some of us to visit their general offices and have further discussions.

Over the years, as many of you know, we have labeled the Church of God (Seventh Day), which is our parent organization, as being the Sardis church, and therefore spiritually dead. I'm sure we all realize that this was not viewed as a compliment.

I apologized for any offense that may have been caused, and they were extremely gracious toward us. It was not surprising to find that they are far from being spiritually dead.

The Church of God (Seventh Day) has 6,000 members in Canada and the United States, and 50,000 members in Central and South America. They also have colleges in Mexico and South America.

It was interesting to see how closely their work in the Western Hemisphere complements ours, in that we

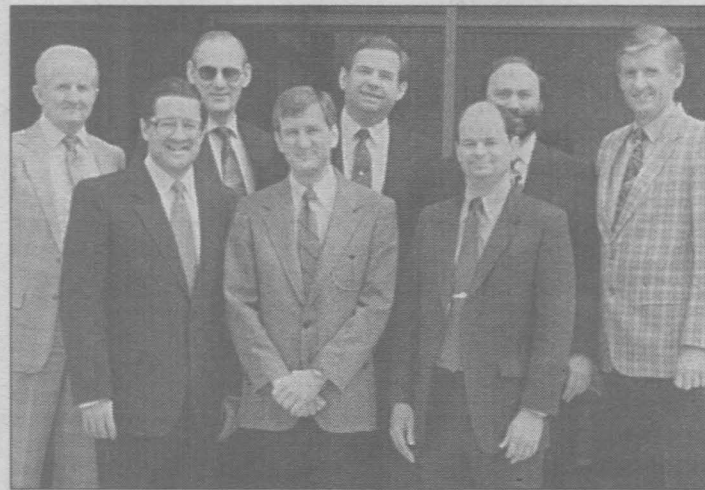
have 77,000 members in the United States and Canada and 2,000 in Mexico and Central and South America.

We arrived at their offices in north Denver at about 10 a.m. and visited with them until 3 p.m. We shared information with each other on Church history, doctrine and Church administration.

It was a delightful experience, and there was no tension among us at all. In fact, we all commented on how we felt a kinship and brotherhood with each other.

It was interesting to hear their comments about the earlier years of the Church and some of their interactions with Mr. [Herbert W.] Armstrong and others. The Church of God (Seventh Day) has enjoyed a positive relationship with several other Sabbath-keeping groups.

The purpose of our visit was to



KINSHIP—From left, Roy Marrs, editor of *The Bible Advocate*; Greg Albrecht; Glen Palmer, pastor of the Church of God (Seventh Day) congregation in Denver, Colorado; Jerry Griffin, president of the International Conference of the Church of God (Seventh Day); Victor Kubik; Michael Feazell; Joseph Tkach Jr.; and Calvin Burrell, president of the General Conference of the Church of God (Seventh Day). [Photo by Sherri Langton]

establish a more positive dialogue and mutual respect for the work God has done through our two respective groups.

We were not looking to merge with one another, but simply to establish a more cooperative working relationship. We look forward to meeting with them in the future to continue to build a friendly and cooperative relationship.

Letters to the Editor

Letters for this section should be addressed to "Letters to the Editor." The editor reserves the right to use letters so addressed in whole or in part, and to include your name and edit the letter for clarity or space. We welcome your comments.

God Is ... booklet

I enjoyed the booklet. I got so involved as I began reading. It was hard to lay it down to do my work or even eat a meal. I am a faithful Bible reader and studier. It has really enlightened me and helps me understand my Bible more clearly.

Seneca, South Carolina

I had thought of writing to Mr. Joseph Tkach to let him know my deep appreciation for *God Is ...*, but held off primarily due to procrastination. I have ordered a couple of additional

copies because mine is so marked up. I want a clean copy to share with my children.

To me, this has been a most thrilling and inspiring milestone in God's Church. I have asked God continually to reveal himself more completely that I might better grasp his reality and will for me. Obviously, the booklet was right in the center of the target and, to me, a personal answer to my request.

Please share my appreciation with all who worked on or contributed to its production in any way. It is my hope and continuing prayer that God will lead all of you to move even more deeply in this direction.

James A. Webster
St. Louis, Missouri

I want to thank you for the booklet *God Is ...* that you sent at my request. I think it's

the best 52 pages ever published. Every home should have it whether they think they can do without it or not.

Huntington Beach, California

We want to take the time to thank you for all the sound doctrine you send to us. We enjoy the truth. Thanks for the godhead book. It sure corrects many errors in the minds of people. We want to continue receiving sound doctrine from you people.

Sanford, Florida

Changes in the Church

Those who feel there is no longer a need to change must get on their knees and pray for a deeper understanding. Those considering joining a splinter group must pray for the humility to be led by the power of the Holy Spirit. Hold on tightly to the trunk of the tree, everyone. You're in the right place. God didn't make a big mistake and call us all into the wrong church.

M. Banner
Marston Mills, Massachusetts

Singles weekend in Colorado

Denver singles will be hosts for an extended weekend (Dec. 23 to 27) at the YMCA Snow Mountain Ranch near Winter Park in the Rocky Mountains. Jim Kisse from Ambassador College will be the guest speaker.

Cost is \$140 per person (excluding transportation) and includes four nights lodging (shared with four others), two meals daily, use of gymnasium, indoor swimming, sauna, roller rink and outdoor ice-skating. Nordic and alpine skiing will be available for an extra cost.

Make plans now as space is limited. The deadline for reservations is Sept. 1. A nonrefundable \$25 reservation deposit is required. Full payment is due by Nov. 1. For more information and reservation form contact Gary Flesner, 8525 Moore Ct., Arvada, Colo., 80005-4723, phone 1-303-421-7701.

"Into All the World..."

Your involvement in the Work produces fruit. In this column subscribers to the Work's publications and viewers of the *World Tomorrow* telecast express their views and opinions.

Refreshed

Many thanks for my copies of *The Plain Truth*. I look forward to them dropping through my letterbox. They are of such help to me.

One is so wary these days of responding to advertisements that appear in the press from time to time, especially when you have people appearing on your doorstep uninvited.

It is so refreshing to have been introduced to the Worldwide Church of God, which appears to be non-denominational in any way.

I.W.
Padiham, England

What Christianity should be

Your magazine is truly a blessing. Until now nothing has ever been free in my life—not even a cheap daily tabloid. That was what surprised me all the more. This is

exactly what I imagined Christianity to be—not with all of the pomp and glitter in a church.

Klar & Wahr [German *Plain Truth*] is consistently up to date, optimistic, carefully examines everything, has a unique perspective and gives me personally the help I need. This valuable magazine has enriched my life since the reunification. I am also able to share some of its wise principles with others in my job.

G.P.
Chemnitz, Germany

Questions, after communism

I have had your kind subscription of the *Plain Truth* magazine for two years. Also there have been some letters from you answering my questions.

All of this played a very important role in my life. You contacted me just after the fall of the communist regime in our country and your magazines became a valuable source of new information and views of the world and ways of living and believing.

R.H.
Frenstat, Czech Republic

The Worldwide News

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Pastor General visits...

COLUMBUS, OHIO



Trip Overview

Pastor General Joseph W. Tkach spoke to brethren June 12 from the Columbus A.M. and P.M., Akron, Athens, Cambridge, Canton, Chillicothe, Cincinnati North, Central, East and West, Cleveland East and West, Dayton, Findlay, Mansfield, Marietta, Marion, Portsmouth, Tipp City, Toledo and Youngstown, Ohio; Charleston, Huntington and Wheeling, West Virginia; Columbus, Fort Wayne, Indianapolis North and South, Muncie and Richmond, Indiana; Erlanger and Pikeville, Kentucky; churches.

Hosts for the visit were Michael and Carol Blackwell, Columbus (Ohio) A.M. and P.M.; Eugene and Jan Noel, Toledo and Findlay; Richard and Mary Pinelli, Indianapolis North; Leslie and Darlene Schmedes, Cincinnati Central; Lyle and Margie Welty, Cleveland East; Bill and Carolyn Winner, Wheeling and Cambridge; Roger and Donna Abels, Fort Wayne; Lloyd and Marcia Briggie, Youngstown; Larry and Linda Brown, Columbus (Ohio) A.M. and P.M.; Randy and Lois D'Alessandro, Marietta and Athens; Marty and Yvonne Davey, Muncie and Richmond; John and Mary Dobritch, Erlanger; Jess and Paula Ernest, Cincinnati East; Mike and Dana Greider, Huntington.

