

## Good Works—A Year in Review

### by Lena VanAusdle

The generosity of God's people always leaves me in awe, and 2023 was no exception. Over the last 12 months, God's people, through Good Works, have aided many around the world.

### Mexico

On Oct. 25, 2023, Hurricane Otis made landfall in Acapulco, Mexico. Many homes and businesses have been destroyed. The relief efforts are ongoing in this devastated area, but Good Works has been able to furnish immediate funds to help cover the costs of transporting goods. We will continue to raise funds to help the brethren recover from this brutal storm.

### **Southern Malawi**

Known as the "Warm Heart of Africa," Malawi was ravaged

by the unusual weather pattern of Cyclone Freddy that criss-crossed back and forth across the country. With the funds raised we were able to help 16 families rebuild their homes or find suitable accommodations. And more recently we sent food aid for nearly 100 people whose gardens/farms were affected by the severe weather.

### Kadoma, Zimbabwe

The economic situation in Zimbabwe has continued to decline, and rapid and significant rises in inflation have caused costs to surge dramatically, making it very difficult to secure a suitable Feast location. Good Works provided funds to purchase and develop land in Zimbabwe to provide a safe location to gather to worship God. So far, a well has been drilled, a fence built to surround the property, and a bathroom block has been built. We pray the property is a



New property in Zimbabwe



Food delivery in response to Cyclone Freddy

benefit to the brethren for years to come.

### Visakhapatnam, India

On July 23, 2023, the Women's Empowerment Center in Visakhapatnam, India, caught

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Repairs after damage from Cyclone Freddy

## GOOD WORKS

Watch the Good Works video at bit.ly/ucggoodworks

# Quarterly Council of Elders Meetings Held in December

### by Frank Dunkle

The Council of Elders held its regular December meeting at the home office from Monday through Thursday, Dec. 4-7, 2023. All 12 members were present, along with staff from Church administration.

The meetings included reports by President Rick Shabi and Operation Managers Peter Eddington and Steve Myers.

Treasurer Barry Korthuis also reported, as did chairmen of the Council's standing committees.

The December meeting normally includes a report on the annual audit of UCG's finances by the firm of Clark Schaefer Hackett. The audit was unmodified, with no managerial recommendations—which is very good.

Council members devoted significant time to educational papers being developed by the Education Committee on the subjects of the sanctity of marriage and the purpose of a holy convocation. Other discussions ranged from doctrinal papers to budgeting matters.

The Council of Elders has fiduciary responsibility for the doctrine of the Church, its finances and its policies. Serving in that way requires many hours of work outside the boardroom, and a willingness to collaborate with one's colleagues. The next regular meeting of the Council is set for Feb. 26-29, 2024. UN



Council of Elders meetings were held at the home office in December.

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to Love Your Enemies (Becky Sweat)—pp. 10-11 Three Types of Forgiveness: Finding Peace of Mind (Sherrie Giddens)—p. 12

## **Mammoth Cave National Park Camping Weekend**

The Bowling Green, Kentucky, congregation is excited to announce that the annual camping weekend at Mammoth Cave will be held from April 11-14, 2024.

The weekend starts with fellowship around the campfire on Friday evening. There is even live music at some campsites! We will have campfire-side Sabbath services at 2 p.m. Central Time. Dress for services this day will be modest camp casual. There are several cave tours you can reserve to do on your own or with others. To reserve other tours, call (877) 444-6777 or visit http://recreation.gov/. Bring your bikes—there are great riding areas for kids and adults.

On Saturday night we will have a huge potluck, if you want to participate. Hotdogs, sides, desserts and drinks will be shared.

The bathrooms have electricity. The bathhouse is a "pay shower," so bring quarters and flip flops! You will need to purchase firewood from the store at the entrance to the campground (we are not allowed to bring in firewood from outside the park).

The Mammoth Cave Campgrounds keeps several campsites reserved for "same day or first come, first served"—so do not be discouraged if you are unable to reserve a campsite. There will be plenty of sites available for camping. Each camp site has a fire pit ring and picnic table.

We have some families coming on Thursday, and some not able to arrive until Friday. Come for all or part of the fun! Individual campsites are \$25 per night. We have group sites reserved at \$40 per night which will be divided by the number of families. We have three group sites reserved, so please let Sherie know if you want a spot saved for your family.

If you have any questions call or text Sherie at (615) 512-5533.

For more information on Mammoth Cave and area attractions you can call (877) 444-6777 or visit http://recreation.gov/ or http://www.nps.gov/ UN

## **Midwest Teen Prom**

The 2024 United Church of God Midwest Teen Prom will be held in Berlin, Ohio, on Saturday, March 16, 2024. Please join us for a special Sabbath (all are welcome) and prom (for teens ages 12-19).

For out-of-town guests staying at the hotel Friday evening, we will arrange a casual get-together with pizza. Let us know if you are interested. On Sabbath morning, we will have a complimentary breakfast. Sabbath services are at 1:30 p.m. Evening activities include a promenade, senior recognition, dinner and dance. On Sunday, there will be a complimentary breakfast at the hotel and a sports activity at the Heritage Community Center in Millersburg, Ohio.

Dress for the evening is formal, semi-formal or Sabbath attire. If you are a senior graduating from high school, please visit the website and fill out the form on the senior questionnaire tab to help us honor you at our prom! If you would like to do special music for services, please let us know what you plan on performing by contacting Sabrina Massie at sabrinamassie13@gmail.com.

Cost for the prom is \$50 per person. Payment details are included on our website. Please register online via the registration tab. The website is: midwestteenprom.com. We look forward to having you join us! UN

## Wamatochick United Young Adult Weekend

Young adults are invited to join their brothers and sisters for the third annual UYA Wamatochick Weekend from Feb. 23-26, 2024 in the pines of Northern Arizona. This year's theme will be "Fan the Flame" (2 Timothy 1:6) and the presentations will invite and encourage us to be proactive in growing our relationship with God. The Sabbath will include church services and

sessions in the afternoon on topics close to our hearts, all connecting back to the theme. Sunday will feature additional sessions as well as indoor and outdoor activities including hiking, horseback riding and mountain biking, weather permitting. Everyone is welcome to stay an additional night to extend the weekend into Monday to enjoy more fellowship and activity time.

Ages are 18-32, and married and single are welcome. Cost is \$150 per person, including sleeping arrangements, and seven meals. Camp is outside of Prescott Arizona, and the Phoenix airport is a two-hour drive from camp. Please text or email Erin Merritt if you are interested in attending, or for more information call (425) 686-0462 or email penguinseed@icloud.com. We hope to see you there! UN

## Gear Grinder Bike Ride



Registration is now open for up to 50 riders to participate in the second annual Gear Grinder bike ride on Sept. 8, 2024. This year's bike ride will take place around the historic river town of Stillwater, Minnesota. This fully supported ride will begin and end in

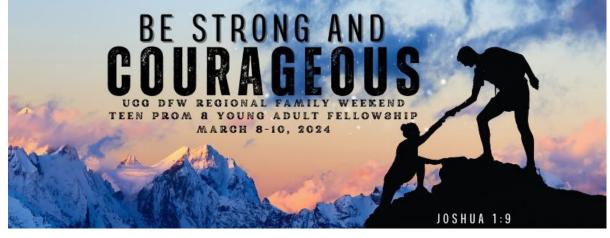
Afton, Minnesota (20 miles East of St. Paul). Riders can choose one of two routes (28 or 51 miles).

For more ride details and to register, go to:

https://www.eventcreate.com/e/geargrinder2024.

Tonv Stith

## **Dallas-Fort Worth Regional Family Weekend**



Join us for a dynamic weekend, featuring enriching Bible studies, a young adult workshop, uplifting Church services, a memorable teen prom (for ages 12-19), a young adult dinner and dance (for ages 18-35) and engaging sports events! This weekend is the perfect opportunity for our Church family to deepen connections, strengthen faith and create cherished memories together. All of Friday's and Saturday's activities will take place at the Four Points Sheraton in Coppell, Texas, which provides a complimentary shuttle to and from the DFW Airport. The weekend will begin at 7 p.m. on Friday with a dessert social and will conclude on Sunday at 3 p.m.

Please register to help us plan seating and food quantities and make the necessary prepayments. The deadline to make payment for any paid aspects of the weekend is Feb. 20. However, there is a discount for teens who pay for the prom by Feb. 6.

Our website https://bit.ly/dfw-regional-weekend contains

additional details about the schedule of events, the cost of different meals/events and how to book a hotel room. We hope to see you there!

### **Registration Now Open!**



## Young Adult Winter Ski Retreat

Join us for a young adult winter ski retreat on President's Day weekend 2024! We are hoping to forge new and deeper relationships with people of like mind, so we will be eating and staying together for the whole weekend. We welcome all young adults ages 18-34, single or married. Registration is open already!

The weekend will be held in Pipestem State Park in West Virginia. Lodging will be in one- or two-person lodge or cabin rooms.

Activities will include skiing/snowboarding, snow tubing, possible sledding, hiking, swimming, bonfire and lots of hanging out. We will also have several interactive discussions and Bible studies. The theme of this weekend will be focused on



"how can young adults contribute to the future of the United Church of God?"

For more information, contact Sabrina Massie at sabrinamassie13@gmail.com or (919) 943-9966 or visit https://www.ucgyawinterretreat.org

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# United News Operation Manager's Update

## Media and Communications Services

A 10-week re-run of two of our Beyond Today television 30-second ads just completed. We aired these two series ads for five weeks each, promoting our five-part video series: 1) Satan Unmasked and 2) The Unknown Jesus.

The comprehensive advertising campaign re-run launched September 17 and ran through November 25. Each series was advertised on You-Tube-Google and 18 broadcast TV stations.

The chart below shows a breakdown of YouTube and Google statistics since the full 24-week campaign began last summer. We have had 36.93 million impressions of our 30-second YouTube ads and Google ads. This resulted in more than 2.35 million unskipped views of the ads for the related episodes of the three TV series. More than 4,237 "likes" were logged on YouTube.

The 18 TV stations have now reported their Nielsen GRPs (Gross Rating Points) to help us determine how many people have seen our ads running for the past 10-weeks of our re-run advertising. GRPs quantify impressions as a percentage of a target audience, multiplied by the frequency in which that audience sees the ad. The higher the GRP the better.

The 10 weeks of our TV spot campaign re-run saw 4,161 of our spots run for an average cost of \$24.98 per spot. We had an average of 5.74 million viewers per week see our 30-second

ad at least three times. The average CPP (cost for 1 percent of the combined DMA [179,611 people] to see our ad) was \$44.01.

For reference, the first 14 weeks of our TV spot campaign saw 7,474 spots run for an average cost of \$19.02 per spot. The average CPP (cost for 1 percent of the combined DMA [179,611 people] to see our ad) was \$45.12.

Peter Eddington is the Media and Communications Services operation manager for UCG and an elder who serves in the Cincinnati, Ohio, area. He can be reached at peter\_eddington@ucq.org



	Impressions	Clicks	Views	Conversions	Likes
TOTAL AS OF DECEMBER 13	36,935,763	161,174	2,349,036	999	4,237
Joseph's Birthright Google YouTube Ad (now paused)	2,126,895	7,675		21	
Joseph's Birthright YouTube Ad Video			132,016		111
Unmasked Google YouTube Ad	15,620,244	75,730		670	
Unmasked YouTube Ad Video			1,017,931		2,887
The Unknown Jesus Google YouTube Ad	19,188,624	77,769		308	
The Unknown Jesus YouTube Ad Video			1,199,089		1,239

## Good Works—A Year in Review \_\_

fire, destroying all the equipment and supplies inside. The Center was established in 2019 to provide training and work opportunities for poor women in the region. Having successfully trained 80 people, the Center had been a successful venture; the loss was devastating. Good Works provided the funds to replace the equipment and some of the supplies, while insurance covered the cost of repairing the building.

### **South Africa**

The second year of rebuilding the South Africa camp program is (at the time of writing) underway, with two excellent volunteers joining the South African camp team and project coordinator, Ben Light.

### Migori, Kenya

The Migori, Kenya congregation has a meeting hall that needed some updates, as well as the construction of a kitchen area. These upgrades will benefit the congregation for years to come, especially during the Holy Days and camp when the brethren meet together for an extended period of time. Included in the upgrades was the purchase of essential items

specific to the Feast and camp: blankets and mattresses for the brethren to use.

