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unto the Lord;
trust also in him;
and he shall
bring it to pass.”

– Psalm 37:5 (KJV)

M BAPTIST Message

Newsjournal for Louisiana Baptists

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June 9, 2016



Brian Blackwell photo

Margie Fulkerson helps rebuild a home in Evans. Fulkerson, along with fellow Illinois Baptist Disaster Relief workers, returned to the site two months after her husband, Don, passed away while mudding out the home.

UNFINISHED BUSINESS

Wife returns 2 months after husband's heart attack to complete the job

BY BRIAN BLACKWELL
Message Staff Writer

EVANS – Two months have passed since her husband unexpectedly died from a heart attack at the same homesite where she was now working as a member of an Illinois Baptist Disaster Relief team.

Grabbing a bottled water to quench her

thirst in the 90-degree Louisiana heat, Margie Fulkerson fought back the tears as she remembered the day her husband, Don, passed away while helping mud-out a home damaged by several feet of flooding.

Gone are the days when the Fulkersons served side-by-side as members of the team

See **UNFINISHED** on 2

Faith Baptist enjoys Holy Spirit movement, baptisms

BY BRIAN BLACKWELL
Message Staff Writer

BASTROP – Faith Baptist Church is in the midst of a four-month revival and there are no signs of it ending anytime soon.

Since a city-wide crusade at Bastrop's Morehouse Activity Center and a revival at the church that took place in January, Faith Baptist has experienced significant growth in both attendance and baptisms. Pastor Bodie Spicer and his members recognize something special is taking place at the Morehouse Association church, and they wait with anticipation each Sunday for how the Holy Spirit will move.

“When people start opening themselves to God and start listening and responding to the Holy Spirit and come to church with an expectation of hearing from God, then we see all sorts of miraculous things happen in everybody,” Spicer said. “I pray each week that our worship services get out of hand, out of my hand, and that the Holy Spirit takes



Submitted photo

Pastor Bodie Spicer of Faith Baptist Church in Bastrop prepares to baptize a young new believer.

over. That's what I seek every week, and when it happens, it's very rewarding and very moving. I've been pastoring thirty years and some of the most rewarding times of my ministry are right now.”

The groundwork for the movement at Faith Baptist

See **BAPTISM** on 9

With a vision for the future, First Covington expands

BY BRIAN BLACKWELL
Message Staff Writer

COVINGTON – The new worship center under construction at First Baptist Church Covington is a project 15 years in the making.

Once complete, the southeast Louisiana congregation believes the new facility will provide a space to reach their growing community for generations to come.

Scheduled for completion in mid-2018, the worship center will seat up to 2,400 people. That's a far cry from the capacity of 1,250 in its current facility.

When the church moved from its



Philip Timothy photo

First Covington Pastor Waylon Bailey explains how the church is spending \$34 million to expand its worship center, widen its foyer and provide additional space for its growing Sunday School ministry.

See **VISION** on 6

Unfinished from page one

from First Baptist Church in Galatia, Ill. The couple, who would have celebrated their 57th wedding anniversary in

April, had served on 15 disaster relief trips together since their first assignment in 2012.

As emotionally difficult as the decision was to return to work on the same house where her husband passed away March 29, Margie Fulkerson said returning to finish the job is what Don would have wanted.

"He loved this kind of work and always wanted me to come with him," she said. "I wanted to finish this for him."

Fulkerson returned with seven other members of the team from Illinois. They arrived May 20 and worked through May 27, placing sheetrock, installing insulation and painting rooms.

Cathy Dudley was one of many on the Illinois team who worked with the Fulkersons on that first visit to Port Sulphur.

She said the hours and days following the death were



Brian Blackwell photo

Members of Simpson Baptist Church work inside a home in Evans that was damaged in March by several feet of flooding. They were joined by members of an Illinois Baptist Disaster Relief team.

difficult but what God did afterward made the situation a bright one for the future.

Dudley shared how during their return trip to Illinois after Don Fulkerson's death, Margie decided with the advice of others that in lieu of flowers, money should be given to First Baptist Galatia's disaster relief fund. The team stopped for a restroom break and encountered a Vietnam War veteran, who upon learning what happened in Louisiana, handed them 100 dollars.

That was the beginning of what would be a donation fund for future relief efforts she said, as well as helping pay half the cost of defibrillators that are now used by

Illinois' teams. These devices are routinely used for life-threatening medical emergencies such as the heart attack that Don Fulkerson suffered. The defibrillators release an electric current to the heart to help revive the individual.

"When something good comes out of a tragedy, it makes you smile," Dudley said. "It makes your heart feel good knowing people are helping and keeping his memory alive."

But the goodwill gesture did not stop there.

Others found out about the team's return to Evans and donated a trailer full of materials for the homeowners.

The team surprised the

homeowners by filling their house with items such as a stove, chairs and other appliances.

Jeremy Blocker, pastor of Simpson Baptist Church, which sent 12 volunteers to assist the Illinois team in the cleanup effort, was moved knowing the team would return to help the homeowners.

"It's a humbling experience," Blocker said. "And it's enlightening to see them wanting to come do this in memory of their Christian brother."

Margie Fulkerson, who has received encouraging cards from Louisiana Baptists, a sheriff and students from an area school, expressed gratitude for the support she has received.

The Louisiana Baptist Convention offered to pay for embalming services and flying of Fulkerson's body back to Illinois. However, Illinois had insurance to cover these expenses, so the LBC is using the same amount of money to assist in the rebuild of the home Fulkerson's team was working to complete.