Don and Rannie Henson, Canton; Charles and Linda Holladay, Cincinnati West; Doug and Janel Johnson, Mansfield and Marion; Greg and Kathy Johnson, Cleveland West; Clyde and Dee Kilough, Akron; Darris and Debbie McNeely, Indianapolis South and Columbus (Indiana); Jim and Donna O'Brien, Cincinnati North; Phil and Lil Rice, Dayton; Dale and Mona Schurter, Tipp City; Gary and Liz Smith, Chillicothe and Portsmouth; Raymond and Cindi Taylor, Charleston; Warren and Lorraine Wilson, Toledo and Findlay; Richard and Tracy Crow, Tipp City; Ron and Roberta Felling, Indianapolis North; Bill and Harriet Ford, Cleveland East; Robert and Carla Rodzaj, Cambridge and Wheeling. [Photos by Norman M. Koon and Freida Rusack]



Personal: Why the family has to be basic building block of society

Continued from page 1

in golf. The most common numbers used in business revolve around money or wealth or variations on that theme.

But what about other measures of success, such as kindness, compassion, love, caring, devotion or just plain goodness? Having and exhibiting those qualities may define a most successful person but, because we can't measure it quantitatively, we rarely try to define success that way.

When I finally got around to writing my book I decided that I would not follow the pattern of most such books—simply reciting a chronological listing of successes and failures in the battlefield of business.

I would try to discover *why* I did certain things in my business life—what were the sources of my ethical conduct and what were the sources of the drive to solve and overcome problems. Inevitably that led to influences and values I acquired early in my life.

From that standpoint, the most important thing to be noted about *The Anatomy of an Entrepreneur* is its subtitle, *Family, Culture, and*

Ethics—and I want to talk about at least two of those subjects tonight.

First take the family. Liberal sociologists would have you believe that the so-called nuclear family is a relatively recent phenomenon. Don't you believe it! It has been the basic building block of society from time immemorial.

As I reviewed the source of my business style, I kept coming back to family. Not just the family I came from, but the family I helped form with my wife Vi and our three daughters. Let me give a little more background on my family.

Drive for success, morality

My father was an immigrant from Lebanon, having come here in 1886 at the age of 16, a Christian fleeing the oppression of the Ottoman Empire. He was barely educated in Arabic, but he ultimately learned to read and write English. My mother also came from Lebanon. Some years later they were married and raised seven children, of which I was the youngest.

My mother never did learn to read or write—she was totally illiterate! But let me tell you she was a classy lady. She had impeccable taste and

comported herself as though manor born. In addition, she had a driving ambition for her children—all of whom made significant marks in life.

My father not only adapted to this country, but became a man of considerable substance—only to be wiped out during the Great Depression of the 1930s.

My mother was not only fiercely determined but her sense of morality was a constant presence in my early years. There is a very short word in Arabic, *eyb*, which simply means shame, but to me it was a thundering command from heaven when my mother used it—especially when I was doing something that would dishonor the family name in our community.

So I say to you, cherish your family—understand those values you have been taught, and reserve judgment before you discard those values.

I say that because you are at a critical stage in the development of your minds. You have become aware that you do have a mind and that you are capable of arriving at independent conclusions.

If you go to college, as I assume you will, you will be exposed to all sorts of wondrous things from phi-

losophy to psychology to sociology to technology. As you progress from teenager to adult you will be tempted to reject many of your family values and rules of societal behavior learned there. You will be inclined to adopt radical ideas to validate that you can think independently.

Then too, college professors, especially in the social sciences, relish their roles in shaping young minds, and some abuse the power they have in this critical stage of your minds' development. They go beyond their proper role of discussion of new ideas and concepts to the very dangerous role of advocacy.

To emerging minds, the most saleable ideas are radical ones—because they symbolize the rejection of family values, thereby validating their intellectual independence. That's why you find so much radicalism among college students. I accuse these radical teachers of nothing more or less than intellectual rape.

So I caution you to listen, learn, open your mind to new ideas, examine them carefully, but do not reject those family values easily. Do not be seduced into thinking that ideas are

See Personal, page 12

FROM SHARPERS

God's kingdom is present and future

By Michael Morrison

Repent, for the kingdom of God is at hand. John the Baptist and Jesus proclaimed that God's kingdom was near (Matthew 3:2, 4:17; Mark 1:15). The message had immediate relevance and urgency.

It was called the gospel, the good news. Many thousands were eager to hear and respond to this message of John and Jesus. They were eagerly awaiting a kingdom that would liberate the Jewish nation from the Romans.

But consider for a moment what the response would have been like if Jesus and John had preached, "The kingdom of God is 2,000 years away." Both the message and the response would have been disappointing. "The kingdom of God is far away" would have been considered neither news nor good.

John and Jesus preached a kingdom that in some way was near in time to their audiences.

Jesus also indicated that the kingdom of God is something yet future. The poor and the persecuted are blessed, for they have the kingdom (Matthew 5:3, 10), but it is clear that the blessedness of these suffering people is primarily future. A parallel verse says, "you will be satisfied" (Luke 6:21).

The kingdom is connected with the judgment at the end of this age (Matthew 25:1-10). At Jesus' Last Supper, the kingdom was yet future (Matthew 26:29; Mark 14:25; Luke 22:18).

So is the kingdom of God present or future? To answer that, let's look at some of the biblical occurrences of the word *kingdom*. Some verses can be interpreted as either present or future, but some are clearly present and others are clearly future. The kingdom of God is both present and future.

The kingdom was present in the work of Jesus: "If I drive out demons by the Spirit of God, then the kingdom of God has come upon you" (Matthew 12:28; Luke 11:20). The kingdom is here, Jesus said, and the proof is in exorcisms. And the kingdom was not just in Jesus—it was also near as his disciples cast out demons and healed people (Matthew 10:7-8; Luke 10:9, 11).

Since exorcisms are evidence of the kingdom's presence, the kingdom is present in the Church today, too, as Jesus empowers his disciples. The kingdom of God is overpowering the kingdom of Satan.

"The kingdom of heaven has been forcefully advancing, and forceful men" are laying hold of it, said Jesus (Matthew 11:12). Luke 16:16 says, "Everyone is forcing his way into it." The meaning of these sayings is disputed, but they clearly talk about the kingdom as existing in this age.

Luke 16:16, instead of saying the kingdom is advancing, says, "The good news of the kingdom of God is being preached."

This variation suggests that the kingdom's advance is roughly equivalent to its proclamation. It is advancing by being preached. Luke 9:60-62 is similar, since it parallels preaching the kingdom with serving in [which implies being in] the kingdom.

The kingdom is among us

Some Pharisees asked Jesus when the kingdom would come (Luke 17:20). You can't see it, said Jesus. And yet a few verses later Jesus said

that the Son of Man would come, presumably with the kingdom, visibly, surprising people (verses 26-35). The present kingdom is invisible; the future kingdom will come visibly.

Jesus also said, "The kingdom of God is within [NIV footnote: among] you" (verse 21). The kingdom was among the Pharisees in the person of Jesus. The kingdom of God is among us today, too, because Jesus Christ is among us. The King is ruling us, and his spiritual power is among us.

Matthew 23:13 indicates that the kingdom is present tense. "You yourselves [the Pharisees] do not enter [the kingdom], nor will you let those enter who are trying to."

Matthew 21:43 indicates both a present-tense existence of the kingdom and a future fulfillment. "The kingdom of God will be taken away from you and given to a people who will produce its fruit." The first-century Jews possessed some aspect of the kingdom right then. A comparison of Matthew 8:11 and Luke 13:28 shows that the Pharisees were "subjects of the kingdom."

But the kingdom has been given [past tense] to the disciples (Luke 12:32). "I confer on you a kingdom,"

The kingdom of God is here, Jesus said. God is already ruling, and we should be living his way now. The kingdom has ethical and moral demands.

Jesus told them (Luke 22:29). But this present sense is followed by a future sense: "that you may eat and drink at my table in my kingdom and sit on thrones." The kingdom is both present and future.

Paul preached the gospel of the kingdom and the gospel of God's grace, repentance and faith (Acts 20:21, 24-25, 32). The kingdom is closely connected with salvation—we can enter the kingdom only through faith, repentance and grace, so those are an important part of any message about God's kingdom.

Salvation is a present reality (Ephesians 2:8) as well as a promise of future blessings (Romans 5:9). Paul preached about the kingdom, Jesus and salvation (Acts 28:23, 29, 31). These are different aspects of the same Christian message.

We have already been brought into God's kingdom (Colossians 1:13). We are already receiving a kingdom, and our proper response is reverence and awe (Hebrews 12:28). Christ "has made [past tense] us to be a kingdom" (Revelation 1:6). We are a holy nation (1 Peter 2:9)—already and currently a holy kingdom. In this age, we share not only in the kingdom but also in its persecutions (Revelation 1:9).

Just as the kingdom existed in the work of Jesus, it is present in the work of his Church as we 1) cast out demons and perform other miracles and 2) preach the gospel. The kingdom's current power is exercised in limited ways by a limited number of people, but it nevertheless has current existence.