### Portsmouth, Ohio

Scioto County (where the Portsmouth, Ohio, congregation is located) has a poverty rate of 26.5 percent (the fourth highest in the state). Understanding this situation, the Portsmouth congregation endeavored to provide two outlets for the community: a free library (filled with traditional reading material and Church literature) and a food pantry (filled with nonperishable items). Good Works provided the funds to purchase two "mini libraries" as well as the start-up supplies of books and nonperishable items. The local congregation provided the volunteers to build the two "libraries" as well as the responsibility to maintain the books and food supplies going forward.

### Cotonou, Benin

After three years of delays due to COVID-19, a youth camp was finally held in Cotonou, Benin. Good Works sponsored the camp and provided two volunteers to support the local staff and project coordinator, Wer-



Portsmouth, Ohio, brethren establish two "mini libraries."

ner Solorzano. Hailing from the United States and Madagascar, the two volunteers provided unique perspectives for the 27 campers present.

You can watch a video overview of this beautiful camp here: https://www.ucg.org/members/ news/benin-camp-video-2023.

### **Bangladesh**

In a terrible turn of events, an angry mob of about 200 villagers attacked members of the Bangladesh congregation! With a predominantly Hindu and Muslim population, life is very challenging for the brethren/prospective brethren in this area of Bangladesh, as they face hostilities for choosing to follow God rather than the beliefs of those around them. These hostilities turned violent on Dec. 1, 2023, when three members were beaten by an angry mob. Thankfully the police have become involved in the situation and are willing to protect our members from further violence. In an effort to quell hostilities, Good Works has begun collecting funds to provide a well (that will be open to community members during daylight hours) along with a fence around the property and well to protect it from vandals in the night. UN



Eliana Mikaella Guintu Rose

Nov. 19, 2023

## **Births**

### Eliana Mikaella Guintu Rose

Corbin and Kur Rose welcomed their firstborn bundle of joy, Eliana Mikaella Guintu Rose, on Nov. 19, 2023. Small but mighty, she came out at 6 lbs. 1.8 oz. and 19 inches long, and with lots to say! Paternal grandma Amy Rose from Flint, Michigan, and maternal grandparents Romie and Baby Guintu of Cincinnati, Ohio, are ecstatic to take turns holding the little sweet potato—the first grandchild on both sides.

### **River Shay Tomes**

Kyle and Shaylee Tomes of the Reno, Nevada, congregation welcomed their second daughter, River Shay Tomes, on July 18, 2023. She was born exactly at midnight on her due date weighing 8 lbs. 2 oz. and measuring 21 inches long. Their two-year-old daughter Luna was very excited to become a big sister. Paternal grandparents are Keith and Christy Tomes of the Reno, Nevada, congregation. Maternal grandparents are Dean and Laurie Matson of the Fargo, North Dakota, congregation and Dennis and Maria Thomas of southern California.

## Weddings

## Kraig Bledsoe and Kate Stephens

Kraig Daniel Bledsoe, of Portsmouth, Ohio, and Kate Elizabeth Stephens (formerly of Pass Christian, Mississippi) were married on Sunday Sept. 24, 2023 just before Atonement. The couple were joined by close family and friends for a small wedding of 26 guests before heading to the Feast in Galveston, Texas. Kraig and Kate have known each other



**River Shay Tomes** 

July 18, 2023

for several years and are pleased to present and share this wedding announcement with all of their extended family and friends.

## Andrew McGuire and Tarra Scott

Craig and Laura Scott are delighted to announce the marriage of their daughter Tarra Wynne Scott to Andrew Henry McGuire, son of Brian and Laurie McGuire, on Sunday, Oct. 22, 2023. Andrew and Tarra will live in Raleigh, North Carolina, while Tarra completes her university degree, then will move to Michigan in the spring.

## **Anniversaries**

### **Jim and Arnie Hopkins**

Jim and Arnie Hopkins celebrated 60 years of marriage in December.

Right out of high school, Jim joined the Air Force and was sent to Goose Bay, Labrador, in Newfoundland, Canada. The only public gathering place on that American Air Base was a local cafeteria. It was there that he met a 16-yearold French Canadian girl, Armande Dignard. Arnie claims he won her over by buying her a coke and poutine. Within a year he was posted to an Air Force Base near Columbus, Ohio. While her family liked Jim, they were relieved and happy that their oldest daughter would be able to finish school and marry a proper Catholic, Canadian boy. When she graduated high school, Jim asked her to come to the States so that they could be married. Her father said, "Absolutely not!" Jim's mother called Arnie's father and invited Arnie to live with her in Pittsburgh until they could get married. Her parents and five siblings saw her off at the bus station as she traveled to the United States. Jim and Arnie were married in December 1963.



Kraig Bledsoe and Kate Stephens

Sept. 24, 2023

They have lived in central Ohio their entire married life where they started a small printing company in their garage that has grown to be a leader in the industry. They began attending church services in January 1968. Jim has served as a local elder for over 40 years. They have two daughters, Michelle (Roy) Waterhouse and Ramona (Dave) Barber, and four grandchildren, Julie (Nathan) Berg, Alan (Kendall) Waterhouse and Elise and Hudson Barber.

Both now retired, they enjoy traveling and spending time with family and friends. Jim and Arnie attribute 60 years of happiness and blessings to serving God and to His actively working in their lives.

### **Ellis and Pat Stewart**

Ellis and Pat Stewart of Big Sandy, Texas, were honored for their 70th wedding anniversary by the East Texas, congregation after services on Oct. 28, 2023. A beautifully handmade cake, finger foods and punch were served to brethren and friends who came to congratulate the couple. Afterward, the family hosted a hamburger and hotdog dinner party for the 100 plus well-wishers who celebrated the special occasion throughout the day.

Ellis Stewart and Pat Stanton met July 18, 1953, at the North End Cafe in Liberal, Kansas. Ellis, 22, had lived in Liberal since moving there from Marshfield, Missouri, in August 1949. Pat, 17, had moved there earlier in 1953 after graduating from Gravette, Arkansas High School.

Was it love at first sight for the new couple? At the time, they thought so. They married in a simple private ceremony on Oct. 17, 1953, in Clayton, New Mexico, witnessed by two friends one day shy of three months after their meeting.

Ellis had listened to The World Tomorrow for a year or



Andrew McGuire and Tarra Scott

Oct. 22, 2023

so and felt that a husband and wife were heirs together for the grace of life, and he kept telling Pat that, even though she was not interested, she would eventually see the truth.

Sure enough, they both became coworkers of the Radio Church of God, and in 1955, after Ellis's bout with bleeding ulcers and the surgical loss of most of his stomach, they began taking their religion seriously. They were baptized at the spring festival of 1956 in Big Sandy.

In August that year, they moved from Wichita, Kansas, to Pasadena, California, to be close to the work. Ellis worked for Monrovia Aviation Co. in Monrovia. Pat attended Ambassador College for one year and worked in the library at Caltech for a year.

Later both worked for Ambassador College. Pat worked for the mailing department and then as secretary for Jack Elliott, the facilities manager and dean of students, until the Stewarts' first child was born.

In 1960, Ellis began working full-time for the Church in the campus printing department. In February 1965, Garner Ted Armstrong and other administrators asked Ellis to move to Big Sandy to set up and run the new Texas campus' printing operation.

Ellis and Pat with son, Jonny (5), and daughter, Liz (3), arrived in Big Sandy a few days later. They have been here ever since.

Later that same year, Ellis was ordained a deacon, and their youngest son, Jim, was born. Ellis was ordained a local elder in the Worldwide Church of God in 1975. He worked for the college until it closed in 1977, then started his own company, Stewart Printing.

After the untimely death of Jonny at age 12 from a rare brain infection in 1972, Pat worked as a teacher's aide at Big Sandy Elementary for five years. In the



**Jim and Arnie Hopkins** 

60<sup>th</sup> anniversary

early 1980s, she helped manage Annie's Tea Room and set up Annie's Gift Shop. She worked in the customer service department of Strategic Fulfillment Group (SFG) which acquired Annie's until her 30-year retirement.

Ellis and Pat live with Jim in their home in Big Sandy. Jim has been employed at SFG for the last 18 years, most recently as a Doc1 programmer in the Tech department.

Their daughter, Liz Russell, lives with husband, Doug, in Arcadia, California. She just finished a 10-year appointment as Math Division chair of Glendale Community College in Glendale, California, where she has been teaching for 30 years.

Ellis and Pat have one grandson, Wesley Russell, married to Stephanie (Martens), who resides in Marysville, Ohio. They are blessed with a great-granddaughter, Rose Elizabeth Russell (3), and a great-grandson, Lachlan Martens Russell (4 months).

When asked what has made their marriage a success, Ellis said: "I feel what success we've had is because of God's mercy in our lives. Life has many ups and downs, but God called us at an early age in life and showed us the big picture of why we're here on earth. He gave us so many experiences to learn to make our marriage succeed, and then the opportunities we've been given to meet so many people, and to live at the headquarters or a major area of the work most of our lives, has helped us to succeed.

"You have to work out problems as you go along. I feel we took our marriage vows seriously. As with any contract, there is a responsibility on each other's part."

Pat agreed with Ellis and added: "We respect each other's talents and interests. We talk a lot. In other words, we communicate, and we've prayed for a lot for patience and wisdom."



**Ellis and Pat Stewart** 

70<sup>th</sup> anniversary

## **Obituaries**

### **Aneta Louise Johnson**

Aneta Louise Johnson, a longtime member of the Church, died peacefully on Nov. 27, 2023, at the Edgerton Care Center in Edgerton, Wisconsin, at the age of 77. On Dec. 21, 1945, Aneta was born in Stevens Point, Wisconsin. She had two older sisters but only knew one growing up, as the oldest was adopted as a baby before Aneta was born until they regained contact later in life at her father's passing. Aneta lived in Stevens Point until her family moved to Milwaukee, Wisconsin, where she lived the remainder of her childhood and school years, worked at several jobs, and later met her husband-to-be, Ken. Aneta and Ken were married on May 3, 1969, and reached their 54th year of marriage before Aneta's passing.

Aneta was baptized in March of 1970 and was a part of the Church for 53 years until her passing. During that time, Aneta has been a part of congregations in Milwaukee, Wisconsin; Hammond, Indiana; Michigan City, Indiana; Janesville and Beloit, Wisconsin. Since moving back to Wisconsin in 1988, Aneta and her family have lived in the Edgerton



**Aneta Louise Johnson** 

Dec. 21, 1945-Nov. 27, 2023

area. Aneta was a member of the Beloit, Wisconsin, congregation from the inception of UCG until her passing. However, health problems kept her homebound for the last several years of her life.

Aneta has worked at several jobs throughout her life, including two restaurants, a driving school, JCPenney, a candy factory and a company that did inhome care for elderly people. She was a stay-at-home mom most of the time, though, as she enjoyed caring for her family and many beloved cats through the years until her health and mobility declined. Aneta had an avid love of both vegetable and flower gardening, good home cooking and nutrition, nature and outdoors, and, of course, cats. She also very much enjoyed participating in church services and various activities, listening to or reading about God's Word, and spending time fellowshipping with her Church friends until late.

She is survived by her husband, Kenneth, age 80, and her 49-year-old son Scott. The status of Aneta's two sisters is unknown as contact was lost with them years ago, but likely, they are also deceased, being older than her. Aneta now awaits God's loving embrace at the time of the resurrection.



Vern L. McFarland

Sept. 2, 1938-Nov. 2, 2023

### Vern L. McFarland

Long-time Church member Vern L. McFarland died peacefully on Thursday, Nov. 2, 2023, at the age of 85. He was baptized in 1971 in Hutchinson, Kansas, where he was born and where he was buried in a family plot.

Vern spent his retirement years in northern Arizona and attended his final services with the Las Vegas congregation. When his health gave out, he continued to listen to services online and spent most of his daylight hours listening to United's archived sermons daily. Vern attended Feast sites in Europe, the Middle East, Alaska, Hawaii and Jamaica.

Vern graduated from high school in Pueblo, Colorado, He worked for 30 years for the Environmental Protection Agency as an expert entomologist (the branch of zoology concerned with the study of insects), retiring in 2002. Although he was gifted in IQ and knowledge, brethren noted that he never exalted himself. He had an amazing memory, able when discussing any past event to tell you what the weather was like and what he had for lunch! Vern maintained an amazing video collection he enjoyed sharing with others.