"Thank you people from Louisiana for all the wonderful prayers and cards," she said. "I can't believe all the people who have remembered me and Don. I'm gonna keep doing what he loved for as long as I can and help those in need through this important ministry."

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First Columbia's 'Campaign For Christ' getting the message out

By BRIAN BLACKWELL
Message Staff Writer

COLUMBIA – The presidential race is in full swing, but one Louisiana Baptist church is in the midst of a campaign that reaps eternal results.

Since February, members of First Baptist Church in Columbia have placed signs in the front lawns of homes and businesses in the parish. Based on 2 Corinthians 5:20, the Campaign for Christ is intended to remind believers they are representatives of Jesus.

"If we're Christians, we're ambassadors," said Pastor Eric Harriman. "The signs have no church name on it because it's a campaign for

Christ, not a campaign for First Baptist. If you believe you are on campaign for Christ, if you'll let us put a sign in your yard, it will remind you when you leave and when you come home that you're an ambassador for Christ."

The idea was born during a weekly Monday evening men's Bible study at the church. Some men who had run for political office before told Harriman that during their individual campaigns, they had visited 95 percent of the homes in Caldwell Parish.

Harriman concluded that if someone campaigning for office could visit nearly every home in an effort to get elected, First Baptist Columbia could do the same thing

in an effort to spread the hope found in Jesus Christ.

"It kind of struck me that I haven't personally been to 95 percent of the homes in Caldwell Parish and I've been here 13 years," he said. "Our church has gone out as an association and covered the whole parish for revivals and so forth. In our church we tend to stay in town or we go within that three mile radius, but we hadn't gone to the whole parish. We said, 'Our message is so much better than any campaign message out there, so we should campaign for Christ.'"

The team has had some special moments, including an encounter with a man who after six years, was still grieving the loss of his mother. After visiting with him an hour, Harriman said the man finally found peace.

"I could tell the pain he was dealing with, in the loss of his mom," Harriman said. "So it was cool to make that



Brian Blackwell photo

Pastor Eric Harriman shows one of the 'Campaign For Christ' signs First Baptist Columbia is placing in people's front yards. The signs do not display the church's name, just the name of Jesus. More than 300 signs have been posted as of May 11.

connection and minister to him and offer him to come and be a part of our congregation if he wanted to. But also we said we're going to come back out, we're going to bring the church to him and not expect him to come to us."

Through May 11, signs have been placed in yards of 10 percent of the homes in the parish.

Harriman's dream is for the campaign to stretch far

See **CAMPAIGN** on 11

God uses chance encounter to intervene in woman's life

By BRIAN BLACKWELL
Message Staff Writer

HEBERT – One never knows how or when God will intervene.

Kay Vinson, a member of First Baptist Church in Columbia, could see the despair in a young woman's face as Vinson approached the girl's vehicle on a Sunday evening in early March. She admitted to Vinson she was thinking about suicide.

Vinson said just really did not know what to say, so she just allowed God to speak through her and the distraught woman eventually decided not to end her life.

For Vinson it was a vivid reminder how God could use anyone for His Glory.

The situation unfolded in early March, when Vinson and a fellow member of First Baptist Church in Columbia arrived in a driveway and

See **VINSON** on 9



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EDITORIAL: Why are IMB leaders not answering questions?

RICHMOND (Baptist Message) – Fifteen questions about the management practices and philosophy of the International Mission Board remain unanswered despite multiple attempts through several channels to get specific details about how Southern Baptists’ \$300 million cooperative overseas evangelistic effort is being led.

These questions, the first of which were submitted March 16 by the *Louisiana Baptist Message*, seek to find out what operational analysis had been done in the decision to downsize the SBC’s largest cooperative outreach to the lost around the world. Some also address issues raised by comments made by IMB missionaries and staff, indicating suspicions that something is afoot, besides fixing a budget shortfall, by IMB leaders’ recent layoff of 1,132 personnel.

Importantly, all of the questions already are being discussed to varying degrees on a number of levels among Southern Baptists who simply want to know the facts.

LINGERING QUESTIONS

Perhaps the most troubling issue about the termination of 1,132 missionaries and staff is not just the human tragedy of uprooting so many men and women who God called to the mission field – a calling Southern Baptists confirmed by commissioning them.

Instead, it is the almost lackadaisical attitude or lack of awareness or concern about what this exodus of trained soul-winners means spiritually to our efforts to share the Gospel around the world.

The IMB was emphatic that it had followed financial due diligence to correct its deficit spending.

In fact, it issued a lengthy Frequently Asked Questions document that asserted the organization had conducted an extensive “quantitative analysis of how an option would impact cash flow and reserves” to the extent that they “modeled the financial impact to our cash flow and reserves through 2020.”

The IMB made its case by noting “the need to reduce the total number of personnel by at least 600 people” because of a 2016 deficit of “\$22,850,000” (expenses more than receipts); and, it projected these minimal staff reductions would produce “cost savings in 2016 of \$38.6 million” – nearly \$16 million more than needed to balance the budget.

Still, while it made the point that it had analyzed the financial impact of these moves, the IMB did not mention what it projected the impact would be on reaching the lost.

There was not a single assessment about losing certain specialties that

are needed on the field – linguists in critical languages; individuals with long-term relationships with key government leaders who allow us entry into key areas; and soul-winners who are catalyzing a revival movement.

Nor did IMB offer any reassurance to Southern Baptists that it was not jeopardizing decades of efforts to gain entry into restricted countries and acceptance among resistant people groups.