Another indicator is 3) the Holy Spirit. Not only does the Spirit empower the preaching and the miracles, the Spirit also indicates that the future age, predicted by Old Testament prophets, has begun (Acts 2:16-19), although not yet in fullness.

Although we eagerly await the glori-

ous fulfillment of the kingdom, we do not simply wait for the kingdom; there are things to be done right now. God is already ruling, and we should be living his way now. The kingdom has ethical and moral demands.

When Jesus talked about the kingdom, he didn't emphasize physical blessings or chronology. He focused instead on what people should do to be part of it.

Tax collectors and prostitutes are entering [present tense] the kingdom of God, Jesus said (Matthew 21:31), and they do it by believing a message about righteousness and repentance (verse 32) and by doing what the Father wants (verses 28-31).

We enter the kingdom as we live God's way of life. We enter it by means of a spiritual renewal (John 3:5-8). We are to seek God's kingdom (Matthew 6:33; Luke 12:31) as something that can be found in this age.

Glorious future reality

Numerous verses tell us that the kingdom of God will be a glorious future reality. We yearn for the day when Christ the King will exercise his great power in a dramatic way to stop human suffering. This is what most Jews wanted (Mark 11:10).

The kingdom is not of this world (John 18:36). We pray for it to come (Matthew 6:10; Luke 11:2). The poor in spirit and the persecuted await their future "reward in heaven" (Matthew 5:3, 10, 12; Luke 6:20-21).

People "enter the kingdom" on a future day of judgment (Matthew 7:21-23; Luke 13:22-30). Matthew 25:34 tells us that we will inherit a future kingdom, but it also says the kingdom has been in preparation all along.

Entering the kingdom is contrasted with going into gehenna, as if entrance is future for both (Mark 9:46-47). The tares will be sorted out (Matthew 13:24-30); evil subjects of the kingdom will be expelled in the future (Matthew 8:12; Luke 13:28).

Jesus gave a parable because some people thought the kingdom would become powerful right away (Luke 19:11). Jesus said it would come after dramatic signs. "When you see these things happening, you know that the kingdom of God is near" (Luke 21:31).

The kingdom is associated with the end-time banquet (Matthew 8:11; Luke 13:28-29; 14:15; 22:30). In Luke 21:28 and 30, the kingdom is parallel to redemption at the end of the age.

What can we learn?

Some kingdom verses are clearly present tense, and some are clearly future. Rather than "explaining" away the verses we don't like, we need to learn from both aspects of the kingdom. The kingdom is important not just because it is our future reward, but also because it affects how we live and think in this age. We prepare for the future kingdom by living in the kingdom now, following our King's teachings and way of life.

We see the need to serve others around us, but we do not assume that we can bring the kingdom with human efforts. If our only hope is in this age, we don't have much hope (1 Corinthians 15:19).

We do not forget that our present existence is only a fraction of blessings yet to come. The completion of the kingdom is still future.

When we have trials, or see our brothers and sisters in the faith having trials, we gain strength from knowing that much greater blessings await us in a future age. We continue to pray for a future time when the kingdom will be filled to the full, when the earth will be full of the knowledge of the Lord.

Michael Morrison is a Plain Truth contributing writer.



1992 Worldwide Audited Financial Report

Called to full-time service, each member has a part to play

By Joseph W. Tkach

When we look at the world through the eyes of Jesus, we see people in need of their Savior. Jesus said: "Indeed, God did not send the Son into the world to condemn the world, but in order that the world might be saved through him" (John 3:17, New Revised Standard Version throughout).

God has called us to share in his work of bringing people to himself. What could be a greater privilege or more important, or for that matter, more exciting? We are imperfect, to be sure, but we are called together by God so that he can send us out into his harvest.

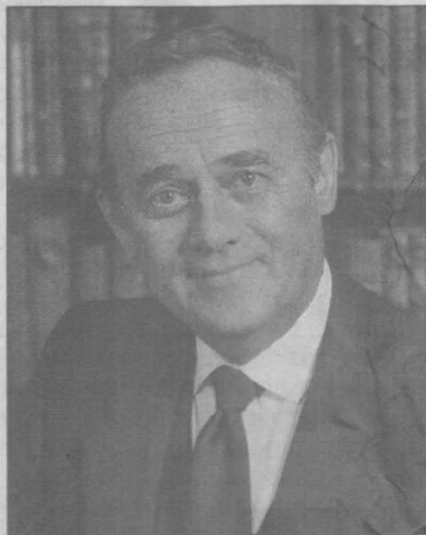
Jesus said: "Do you not say, 'Four months more, then comes the harvest'? But I tell you, look around you, and see how the fields are ripe for harvesting" (John 4:35). That is how we should see others, as human beings in need of mercy. God is love, and he has called us to enter into his love. We have received the love of God so that we can share it, so that we can reflect it.

Each one of us has been called to be in God's service full time! We are called to be living witnesses, the salt of the earth, the light of the world. And there is no greater joy than to see a sinner come to repentance. Just as there is joy in the presence of the angels of God when one sinner repents (Luke 15:10), so we too can share with God in that wonderful joy of new spiritual life!

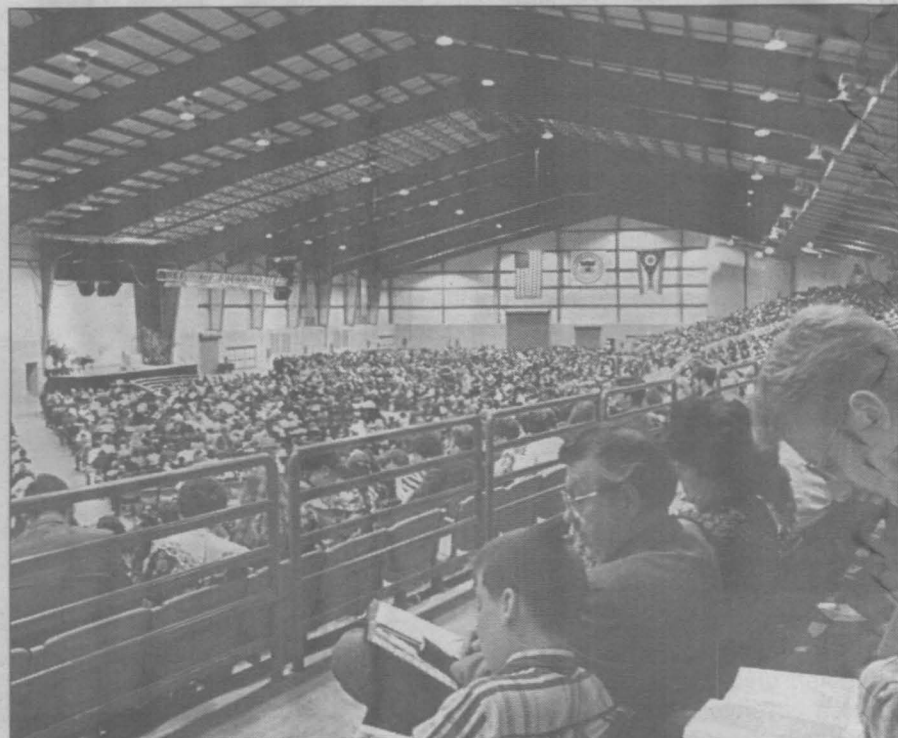
Our part, as the people of God and members of the Body of Christ, involves a sincere, pure, godly life in Christ whatever we do, wherever we are and whomever we are with. It also involves continual prayer for the people we know, that God would convict them and call them. It involves moral support and encouragement for one another in our mutual struggles against sin.

And it involves our financial and prayerful support for the collective work of the Church, which produces a wide variety of tools for teaching the gospel and provides ministers to lead, strengthen and teach the congregations and preach the gospel at the local level.

This financial statement for 1992 reflects the faithful participation of God's people in the work he has given his Church to do. Thank you deeply, dear brothers and sisters, for your generosity and faithfulness toward Jesus Christ!



Joseph W. Tkach



Church Administration: serving to unify God's Family

By Joseph Tkach Jr.

We would like to thank the brethren for their many letters of love and support for the work we do at headquarters. It is inspiring and motivating to know that God's people are enthusiastic about the positive growth and focus of the Work.

A unified ministry

Last year we conducted regional conferences throughout the United States. Also in 1992 we began a series of headquarters-presented ministerial conferences for international areas, starting with the Caribbean, and we are continuing with the other international areas in 1993.

These conferences serve to unify the ministry and ensure that we are speaking the same thing doctrinally. We are pleased to announce the successful completion of the Ministerial Refreshing Program, Round VI. Through the refresher our ministers are educated in better ways to serve their congregations.

Also, our church pastors are now certified in the "Prepare and Enrich" marital counseling program. This will help them to give more insightful and useful counsel to couples considering marriage or who are already married.