**James Levi Odom** 

Nov. 28, 1932-Sept. 14, 2023

Vern was steady and faithful and always had his eyes on the coming Kingdom!

### **James Levi Odom**

James Levi Odom, 90, departed this life on Thursday, Sept. 14, 2023, at his home in Poplarville, Mississippi. Levi was a loving husband and father who lived life to the fullest and always had a twinkle in his eye. He enjoyed fishing and bird hunting and was someone you could count on to help in time of need. He was married to his wife, Jane Ann, for 63 years until her passing in November 2022, and they raised three daughters. As a man of great patience, he became very good at "waiting on a woman."

Born on Nov. 28, 1932, Levi endured many hardships growing up during the Great Depression and WWII and serving in the U.S. Army during the Korean conflict. After marrying in 1959, even though he never graduated from high school, he was a faithful provider for his new family. He worked as an electrician, carpenter and plumber; ran machinery; cut timber; farmed soybeans, oats and wheat; raised cattle, sheep and goats (to sell, as well as to feed his family); built many houses and barns in his community; and worked on a crew that built a portion of Interstate 59. He was a great "fixer." After his girls had their own homes, they knew they could always call Daddy and ask him how to fix whatever had broken.

His life was a testament to perseverance. He rebuilt the family farm twice after it was severely damaged by Hurricanes Camille (1969) and Katrina (2001). When his wife's health began to deteriorate, he quietly took on more of the household chores. At the age of 80, while he was still actively farming, gardening and raising sheep, he survived a massive stroke that left him paralyzed on his left side. Still, he continued to live life with that twinkle in his eve and let God use him as He wished. He considered anything he got to do or anyone he got to meet or talk to as a blessing. He loved his family, friends and caregivers, and he was quick to express appreciation to them.

Levi was a faithful servant of God for five decades. One of the highlights of each year after his stroke was being able to attend the Feast of Tabernacles at Panama City Beach with his family. He never cared much for the beach himself, but he found joy in seeing others enjoy the beach, and he delighted in the fellowship. He would often say, "I am so thankful that I was able to make it to every service."

Levi was preceded in death by his parents, Arthur and Lucille (Smith) Odom; his wife, Jane Ann Odom; infant son, Lawrence James "Jamey" Odom; two sisters, Ruby Nell Smith and Maudie Bell Harris; and four brothers, Leroy, Lenell, Lemon and Lamar. Left to forever cherish his memory are his three daughters, Ann Brackett (Mike) of Maryville, Tennessee; Patty Odom of Poplarville, Missouri, and Blythe Odom of Perkinston, Missouri; two grandchildren, James and Jenna Brackett of Maryville, Tennessee; and a host of nieces and nephews. UN

## New Beyond Today Editor, Tom Robinson



Tom Robinson recently took on the role of associate editor for the *Beyond Today* magazine, following the retirement of Scott Ashley. Tom has worked as a senior writer and editor for the Church magazine and booklets for the past 22 years, since August 2001. He was previously the managing editor and associate editor for another Church of God organization for the seven years prior to that, beginning in 1994, so he has been nearly 30 years in this capacity.

Tom has been the primary writer and managing editor of UCG's Bible Reading Program, now UCG Bible Commentary. He served as managing editor of our former publication, World News & Prophecy, for its last year of production.

Tom has served in the Fulton, Missouri, congregation as an elder for more than 10 years, having been ordained in 2012. He has worked for more than 10 years on the Prophecy Advisory Committee, and now serves as its chairman. Recently, he became a new visiting instructor at Ambassador Bible College, teaching Former Prophets.

Tom graduated with a bachelor's degree from Ambassador College in 1992, majoring in theology and double minoring in English and mass communications.

He and his wife Donna have been married for 27 years, since 1996. They have two teenage children, Annika and Micah, and live in Troy, Missouri, near St. Louis, attending services in Fulton. UN

# 6 Honoring Deceased Elders and Wives /

## **Martha Clement**



Martha Clement, wife of elder Harold Clement of the United Church of God congregation in Tulsa, Oklahoma, died on Dec. 19, 2023, at age 87. Martha has been described as a "ray of sunshine" upon entering a room. She never met a stranger and will best be remembered for her Christian example, her beautiful smile and her bountiful love.

Martha was introduced to Harold by a mutual friend, and they married in 1952. Martha was a loving wife and devoted mother who took great care in homemaking and nurturing her family and four children. Martha was baptized in 1963, joining Harold as a member of the Worldwide Church

of God, and the two of them dedicated their Christian lives to the word of God and serving brethren. Later in life, Martha and Harold moved to Mounds, Oklahoma, and she especially enjoyed the many years they shared on their land.

She is survived by her husband. A funeral was held on Thursday, Dec. 28, 2023.

### **Drexel Shiver**



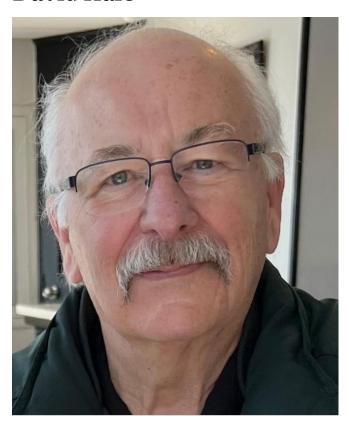
Drexel Shiver, an elder in the Jacksonville, Florida, congregation, died Oct. 27 after several years of declining health. Drexel was born in Lafayette County, Florida, on March 19, 1929, and was the oldest of eight children. He served in the United States Navy 1946-1949 and in the United States Coast Guard from 1954-1968. Drexel earned a Masters of Vocational Education degree from the University of North Florida and taught building construction to high school students for 21 years, retiring in 1994.

Drexel's first contact with the Church was in 1963. He was listening to country music on the car radio when that program ended and "The World Tomorrow" came

on. Drexel was baptized in 1966, ordained a deacon in 1979 and ordained an elder in 2010. He was a student and teacher of the Bible, an avid reader of religion and history, and enjoyed gardening and playing the guitar.

Drexel is survived by his wife of 49 years, Sharon, children Debra, Larry and Lauren, seven grandchildren, 14 great-grandchildren, three great-great-grandchildren and two brothers. He was predeceased by five siblings and his son, Russel.

## **David Hale**



David Hale, age 76, an elder serving the United Church of God congregation in Denver, Colorado, died at home on Nov. 19, 2023, with his loving wife, June, at his side. Preceded in death by his parents, Elva Larson, Dayton Hale and Chuck Youngquist. David is survived and deeply missed by his wife, the vivacious Mrs. June Hale, his children Heather, Kelly, Victoria and Cavin; sister Sheila; and many special grandchildren and nieces.

A long-time resident of Colorado, David was happiest in the great Rocky Mountains, especially hunting with his friend, Ben. He worked tirelessly to

ensure that his family had everything that was needed and more. David was a humble and giving man who dedicated his time and energy to the Church and the brethren.

## **Jacque Smith**



Jacque Smith, wife of elder Paul Smith of the San Diego (California) congregation, peacefully died on Sunday, Dec. 10. Jacque had experienced Alzheimer's disease for several years. She is survived by her loving husband, their daughter, Jessica, and two grandchildren.

Paul and Jacque have been members of the Church of God community for 50 years and founding members of the United Church of God San Diego congregation in 1995. Jacque was an essential partner of her husband's service as an elder, and an integral participant in all aspects of the Church family over the years.

Her warmth, smile

and friendship for all of us will not be forgotten. Her living legacy among us will remain intact and be fondly remembered. "Precious in the sight of the LORD is the death of His saints" (Psalm 116:15). There will be a celebration of life sometime in January.

These updates were featured online in the weekly "Home Office Weekly Updates" which can be found under Members>United News>Newest Updates.

Check this section for more announcements and upcoming events.

# Local Church News /

## A Visit to Acapulco, Mexico

From Nov. 29-30, 2023, Antonio Aguilar (from Iguala), Roberto Hernandez (Mexico City), Jesse Api (Ohio) and Gabriel Garcia (Mexico City), visited all the houses of the brethren of United Church of God in Acapulco, Mexico.

To go to Acapulco, we used the Church vehicle from Tabasco to take all the donations from Mexico's members, both physical and monetary, as well as all the goods purchased with the money from Good Works. The vehicle is a 15-passenger 2014

Toyota Hiace van with the ability to remove the seats and make it into a cargo van.

The roads in the city have been cleared up and have a large military presence. However, the side streets leading to the hills and other towns are still cut off by trees and telephone poles.

All the brethren received us very well, and we could see that they were protected by God. On the night of Hurricane Otis, they thought they were going to die. In the darkness, with the wind, noise, rain and even

screams of neighbors asking for help to rebuild their roofs, help, they prayed to God and He heard them.

Most of the houses of Acapulco's population are made of light material. These tin roofs were easily blown off by the force of the hurricane, and about seven or eight roofs of the members' houses we visited suffered this fate. Because of this, some of them had their clothing, large and small household appliances, and beds ruined.

Their current condition is stable, but they obviously need as well as to better fix their homes, as several have all their belongings temporarily stored elsewhere.

In the meantime, we gave them food, water, cleaning and hygiene items, as well as a loudspeaker with 60 sermons on a USB memory stick for Sabbath services.

Five different houses were visited, some with multiple roofs, and about 15 people visited, all members of the Church. Measurements, photos and assessments were done by Jesse Api for a next visit, when the damaged parts of the houses will be rebuilt.

The project has not yet formally started. The brethren are stable, and they only need water for now. We will be providing them with economic resources so that they can supply themselves and not have shortages.

Please pray for stability to return soon to the port of Acapulco.

Gabriel Garcia and Jesse Api

## Senior Luncheon Held in Columbia, Maryland



Some of the seniors who participated in the event.



Teens and young adults who served the seniors.

The Columbia, Maryland, congregation honored 16 senior brethren at the 12th annual senior luncheon on Oct. 28, 2023. The theme this year was "The Days of Wine and Roses." One of our attendees, Boni Buchanan, performed a beautiful rendition of "Days of Wine and Roses."

Steve Diggins addressed the group and let them know they were appreciated and were being honored for several reasons. One reason is that God commands us to honor seniors. He quoted Leviticus 19:32 where we are told to "rise before the gray headed and honor the presence of an old man." He also mentioned that we honor our senior members because of their faithfulness and wisdom gained through years of experience.

The meal was prepared by ladies in the congregation and served by the young adults and teens. The delightful meal consisted of butternut squash soup, chicken salad with cranberries on a bed of romaine and a mini croissant. Some of our guests enjoyed a glass of wine with their meals.

After the main meal, Ms. Buchanan sang, "Moon River." To



conclude the meal, fresh baked cinnamon rolls with vanilla ice cream were served. Before leaving, some commented how much they enjoyed the luncheon and the live music.

Rhonda Diggins

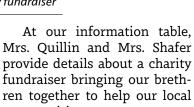
## Richmond Congregation Uses Information Table to Promote Local Outreach



Beyond Today education table



Charity fundraiser





Youth instruction corner

corner, we continue to provide handouts of each monthly lesson and a hope for the world

We pray that 2024 will be the best that it can be.

Kathy Shafer

## **UCG Hymnal App**



The UCG Hymnal App has recently been updated to includé functionality searching hymns by the lyrics.

The hymnal app is available for the iÓS and Android mobile devices. Search for the "United Church of God hymnal" app on Amazon, the Apple Store, Google Play and the Windows app store.

As the year 2023 came to a close, the Richmond, Virginia, congregation expanded our information table resources to support our new strategy for preaching the gospel in 2024. We hope to attract more inter-

est in Beyond Today programs and youth instruction.

At our Beyond Today education table, Mr. Farber keeps Church booklets at hand for the current magazine and TV program.

communities. At our youth instruction

## **Teens**

God is calling you! He wants you to receive the reward of eternal life and join His spiritual family in the coming Kingdom of God. Will you answer the call?





## **Couples**

What are the pressures many husbands and wives face today, and what can they do to manage them to be sure their marriages survive?





## **Young Adults**

"Run with Endurance" is a message for all of us, but especially those who are just beginning this race towards God's Kingdom.





## **Singles**

Ever find yourself wondering how you can better "deal" with being single as a Christian? Written by a lady who was single until 50, this letter offers encouragement.