Moreover, IMB leaders apparently met the budget need, and more, with the first round of layoffs, known as Phase 1 or Voluntary Retirement Incentives (targeted at missionaries who were at least 50 years old with five years of experience) – there were a total of 811 IMB departures (702 field workers and 109 professional staff), then, well above 600 minimum needed.

Extrapolating IMB’s numbers, this would suggest cost savings of more than \$52 million in 2016, a cash bonanza of more than 2.25 times the expected deficit.

But, again, there was no discussion of what the additional departures would mean to our ability and opportunity to reach the lost – especially because IMB had taken aim at reducing its most experienced personnel.

Then, inexplicably, the IMB continued with Phase 2, called a Hand Raising Opportunity – essentially, a less generous package of severance payouts (typically, two weeks of pay for every year of service) – and another 321 individuals chose to exit the IMB, despite the lack of need given that the financial crunch had been averted by the first round of cuts.

Now, it would seem IMB is cash rich but people poor:

- the 2016 cost savings for the departing 1,132 should amount to about \$73 million (calculated by extrapolating IMB’s projections of \$38.6 million in 2016 cost savings for 600 layoffs);

- the Southern Baptist Convention Executive Committee recently published a financial summary showing the Lottie Moon Christmas Offering is more than \$10 million above the total for last year (looking at past trends, this amount might double by the time all monies are collected); plus,
- the North American Mission Board pledged \$4 million to the IMB, and the South Carolina Baptist Convention made a one-time \$1 million gift to the IMB to augment its churches’ contributions through the 2016 Lottie Moon Christmas Offering.

In the end, IMB will enjoy a cash windfall (before VRI and HRO payouts) of \$75 million – \$100 million in 2016, but have a void of field-experienced missionaries.

IMB projected 600 terminations would cost \$23.1 million in one-time payments, so the 1,132 actual departures

likely will incur an outlay of about \$43.6 million.

Thus, when the dust settles, IMB will be \$31 million – \$56 million to the good, financially, in 2016. But Southern Baptists’ soul-winning efforts overseas will suffer because of these terminations for at least a decade.

Meanwhile, IMB downplayed news reports about the dramatic 2015 drop in overseas baptisms, which plunged to the lowest levels since 1969, and has yet to give any indication it cares what those numbers will be in 2016 and 2017 (by the lack of projections in any of its planning regarding the departure of so many seasoned missionaries – see our repeated questions about this below).

IMB leaders attributed the plunge in numbers to a 2009 change in their reporting procedures which were modified again in 2011. These changes restrict official counts to include only baptisms resulting from “work related to IMB personnel only, and no longer include reports related to partner conventions and unions.” They also cited large-scale church-planting movements which now are self-sustaining under native leadership and no longer counted in IMB’s official counts.

Still, 2,717 IMB missionaries reported 50,003 baptisms for 1969, while 4,707 missionaries tallied 54,762 baptisms in 2015. The issue is not so much about the effectiveness of our missionaries, but more of a concern about the wisdom of IMB’s strategy of placing missionaries among resistant people groups (a focus since about 1997) at the expense of reaching responsive populations.

For the record, the *Message* uncovered the information about IMB’s plummeting baptisms in a ministry summary of all SBC entities published by another SBC agency, not the IMB. If not for our March 18 news article, this information still might not be widely known.

Yet, the *Message* is not a crusading investigative news outlet.

We simply try to ask questions Southern Baptists are asking among themselves.

Below are the questions asked repeatedly (up to three times) of IMB officials, and to date have been ignored. The *Message* invites Louisiana Baptists to let us know, 318.449.4348, what questions are on your mind after reading the list, and, we encourage you to let the IMB know, 804.353.0151, what questions still linger for you.

SET 1

1. Prior to initiating the personnel reduction plan in August 2015, did IMB complete an analysis of the VRI and HRO in terms of the impact not just on the budget but on overseas baptisms and church starts? What did the data show?

2. When IMB learned about the 2015 drop in baptisms and church

starts (for the work accomplished in 2014), did leaders consider alternative actions to what had been decided in 2015 about asking people to voluntarily leave the IMB?

3. Now that IMB has far-exceeded its original goal for personnel reductions, has IMB completed analysis about the impact of so many 2016 departures from the field (at least 938) on baptisms and church starts? What does the data show? What areas will be hurt the most?

SET 2

4. IMB states the average cost to support a missionary is “\$51,400 a year.” Is that amount based on “4,707 Field personnel under appointment? Or is it based on “2,578 units on salary as of November 30, 2015”?

SET 3

On social media, an anonymous missionary expressed concern about some of the planned or executed transitions in field leadership:

- “JD Greer’s [sic] plan for missions is what Platt and Sebastian are planning to use to implement in the IMB.”

- “Sebastian and Platt have decided to usurp our East Asia leaders and slip members of Sebastian’s church, Capitol Hill Baptist Church, into leadership positions in Shanghai.”

- “The person who they want to put into this Shanghai position, MC (abbreviated for security reasons), is currently with another non-SBC mission agency. They have him on a fast track to join the IMB, even though others are currently waiting years to get appointed.”

5. What role has J.D. Greear played, what role is he playing, or what role will he play, in the reset of strategy and methodology at IMB? Is he a key adviser or strategist?

6. How many members from Capitol Hill Baptist Church are working with IMB, or will be working with IMB, in Shanghai? In total, around the globe?

7. Is there someone from a non-SBC agency (or formerly from a non-SBC agency) who is playing (or will play) a key role in Shanghai?

SET 4

IMB submitted information about the drastic drop in baptisms for a Ministry Report circulated February 19 by the SBC Executive Committee.

8. When did IMB first know about these drops?

9. When did IMB first inform trustees about the new information?

10. What was discussed about this data with regard to whether to move forward or not with the termination of field personnel? Who was part of this discussion?