We have been working on updating our ceremonies for marriages, baptisms and funerals. The new outlines better reflect our teachings and are more meaningful to the society in which we live. We will distribute these updates through the Pastor General's Report. The new marriage ceremony has already been sent, and others will follow as they are produced and approved.

Focusing on youths

Our young people are a treasured and valuable resource. Bill Jacobs transferred in from the field ministry to help in our restructuring of the YOU program. We are making YOU much more than a sports-oriented project. The new YOU will allow young people to develop their own talents in a variety of areas, including music, art, business, sports and much more.

Through the regional conferences and the Pastor General's Report we have educated the ministry on how to better interact with youths. We are moving toward most sermonettes being youth-oriented, and all sermons should have some points relevant to the young people.

Additionally, we are considering and testing some ideas to alter the format of services (such as a bimonthly Sabbath school) to make them more relevant and meaningful to the youths and the entire congregation.

The ongoing work of the ministry

We have 623 full-time field ministers serving 838 congregations worldwide. This year God blessed us by adding 3,333 new members. In the United States, we were able to help 741 members in need of regular third tithe assistance because of their financially destitute situations, and about 4,000 received occasional aid.

Through Festival assistance 2,871 U.S. members were able to enjoy the Feast of Tabernacles. In international areas more than 2,760 received third tithe assistance, either regularly or as one-time emergency aide, and more than 1,740 were helped from the second tithe fund to attend the Feast.

Toward the future

We are in a time of transition, when some members have left the Church because they resist growth in doctrinal understanding. Some leave in a dishonorable manner causing confusion and disillusion.

However, it is inspiring to see the vast majority of the members remain faithful and dedicated to God's calling to repent of error and follow the lead of the Holy Spirit as Christ directs the Church. We need to pray for those who have left, and ask God to grant them repentance.

We plan to continue educating the ministry to better serve the people of God. Also, Mr. Tkach has shown us that the entire membership needs to be more directly involved in the commission of proclaiming the gospel and in doing good works.

We are developing the Public Service Program to provide ideas, motivation and direction for local congregations to serve their communities. We also encourage members to involve themselves personally as Christians in appropriate kinds of community service.



Joseph Tkach Jr.

Presenting the Church to the public

By David Hulme

Communications & Public Affairs is composed of several departments, diverse in their tasks but united in their function of presenting the Worldwide Church of God to the public.

Communicating Christian values and ethics is a practical part of the everyday activities of the Auditorium, Performing Arts, Information Center, Communications & Public Affairs Administration and Ambassador Technology Group departments.

Ambassador Foundation Domestic, represented by the first two departments mentioned above, is one way for the Worldwide Church of God to serve the community and the world at large.

As Mr. Tkach emphasizes, we must be a lamp that is not hidden. Through the enriching cultural environment of 110 annual concerts, the Church and Foundation are a bright light shining in Southern California.

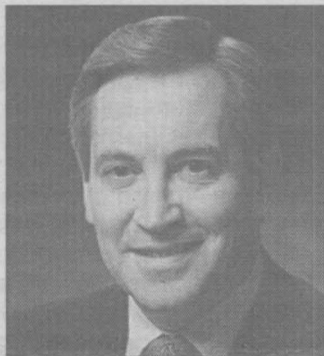
The Information Center and Communications and Public Affairs Administration field questions about the Church and Foundation from the general public, the media, the City of Pasadena and a wide range of organizations. During 1992 the Information Center gave tours of the headquarters facilities to 1,377 visitors. The public affairs function continued to accomplish its mission statement of supporting, improving and strengthening the credibility of the Church and its work by supplying timely and accurate information and combatting disinformation where it exists.

Ambassador Technology Group continues to develop computer programs and design customized devices for the Church's use, but one of its most impressive activities lies in the enhancement of the sound systems in convention centers used during the Feast of Tabernacles.

As an aspect of public relations, ATG's contribution to Feast site communities is tangible: Our employees ensure that the sound systems are suitable for the eight days of the Feast, and the convention centers reap the benefit during the remainder of the year.

Building on the growth of 1992, we hope to make Performing Arts entirely self-sufficient by 1994 through corporate sponsorship. In December 1993, Ambassador Foundation will be host for the Ivo Pogorelich Piano Competition. If plans continue to progress, this triennial event will become one of the premier piano competitions in the world.

A non-Church member supporter of the Ambassador Foundation sums up the Foundation's work this way: "Each year, as I get to know Ambassador Foundation, it seems that you and your associates regularly earn Nobel Peace Prizes for your incredible work around the world. Others try, which is good, but you both try and achieve."



David Hulme

Preaching the gospel by example

By Joseph W. Locke

The purpose of Ambassador Foundation is to preach the gospel by example. The Foundation's international projects provide an example of God's way of life in countries where preaching of the gospel is illegal or difficult.

The Foundation is concentrating on making the projects in Jordan, Sri Lanka and Thailand as effective and efficient as possible. Despite high inflation in each country, expenses have remained constant or decreased over the past year.

In addition to these projects, Ambassador Foundation continues its involvement in three archaeological excavations in the Middle East. Involvement in the projects and excavations gives nearly 60 Ambassador College students the opportunity to gain experience that will help them to be more effective in their work and social conduct after they return.

While on the projects they serve a vital need of providing a positive example of what the Church teaches while helping people individually and peoples collectively.

Equally important, they provide contacts with many people that can eventually lead to opportunities for the Church to preach the gospel.

With a small number of people it has a great impact on the lives of several thousand people directly and indirectly. For a relatively small investment of funds in the projects, the Church receives a disproportionate return through its example.



Joseph W. Locke

Media Operations: teaching and preaching the gospel

By Bernie Schnippert

Media Operations continued in 1992 to provide the media products required by the Church to help fulfill its mission of teaching and preaching the gospel. We continue to achieve this task through the ongoing efforts of the creative and dedicated employees performing media-related duties here and in regional offices.

During the past year, under the guidance and overall direction of Mr. Tkach, Media Operations has undertaken steps to expand public knowledge of the Worldwide Church of God. A number of 60-second commercials that deliver brief religious messages (including the importance of prayer and the power of faith) were produced. In addition, the telecast presenters, during their closing comments on *The World Tomorrow*, have invited viewers to meet with pastors if they are interested in attending Church services. Back cover advertisements in *The Plain Truth* highlight the beliefs of the Church and the fact that there are local congregations of the Worldwide Church of God.

During the past year, development progressed on the Church's new hymnal. The new hymnal has been completed and will be distributed during the Feast of Tabernacles this fall.

Work also progressed on the development of the Church's new Bible correspondence course titled *Exploring the Word of God*. The concept for and need of a new correspondence course was discussed for many years, and it is rewarding to see it is so near to completion. The first lesson is scheduled for distribution during the Spring Holy Days of 1994.

Also during the past year, the media areas worked closely on a number of projects with Church Administration. One project was a three-part video for the ministry to use with married couples to help improve their relationships.

During 1993 and into the foreseeable future, Media Operations will work closely with Church Administration to provide assistance in the development of the tools required to preach and teach the gospel on a worldwide basis.

Also, as the Church moves toward a more balanced focus using mass media in combination with Christian service projects and other programs that provide opportunities for members to be lights to the world, the media departments will help produce the tools required for those projects.



Bernie Schnippert

Why an audit

By Steven D. Andrews

Following are the combined worldwide financial statements of the Worldwide Church of God and Ambassador Foundation. This report does not include the financial operations of Ambassador College, which is audited separately.

These financial statements were prepared by our Accounting Office in accordance with generally accepted accounting principles (GAAP).

Once the financial statements were prepared, external auditors examined those financial statements and issued their opinion.

In arriving at their opinion, the auditors apply generally accepted auditing standards. They confirm that the financial statements conform to generally accepted accounting principles, and that those principles have been applied to produce statements that fairly and accurately represent the organization's financial position.

Once again, Coopers & Lybrand (C&L) gave us an unqualified opinion. This means that based upon their audited review of our financial records and systems, it is their opinion without qualification or reservation that our financial statements do fairly and accurately present the financial activities of the Church and Foundation at Dec. 31, 1992.

Why do we go to the time and expense of engaging in an audit performed by an independent auditing firm? Since the Church is not required by law to be audited (except in certain international areas), why bother with an audit?

First, our financial statements perform perhaps the most important function that a financial statement can perform—they lend credibility to us as an organization. We have them audited annually so that banks, outside vendors and contributors to the Church can be comfortable with the Church's financial integrity. It's an extremely important function. The Church, as a nonprofit organization, functions in an environment where we are increasingly scrutinized by society. Therefore, we impose the discipline on ourselves to make sure that our reporting is open, honest and direct.

The Church recognizes the importance of accounting not only to banks and government agencies, but especially to the faithful membership, which supplies more than 80 percent of the income of the Church.