## **Seniors**

"The Work of God Seen Through the Life of Anna" is a message that speaks of the importance of setting an example as a senior member in the Church





## **Church Family**

We have have a part to play in raising children in God's way, parents, grandparents and Church family together! Learn more by listening to "Train Up a Child."





## **Parents**

With Christianity on the decline, especially among young people, what are parents to do if they want their own children to have a life of faith and virtue?





## **Grandparents**

How can you promote connection with your grandchildren? This article, "Grandparents/Grandchildren: The Vital Connection" shares four ways!





## **Students**

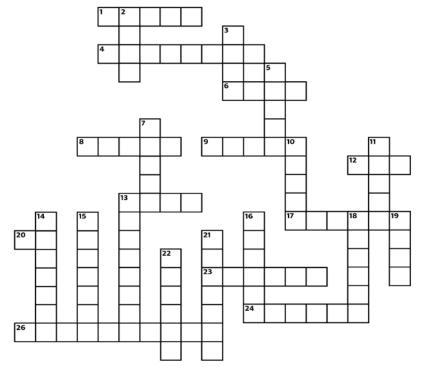
We became students in God's classroom when we are baptized and receive the gift of the Holy Spirit. Learn more by listening to, "Students Today, Teachers Tomorrow."





## **CHILDREN'S CORNER**

David and Goliath (1 Samuel 17)



### **ACROSS**

- 1. David's weapon (v. 40)
- 4. Where the stone struck Goliath (v. 49)
- 6. To whom David gave credit (v. 37)
- 8. David was a \_\_\_\_ (v. 42) 9. David used Goliath's own
- 12. How many thousands did David slay? (18:7)
- 13. David killed a \_\_\_\_\_ and a lion (v. 34)
  17. Goliath \_\_\_\_ the God of the armies of Israel (v. 45)

25. Goliath was a \_

- 20. Did David fight with armor on? (vv. 38-39)
  23. David called God the \_\_\_\_\_ God (v.26)
- God (v.26)
- 24. Anointed David as king (16:13)

### DOWN

- David killed a bear and a
- led the armies of Israel (v. 2) 5. What Saul wanted David to wear (v. 38)
- 7. David slung a \_ \_ (v. 49)
- 10. The young hero's name (v. 50)
- 11. David's father (v. 17)
- (vv. 17-18) David went to see his
- 14. The Philistine champion (v. 4)
  15. "If I \_\_\_\_\_ against him . . ." (v. 9)
  16. David took 10 \_\_\_\_\_ to his brothers (v. 17)
- 16. David took 10
- fought the 18. The army of Philistines (v. 2)
- 19. Goliath presented himself for 40 \_\_(v. 16)
- 21. David knew God would him (v. 37) 22. How the soldiers of Israel felt (v. 24)



# The Good News

## Repaired

Our most loving Father is our Master Potter.

### by Deanne Trahan

Have you ever heard of the process called Kintsugi or Kintsukuroi by the Japanese? Discover how God is intricately involved in the process of repairing us after we've suffered damage from the world, choices we have made or circumstances that may have been out of our control.

### **Golden joinery**

Golden joinery or golden repair is the centuries-old art (circa late 15th) by the Japanese of fixing broken pottery with a special lacquer dusted with powdered gold. The result is a unique appearance of beautiful seams of gold highlighting the cracks in the ceram-

ic ware which glint in the light. Many believe that the container is now more beautiful after suffering damage, as it has a history and something to show for all the wear and tear it has received through its service. Kintsugi emphasizes the fractures to repair and beautify the faults instead of hiding or disguising them. Mottainai, the Japanese feeling to express regret when something is wasted or thrown away, is also relevant along with "mushin"—the acceptance of change.

### **Spiritual connection**

Fast forward to the 21st century, when the world repeatedly tells us to hide our faults rather than repair them, trading concepts that promote pride and a "me first" mindset, instead of the transformation of our hearts and minds. Yet, Scripture instructs us not to do anything through this selfish mindset (Philippians 2:3; see also Romans 12:2 and 10).

Our most loving Father who has done everything for us and cares so deeply about all of His children is our Master Potter. We are the clay as Scripture says in Isaiah 64:8. God fashions and molds us bit by bit, day by day, into vessels which will be completed under His perfect skill in order to become servants ready for His Kingdom (Philippians 1:6). Just as the Japanese artists did not want to waste broken pottery, God "desires all men to be saved and to come to a knowledge of the truth" (1 Timothy 2:4). He is "not willing that any should perish but that all should come to repentance" (2 Peter 3:9). It may not be the easiest thing to be fash-



ioned and molded, especially while going through tests and trials, but we know it will all be worth it. Diligence with persistence is crucially important.

This life can be a long, arduous journey full of mistakes, especially if we do not line up our choices according to our instruction manual, the Holy Bible. Many of us have lived most of our lives in the world pre-conversion and come with plenty of baggage, pain and suffering based on worldly living. Now that we have been called out of the world by God we need to daily live righteously by resisting and overcoming the influence of the world. Setting this example is incredibly important.

Instead of attempting to cover up our faults (think Adam and Eve, King Saul, Ananias and Sapphira) we should be going to God in humble, reverent prayer seeking His input on where we need help in having our faults mercifully exposed to us so that we can learn, repent and change. King David is a powerful example to draw from in Psalm 19:10-14 and Psalm 139.

### What type of vessel will you be?

No matter how damaged you are, have been or will be, you have the ability to change. However, you cannot do it by yourself. You need the most powerful force in the universe to be involved—God. He can do anything (Matthew 19:26; Mark 10:27; Luke 1:37; Job 42:1-2). If anyone had adversity and lost almost everything in his life, it was Job. Reading the book of Job would be a great study to understand how God can help with restoration.





You may be broken to the point of wanting to run away or hide from others, move to a remote place high up in the mountains or far away, but no matter where you go, God is already there, waiting for you (Psalm 139:7-10). He sees all and knows all (Hebrews 4:13). He knows if you feel shattered or splintered in many pieces, your heart pierced with pain, your brain incapable of accepting the reality you face. Whatever it is you are experiencing, Jesus Christ has already been there for us.

Romans 5:8 gives us insight into the supreme sacrifice Jesus made for us, "But God demonstrates His own love toward us, in that while we were still sinners, Christ died for us." Deeply meditate on these words while in prayer to God and you will receive greater clarity and realize you are not alone. Going through tough times can help you become ready to help others in the future. Philippians 1:29 explains, "For to you it has been granted on behalf of Christ, not only to believe in Him, but also to suffer for His sake."

As we seek to change, remember the loving words of Christ, "Go and sin no more" (John 8:11-12; John 5:14). Let the healing begin now so that there is ample time for all the pieces to be put back together again. God oversees this process in our lives, much as a skilled craftsman restores a broken vessel through gold joinery. "But we have this treasure in earthen vessels, that the excellence of the power may be of God and not of us" (2 Corinthians 4:7). "Let your light so shine before men, that they may see your good works and glorify your Father in heaven" (Matthew 5:16). UN

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## Seven Powerful Reasons to Love Your Enemies

The command to love our enemies can make more sense when we understand exactly what God wants from us.

### by Becky Sweat

Unfortunately, having enemies is an inevitable part of life. There might be people who hold political or religious views that are in strong opposition to yours, who aren't content to "agree to disagree," but rather start heated arguments with you anytime you're around them. Maybe you work with someone who is always trying to one-up you, apparently wanting your job, or seems threatened by your skillset. You could have a neighbor or former friend who feels like you've wronged him in some way and now he's taking vengeance by spreading ugly rumors about you or even slapping a lawsuit on you. Or, perhaps there are those who snub, exclude, demean, deride or bully you, for no other reason than they "don't like" you.

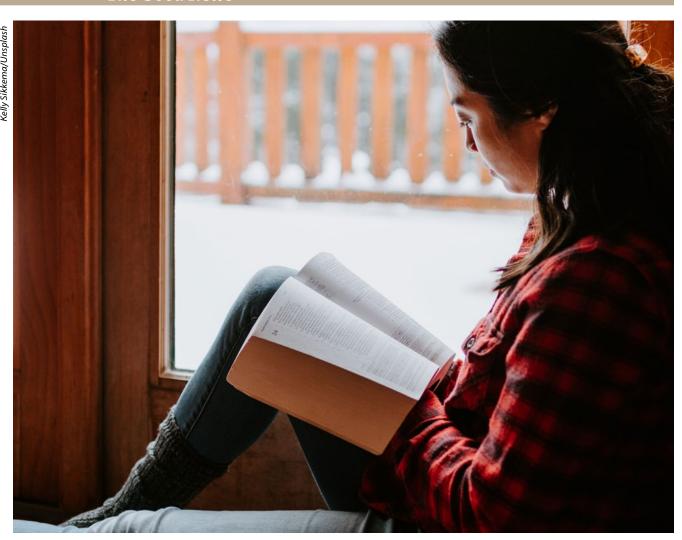
When you're on the receiving end of this kind of treatment, it can stir up strong emotions like anger, hurt, bitterness and spitefulness. You might tell yourself, "I'm going to give that person a piece of my mind," or "I'm going to put him in his place."

# "Loving our adversaries" is a foundational principle of God's way of life.

But then, certain Bible passages might come to mind (and hopefully they do!). In particular, we might think of Jesus Christ's instruction during the Sermon on the Mount to "Love your enemies, bless those who curse you, do good to those who hate you, and pray for those who spitefully use you and persecute you, that you may be sons of your Father in heaven" (Matthew 5:44-45).

Numerous other verses convey this same teaching. Romans 12:14 tells us to "Bless those who persecute you; bless and do not curse." In the book of Proverbs we're told, "Do not rejoice when your enemy falls" (24:17), and, "If your enemy is hungry, give him bread to eat; and if he is thirsty, give him water to drink" (25:21). Exodus 23:4-5 (New Living Translation) is written for an agricultural society, but can be applied to our modern world: "If you come upon your enemy's ox or donkey that has strayed away, take it back to its owner. If you see that the donkey of someone who hates you has collapsed under its load, do not walk by. Instead, stop and help." In today's terms, if a rival at work or school is facing a setback of some kind, we should be willing to assist him, relieving his burdens if we can.

Admittedly, having to show this kind love to our enemies can be a really hard pill to swallow. The natural human inclination is to hate our enemies, fight



It is helpful to take some time to reflect on exactly why God wants us to love our enemies, and how it is beneficial. If we can see the good that can come out of it, we may feel more motivation to do what we need to do.

with them and take retribution. For those who are less confrontational, we might want to just turn our backs on those who hurt or trouble us and simply "not care" about them. But even if all we have is a cursory understanding of the Bible, we know these responses are not acceptable. "Loving our adversaries" is a foundational principle of God's way of life. It is not something we can "opt out of" if we are going to truly be disciples of Jesus Christ.

The command to love our enemies can make more sense when we understand exactly what God wants from us. Think about what Matthew 5:44 actually entails. To love our enemies means we are to cultivate a genuine concern for them. To bless our enemies might mean looking for their redeeming qualities, speaking as well of them as we can (and not bad-mouthing them), and letting go of anger and resentment towards them. Doing good to them can be a matter of showing them respect and kindness, being patient and longsuffering with them

# When we try to see our foes from God's vantage point, we're able to change our own viewpoints.

(which includes trying to understand why they think the way they do), and helping them if they're in need. We should pray for them—that God will help them see their sins (if indeed they are sinning) and be merciful with them. Loving our enemies does *not* mean we have to somehow cultivate warm sentiments for them, approve of their wrong conduct, pretend they haven't hurt us, or try to have a "normal" relationship with them (when they haven't repented).

Still, you might say, You don't know how badly my ex-spouse has treated me. You don't know how con-

ceited and power-hungry that new employee is at work. You haven't seen how much I've been smeared on social media. I can't even begin to think about showing concern to someone who's caused me so much grief.

But we can and must. In order to succeed at this, we need God's help. Pray that God will give you the spiritual strength to forgive. Ask Him to help you see the situation from His perspective, to replace the limited human judgments you may have already made about those who have hurt or troubled you. When we try to see our foes from God's vantage point, we're able to change our own viewpoints, and less likely to allow our negative emotions to control us.