See **QUESTIONS** on 7



DR. WILL HALL
Editor
Louisiana
Baptist Message

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Vision from page one

location in downtown Covington in 2001, Pastor Waylon Bailey said much of the area was mostly undeveloped. As they began exploring possible locations for a move, a leader in St. Tammany Parish advised the church against moving to the present location, saying he believed the growth was headed in another direction.

But, church leaders continued to be drawn to the 43-acre site where the church stands today.

Fifteen years later, the

church is surrounded by restaurants, storefronts, schools and homes.

Bailey said when he thinks about the 2001 move from the previous 2 ¼ acres of land with 50 parking spaces to the present spacious campus which has 1,000 parking spaces – with an additional 500 to be added – he is thankful they listened to the wisdom of God and not man.

“We interpret that as God doing the leading,” Bailey said. “We were trying to be open to Him. And it has been amazing

what has happened, and to be in this place.

“This area was just a highway going from Covington to Madisonville and connected to the interstate,” he continued. “There was nothing here, nothing going on. Then the whole town moved right behind us. They loved the Baptists so much they had to follow us down here.”

In addition to a new worship center, the \$34 million facility under construction will also include a foyer much wider that will allow for increased opportunities to fellowship between services, as well as more space to house its vibrant Sunday school ministry. The project was approved by the congregation during its Wednesday night gathering May 11.

POISED FOR BIBLE STUDY GROWTH

Currently, 1,400 people attend Bible study on Sunday mornings, which Bailey credits with strengthening the congregation’s passion for discipleship, evangelism and baptisms. This year, the church is on pace to baptize 150 people, a direct result of the Sunday school ministry, Bailey said.

Due to a lack of space, the

congregation has three different hours for Bible study on Sundays which Bailey said its construction timeline.

While the worship center will not open until 2018, the Sunday school space will open a year earlier.

“We are thankful to get to serve God in the place we do,” Bailey said. “We live where there is a tremendous need for the Gospel. Young families are everywhere and this newest generation seems to be very open to the things of God.”

Bailey referenced a May 11 post by Thom Rainer of LifeWay Christian Resources, who said Generation Z – those born between 2001 and 2020, making up the largest generation in U.S. history – crave among other things personal contact. Bailey said First Covington strives to do this through outreach efforts such as door-to-door evangelism, Upward sports, special needs classes, Celebrate Recovery and Vacation Bible School. All four of these ministries draw a large number of guests who do not attend First Covington on a regular basis.

He said the efforts of building a new children and preschool facility, combined with concentrating on personal outreach will help them reach the Next Generation, one of two groups identified for special emphasis in the 2020 Report. Bailey was president of the Louisiana Baptist Convention when this report was proposed and later adopted as a seven-year strategy to guide

Louisiana Baptists in more effectively reaching others for Christ.

“You don’t have to think and pray very long to figure out that reaching this generation makes sense,” Bailey said. “Personal contact is a universal human need and people want to go where people know their name. I always say it’s impossible to keep people away from a place where they are loved.”

When they first moved to their current location in 2001, their average Sunday school attendance was around 800, Bailey recalled.

He said the congregation’s growth is first the result of prayer, then a matter of staying focused on a vision on what could be.

Bailey said as a result they developed an effective model of Sunday school classes – starting new units on a regular basis, looking for new Bible study leaders and structure Bible study units to be effective.

He said the same can happen to other churches around the state, but only through seeking the Lord first.

“We started on Wednesday nights, praying that God would open the doors and give us the people,” Bailey recalled. “The Spirit of God has worked in our people. We have continued to get involved in people’s lives, care about them and add value to their lives which we have done and will continue do to. Do those things and people will come.”

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Sales tax laws impact LBC churches

By WILL HALL
Message Editor

When the Louisiana legislature passed measures during a special session earlier this year to close the gap in the state budget, lawmakers targeted a number of transactions that included activities of local churches.

The Louisiana Baptist Convention consulted with attorneys and tax experts to develop guidance on how these apply to congregations and associations pertaining to such areas as:

- Fundraisers (cake sales, auctions, golf tournaments and sponsorships)
- Admission and registration fees for conferences
- Food banks and clothing stores
- Snack shop and bookstore sales

These changes are effective immediately; however, a second

special legislative session will convene June 6 specifically to address some of the tax issues relating to nonprofits.

The guidance for churches and associations is posted at <https://louisianabaptists.org/tax-changes-louisiana-churches/>.

Meanwhile, ministry leaders should monitor BaptistMessage.com and LouisianaBaptists.org for updates.

CAKE SALES

Overview: A member church's congregation bakes cakes and donates them to the church for sale to the congregation and/or general public.

Analysis: Prior to April 1, 2016, sales of items at a fundraiser event for a religious organization were exempt from sales tax, provided that the organization obtained an annual exemption certificate (Form R-1048). La. R.S. 47:305.14(A)(1)(a). How-

ever, Acts 25 and 26 impose a sales tax on the sale of items at a fundraiser event, even if an annual exemption certificate is obtained. La. RIB 16-020. As a result, cake sales by a member church as a fundraiser are now subject to Louisiana sales tax at the following rates:

- April 1-June 30, 2016 – 5%
- July 1, 2016-June 30, 2018 – 3%
- July 1, 2018 and later – exempt

However, if the church only sells cakes occasionally the sales of the cakes should qualify as isolated or occasional sales, without the need to apply for an annual exemption certificate. Prior to April 1, 2016, isolated or occasional sales were exempt from sales tax. La. R.S.