C&L is one of the six largest accounting, auditing, tax and consulting firms worldwide. With offices worldwide, C&L is well suited to serving the Church's needs in virtually every nation where the Church conducts its work.

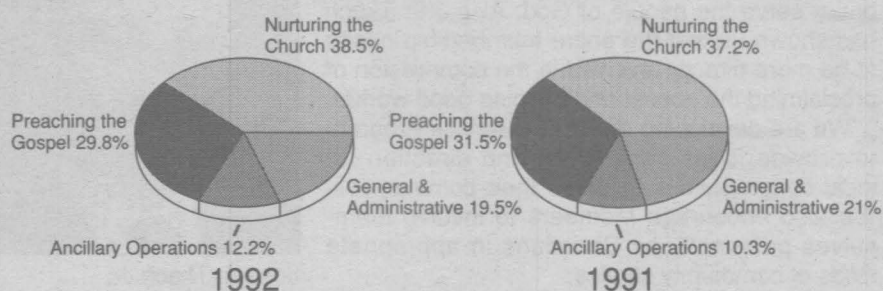
We hope that you will take a few minutes to read the financial statements as they, in part, help us understand the work that God is doing through each one of us. Many hours have been invested by many people all over the world to produce the financial information presented in these statements.

We in Finance & Planning truly appreciate the unselfish giving that makes the work of the Church possible. Thank you for giving us this opportunity to serve all of you.



Steven D. Andrews

How Your Contributions Were Used





certified public accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Joseph W. Tkach and the Board of Directors of Worldwide Church of God and Selected Worldwide Affiliated Organizations

We have audited the accompanying combined balance sheets of Worldwide Church of God and Selected Worldwide Affiliated Organizations (Worldwide Church of God) as of December 31, 1992 and 1991, and the related combined statements of revenues, expenses and changes in fund balances and cash flows for the years then ended. These financial statements are the responsibility of Worldwide Church of God's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. 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 audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Worldwide Church of God at December 31, 1992 and 1991, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Coopers & Lybrand

Los Angeles, California
May 12, 1993

**WORLDWIDE CHURCH OF GOD
AND SELECTED WORLDWIDE AFFILIATED ORGANIZATIONS**

*Combined Balance Sheets
December 31, 1992 and 1991*

<i>Assets</i>	<i>1992</i>	<i>1991</i>
Current Assets:		
Cash and Cash Equivalents	\$ 25,949,000	\$ 27,311,000
Short-Term Investments	3,524,000	2,259,000
Receivables, Net	1,268,000	2,027,000
Other Current Assets	2,578,000	2,666,000
Total Current Assets	33,319,000	34,263,000
Long-Term Assets:		
Investments, Net	4,096,000	1,065,000
Receivables, Net	467,000	496,000
Property and Equipment:		
Net of Accumulated Depreciation and Amortization	70,712,000	72,692,000
Total Assets	\$108,594,000	\$108,516,000
Liabilities and Fund Balances		
Current Liabilities:		
Accounts Payable	\$ 2,504,000	\$ 2,993,000
Accrued Liabilities	8,593,000	9,880,000
Current Portion of Long-Term Debt and Obligations Under Capitalized Leases	105,000	275,000
Deferred Income	892,000	940,000
Total Current Liabilities	12,094,000	14,088,000
Long-Term Debt, Net of Current Portion	229,000	425,000
Obligations Under Capitalized Leases, Net of Current Portion	14,000	86,000
Other Noncurrent Liabilities	582,000	750,000
Commitments and Contingencies (Note 10)		
Fund Balances	95,675,000	93,167,000
Total Liabilities and Fund Balances	\$108,594,000	\$108,516,000

The accompanying notes are an integral part of these combined financial statements

**WORLDWIDE CHURCH OF GOD
AND SELECTED WORLDWIDE AFFILIATED ORGANIZATIONS**

*Combined Statements of Support and Revenue,
Expenses and Changes in Fund Balances
For the Years Ended December 31, 1992 and 1991*

	<i>1992</i>	<i>1991</i>
Support and Revenue:		
Contributions and Bequests	\$182,038,000	\$188,832,000
Ambassador Foundation	3,462,000	3,586,000
Other Revenue	5,294,000	4,567,000
Total Support and Revenue	190,794,000	196,985,000
Expenses:		
Nurturing the Church:		
Local Congregations	61,557,000	61,101,000
Assistance to Needy Members	9,806,000	9,702,000
	71,363,000	70,803,000
Preaching the Gospel:		
Publishing and Editorial	25,738,000	27,145,000
Electronic Media	20,369,000	23,070,000
Mail Processing	9,111,000	9,664,000
	55,218,000	59,879,000
Ancillary Operations:		
Support of Ambassador College	14,401,000	10,953,000
Ambassador Foundation	8,245,000	8,566,000
	22,646,000	19,519,000
General and Administrative:		
Operation and Maintenance of Property	11,407,000	11,370,000
Support Services and Other	24,585,000	28,544,000
	35,992,000	39,914,000
Total Expenses	185,219,000	190,115,000
Excess of Support and Revenue Over Expenses	5,575,000	6,870,000
Fund Balances, Beginning of Year	93,167,000	86,771,000
Currency Translation Adjustment	(3,067,000)	(474,000)
Fund Balances, End of Year	\$ 95,675,000	\$ 93,167,000

The accompanying notes are an integral part of these combined financial statements

**WORLDWIDE CHURCH OF GOD
AND SELECTED WORLDWIDE AFFILIATED ORGANIZATIONS**

*Combined Statements of Cash Flows
For the Years Ended December 31, 1992 and 1991*

	<i>1992</i>	<i>1991</i>
Cash Flows From Operating Activities:		
Excess of Support and Revenue Over Expenses	\$ 5,575,000	\$ 6,870,000
Adjustments to Reconcile Support and Revenue Over Expenses to Net Cash Provided By Operating Activities:		
Depreciation and Amortization	7,725,000	8,462,000
Net Loss on Sale of Property and Equipment	799,000	667,000
Decrease (Increase) in Receivables, Net	788,000	(244,000)
Decrease in Other Current Assets	88,000	1,677,000
Decrease in Accounts Payable	(489,000)	(851,000)
(Decrease) Increase in Accrued Liabilities	(1,287,000)	687,000
Decrease in Other Noncurrent Liabilities	(168,000)	(170,000)
Decrease in Deferred Income	(48,000)	(123,000)
Effect of Exchange Rate Changes	(1,992,000)	(370,000)
Net Cash Provided By Operating Activities	10,991,000	16,605,000
Cash Flows From Investing Activities:		
Increase in Investments, Net	(4,296,000)	(435,000)
Purchases of Property and Equipment	(9,136,000)	(8,661,000)
Proceeds from Sale of Property and Equipment	2,592,000	2,886,000
Net Cash Used In Investing Activities	(10,840,000)	(6,210,000)
Cash Flows From Financing Activities:		
Payment of Debt	(189,000)	(40,000)
Payment of Capital Leases	(249,000)	(220,000)
Net Cash Used In Financing Activities	(438,000)	(260,000)
Effect of Exchange Rate Changes on Cash and Cash Equivalents	(1,075,000)	(104,000)
Net (Decrease) Increase In Cash and Cash Equivalents	(1,362,000)	10,031,000
Cash and Cash Equivalents, Beginning of Year	27,311,000	17,280,000
Cash and Cash Equivalents, End of Year	\$ 25,949,000	\$ 27,311,000
Supplemental Cash Flow Information:		
Interest Expense	\$ 48,000	\$ 115,000

The accompanying notes are an integral part of these combined financial statements

**WORLDWIDE CHURCH OF GOD
AND SELECTED WORLDWIDE AFFILIATED ORGANIZATIONS**

*Notes to Combined Financial Statements
December 31, 1992 and 1991*

1. Organization and Activities

A. Church

The Worldwide Church of God is a worldwide religious association consisting of approximately 99,000 baptized members. Its affairs are conducted principally through Worldwide Church of God (incorporated in 1947 under the California General Nonprofit Corporation Law) and various affiliated corporations. Such corporate entities are herein referred to collectively as the "Church."

The Church, active in 124 countries and territories, maintains its worldwide headquarters in Pasadena, California. Not affiliated with other religious organizations, the Church does not publicly appeal for funds nor involve itself in politics. The Church embraces two broad purposes: to proclaim the Gospel of the Kingdom of God; and to teach God's way of life to those who are interested, as outlined in the Bible.

B. College

Ambassador College (the College), located in Big Sandy, Texas, was founded in 1947. The College offers a liberal arts curriculum that emphasizes personal and intellectual development with a primary core of theology.

C. Foundation

Ambassador Foundation (the Foundation) was incorporated in 1975 to promote international understanding between peoples. The Foundation's operations include the promotion of concerts and other cultural events, and contributions to selected domestic and international organizations.