Why would God instruct us to love our enemies? Everything He asks of us is for our good (Romans 8:28) with our future in His Kingdom in mind. What can we learn by actively practicing the admonition to "love your enemies"? Here are seven positive outcomes we can expect:

### 1. We'll have a more peaceful existence

The Bible instructs us to *not* repay evil for evil, retaliate when people mistreat us, nor avenge ourselves. Scripture clearly states that taking vengeance is God's responsibility, and that He will fight our battles for us (Romans 12:17, 19; 1 Peter 3:9; Deuteronomy 1:30; 3:22; 20:4; 32:35; Exodus 14:14; Isaiah 49:25). Only God can mete out justice fairly and effectively.

Hating our enemies and trying to "settle the score" only produces discord, hostility and conflict. If someone insults us and we hurl back an insult, he'll come back with another put-down, and then we retaliate by saying something even more cruel, and a never-ending, escalating cycle occurs. The malice just intensifies—with both parties.

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God's Word encourages us to do just the opposite—to be peacemakers and to overcome evil with good (Matthew 5:9; Romans 12:21). When we are civil with our enemies, it de-escalates potentially tense situations. Our social or work environment improves. So if we're at odds with a coworker, and we respond to his hostility with kindness and concern, we create a more peaceful workplace. Tension is mitigated, and we break the cycle of revenge.

### 2. It can help transform our enemies

In time, our enemies may take note that we are treating them civilly, become ashamed of their bad conduct and change their ways. This is even more likely when we are praying that God will intervene in the situation and help them see their wrongs. With God's help, we can be a good influence and a tool He can use to correct our enemies and motivate them to change (1 Peter 2:12). Adversaries don't always stay adversaries; they can learn to do what is right. We can

"win them over." And when that happens—if we've been patient, understanding and merciful with them along the way—it can be a very joyous experience.

## 3. It improves our own attitude

If we harbor anger, hate and resentment towards our enemies, these negative emotions will grow and fester, and can literally control our lives (Hebrews 12:15). We will feel miserable, and become bitter, cynical, unlikable and unhappy people. Harboring negative emotions can impact our physical health too, leading to high blood pressure, headaches, cardiovascular and intestinal problems, and other maladies.

However, when we're patient and gracious with our enemies, and we strive to understand their backgrounds and perspectives, we take our focus off ourselves and direct our concern on them. We begin to focus on the joy we get from seeing other people happy and trying to meet their needs

instead of just our own. This helps us develop graciousness, compassion, empathy and respect—not only towards our enemies but with other people in general. We also free ourselves from dwelling on revenge, allowing us to think about and do what is more constructive.

## 4. God will be more merciful and forgiving with us

Our enemies aren't the only ones who sin or behave badly at times. We do too. And when we do, in addition to repenting and asking God for forgiveness, we need to take an honest assessment of ourselves to determine if we are holding grudges against anyone who has mistreated us. Matthew 6:14-15 says, "If you forgive other people when they sin against you, your heavenly Father will also forgive you. But if you do not forgive others their sins,

your Father will not forgive your sins" (New International Version). Matthew 5:7 says, "Blessed are the merciful, for they shall obtain mercy." An important aspect of loving our enemies is to let go of any ill will we may have towards them—to be forgiving. A benefit to us personally is God will be much more merciful with us when we sin, if we extend this same courtesy to others.

### 5. We bestow honor to God

Everything we do in our lives should honor and glorify God (1 Corinthians 10:31). That includes how we treat those who mistreat us. God wants us to have goodwill for our enemies, to seek peace with them, to not exact vengeance on our own, and to let Him "fight our battles" for us. We honor God when we obey these directives, even when they might not "make sense" from our limited human perspectives. We are showing God that we value His teachings.



"Pray for those who spitefully use you and persecute you, that you may be sons of your Father in heaven" (Matthew 5:44-45).

Moreover, loving our enemies can be a powerful testimony of our faith. When we are gracious towards our enemies, others will notice the decreasing tension and the improved situation that is likely to be the result. We will be demonstrating that God's way works, and showing others the good that can come out of living by biblical precepts.

Every encounter we have with an adversary is an opportunity to build important peacemaking skills.

### 6. We can better see how we need to change

When others bully or harass, it's easy to dwell on what they have done to us. But if we're truly loving our enemies as we should, we will be directing some of our attention on trying to understand why they think and act the way they do. By doing so, we can start to see how we might be causing some of the strife—that the tension isn't all their fault. Our enemies might have some valid grievances against us (Romans 2:1). We should be willing to consider their criticisms of us, even if they're not delivered in a pleasant way.

Now, there certainly are times when one person is the obvious aggressor and the other party is the innocent victim. For instance, we might have enemies who don't like us because we hold religious beliefs that they don't, or maybe the bad feelings are all due to envy on their part. But even then, we might not always react in the best way when we're mistreated and could improve in that area.

## 7. It helps us learn to "see" humanity as God does

At first, we may need to "force ourselves" to have concern for our enemies. But the more we show

them love and really try to understand them, the more vested we'll become in doing this, and the more we'll start to genuinely hope for the best for them. Seek to understand the other person and why he may be reacting the way he does. Sometimes, we may find that he has a miserable background that brings on his behavior towards you. Knowing that can give you the patience and compassion to work with him.

We need to remember that even our worst enemies are made in God's image and likeness (Genesis 1:26-27), and have the potential to someday be part of God's family. God desires that every human being would repent and be saved, according to His will and timing (2 Peter 3:9; 1 Timothy 2:4). This certainly doesn't mean that all people will accept God's calling, but God has that hope for every human being. Since God is concerned about all of humanity, and if we are followers of His way of life, we too should cultivate this same love and hope for other people-even

those who have used or persecuted us. God sees their potential, and we must too.

Realistically, some of our enemies might continue with their hateful ways, no matter what we do. Romans 12:18 says "IF it is possible, as much as depends on you, live peaceably with all men" (emphasis added). We can't force others to treat us civilly. We can only change ourselves. And even then, it may be very, very hard to love those who have it in for us. But God sees when we are pushing ourselves to do what's difficult, and He will help us along the way. God wants us to be peacemakers. Doing so makes life more pleasant, and it's an essential quality if we're going to be part of God's Kingdom. Every encounter we have with an adversary is an opportunity to build those important peacemaking skills. That should serve as a huge incentive to do what we need to do—even if it's not easy or natural. UN

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# Three Types of Forgiveness: Finding Peace of Mind

Continue in prayer and move forward with a goal of finding peace through that forgiveness.

### by Sherrie Giddens

There are three types of forgiveness which each of us can and will face throughout our lifetimes. Each one can bring about a more peaceful life experience. However, each can be difficult at times.

### **Forgiveness from God**

We all sin. We all fall short (Romans 3:23). There is only one person who has ever lived a sinless life and that is Jesus the Christ, our Savior. It is through His sacrifice we can go before our God and ask to be forgiven. In asking for forgiveness, we must remember it requires a willingness and a need to repent of our sins.

Repentance is an action. It can be like driving in your car and coming to a stop sign. You must brake or risk flying through the intersection and causing an accident which could injure yourself or someone else. When we ask God to forgive us, we must be willing to use that brake. We stop the sin we are seeking forgiveness for.

What happens when a sin is a habit, and we find ourselves committing it once again after repenting? God is gracious and merciful, slow to anger, loving and kind (Psalm 86:15). We can go before His throne in prayer and once again ask for His forgiveness.

We might also ask for His help in overcoming a particular sin. Ask for wisdom and guidance to help put it out of our lives. Sin isn't always easy to overcome but as we strive to do so, we can rely on His forgiveness and His help (1 John 1:9).

## Forgiving and accepting forgiveness from others

When we have caused harm or hurt someone in a way which causes a rift in the relationship, it is probably time to go to that person and ask for forgiveness. "I am sorry" can be difficult words to say, but they go a long way in healing hurt feelings and wounded relationships.

Asking for forgiveness is not about making excuses for our actions. While we might feel the need

## Asking for forgiveness is not about making excuses for our actions.

to justify our words or actions, doing so can often nullify any attempt at seeking the forgiveness of another individual.

There are times when we might be the injured party. Forgiving someone who has harmed us through words or actions might seem impossible at times. However, we are told in Matthew 6:14-15, we must forgive if we want God to forgive us. Jesus said through a

parable in Matthew 18:33, "Should you not also have had compassion on your fellow servant, just as I had pity on [forgave] you?"

How do we go about forgiving those words or actions that can feel almost unforgivable? It isn't always easy. We can begin by sharing our pain and hurt with God through prayer. Pour your heart out to Him and then ask Him to help you forgive that person, even if they have not asked for it. Ask for Him to heal your heart and the pain you feel while giving you a heart of forgiveness.

The apostle Paul reminded the Colossians: "Therefore, as the elect of God, holy and beloved, put on tender mercies, kindness, humility, meekness, longsuffering; bearing with one another, and forgiv-



God can give us peace of mind when we follow His way of forgiveness!

ing one another, if anyone has a complaint against another; even as Christ forgave you, so you also must do" (Colossians 3:12–13). So, we too must find ways to forgive, just as Christ forgave us.

There are times when the sins committed against us or someone we care about are so horrendous that forgiveness is something we cannot find in ourselves at that point in time. We might be filled with anger or even find ourselves feeling vengeful. Remember that vengeance is not ours but belongs to God (Romans 12:19).

Take those feelings to God and ask for his help in removing them. It might take time—just as a broken bone takes time to heal, so does a broken heart. Many times after the bone has been knit back together it can take years for the limb to completely heal. Finding the ability to forgive in situations like this will require the help of our God to intervene in our mind and heart. Continue in prayer and move forward with a goal of finding peace through that forgiveness.

### **Forgiving ourselves**

The Bible gives us clear definitions of what is right and wrong. When we find ourselves on the wrong side of the Word of God and having committed a sin, it can be difficult to go to God and ask for forgiveness. However, we know He is swift to forgive and remove our sins far from us when we do.

Forgiving ourselves, however, is not always as easy. Perhaps we lie awake at night going over and over what we should have done (versus what we did), the consequences of our actions and how they will impact our lives in the future. Maybe we are concerned about what others might think or say. We might find we have dif-

## Remember that vengeance is not ours, but belongs to God.

ficulty in going to God in regular prayer, allowing our shame to become an obstacle in that relationship.

While shame and the accompanying emotions serve a purpose of bringing us to repentance, they serve no purpose afterward. Once God has forgiven us,

we are reconciled to Him and our relationship with Him is once again based on a true parent and child bond, there is no need to feel that shame (Hebrews 8:12).

Ask God to give you a heart of forgiveness toward yourself and remove the shame and embarrassment you might feel. Ask Him to heal your heart and your mind as you try to move forward in life. Put yourself in the company of those who will not put you down or find fault with you because of the actions you might have committed. Seek out those who embrace you as a person who has repented and, like themselves, is forgiven by God above.

Satan loves to find fault with God's children. Revelation 12:10 tells us he is the accuser of the brethren day and night. He would love nothing more than to take your embarrassment and use it to create a barrier between you, your God, and your fellow brothers and sisters in Christ. Don't let him!

### **Moving forward**

Moving forward isn't always easy. We may find that our sins have damaged relationships or have put us in various situations we had not foreseen. How do we move forward in a way that is positive and gives us the best chance at a better future?

We might find ourselves feeling as if we would rather stay home than go to Sabbath services and subject ourselves to what others might be thinking or saying about us. Staying home might feel easier with each week we choose to do so. But there is a better way.

Get up and ask for God's help to get you through the emotional and difficult feelings you might be having. Get dressed and go to Sabbath services. If you need to stand outside that door and take a deep breath before going in, do so. If you need to say a quiet prayer while taking that deep breath, do so. Ask God to strengthen you and take away those negative feelings you have.

You might find those within that room, those who are there to keep the Sabbath as well, are happy to see you. Proverbs 17:17 tells us that hard times can draw friends even closer. You may find their love for you and their desire for you to continue in the ways of God are greater than anything you imagined. You might even find the shame and embarrassment fade away in their presence. Be prepared for the love of God to be shown through His children to help you move forward in a way you had not considered.

May you find the peace of mind that comes from the love of God and His way! UN

## Financial Audit Statements

Clark Schaefer Hackett & Co. was again engaged to perform an annual financial audit for the United Church of God.

As has been our practice, the audited financial statements of the United Church of God, an International Association, are included in the first issue of *United News* following the December Council of Elders meetings.