47:301(10)(c)(ii)(bb). However, Act 25 imposes a sales tax on isolated or occasional sales, while Act 26 does not impose a sales tax on isolated or occasional



File photo

The Louisiana legislature passed measures during a special session earlier this year to close the gap in the state budget, lawmakers targeted a number of transactions that included activities of local churches.

sales. As a result, a member church which only occasionally sells cakes will be subject to Louisiana sales tax on the cake sales at the following rates:

- April 1-June 30, 2016 – 4%
- July 1, 2016-June 30, 2018 – 2%
- July 1, 2018 and later – exempt

Cake sales made pursuant to a fundraiser for a religious organization continue to be exempt from

parish and city sales taxes under either the fundraiser exemption (if an annual exemption certificate is obtained) or the occasional sale exemption.

AUCTIONS

Overview: A member church's congregation donates items to the church for sale by

See TAXES on 8

Questions from page 4

SET 5

J.D. Greear announced that his church, Summit Church, has 126 people serving with IMB.

11. Is this a unique situation? Is it unusual to have 126 of 4,800 IMB personnel (about 3 percent) from one congregation? What percentage will this group compose when all the reductions in personnel are completed at the end of this month?

12. Are there other congregations, or, entities (such as seminaries) which have relatively substantial percentages of people working for IMB?

a. In actual numbers, how many missionaries have SEBTS ties? SBTS ties? NOBTS ties? SWBTS ties? GBTS? MBTS ties?

b. How many congregations have 5 or more missionaries serving with IMB? How many churches have 10 or more missionaries serving with IMB? How many

churches have 25 or more missionaries serving with IMB (which churches)? How many churches have 50 or more missionaries serving with IMB (which churches)? How many churches have 100 or more missionaries serving with IMB (which churches)?

13. What is IMB doing to ensure there is diverse representation on the field and not a narrow selection of certain (a) churches, (b) institutions or (c) theological persuasions?

ADD ONS

14. With Southern Baptists

rising to meet the needs of our overseas missions efforts with such generosity (\$10 million more to Lottie Moon in 2016), will IMB consider offering some of the seasoned missionaries who took voluntary termination a chance to rejoin the field as IMB missionaries?

15. Previously, you projected the VRI and HRO combined for the termination of 600 personnel would total about \$23.1 million [one-time cost for payouts]. Now that the VRI and HRO programs have finalized, what is the projected cost [of payouts] for the 1,132 actual terminations?

Sam Moore, Evangelistic Ministries

479-381-1170, sam@evangelistsammoore.com

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Taxes from page 7

auction to the congregation and/or general public. Winning auction bids typically exceed the cost of the item.

Analysis: The same analysis applicable to cake sales applies to auctions. As a result, if a member church holds several fundraising auctions during the year and obtains an annual exemption certificate, the sales of items at those auctions would be subject to sales tax at the following rates:

April 1-June 30, 2016 – 5%
July 1, 2016-June 30, 2018 – 3%
July 1, 2018 and later – exempt

However, if the member church only occasionally auctions items during the year, the sales of items at those auctions would be subject to sales tax at the following rates:

April 1-June 30, 2016 – 4%
July 1, 2016-June 30, 2018 – 2%
July 1, 2018 and later – exempt

The sale of items at fundraiser auctions continues to be exempt from parish and city sales taxes under either the fundraiser exemption (if an annual exemption certificate is obtained) or occasional sale exemption.

GOLF TOURNAMENTS

Overview: Member churches may sponsor a golf tournament, in which members of the congregation and/or general public participate. The fees charged for participation generally exceed the cost of sponsoring the tournament.

Analysis: Prior to April 1, 2016, sales of admissions to entertainment events sponsored by a religious organization were partially exempt from sales tax and as such were subject only to a 1% Louisiana sales tax. La. R.S. 47:305.13, 47:321. However Acts

25 and 26 impose an additional tax on sales of admissions to such events. La. RIB 16-020. As a result, a member church which sponsors a golf tournament will be subject to sales tax on the sale of admissions to the tournament at the following rates:

April 1-June 30, 2016 – 5%
July 1, 2016-June 30, 2018 – 4%
July 1, 2018-March 31, 2019 – 1%

Further, the same exemption that formerly applied to sales of items, such as cakes, by religious organizations as a fundraiser applied to sales of admissions to fundraising events, provided that the organization obtains an annual exemption certificate. La. R.S. 47:305.14; La. RIB 16-020. Thus, if a member church obtains an annual exemption certificate, it will be subject to sales tax on the sale of admissions to the tournament at the following rates:

April 1-June 30, 2016 – 5%
July 1, 2016-June 30, 2018 – 3%
July 1, 2018 and later – exempt.

MEAL CHARGES

Overview: A church collects a separate fee for meals.

Analysis: As discussed above, amounts charged separately for prepared meals are subject to

Louisiana sales tax at the following rates:

April 1-June 30, 2016 – 5%
July 1, 2016 and later – 4%
Parish and city sales tax would also be applied for separately stated charges for meals.

FACILITIES

Overview: Churches may charge fees for use of the church building, conference center or camp. Member churches generally use the facility for religious education.

Analysis: Amounts charged for rental of a building or confer-

ence center should not be subject to Louisiana, parish or city sales tax because the lease rental of immovable or real property (other than as a hotel or motel unit) is not a lease or rental which is subject to sales tax. See La. R.S.47:301(6) and (7). Acts 25 and 26 did not affect the taxation of leases or rentals of immovable or real property.

USE OF MOTEL UNITS

Overview: Baptist camps that charge a fee for motel units at the Center.