D. Affiliations and Associations

The Church, the College and the Foundation are affiliated by virtue of the Church's support and through certain common directors and officers. The College and the Foundation are vehicles of the Church in accomplishing its primary activities and receive a substantial portion of their support from the Church. The College and the Foundation are also registered in countries outside of the United

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States of America (U.S.), primarily to represent the Church. Accordingly, College and Foundation activities outside of the U.S. are included as part of the Church.

2. Basis of Presentation

The accompanying combined financial statements include the accounts of the Church and the Foundation worldwide and do not include the accounts of the College. All significant balances and transactions among the entities have been eliminated.

The financial statements have been prepared in accordance with generally accepted accounting principles used in the U.S. All amounts are in U.S. dollars. The significant accounting policies followed are described below.

3. Summary of Significant Accounting Policies

A. Accrual Basis of Accounting

These financial statements have been prepared on an accrual basis of accounting.

In the U.S., contributions are recorded when the funds are constructively received. Constructive receipt includes contributions received during the first part of January of the subsequent year, but postmarked prior to January 1. At December 31, 1992 and 1991, cash includes \$4,416,000 and \$4,456,000, respectively, of such constructive receipt contributions. In most other countries, contributions are recorded when the funds are actually received. In management's opinion, the recording of contributions in this manner in other countries does not have a material effect on the combined financial statements.

Receipts from performing arts concerts and advertising income that relate to future periods are deferred at December 31, 1992 and 1991 and are recognized as income when earned.

B. Designated or Restricted Funds

Members of the Church practice tithing (which is the donation of ten percent of one's income for the Church's unrestricted use). The majority of Church support and revenue consists of such unrestricted donations.

Members save an additional ten percent of their annual income for personal use in attending biblically mandated festivals or holy days.

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This is commonly referred to as second tithe. Members also contribute to the Church ten percent of the second tithe they save and second tithe they do not use at the annual festivals. These contributions (known as the Festival Fund) are used to assist needy members and their families in participating in the Feast of Tabernacles and to pay expenses involved in Festival operations. Portions of second tithe contributions are also used to pay expenses associated with conducting all other annual festivals.

Each third and sixth year in a seven-year cycle, members who are financially able contribute an additional ten percent of their annual income to the Church Assistance Fund. This is commonly referred to as third tithe. Monies contributed to this fund are used to assist the needy in the Church, to cover administrative costs of needy church areas and to pay a portion of salaries of the field ministry.

Restricted donations are received for the acquisition, construction and maintenance of buildings (known as the Building Fund), and the operation of the Church's youth summer camps.

In management's opinion, at December 31, 1992 and 1991, all contributions received for specific purposes had been expended in accordance with Church doctrine and in accordance with, and in furtherance of, their intended purposes.

C. Cash and Cash Equivalents

In the U.S., the Church maintains demand deposits in various commercial banks which were in excess of FDIC insurance limits at December 31, 1992 and 1991. The Church performs on-going evaluations of these commercial banks to limit its concentration of credit risk exposure.

Cash equivalents consist primarily of commercial paper with a purchased maturity date of three months or less, and are stated at cost which approximates market value.

D. Receivables, Net and Other Current Assets

Receivables, net consist primarily of current amounts due from related parties including the College and loans made to Church members. In accordance with the Church's beliefs, receivables from Church members are noninterest-bearing. Long-term receivables consist primarily of notes receivable from property sales.

Other current assets include prepaid expenses of insurance, postage, and property taxes, deposits and inventories. Inventories are stated at lower of cost or market on an actual cost basis.

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E. Investments

Investments are stated at lower of cost or market value and consist primarily of government securities, certificates of deposit and investments in precious metals.

F. Property and Equipment

Purchased property and equipment are recorded at cost. Donated property and equipment are recorded at estimated fair market value at the date of the gift. Major improvements are capitalized with normal repair and maintenance costs expensed as incurred. Leased equipment consists of telephone equipment and a photocopier machine with a ten-year and five-year term, respectively.

Property and equipment owned by the Church and the Foundation are depreciated using either the straight-line or an accelerated method (primarily for vehicles, data processing equipment and certain production equipment) over their estimated useful lives as follows:

Land improvements	10 to 20 years
Buildings	40 to 60 years
Building improvements	10 to 50 years
Equipment and furniture	3 to 12 years
Vehicles	3 to 10 years
Airplane	7 years
Leased equipment	10 years
Leasehold improvements	2 to 20 years
Works of fine art	20 to 50 years

G. Accrued Liabilities

Accrued liabilities pertain primarily to amounts accrued for salaries and related benefits, such as vacation, payroll and employee health care expenses.

H. Currency Restrictions

Currency restrictions do not significantly affect the Church's operations. Revenues generated in countries with currency restrictions are generally expended in the country of origin or the restrictions do not have a significant impact on the Church's desired use of the funds.

I. Currency Translation

The functional currency for all locations outside the U.S. is the

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local currency. Assets and liabilities have been translated into U.S. dollars at exchange rates in effect at the balance sheet date. Revenue and expenses are translated into U.S. dollars at the average exchange rates during the year. Resulting foreign currency translation gains or losses are a component of fund balances. The cumulative effect of translating such accounts at December 31, 1992 and 1991, was an unrealized loss of \$5,753,000 and \$2,686,000 respectively.

J. Volunteer Workers

The efforts of volunteer workers are not recorded as contributions and expenses, since it is not practical to calculate the monetary value of the benefits received. Such services might constitute a significant factor in the Church's operations.

K. Restatement and Reclassification

The effect of currency exchange rates on cash and cash equivalents for 1991 has been restated and certain 1991 balances have been reclassified to conform with the 1992 financial statement presentation.

4. Receivables, Net

Current and long-term receivables at December 31, 1992 and 1991 are as follows:

	1992	1991
Related party receivables	\$ 883,000	\$ 1,686,000
Other receivables	1,281,000	1,312,000
Less: Allowance for doubtful accounts	(429,000)	(475,000)
	<u>\$ 1,735,000</u>	<u>\$ 2,523,000</u>

5. Other Current Assets

Other current assets at December 31, 1992 and 1991 consist of the following:

	1992	1991
Prepaid expenses	\$ 2,222,000	\$ 2,276,000
Deposits	250,000	128,000
Inventories	106,000	262,000
	<u>\$ 2,578,000</u>	<u>\$ 2,666,000</u>

6. Investments

Current and long-term investments at December 31, 1992 and 1991 are as follows:

	1992		1991	
	Cost	Market	Cost	Market
Government securities	\$3,733,000	\$3,790,000	\$ 859,000	\$ 859,000
Certificates of deposit	1,779,000	1,779,000	1,264,000	1,264,000
Precious metals	521,000	434,000	406,000	336,000
Other	1,623,000	1,617,000	865,000	865,000
	<u>\$7,656,000</u>	<u>\$7,620,000</u>	<u>\$3,394,000</u>	<u>\$3,324,000</u>

Certificates of deposit include \$796,000 and \$622,000 designated for a self-insurance program at December 31, 1992 and 1991, respectively.

7. Property and Equipment

Property and equipment at December 31, 1992 and 1991 consist of the following:

	1992	1991
Land	\$ 11,779,000	\$ 11,832,000
Land improvements	5,622,000	5,559,000
Buildings and improvements	53,823,000	53,682,000
Equipment and furniture	29,128,000	27,913,000
Vehicles	16,481,000	15,862,000
Airplane	4,794,000	4,740,000
Leased equipment	1,464,000	1,464,000
Leasehold improvements	940,000	1,093,000
Works of fine art	1,609,000	1,609,000
Construction in progress	71,000	69,000
	<u>125,711,000</u>	<u>123,823,000</u>
Less: Accumulated depreciation and amortization	(54,999,000)	(51,131,000)
	<u>\$ 70,712,000</u>	<u>\$ 72,692,000</u>

8. Long-Term Debt and Capitalized Lease Obligations

Long-term debt balances at December 31, 1992 and 1991 are as follows:

	1992	1991
Total debt	\$ 258,000	\$ 447,000
Less: Current portion	(29,000)	(22,000)
	<u>\$ 229,000</u>	<u>\$ 425,000</u>

Future minimum lease payments under capitalized leases are as follows:

1993	\$ 83,000
1994	14,000
Total minimum lease payments	97,000
Less: Amounts representing interest	(7,000)
Present value of net minimum lease payments	90,000
Less: Current portion	(76,000)
	<u>\$ 14,000</u>

Net operating rental expense at December 31, 1992 and 1991 is as follows:

	1992	1991
Rental expense	\$ 10,146,000	\$ 10,373,000
Less: Sublease rental income	(246,000)	(266,000)
	<u>\$ 9,900,000</u>	<u>\$ 10,107,000</u>

Rental expense includes \$6,164,000 and \$6,337,000 for local church hall rentals for the years ended December 31, 1992 and 1991, respectively. Future minimum rental commitments under operating leases are not material.