In accordance with our bylaws, an external audit of our financial statements, and related assessment of risk, internal controls and other accounting policies and procedures is performed each year. The final report is presented to the Council of Elders at its December meeting; thereafter being made public in the Church's newspaper.

As of the date of this writing we are just over five months into the Church's current fiscal year and would like to share some highlights of our past and current fiscal year.

First, God continues to bless the Church financially for which we are thankful to Him and to the members, donors, coworkers and others who faithfully support His work. Income for the current fiscal year to date is a little above both our budgeted amounts and in comparison to the same period in the prior year.

As you review the audited financial statements, we would like to draw your attention to a few items of interest.

### **Unmodified opinion**

On pages 1 and 2 of the audit report, the auditing firm states its opinion that the financial statements "present fairly, in all material respects, the financial position of [the Church] as of June 30, 2023."

### **Assets and liabilities**

On page 3, the Statements of Financial Position (otherwise known as Balance Sheets) disclose our asset and liability balances at each of the fiscal year end periods shown. Note that God has blessed the Church

with an increase of 12 percent in total net assets over the prior year. On page 15 (Note 8) of the audit report the balance in each restricted fund is noted. Donor restricted funds are used only for their respective designations and purposes.

### **Income and expense**

The Statements of Activities (otherwise known as Income Statements) provide an overview of income and expenses by category for the fiscal year. The Church's overall "income," which primarily consists of tithes (listed as contributions in the statement) and Holy Day offerings, increased overall by a little over \$0.8 million in fiscal year 2023.

### **Financial assistance**

On the Statement of Functional Expenses (page 5) you will note that in fiscal year 2023, in recognition of its responsibility to financially assist members with long-term or

short-term needs, the Church provided over \$1.3 million in total financial assistance.

### International subsidy

Recognizing our commitment to members outside the United States, the Church provides regular subsidies to international areas including congregations in Africa, the Caribbean, Europe, Southern and Southeast Asia, Mexico, South America and others. The total amount of international assistance in fiscal year 2023 exceeded \$1.65 million, exclusive of the cost of printing, postage and shipping of foreign language magazines and booklets.

### **Expenses**

While the Statements of Activities show overall expenses by

both program services as well as management and general categories, there are further details on expenses provided in the Statement of Functional Expenses on pages 5 and 6 of the audit report.

God continues to provide what the Church needs to support the mission of preaching the gospel, making disciples and caring for them around the world. We would like to again express our gratitude to Him, and to the members, coworkers and donors who faithfully support His work. May we all continually seek God's will and faithfully submit to it.

As always, if you have any questions about the finances of the Church or anything in the attached audited financial statements, please feel free to contact the Treasurer, Barry Korthuis. UN



Barry Korthuis serves as the treasurer and Financial Services operation manager for UCG. He can be reached at barry\_korthuis@ucg.org



Independent Auditors' Report
Statements of Financial Position  Statements of Activities  Statements of Functional Expenses  Statements of Cash Flows
Statements of Activities
Statements of Functional Expenses
Statements of Cash Flows
Notes to the Financial Statements

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- . Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures
- . Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **United Church of God**, an *International Association*'s internal control. Accordingly, no such opinion is expressed.
- · Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Church of God, an International Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audits.

Clark, Schaefer, Hackett & Co.



### **INDEPENDENT AUDITORS' REPORT**

United Church of God, an International Association:

We have audited the accompanying financial statements of **United Church of God**, an *International Association* (a not-for-profit organization) which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **United Church of God**, an *International Association* as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of United Church of God, an International Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about United Church of God, an International Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements

UNITED CHURCH OF GOD, an International Association Statements of Financial Position June 30, 2023 and 2022

	2023	2022
Assets: Cash and cash equivalents Prepaid expenses Property and equipment, net Other assets Operating lease right of use assets	\$ 17,160,100 362,730 7,118,580 30,432 411,335	14,863,671 189,088 7,310,102
Total assets	\$ 25,083,177	22,362,861
Liabilities and net assets: Liabilities:		
Accounts payable Accrued payroll and vacation pay Accrued insurance obligations Accrued other Operating lease liabilities Mortgages payable	\$ 256,715 448,635 75,254 98,538 411,335 447,340	185,970 584,263 59,840 119,927 - 569,356
Total liabilities	1,737,817	_1,519,356
Net assets: Without donor restrictions: Undesignated Designated by Council of Elders for cash reserve Designated by Council of Elders for general reserve Designated by Council of Elders for healthcare reserve	17,289,774 3,458,000 1,250,951 500,000 22,498,725	15,310,919 3,231,000 1,037,814 500,000 20,079,733
With donor restrictions	846,635	763,772
Total net assets	23,345,360	20,843,505
Total liabilities and net assets	\$ 25,083,177	22,362,861

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

UNITED CHURCH OF GOD, an International Association Statements of Activities Years Ended June 30, 2023 and 2022

	2023	2022
Net assets without donor restrictions:		
Revenues, gains and other support:	45 500 046	44.707.007
Contributions - individuals	\$ 15,923,048	14,797,237
Contributions - local congregations	276,912	280,639
Holy day offerings and festival fund contributions Estate and personal property donations	6,154,250 386,634	5,968,500 1,297,978
Interest income	351.963	29.172
Other income	244,538	158.127
Net assets released from restrictions:	244,000	100, 127
Satisfaction of restrictions	150,482	151,153
Total revenues, gains and other support	23,487,827	22,682,806
Expenses:		
Program services:		
Field Ministry / Local Congregations	8.862.720	8.498.157
Festivals	415,752	336.621
International	1,655,404	1,421,020
Public Proclamation	5,743,974	5,439,892
Total program services	16,677,849	15,695,690
Management and general:		
Council of Elders / Home Office /		
Insurance & Benefit Plans	4,299,337	3,706,626
General Conference	31,649	62,598
Executive Reserve	60,000	57,200
Total management and general	4,390,986	3,826,424
Total expenses	21,068,835	19,522,114
Increase in net assets without donor restrictions	2,418,992	3,160,692
Net assets with donor restrictions:		
Contributions	233,345	459,132
Net assets released from restrictions:		
Satisfaction of restrictions	(150,482)	(151,153)
Increase in net assets with donor restrictions	82,863	307,979
Change in net assets	2,501,855	3,468,671
Net assets at the beginning of period	20,843,505	17,374,834
Net assets at the end of period	\$ 23,345,360	20,843,505

The accompanying notes are an integral part of these financial statements.  $\mbox{\bf 4}$ 

UNITED CHURCH OF GOD, an International Association Statement of Functional Expenses Year Ended June 30, 2023

		Prograi	m Services			ment and Ge	neral	
	Ministerial Services/Field Ministry/Local Congregations	Festivals	International	Public Proclamation	Council of Elders/Home Office/Insurance & Benefit Plans	Executive Reserve	General Conference	Totals
Salaries and related benefits	\$ 4,558,615	-		1,560,846	1,719,715	60,000	-	7,899,176
Contracted services and fees	22,366	4,718	-	391,840	788,214	-	5,737	1,212,875
Broadcast media and advertising		-		1,405,278	-	-	-	1,405,278
Print media and advertising	7,963	14,006		928,409	22,564	-	1,160	974,103
Postage and shipping	20,585	6,083	-	1,129,632	81,976	-	2,076	1,240,352
Lease and rental expense	8,978	223,228		1,275	7,742	-		241,223
Telephone and utilities	27,316	1,089		1,313	137,903	-	-	167,622
Supplies	68,304	19,827	-	11,288	75,254	-	3,409	178,082
Travel, mileage, meals, and lodging	823,273	26,136	167,979	18,337	98,444	-	17,603	1,151,771
Depreciation					296,708	-		296,708
Grants and charitable support:								
International support		-	1,487,425	292,030	378	-	-	1.779.832
Domestic support								
Financial assistance	1,182,512	120,614				-		1,303,126
Allocations to local congregations	2,087,238	-	-	-	-	-	-	2,087,238
Insurance and health care	-	-	-	-	1,020,170	-	-	1.020,170
Other	55,569	50		3,726	50,269		1,664	111,278
Total expenses	\$ 8,862,720	415,752	1,655,404	5,743,974	4,299,337	60,000	31,649	21,068,835

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

UNITED CHURCH OF GOD, an International Association
Statement of Functional Expenses
Year Ended June 30, 2022

		Progran	m Services			nent and Gen	eral	
	Ministerial Services/Field Ministry/Local Congregations	Festivals	International	Public Proclamation	Council of Elders/Home Office/Insurance & Benefit Plans	Executive Reserve	General Conference	Totals
Salaries and related benefits	S 4,637,479			1,500,624	1,256,703	57,200		7,452,006
Contracted services and fees		3,906		489,486		57,200	8 204	879.829
Broadcast media and advertising	36,929	3,900		1,162,637	341,234	- :	8,294	1,162,637
Print media and advertising	9.665	12,319		838,937	14,546		24.743	900,210
Postage and shipping	17,294	2,672		1,033,528	55,179		2,613	1,111,286
Lease and rental expense	34,595	172,000	- :	950	10.734		2,010	218.279
Telephone and utilities	29,271	1,473		2,310	125,657			158,711
Supplies	52.744	18.784		13,951	69,493		4,318	159,290
Travel, mileage, meals, and lodging	795,043	15,869	73,094	10,115	64,971		22,138	981,230
Depreciation	100,040	10,000	10,004	10,110	292,300		22,100	292,300
Grants and charitable support:					202,000			202,000
International support			1,347,926	382,693	912			1,731,531
Domestic support			1,011,020	,				1,101,001
Financial assistance	1.065.850	109,388						1,175,238
Allocations to local congregations	1,782,634							1,782,634
Insurance and health care					1,418,257			1,418,257
Other	36,653	210		4,681	56,640		492	98,676
Total expenses	\$8,498,157	336,621	1,421,020	5,439,892	3,706,626	57,200	62,598	19,522,114

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

UNITED CHURCH OF GOD, an International Association Statements of Cash Flows Years Ended June 30, 2023 and 2022

		2023	2022
Cash flows from operating activities: Change in net assets	s	2,501,855	3.468.671
Adjustment to reconcile change in net assets	9	2,501,655	3,400,071
to net cash provided by operating activities:			
Depreciation		296.708	292.300
Contributed property and equipment		-	(469,000)
Amortization of right of use assets		126,777	
Gain on sale of property and equipment		-	(5,000)
Effect of change in operating assets and liabilities:			
Prepaid expenses		(173,642)	6,405
Other assets		(30,432) 70,745	05 574
Accounts payable Accrued payroll and vacation pay		(135,628)	25,571 8,829
Accrued insurance obligations		15,414	12.039
Accrued other		(21,389)	15,526
riod ded other		(21,000)	10,020
Net cash provided by operating activities		2,650,408	3,355,341
Cash flows from investing activities:			
Purchases of property and equipment		(105, 186)	(252,191)
Proceeds from sale of property and equipment			5,000
Net cash used by investing activities		(105, 186)	(247,191)
Cash flows from financing activities:			
Payments on operating lease liabilities		(126,777)	
Principal payments on mortgages payable		(122,016)	(127,356)
Not seek and by Feeding at the			
Net cash used by financing activities		(248,793)	(127,356)
Net increase in cash and cash equivalents		2,296,429	2,980,794
Cash and cash equivalents, beginning of year		14,863,671	11,882,877
Cash and cash equivalents, end of year	\$	17,160,100	14,863,671
Supplemental Cash Flow Disclosures:			
Interest paid	\$	11,029	13,045
Supplemental disclosure of non-cash transaction:			
Donation of building improvements	\$		469,000

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

## **<u>16</u>** Financial Audit Statements $\angle$

UNITED CHURCH OF GOD, an International Association Notes to the Financial Statements June 30, 2023 and 2022

### 1. CHURCH AND ACTIVITIES:

The United Church of God, an International Association, (herein referred as the "Church") is a worldwide religious association. In the United States of America, the Church is a California Nonprofit Religious Corporation (incorporated on May 10, 1995). Affairs of the Church are coordinated through the Home Office located in Milford, Ohio, where the state of Ohio has the

The Church is not affiliated with other religious churches, nor does it publicly appeal for funds or involve itself in politics. The mission of the United Church of God, an International Association, is to preach the gospel of Jesus Christ and the Kingdom of God in all the world, make disciples in all nations and care for those disciples.