Analysis: Prior to April 1, 2016, room rentals at camp and retreat facilities owned by a non-profit organization were exempt from sales tax provided that the guests were attending a function of a charitable organization.

La. R.S. 47:301(6)(b). However, Acts 25 and 26 impose sales tax on charges for room rentals at such facilities beginning April 1, 2016.

As a result, with respect to guests attending a function of the church, the member churches or other charities, fees charged by the church for furnishing motel units at the Center are subject to Louisiana sales tax at the following rates:

April 1-June 30, 2016 – 5%
July 1, 2016-June 30, 2018 – 3%
July 1, 2018 and later – exempt

Fees charged by the church for furnishing motel units at the Center continue to be exempt from parish and city sales taxes provided that the guests are attending a function of a charitable organization.

However, fees charges by the church for furnishing motel units at the Center to guests not attending a function of a charitable organization, such as commercial entities using the Center, would be subject to parish and city sales taxes, as well as Louisiana sales tax at the following rates:

April 1-June 30, 2016 – 5%
July 1, 2016 and later – 4%

The LDR has informally indicated that the cost to attend a retreat or convention, which is not otherwise subject to sales tax because it is educational in nature, is not subject to tax even if the cost to attend includes lodging provided that charge for lodging is not separately stated.

However, this informal position is not binding on the LDR or any parish or city government.

FEES FOR USE OF RECREATIONAL EQUIPMENT AND FACILITIES

Overview: A member church may charge fees for use of recreational equipment and facilities.

Analysis: Fees paid for access to or uses of recreational facilities are identified as a taxable sale of services. La. R.S. 47:301(14)(b)(i)(aa).

Further, the lease or rental of equipment is a transaction subject to sales tax. La. R.S. 40:301(7). As a result, if a church charges fees for the use of recreational equipment and facilities, those fees would be subject to the following rates:

April 1-June 30, 2016 – 5%
July 1, 2016 and later – 4%

Further, fees charged for the use of recreational equipment and facilities would be subject to parish and city taxes.

Prior to April 1, 2016, membership fees or dues paid to a nonprofit organization, which provided access to or use of a recreational facility, were exempt from sales tax.

However, that exemption does not apply to exclude such fees or due from sales tax enacted by Acts 25 and 26. La. RIB 16-014.

If a church allows access to recreational facilities and use of equipment in connection therewith to members, in exchange for fees or dues, then the church's charge of such fees or dues would be subject to Louisiana sales tax at the following rates:

April 1-June 30, 2016 – 5%
July 1, 2016-June 30, 2018 – 3%
July 1, 2018 and later – exempt

Further, such fees or dues should not be subject to parish or city sales tax.

SNACK SHOP & BOOKSTORE SALES

Overview: A church snack shop or bookstore sells snacks and other items, including water, candy, food t-shirts or books.

Analysis: As discussed above, amounts charges for snacks and other items, such as water, candy, food, t-shirts and books are not exempt from sales tax. The church's sale of such items at the snack

FOOD BANKS/ CLOTHING STORES

Overview: A member church may have a foodbank or clothing

store, where it sells food or items of clothing for a small fee or in some cases gives donated food and clothing away to the indigent. The food and clothing generally is donated, although in some cases the church may purchase the items.

Analysis: Food donated to the church – The Louisiana sales tax does not apply to food sold for preparation and consumption in the home. La. Const. Art. VII, § 2.2; La. R.S. 47:305(D)(1)(n-r). However, prepared meals are subject to Louisiana sales tax. As a result, if the church is selling food for preparation and consumption in the home, then such sale would not be subject to Louisiana sales tax. If the church is selling prepared meals, then such sales would be subject to Louisiana sales tax at the following rates:

April 1-June 30, 2016 – 5%
July 1, 2016 and later – 4%

City and parish sales taxes would apply to sales of food by the church without regard to whether the food is being sold for preparation and consumption in the home or as a prepared meal.

Clothing donated to the church – The sale of clothing by churches is not subject to any special exemption from sales tax, even if the clothes were donated to the church. As a result, a church's sale of clothing would be subject to Louisiana sales tax at the following rates:

April 1-June 30, 2016 – 5%
July 1, 2016 and later – 4%

In addition, sales of such items would be subject to parish and city sales taxes.

Items purchased for resale by the church, generally – If the church is purchasing items for sale in the clothing store or otherwise, the church may avoid paying sales tax on the purchase of the items by obtaining a resale certificate from the Louisiana Department of Revenue (the "LDR"). However, the sale of such items by the church will be subject to sales tax at the same rates applied to items donated to the church.

Items purchased for resale by the church and donated to the indigent – If the church purchased items for resale and provided a resale exemption certificate to avoid paying sales tax on the purchase, the later donation of those items by the church would be subject to use tax in amount to the sales tax that would have been due on a sale of the items. However, the LDR has indicated that if the items are being donated because they are unmarketable, then the donated items will be treated as having no value and as a result no use tax will be due on the donated items. See La. RIB No. 16-026. As a result, no use tax should be due on the donation of such items.

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Baptisms from page one

began in early January when the church participated in multiple evangelism training sessions for its members, followed by holding a solemn assembly in its worship center. Spicer said the solemn assembly – a special gathering to confess sins and express a need for God to move – was the turning point that “fired everyone up.”

During the solemn assembly Spicer asked for a show of hands of those who never had led someone to the Lord but wished to do so during the upcoming crusade. Twelve people responded by raising their hands.

“The solemn assembly set everything in motion,” Spicer said. “None of our people had ever been through a solemn assembly for an hour-and-a-half. It was very moving, very emotional, very freeing.”