9. Functional Distribution of Expenses

The financial statements present expenses on a functional (program) basis. Such functional expenses could also be expressed using the following classifications:

	1992	1991
Salaries and related benefits	\$ 75,250,000	\$ 73,792,000
Grants and charitable support	26,787,000	23,666,000
Broadcast and print media	15,754,000	18,394,000
Building and equipment rentals	9,900,000	10,107,000
Maintenance, repairs and supplies	8,619,000	9,663,000
Travel and related expenses	8,539,000	8,800,000
Postage and shipping	8,126,000	8,344,000
Depreciation and amortization	7,725,000	8,462,000
Printing services	7,010,000	9,523,000
Contracted services	3,775,000	3,604,000
Telephone and utilities	3,647,000	3,788,000
Insurance	2,997,000	3,731,000
Performing artist/professional fees	2,726,000	3,270,000
Other	4,364,000	4,971,000
	<u>\$ 185,219,000</u>	<u>\$ 190,115,000</u>

10. Commitments and Contingencies

The Church, the College and the Foundation have been named in various lawsuits and actions, some of which involve claims for substantial damages. In the opinion of management and legal counsel, the probability of an adverse judgment having a material effect on the combined financial statements is remote.

During 1984, an award for libel and slander was granted against the Church in the U.S. The related case was settled outside of court in 1992 and the relating liability has been removed from the accompanying financial statements. The executive committee ratified the settlement on January 28, 1993.

The Church is currently providing assistance to certain former employees of approximately \$1,554,000 annually. This discretionary assistance is provided based upon the employee's needs and, accordingly, could be discontinued in the future. No amounts have been accrued in the accompanying combined financial statements for future payments relating to these arrangements.

The Foundation schedules concerts and cultural events in advance. As of December 31, 1992, agreements between the Foundation and various performing artists for future performances amounted to approximately \$1,177,000.

The Foundation supports various international organizations on a regular basis. As of December 31, 1992, the Foundation estimates amounts for such activities in 1993 to be approximately \$682,000.

11. Tax-Exempt Status

In the U.S., the Church, the College and the Foundation are exempt from federal and state income taxation under Section 501(c)(3) of the Internal Revenue Code of 1954 and Section 23701(d) of the California Revenue and Taxation Code. The Church, the College and the Foundation have received recognition of such tax-exempt status by ruling letters from the appropriate taxing authorities. Generally, when required, the worldwide affiliated organizations have also received recognition of their tax-exempt status from the appropriate local taxing authorities.

Telecast will advertise direct phone number

By Bernie Schnippert

World Tomorrow viewers in some areas will be able to request literature by telephone beginning in late July. Pastor General Joseph W. Tkach approved a proposal to advertise a non-toll-free-number in early June.

A number of reasons were considered in deciding whether to use a toll number on the telecast. First, the content of the telecast is now more religious than it was several years ago when the telecast advertised a toll-free number.

Because of this shift in content, the current audience of the telecast is generally comprised of people more attuned to the religious issues and subjects discussed on the telecast.

In addition, *The Plain Truth* is now more religious in content. Therefore, the audience receives a more religious message, not only from the telecast, but from the primary piece of literature offered.

Higher level of interest

For these reasons, viewer responses to the telecast now reflect a higher level of interest and receptiveness to the religious messages.

Because our message is now disseminated on more fertile or receptive religious ground, using a direct phone line is a method that differs from the approach we used with the toll-free number.

Also, using a direct phone number rather than a toll-free line requires greater interest on the part of the caller, who will be paying for the call.

A third consideration is circulation level. When we canceled the toll-free line years ago, it was our intent to lower *Plain Truth* circulation to a more manageable level.

We have now reached the target circulation level (about 1.5 million U.S. copies) Mr. Tkach set several years ago when he decided to reduce *PT* circulation. Canceling the toll-free number, among other steps, helped us reach our target circulation level.

Reinstating a toll-free number would boost circulation beyond the desired level, but continuing with nothing more than an address makes it more difficult to maintain our current, desired circulation.

Advertising a direct line should help us maintain our target circulation. We believe it will be the most cost-effective method of doing so.

At the same time, offering the chance to call rather than write will appeal to younger viewers. This will enrich our audience composition.

Most younger people do not or will not write in response to television offers, but many will call. Advertising a direct phone line should add younger viewers truly interested in religion.

Since we will establish a direct line rather than a toll-free number, there will be no need to recreate the in-home program or to use SWIFNET.

That's because callers will be paying for their own calls, so call volume should not reach the levels that necessitated the in-home program in the late 1980s. Instead, operators in Texas should be able to handle all incoming calls.

Phase-in period

We will slowly phase in the number, not advertising it in all market areas immediately.

Our three-stage plan will begin July 26 in 15 market areas: Buffalo, New York; Cadillac, Michigan; Cleveland, Ohio; Dallas, Texas; Detroit, Michigan; Fargo, North Dakota; Jackson, Mississippi; Lincoln, Nebraska; Los Angeles; Richmond, Virginia; Rochester, Minnesota; San Diego, California; Spokane, Washington; St. Louis, Missouri; and Washington, D.C.

During the first stage, we will evaluate how viewers respond to the direct phone line advertisement, compared to the advertisement of our mailing address or our former toll-free number.

We expect response to be three times as high as current mail volume but not five or six times as high, which was true of the toll-free number.

We have set no date for beginning the second stage. When that phase begins depends largely on our evaluating results of the first stage.

If and when we do begin the second stage, we will advertise the phone number during an additional 28 airings in 26 markets.

The third stage, which will start once we have seen the results of stage two, will be the final transition to advertising the phone line on all telecasts.

It's important to remember that this program is a test. We have some good ideas about what the results will be, but cannot know for sure—that is the reason for a test. Please keep this test in your prayers, asking God to guide us in the decisions.



Two new board members

The board of regents, the college's governing body, and the Church's board of directors approved the naming of two new board members. They are **Donald Ditto**, a Church member from Winnsboro, Texas, and **Carl Sable**, a Church member from San Antonio, Texas. The other members are **Joseph W. Tkach**, **Franklin Guice**, **Herman L. Hoeh**, **John L. Merritt**, **Leroy Neff**, **Daniel Salcedo** and **Harold L. Treybig**.

Men's residence halls planned to replace Booth City

The board of regents approved plans for a new men's residential village to replace Booth City (a men's residence complex originally erected as Feast housing in the 1950s). It will consist of 30 men's residences, each housing 16 men. Capacity of the village will be 480.

The college's Development Office will conduct a fund-raising effort over the next year to seek donations from corporations, foundations and individuals for the first four residence halls, construction of which is scheduled to begin once funds are available.

Cost estimate is about \$250,000 per building, meaning the first four buildings will cost about \$1 million. The prayers of the brethren for the success of the college's fund-raising efforts would be most appreciated.

New student leaders

Chancellor **Joseph W. Tkach** announced next year's student leaders April 29.

Dan Kale of Pasadena was named student body president and **Anthony Mullins** of London, Kentucky, student body vice president.

Kellie McDonald of Wendouree, Australia, will be overall Ambassador Women's Club coordinator, and **Frank Ancona** of Pasadena, overall Ambassador Men's Club coordinator. Class presidents named are: **Jeff Klar** of Temperance, Michigan, senior; **Lesz Banham** of Huntingdale, Australia, junior; and **Ted Zoellner** of Benton, Arkansas, sophomore.

Five new psychology classes

The Psychology & Education Department plans to offer five new courses for the fall semester, accord-

ing to **William L. Johnson**, dean of faculty and department chair. The additional classes will allow for a psychology minor.

Most of the new classes will be taught by **David Albert**, professor of psychology. Dr. Albert and his wife, Simone, moved to Big Sandy from Pasadena in March.

Summer census

This summer 362 students are living and working on campus—133 of them are also attending summer classes, which run from June 14 through July 14.

An additional 179 students are working at Summer Educational Program (SEP) camps in Alaska, Germany and Scotland as well as Orr, Minnesota, and Pasadena.

Nine students traveled to Thailand in May where they will spend 10 months teaching English.

Thirty-one students and faculty will spend the summer on archaeological excavations in the Middle East at Hazor in Israel, Umm el-Jimal in Jordan and Mozan in Syria.

Pasadena internships

Ten students were chosen for summer internships in the Television Production and Editorial departments of the Church in Pasadena, to give them practical work experience.

Students participating in the internship program are **Mark Brawner**, **Gilbert Ekholm**, **Lydia Ferguson**, **Ed Scarpari Jr.**, **Todd Woods**, **Darrell Estabrook**, **Steve Minard**, **Monika Wolverton**, **Susan Stewart** and **Debbie Olson**.