The Church is overseen by a General Conference of Elders, which, in turn, appoints a 12-member Council of Elders to function as a board of directors that establishes operational policies for the Church. The officers and employees of the Church are responsible for operation of the Church in conformance with Council policies.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accompanying financial statements include only the activity of the Home Office for the

The Church has associated organizations, operating in other countries, which have resources that are principally derived and expended locally. The Church provides grants-in-aid and other services to some of these organizations. The accounts of these organizations are not included in the accompanying financial statements.

The financial statements have been prepared on the accrual basis in accordance with the AICPA Audit and Accounting Guide, "Not-for-Profit Organizations" which requires the Church to report information regarding its financial position and activities according to the following net

- Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Church. These net assets may be used at the discretion of the Church's management and the Council of Elders.
- Net assets with donor restrictions: Net assets subject to stipulations imposed by donors. Some donor restrictions are temporary in nature; those restrictions will likely be met by actions of the Church or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Church has no net assets with perpetual donor restrictions as of June 30, 2023 and

UNITED CHURCH OF GOD, an International Association
Notes to the Financial Statements
June 30, 2023 and 2022

### Use of estimates

The financial statements are prepared in conformity with generally accepted accounting rine infancial statements are prepared in conformly with generally accepted accounting principles which require management to make estimates and assumptions that affect the amounts of assets and liabilities, the disclosure of contingent liabilities as of the financial statement date, and the amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The Church is exempt from Federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donations to the Church are tax-deductible under IRC Section (70(b)(1)(A) However, income from certain activities not directly related to the Church's tax-exempt purpose would be subject to taxation as unrelated business income. The Church has been granted tax-exempt status in the states in which it operates that provide exemptions from taxes.

Cash and cash equivalents consist of cash and investments with initial maturities of nine months

### Concentration of credit risk

The Church maintains its cash and certificates of deposit at several commercial and savings banks which, at times, exceed federally insured limits. The Church has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

Purchased property and equipment are recorded at cost. Donations of property and equipment are recorded as support at their estimated fair value on the date of donation. Such donations are reported as without donor restrictions unless the donor has restricted the donated asset to be used for a specific purpose. Major improvements to real property are capitalized and normal repair and maintenance costs are expensed as incurred

Property and equipment owned by the Church are depreciated using the straight-line method over their estimated useful life as follows:

Computer/Information Systems Office Equipment 5 years 5 years 7 years Vehicles Office Furniture and Fixtures Buildings

June 30, 2023 and 2022

### Church support

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 the Church's support and revenue consist of such unrestricted donations, whether from individuals directly to the Home Office or from monies received by local congregations and subsequently given to the Home Office

Members also save an additional ten percent of their annual income for personal use in attending biblically mandated festivals or holy days. This is commonly referred to as the second tithe. Members may contribute to the Church a portion of the second tithe that they save for use at the annual festivals. These contributions, known as the "Festival Fund," are used to pay for expenses involved in festival operations and help provide needed financial assistance to members and their families so they can attend the Feast of Tabernacles. Funds are also sent

Those members who are financially able contribute to the "Assistance Fund." Monies contributed to the fund are used to provide financial assistance to those in need.

Members may designate that their contributions be used to support the Church internationally. This fund is known as the "International Fund."

In February 2016, the FASB issued Accounting Standards Update ("ASU") 2016-02, Leases (Topic 842), which supersedes existing guidance for accounting for leases under Topic 840, Leases. The FASB also subsequently issued the following additional ASUs, which amend and clarify Topic 842: ASU 2018-01, Land Easement Practical Expedient for Transition to Topic 842; ASU 2018-10, Codification Improvements to Topic 842, Leases; ASU 2018-11, Leases (Topic 842): Targeted Improvements; ASU 2018-20, Narrow-scope Improvements for Lessors; and ASU 2019-01, Leases (Topic 842): Codification Improvements. The most significant change in the persultage is the requirement to recognize right-class (ROU) assets and in the new leasing guidance is the requirement to recognize right-of-use (ROU) assets and lease liabilities for operating leases on the balance sheet.

The Church elected to adopt these ASUs effective July 1, 2022. The Church also elected multiple practical expedients. These included transition elections that permitted the Church to not reassess prior conclusions about lease identification, lease classification, and initial direct costs for existing or expired leases, as well as not assessing existing land easements under the new standard. In addition, the Church adopted ongoing accounting policies to not recognize right-of-use ("ROU") assets and lease liabilities for leasing arrangements with terms of less than one year and to not separate lease and non-lease components for all classes of underlying assets. The adoption had a material impact on the Church's statement of position but did not have a material impact on the statement of activities. There were several leases in effect at July 1, 2022 subject to this standard, which resulted in recognition of a ROU asset and operating lease liability of \$289,250 at adoption. Several additional leases were entered into during the vear ended June 30, 2023

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UNITED CHURCH OF GOD, an International Association Notes to the Financial Statements June 30, 2023 and 2022

### Components of programs and supporting services

<u>Field Ministry/Local Congregations</u>: This function includes expenses pertaining to the field ministry, local congregations, and youth camps.

International: This function includes expenses pertaining to the support of international

Public Proclamation: This area contains all media related expenses

<u>Festivals</u>: This function includes costs that are directly involved in the fall Festival of Tabernacles and the other annual festivals.

Home Office: This function includes administrative and other expenses for the Home Office

<u>Council of Elders</u>: The expenses in this function are those that pertain to the Council of Elders, including phone and face-to-face conferences.

<u>General Conference</u>: Expenses in this function include any expenses relating to the Cincinnati, Ohio, General Conference held in May.

<u>Executive Reserve</u>: This function includes funds set aside for special projects, capital expenditures, employee benefits, or other unforeseen expenditures that may occur during the year.

Advertising in annual publications is amortized over each publication's twelve month estimated useful life. All other advertising costs are charged to operations when incurred. Advertising expense was \$1,090,378 and \$839,127 for the years ended June 30, 2023 and 2022,

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and, accordingly, certain costs have been allocated among benefited programs and supporting services. There are no joint costs for fundraising activities. All expenses are charged to the various programs and other activities based on direct expenses incurred with exception of the following functional expense categories which include allocated expenses based on periodic time studies conducted by management salaries, contracted services, print media and advertising, travel, and other expenses

The Church evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The

UNITED CHURCH OF GOD, an International Association
Notes to the Financial Statements
June 30, 2023 and 2022

2023

2022

accompanying financial statements consider events through October 25, 2023, the date on which the financial statements were available to be issued.

### 3. PROPERTY AND EQUIPMENT:

Property and equipment consisted of the following at June 30:

	2020	2022
Buildings and construction in progress	\$ 9,104,613	9,047,358
Land	449,952	449,952
Land improvements	447,012	421,541
Furniture and fixtures	97,092	97,092
Office equipment	632,654	630,694
Vehicles	56,240	53,959
Total property and equipment	10,787,563	10,700,596
Less: accumulated depreciation	3,668,983	3,390,494
·	\$ <u>7,118,580</u>	7.310.102

### 4. OPERATING LEASES:

The Company is obligated under various agreements to lease vehicles and equipment through 2028 that provide for monthly rental payments ranging from approximately \$500 to \$1,000.

<u>Leases</u>	Classification	6/3	0/2023
Assets Operating	Right of use assets	\$	411,335
Liabilities Operating	Operating lease liabilities	\$	411,335

### Lease Term and Discount Rate:

6/	30	/20	023

Weighted Average Remaining Lease Term (years)	
Operating leases	2.59

Weighted Average Discount Rate

perating leases 5.09%

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UNITED CHURCH OF GOD, an International Association
Notes to the Financial Statements
June 30, 2023 and 2022

interest rate of 0.00%. The balance at June 30, 2023 and 2022 was \$238,305 and \$256,833, respectively. No interest has been imputed on the mortgage, as the amount was deemed immaterial.

In December 2019, the Church purchased a building utilizing funds donated from the United Church of God, Indianapolis along with funds obtained through a \$370,000 mortgage with a financial institution, secured by the church building. The mortgage will be repaid in monthly installments over 15 years, with an interest rate of 4.5%. The balance at June 30, 2023 and 2022 was \$205,415 and \$251,756, respectively.

The future minimum payments on the mortgage payables are as follows:

### Years Ending June 30:

2024	s	87,790
2025	•	88,993
2026		90,301
2027		61,857
2028		118,398
Total	\$	447,340

### 7. COMMITMENTS AND CONTINGENCIES:

The Church is currently making discretionary payments to certain individuals. The payments totaled approximately \$1,303,000 and \$1,175,000 for the years ended June 30, 2023 and 2022, respectively. These discretionary payments are provided, in part, based upon the individual's needs and, accordingly, could be discontinued in the future. No amounts have been accrued in the accompanying financial statements for future payments relating to these arrangements. The Church is self-insured for medical insurance and maintains a stop-loss coverage policy covering individual claims in excess of predetermined amounts. Aggregate annual claims are also capped at a fixed rate. Self-insurance costs are accrued based upon the aggregate of the liability for reported claims and an estimated liability for claims incurred but not reported.

UNITED CHURCH OF GOD, an International Association
Notes to the Financial Statements
June 30, 2023 and 2022

### Maturities of lease liabilities:

Year Ending June 30:	
2024	\$ 152,379
2025	142,459
2026	95,843
2027	49,475
2028	12,019
Total lease payments	452,175
Less: interest	(40,840)
Present value of lease liabilities	\$ 411,335

All lease expenses, including those for various short term leases, for the years ended June 30, 2023 and 2022 were \$241,224 and \$218,279, respectively.

### 5. DEFINED CONTRIBUTION PENSION PLAN:

Effective April 1, 1999, the Church established a 403(b)-thrift plan for all full-time employees. Matching contributions were made for the years ended June 30, 2023 and 2022 in the amount of \$247,412 and \$275,767, respectively.

### 6. MORTGAGES PAYABLE:

In November 2008, the Church signed a \$350,000 mortgage with a financial institution, secured by a church building. The mortgage was to be repaid in monthly installments over fifteen years, with an interest rate at 6.526%. In June 2014, the note with Prosperity Bank was refinanced and a new mortgage was issued through a member of the Church. The new note has a principal amount of \$260,000 and will be repaid in monthly installments over 8 years, with an interest rate of 3.00%. The mortgage was paid off during the year ended June 30, 2022.

In June 2014, the Church signed a \$65,000 mortgage with Church of Christ, secured by a church building. The mortgage will be repaid in monthly installments over 8 years, with an interest rate of 0.00%. The mortgage was paid off during the year ended June 30, 2022.

In 2010, the Church received a building as part of a contribution that included an assumed mortgage with a balance of \$151,000 at the time of contribution. The mortgage is secured by the church building. The mortgage will be repaid in 215 monthly installments of \$700 and one payment of \$500 maturing in December 2029, with an interest rate of 0.00%. The balance at June 30, 2022 was \$54,400. The mortgage was paid off during the year ended June 30, 2023.

In December 2014, the Church signed a \$25,000 mortgage with United Church of God, Fort Wayne, secured by a church building. The mortgage will be repaid in monthly installments over 10 years, with an interest rate of 0.50%. The balance at June 30, 2023 and 2022 was \$3,620 and \$6,367 respectively.

In August 2018, the Church received a building as part of a contribution that included a \$345,000 mortgage with three members of the United Church of God, Columbus, secured by the church building. The mortgage will be repaid in monthly installments over 15 years, with an

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UNITED CHURCH OF GOD, an International Association Notes to the Financial Statements June 30, 2023 and 2022

### 8. NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions are available for the following purposes at June 30:

	2023	<u>2022</u>
Studio Fund Camp Fund Festival Fund Good Works Program Building Fund	\$ 18,105 142,411 109,029 506,646 70,444	129,236 109,029 455,588
	\$ _846,635	

### 9. LIQUIDITY DISCLOSURE:

The Church is substantially supported by contributions from its members. A majority of these contributions are recorded without donor restrictions; however, the Church does receive contributions that are recorded with donor restrictions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Church must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year.