Next came the revival that involved Faith Baptist and four other churches in Bastrop, he said. Over a four-day period (Jan. 31-Feb. 3), the city-wide Morehouse Crusade, which took place at the Morehouse Activity Center just outside of Bastrop, drew more than 4,600 people, and had 117 decisions, including 50 first-time salvations, 50 rededications and 10 who

committed to serve in ministry. It was the culmination of eight months of planning, prayer and preparation.

Spicer said the response by those trained from his church to counsel individuals who made decisions during the crusade was heart-warming.

“It was super rewarding for me,” he said. “It’s hard to express how a pastor feels when he sees his people fulfilling the Great Commission by not just talking about it but doing it. That blesses a pastor’s heart.”

Church clerk Pat Johnson was one of those from Faith Baptist who counseled those who made decisions at the crusade. She said the hours of prayer and weeping over the lost was a catalyst for what followed for Faith Baptist and the community.

“Our pastor said he needed counselors, which scared me to death,” Johnson said. “I tried to get out of it, but the Lord kept on. I knew if I was going to move another step forward in my Christian walk I needed to do this. And He did bless me. I was able to introduce four people to the Lord, one who was my special friend. That was such a bless-

ing.” Johnson said that friend was Peggy Skains, who had lost a leg but was determined to be baptized even though Faith Baptist’s baptistry is accessed by a winding narrow stairway. She said the two women crawled together more than 20 steps to follow Jesus in believer’s baptism.

Ruth Sivils, who fasted with her husband for 47 days before the crusade, counseled two people who declared their faith in Jesus Christ at the revival. She echoed Johnson’s thoughts.

“We are still in revival,” she said. “Faith Baptist Church will never be the same.”

Of those who made first-time decisions, 19 were baptized at Faith Baptist and six more baptisms are pending.

Joyce Johnson, a 76-year-old who lost a leg to an illness, was among those baptized recently. After her friend died from cancer, Johnson knew God was leading her to make a decision about where she would spend eternity. While she is still unsure about her friend’s decision, Johnson is confident she herself will be in Heaven one day.

“I decided before my

friend died that if I had doubts, I need to get it right,” Johnson said. “One night as I sat in my house, all of a sudden it came to me that the Lord wants me to be saved. When it happened, I felt so good. I can raise my hands now when I’m singing and praise the Lord, which I couldn’t do before.”

Attendance has grown for Sunday morning worship services from around 170 in late 2015 to 230-240 now, and from 15 or so on Wednesday evenings, before, to 40-50 adults currently.

In the youth group on Wednesdays, as many as 50 now come, compared to around 15 on average during the latter part of 2015.

Spicer said an overall excitement is present at the church every week, with the congregation not knowing if this would be the Sunday or Wednesday when God moves mightily again.

“We are still in revival at the church,” Spicer said. “Our people have a renewed commitment. Our attendance and giving have been up, and there is a sense of expectation that God will act in every service.”

Vinson from page 3

encountered the woman.

When the young woman discovered the First Baptist Columbia members were placing signs in yards as part of the Campaign for Christ effort, she immediately wanted to visit with them and question them about the hope they found in Jesus.

Vinson said the woman described herself as a believer who had strayed away from her faith. The woman shared about her failed

marriage and two previous attempts to commit suicide and she was contemplating trying a third time.

When the conversation ended, the woman expressed her appreciation for the visit and the divine encounter Vinson said.

“She asked us how we knew a visit was what she needed at that exact moment,” Vinson recalled. “She was at the point where she believed she had done so many bad things that God couldn’t forgive her. We told her nothing can keep her from God’s grace and mercy.”

Vinsons described how the demeanor of the woman immediately changed from despair to hope.

“That is something I needed at that moment,” Vinson said. “To know He could take little old me who strayed herself and got back to where I needed to be was a blessing.”

Vinson admitted she would not have been so bold to share her faith five years earlier.

Though she was raised in a Christian home and believed at an early age, Vinson confessed that as the years passed, attending church, reading her Bible daily and witnessing to others became less of a priority.

As time marched on, Vinson said dissatisfaction at work increased and she knew a change was

needed.

During a break on the job work in May 2012, she found a Gideon’s Bible and began reading 1 and 2 Corinthians. The more she studied the Bible, the more she realized now was the time for a change, she said.

“One day, I just quit and walked out,” she said. “I prayed about it and the Lord provided.”

Soon, Vinson said was a regular at First Baptist Columbia, attending Bible studies and church services every week.

She encouraged others who have strayed from Christ to return, saying it is never too late to turn back to God and have a fresh start.

“Unless I gave it all to God, I would still be in that room at work and wishing I could make a change,” Vinson said. “But I gave it all to Him. And that’s a decision I never have regretted to this day.”



First Columbia’s Kay Vinson

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Hostile Senate committee denies pastors protection

BATON ROUGE - The Louisiana Senate Judiciary B Committee presented a hostile response to a bill that would have provided a simple protection for pastors – prevent the state from forcing religious leaders to participate in same-sex wedding ceremonies.

Sponsored by state Rep. Mike Johnson, HB597, the Pastor Protection Act, narrowly focused on shielding pastors from the fallout of the U.S. Supreme Court ruling in *Obergefell v. Hodges*, in which five justices overturned voter-approved marriage laws in 31 states, which had defined marriage as between one man and one woman.

It did not contain any provisions relating to people of faith in business or government, just those who serve in official roles with a church in context of wedding ceremonies.