Alumni Homecoming

Homecoming 1993, this year's alumni reunion, is scheduled to take place on campus Dec. 23 through 26. Alumni from all years—and all three campuses—are invited. Class reunions will take place for graduates of 1958, 1963, 1968, 1973, 1978, 1983 and 1988.

Activities will include class hospitality hours, a homecoming basketball game, an alumni seminar, a Texas-style barbecue and a family brunch. Cost is \$30 a person for members of the Ambassador College Alumni Association and \$40 for alumni and guests who are not members of the association. For more information, contact the Alumni Affairs Office at 1-903-636-2023.

Open houses created to move congregations toward evangelism

Continued from page 1

second Sabbath, 44 of these had also attended the previous week.

Of course, these results are preliminary, so no final conclusions can be drawn until we conduct further tests. Before we make this program available to other pastors, our next step will be to broaden the test to five or six more areas in the near future. Regional pastors will be contacted to help select these test areas.

We plan to limit our testing to the

United States and Canada. The theory behind this program is to help area churches move toward evangelism.

Some ideas may not be appropriate for each region, while others will require some revision. This, of course, is why we wish to test these programs before we make them readily available.

We are thrilled and encouraged by the initial testing results. As we continue development, we will keep you informed on our progress and results. Please remember these areas in your prayers.



NEW MEN'S RESIDENCES—Computer-generated rendition of one of the new men's residences planned for the AC campus. [Rendering by Matt Faulkner]

Update

NEWS OF PEOPLE, PLACES AND EVENTS

Communication workshops ready

Videotapes and course materials will be mailed to pastors in the United States and Canada in early July to start the Let's Talk communication workshops. The videotapes, as shown in the 1992 Festival film, feature

Bill and Betty Battles.

The workshops consist of three two-hour classes, which run one night a week for three weeks. The program is intended primarily for marriageable adults and married couples with a desire to improve their interpersonal communication.

"The goal of this program is to encourage people to talk out their everyday problems with their spouses by allowing the Holy Spirit to guide them," said **Terry Warren**, writer of the video script and workbook.

"Participants should come away at the end of the three sessions with a good understanding of how to be a better listener and better communicator."

Five congregations field-tested the program in February. They were Pasadena West A.M., Pasadena East P.M. and Los Angeles, California; Wichita, Kansas, South; and Winnipeg, Manitoba.

The 200 participants completed surveys rating the helpfulness of the program and offering suggestions. Modifications were made before

releasing it to other churches.

"Although field testing was limited, 45 percent of the attendees rated the program excellent, 52 percent rated it good and 3 percent rated it fair," Mr. Warren said.

The program may start in some areas in early August.

HQ, college personnel confer in Pasadena

Selected headquarters personnel and Ambassador College faculty attended a conference in Pasadena June 21 to 25.

In a format similar to the regional directors conference earlier in the month, Pastor General **Joseph W. Tkach** opened the conference, then introduced **Joseph Tkach Jr.**, director of Church Administration, and evangelist **K.J. Stavrinides**.

This was the second of three conferences. The third conference (for regional pastors) runs July 12 to 21.

Honors for 25 years of service to the Church

Ministers and wives re-

Sri Lanka

Space is available for overseas visitors to attend the Feast site in Sri Lanka.

This year the Feast will be observed at the five-star Taj Samudra Hotel in Colombo, the nation's capital. The oceanfront hotel, nestled in 11 acres of landscaped gardens, is centrally located yet insulated from the bustle of the city.

The daily cost for room and all meals, on a twin-share basis, is US\$35 for each person. A post-Feast tour is available from Oct. 8 to 11. The tour will include the Ambassador Foundation project at Nu-

wara Eliya, places of cultural and historical interest and a tour of a game park by jeep. If interested, please complete an international Festival application without delay.

Hoogeveen, Netherlands

This Dutch Festival site has reached capacity, and no further transfers can be accepted.

Sherbrooke, Quebec

If you don't speak French, please bring an FM Walkman-type receiver to the Feast to hear English translations of the messages.

ceived plaques and watches June 10 at the regional directors conference in Pasadena to recognize a quarter century of service.

They are **Francis Bergin**, business manager for the

British Office; **George Patrickson**, assistant to the Canadian regional director, and his wife, **Luann**; and **Andre van Belkum**, regional director for South Africa, and his wife, **Elize**.

Personal: Morality is essential for business and employee survival

Continued from page 3

good because they are different or because they seem to free you from the responsibility of the more demanding standards you have learned at home.

This graduation is not just a celebration of your achievement, but a celebration of a family's achievement as well. Cherish your family and, as responsible members of society, please resist all political movements or fads that denigrate family.

Acceptance of family as the basic building block of a society of free men is the most powerful antidote to the poison of collectivist enslavement. The very antithesis of Marxist theology is the veneration of family as more important than the state.

The love, commitment and mutual sacrifice of family life is the most potent political force in the world. And carry your family with you—either the family from which you come or the one you will help form yourselves. Together you will accomplish things that would be unattainable were you completely alone.

Remember too that there can be an extended family—your neighbors, your community and your religion.

Finally, let me talk to you about a subject that the media tend to distort in their reporting—and that is morality. That too derives from family. It would be foolish to deny that there is immorality in this world, but the media would have you believe it is more prevalent than it really is.

Let me tell you about just one section of society with which I am familiar, and that is the almost universal myth that businesses on the whole are immoral. Based on my 50 years' experience in business, I tell you that the common public image of business is dead wrong.

I've wondered for years, somewhat resentfully, I'll admit, how the media have been able to take a relatively neutral noun, *business*, and by using the simple adjective *big*, suddenly turn it into a term of derision and thus evoke images in the reader's mind of immorality.

Let me ask a question of you. When I get into my car in the morning to go to work, do I leave behind my moral values tucked away with the blue jeans at home? The idea is absurd! Isn't it? When I and most other business people I know enter our offices, we do not suddenly adopt a new set of standards for the day—because now we're at work for a "big business"!

Yet by constant reiteration we are led to believe that business operates to a different set of ethical standards than people do. I insist—that's absurd.

I have no objections to the headlines revealing improprieties of individuals—it serves a useful social purpose. But to imply, as such stories often do, that companies employing those people fostered their immorality, is simply not justified.

Any business, big or little, is a collection of people, and it cannot be less moral than the morality of the people who make it up. Of course, there are immoral people—as we all know. So, too, there

are businesses run by immoral people, which no one can deny. But one cannot assume there are more immoral businesses than there are immoral people.

Indeed, I argue that on the whole, businesses tend to be more moral than the individuals who comprise them. Does that surprise you? The mistaken thesis that underlies these false views of business is that immorality is an easier road to success than is honesty. Believe me, it is not! It is, rather, a certain road to failure.

I would like you to take the same headlines that give this false impression and ask you to look at it from a different standpoint. Aren't those very headlines a powerful deterrent to immoral business practices?

So, as much as I decry the impression left that such immorality is the norm for business, I accept that such exposure helps deter those few people who might be tempted.

Immorality is *not* a road to success. In reality, immoral businesses inevitably fail because they are subject to the constant public evaluation by *both* their customers and their employees.

Try cheating your customers continually and see how long you last. Try making your employees compromise their innate moral sense and see how long you last. Indeed, immoral acts of businessmen are often exposed by employees themselves, who are outraged. The free market system works even when it comes to morality.

Dishonesty in other endeavors, in schools, in government, and even in reli-

gion, are rarely blamed on those schools, governments or religions for forcing that dishonesty! They are clearly acts of imperfect individuals. Why imply that big business creates a special environment in which dishonesty is condoned?

Morality and ethics are learned values that originate in childhood and are nurtured in the family and community.

Do not reject those values. For the values of morality and ethics that you learned from your families are the very foundation of a just society—a society that thankfully *does* create scary headlines every time a businessman or any citizen violates them.

The trouble is that government has been usurping the role of family in our society. Today, if one is sick, he looks to government to nurse him instead of his family. If he is out of a job, he looks to government instead of the family to support him. If he is elderly, he looks to government instead of family to take care of him in his old age.

The family has been relieved of its traditional role in society, and its responsibilities have been transferred to government. But no legislation or laws can force ethical behavior on those who have not learned these values from childhood.


I give you two reasons why you should retain and cherish your sense of morality and ethics. One is the broad philosophic conclusion that no society can survive for very long without a solid set of underlying ethical values.

The other is a much more pragmatic one. I say to you unequivocally, that immoral-

ity does not pay, that failure is an inevitable result of immorality.

In contrast, I say to you that business, or for that matter any social endeavor, cannot succeed without high standards of morality and ethics. Those values you learned from your family are very precious values, and I ask you to cherish them always.

I hope you found Mr. Jacobs' message profitable. It is refreshing to see successful men and women like Joseph Jacobs who, in both word and deed, provide positive role models for young people today.

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