The following table reflects the Church's financial assets as of June 30, 2023 and 2022, reduced by amounts that are not available to meet general expenditures within one year of the statements of financial position date because of donor restrictions:

	2023	2022
Financial assets:  Cash and cash equivalents  Certificates of deposit	\$ 16,882,494 	14,592,419 <u>271,252</u>
Financial assets available at year-end	17,160,100	14,863,671
Less those unavailable for general expenditures within one year due to:		
Restricted by donor for specific purpose	<u>846,635</u>	763,722
Financial assets available to meet cash needs for	\$ 16 314 465	14 000 040

## **Scott Ashley**



On the Sabbath of Nov. 11, 2023, a retirement presentation and slideshow honored Scott Ashley, who retired from employment with the Church on Oct. 18.

Scott Ashley was first hired full-time by the Church of God in August of 1972 in the *World-wide News* press office. He worked in various editorial capacities there until 1980.

After working in private industry for the next 15 years, he was contracted by the United Church of God in 1995 to work on the *Good News* magazine. He was then hired full-time in 1996 as managing editor of The *Good News*—which eventually became the *Beyond Today* magazine. He was managing editor for all of our booklets and other external publications.

Mr. Ashley, along with his wife, Connie, also served as church pastor for Denver, Colorado Springs and Frisco, Colorado, from January 2011 to May 2021.

He has completed more than 36 years of work for the Church of God and he will be greatly missed by the Media and Communications Services department and all who work for the Church.

Scott has a passion for the Bible and God's people, so he will never really retire from serving the Church! But now it is time for Scott to retire from the deadlines. He needs time with his family—Connie and Jake (his faithful dog)—and time to enjoy his photography.

Peter Eddington

### From Tom Robinson:

"I have had the pleasure and privilege of working under Scott Ashley for the past 22 years. He has been a very good friend and mentor for all that time, being deeply supportive and caring of me and others. I've immensely enjoyed our many talks and travels together.

"Scott's service to the work of the Church has been immeasurable. I have always known him to be brilliant, with sage insights, being extremely knowledgeable about the Bible and a wide array of subjects, able to instantly grasp complex thoughts, yet remaining down to earth and welcoming of others' perspectives.

"Scott has been deeply passionate about the truth, defending what's right and calling out

wrong and compromise at high levels. He's one who takes a stand when it counts. My wife has likened him to John Wayne in old Western movies, a paragon of integrity, boldness and courage, and I certainly concur with that.

"His level of productivity for the Church has been greater than anything I've ever seen—a workhorse running at full speed for decades. He's been able to churn out huge amounts of valuable material in short order, even while simultaneously wearing the many hats of managing editor, pastor, ABC and ministerial instructor, and member of the Council, serving on its various committees. I was regularly amazed that he always had plenty of time for me when I called even though I could not

"Prior to Scott's retirement, I was lamenting the loss of his direct oversight of our magazine and booklets. But I'm thankful that he is still involved in the review and editing of our material—he is still catching many needed changes to text and layout. And I'm happy that he will continue working on some other editorial projects he can devote more time to now that he is retired (or, perhaps better put, has a slightly reduced workload!)."

### From Victor Kubik:

"I know that in your retirement you will continue to serve and give encouragement to all your peers. May God bless and keep you both! Your brother, friend and fellow Christian."

### From Darris McNeely

"Congratulations on your retirement. May you have many 'slot canyons,' Rocky Mountain sunsets, and desert vistas in your future. Keep your camera ever ready...and don't forget Connie." UN

## **Gerald Seelig**



The United Church of God (UCG) would like to recognize Gerald Seelig upon his retirement from employed service to the Church. Gerald has faithfully served in many functions over the 50+ years that he has served the Church. For more than 20 years he served as secretary of the corporation UCGIA, and has served as Banking and Investment Manager for the past several years.

From 1968-1971, Gerald worked in the press/bindery. Then, in 1972, Gerald graduated from Ambassador College and started full-time employment in the accounting department. From 1985-1995, he managed the cash management department. In 1995, Gerald set up bank accounts for United when it first began and began investing excess funds when they were available. From then until January

2024, he worked as the banking and investment manager for United. During this time, he served in several other roles: secretary for the Church (1995-2008 and 2010-2018), Council reporter (2009-2010), doctrinal reviewer (since 2010, for BT Dailies and *United News*) and member of the Fundamental Beliefs Amendment Committee (since 2020). Gerald was ordained an elder in 1989, serving in the Pasadena, Eagle Rock, Cincinnati East and Cincinnati North, congregations. He was an assistant pastor in Cincinnati North for about eight years and continues to serve as an elder.

Gerald was born near Corpus Christi, Texas, in 1950. His parents and grandparents were founding members of the Corpus Christi congregation in 1954. They later moved to San Antonio in late 1964 and lived there until Gerald went to Ambassador College in Pasadena in August 1968. Even though they were in college the same years, Gerald did not meet his wife Connie until 1974 (at a square dance class). They married in 1976 and still love to square dance. They were blessed with three lovely daughters and have four grandchildren. They had five, but their oldest granddaughter died when she was just over two years of age. Gerald enjoys being with family, gardening and cooking. He is also a railroad enthusiast.

Gerald says "It's been a pleasure to serve alongside my wife, Connie, in so many different ways for the Church—both in the office, for congregations and members. There have definitely been some rough patches along the way. The biggest lesson I learned is to keep my focus on the head of the Church—Jesus Christ."

Over the years Gerald has enjoyed many memorable experiences. One was withdrawing and disbursing a very large amount of currency to pay the individual members of the Berlin Philharmonic for the inaugural performance of Ambassador Auditorium. Another was going through the receivership in 1978. One of the things he had to do, along with a coworker, was appear in court for questioning. He was never called upon, for which he is very thankful. Gerald shared, "a group of us were allowed back in our building and we were told that once we left we could not get back in. We were able to process a payroll, accounts payable and other items that needed to be done. We were able to get those items out for mailing through a secret passage." In January 1986, Gerald was called upon to update the signers on all the Church bank accounts worldwide. That was a huge undertaking-somewhere around 75-100 accounts. This helped him learn to work with the international areas of the Church.

Mario and Caty Sieglie commented, "Gerald has been an integral part of the Spanish Work through the financial services he headed and he has continued to be such a faithful financial coworker of the Spanish Work. I also worked with Gerald as he was the efficient COE secretary for so many years."

Richard Kennebeck says of Gerald, "You and Connie have always been part of our extended family. Through it all, you modeled strength, hospitality and always mixed in humor. Thank you for the humor, we all need a good dose of that from time to time." "Thank you for being my friend, my brother, through all these years," Emma Kennebeck adds.

Victor Kubik shared: "Both Gerald and Connie are people of the highest integrity, faith and honesty. We are so privileged to have worked alongside you."

Gary and Barb Antion commented: "Gerald Seelig is a dedicated, caring and faithful servant in God's Church! We have known Gerald since 1978. I came to know Gerald much better when we were serving in the Council of Elders from 1995-2000. He was Secretary and I was a Council member. It is an honor to know someone like Gerald who brings joy and service to others!"

Robin and Susan Webber shared "Gerald has always been known as a 'Texas Gentleman' sincere, dedicated, honest and able to hold a confidence. His expertise in caring for people's donations has been most appreciated."

Roy and Norma Holladay shared "Gerald is a walking encyclopedia of the history of the Church. He can see through falsehood and pretense. He was a tremendous help to the Council of Elders. If he didn't know an answer he knew where to find it."

Bob Dick shared, "Gerald's calm faith that God would see us through even the most critical financial times was an inspiration I have never forgotten."

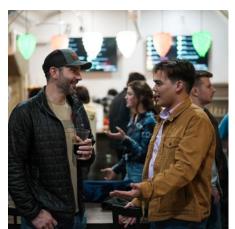
When asked what he plans to do after retirement, Gerald responded, "First of all, I plan to sleep in. After that, I want to work in my yard. I will have time to work on different recipes and try out new things. I will have time to get with some of my grandkids and just take time to visit with family. Then I will see what other trouble I can get into."

The home office held a celebration on Dec. 14, 2023 for Gerald's upcoming retirement. God has blessed the Church to have him as an employee and we now all ask God to bless Gerald and his family in his retirement, that he and they will enjoy many years of health and time with each other. Gerald says: "As I retire, I will definitely miss the camaraderie in the office. It's a great group of people I have had the pleasure to work with." UN

## Cincinnati Ohio, Dec. 22-26, 2023









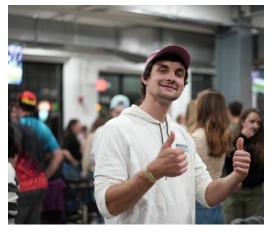
























Jan. 7-13 | Hell Unleashed: The Spirit Behind the Hamas Attack

Presented by Darris McNeely

Literature offered: The Middle East in Bible Prophecy

Jan. 14-20 | The Way, Part 3: The Unknown God

Presented by Gary Petty Literature offered: Who Is God?

Presented by Steve Myers

Literature offered: Who Is God

Jan. 21-27 **Are You Saved?** 

Literature offered: Transforming Your Life: The Process of Conversion

Jan. 28- | **Headline Prophets** 

Feb. 3 Presented by Gary Petty

Literature offered: You Can Understand Bible Prophecy

Feb. 4-10 | 5 Steps to Real Change, Part 3: Repentance and Baptism

Presented by Darris McNeely

Literature offered: What You Need to Know About Baptism

Feb. 11-17 | The Way, Part 4: The Life-Changing Promise of the Father

Presented by Gary Petty

Literature offered: Transforming Your Life: The Process of Conversion

Feb. 18-24 | The Trinity vs. the Bible

Presented by Steve Myers Literature offered: Is God a Trinity?

Feb. 25- | The Truth About Heaven is Better Than You Think

ar. 2 Presented by Gary Petty
Literature offered: Heaven and Hell: What Does the Bible Really Teach?



Periodicals Postage Paid at Milford, Ohio, and at additional mailing offices

### BY THE NUMBERS

1,237

People who attended this year's Winter Family Weekend Sabbath service in Hamilton, Ohio

# **Ambassador Bible College Continuing Education**

March 19, 2023—Registration for the Ambassador Bible College Continuing Education program will open on Jan. 8, 2024. The program will be held from May 13-17 at the home office in Milford, Ohio. During the program, faculty members will teach excerpts of classes from the ABC curriculum. Lunch and a continental breakfast will be provided each day. Tuition is \$85 per person, or \$100 for married couples. Space is limited, so early registration is encouraged. To register, please contact Katherine Rowland at (513) 576-9796 or katherine\_rowland@ucg.org

## **Beyond Today Digital Subscription**

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## **Upcoming Women's Weekends**

### Puget Sound, Washington For Such a Time as This—March 1-3, 2024

During this weekend we will explore the many facets of the impactful narrative of Esther, as she learns to offer herself as a living sacrifice to God for her people. The story of Esther challenges each of us to ask the question: have I been called "for such a time as this?" (Esther 4:14).

**Brochure:** https://women.ucg.org/sites/default/files/Puget%20 Sound.2024%20Brochure.pdf

**Register:** https://docs.google.com/forms/d/e/1FAIpQLSf5PzVles-VHbsUEwOhmdDaps8V4eyNloyNjo9kfTMmQUEvE4w/viewform

## Springfield, Missouri Dancing in the Rain—March 2-3, 2024

Please join us for presentations, activities, fellowship and fun! The goal is to share valuable lessons learned in our lives, in order to gain greater spiritual maturity. As we share our life stories, and our faith with one another, we can help each other grow and stand strong in the faith. "When you pass through the waters, I will be with you; and through the rivers, they shall not overflow you. When you walk through the fire, you shall not be burned, nor shall the flame scorch you. For I am the Lord your God, The Holy One of Israel, your Savior, I gave Egypt for your ransom, Ethiopia and Seba in your place" (Isaiah 43:2-3).

**Information and registration:** https://women.ucg.org/sites/default/files/WEW%20Springfield%20Flyer.2024.pdf

## Portland, Oregon Our Walk with God—March 22-24, 2024

We have been called to walk with God as we live in this world but are not a part of it. The path each one is on leads us towards the Kingdom and we are all at various places on this walk through life. Please join us as we explore and share our experiences with each other and learn how God helps us to stay on the right path. We will encourage one another to live our lives worthy of our calling on the path to the Kingdom. "I urge you to live a life worthy of the calling you have received" (Ephesians 4:1, New International Version).

**Information and registration:** https://women.ucg.org/sites/default/files/2024%20PDX%20Women%27s%20Weekend%20 Brochure.pdf

For more information about upcoming women's weekends, visit **women.ucg.org.**