The Louisiana House of

Representatives overwhelmingly passed this bill by an 80-18 vote April 19, but the measure failed 3-2 with the Judiciary B Committee, meaning the full Senate will not have a chance to consider the proposed legislation.

Voting against the bill were Senators J.P. Morrell and Karen Carter Peterson, both from New Orleans, as well as Eric LaFleur of Ville Platte. All three are Democrats, and Peterson is chair of the Louisiana Democratic Party executive committee.

Both Morrell and Peterson were strongly vocal in opposing the bill with Morrell saying the protections were unneeded and also drawing comparisons to discrimination against marriage by mixed-race couples. Peterson heatedly made multiple objections – at one point accusing the measure of being all about money.

Campaign from page 3

beyond the parish line.

Already, an African-American church in Monroe has placed 50 signs in their community he said.

Signs also have been sighted in Olla and as far away as Alaska.

Harriman explained how the campaign is part of an effort to fulfill the theme of

the church – begin, become, beyond.

“Begin a relationship with Christ, become a disciple and then go beyond the walls of the church and do what God has called you to do,” Harriman said. “Jesus says to send them out. That’s what we should be doing – teaching them so we can go.”

LOUISIANA NOTABLES

ON THE MOVE

- **Ron Nation** is new as pastor at Unity Baptist Church, Deville.
- **Chuck Evans** is new as pastor at Zion Hill Baptist Church, Dry Prong.
- **Elliot, wife Suzi, Kahn** new as staff director at Acadian Baptist Center, Eunice.
- **Stephen Richardson** retires from Colfax Baptist Church, Colfax. In addition to Colfax and several other churches, he has served in the ministry for 46 years.
- **Caleb Willis** is the new minister of music at Fairview Baptist Church, Coushatta.

IN REMEMBRANCE

■ **Perry Webb, Jr., 91**, of Natchitoches, passed away May 14. Services were held May 21 at First Baptist Church, Natchitoches. A private graveside service, under the direction of Blanchard-St. Denis Funeral Home, will be held prior to the memorial service. Webb served as a Baptist minister for 74 years. He began his pastoral ministry as a seminary student, serving a country church in East Central Illinois. Webb went on to pastor First Baptist Church, Poteet, Texas (1949-1952); First Baptist Church, Natchitoches (1952-1964); First Baptist Church, Albany, Georgia (1964-1975); and First Baptist Church, Baton Rouge (1975-1988). He served on the Louisiana Baptist Executive Board as secretary, vice chairman and president. He was President of the Louisiana Baptist Convention for two years. He loved the student activities at Northwestern State University, leading in the building of the first off-campus facilities of the Baptist Student Union, and serving as chairman of the BSU committee of NSU and State Pastor Advisor of the Baptist Student Union. He served as a Louisiana College Trustee. In 2015 he was honored with the recognition as Pastor Emeritus to the First Baptist Church of Natchitoches. He was preceded in death by his parents. He is survived by his wife of 66 years, Virginia Powell Webb; daughter, Deborah Webb Smith; son, Perry Flynt Webb, III and his wife, Kim; grandsons, Walker Smith, Phillip Smith and his wife, Amy, Jonathan and Tyler Webb; sister, Rebekah Webb Richards; as well as many nieces and nephews.

REVIVAL

- Lighthouse Baptist Church, Independence: **Revival**, June 5-10, 7 p.m. Speaker: **Tim Norris**. Music: **L.C. Lord**. Pastor: Ron Jordan.
- Macedonia Baptist Church, Holden: **Revival**, June 8-10, 7 p.m. Speakers: **Wayne Miley (June 8), Jeffery Hodges (June 9), Dale Martin (June 10)**. Pastor: Roger Dunlap.
- Palestine Baptist Church, Grant: **Revival**, June 19-22, Evangelist: **Scotty McDowell**. Pastor: Hardy Estes.

HOMECOMING

■ Bethel Baptist Church, Bastrop: **70th Anniversary during the month of June** with the theme “Great is Thy Faithfulness: Celebrating 70 years of the Faithfulness of God and His people.” June 12, 11 a.m. Honoring the Faithful will focus on recognizing those who have served many years in the church. The evening service will be held at 4 p.m. at Chemin-a-Haut State Park Lodge where a meal will be provided and served by the young adults in honor of the older generations.; June 19, 11 a.m. “Faith

of Our Fathers” will be the theme on Fathers’ Day and will recognize Christian fathers and other faithful servants of God; June 26m 11 a.m. “Faith for the Future,” and will feature young people serving in leadership roles in the worship service.

- Fairview Baptist Church, Coushatta: **40th Anniversary**, June 26, 9 a.m. followed by dinner on the grounds at 11 a.m. Speaker: **Drew Landry**, former pastor and currently pastor of Spotswood Baptist Church, Fredericksburg, VA. Pastor: Matt Endris.
- Philadelphia Baptist Church, Deville: **Homecoming 2016**, June 26, 10 a.m. followed by dinner on the grounds. Speaker: **Shannon Talley**. Pastor: Philip Robertson.

LAGNIAPPE

- Linda Lay Memorial Baptist Church, Gilliam: **Simple Faith in concert**, June 9, 6:30 p.m. A love offering will be taken.
- Alto Baptist Church, Alto: **Pet’s Unleashed: God Cares Fur You Vacation Bible School**, June 11-12, Saturday, 8:30 a.m.-2 p.m. and Sunday, 10:30 a.m.-noon for pre-K through 6th grade. For more information, please call Sandy Miller at 318.623.4444. Pastor: Alan Miller.
- New Bethlehem Baptist Church, Denham Springs: **COW-a-bunga-Farm, Growing with our Faithful God VBS**, June 13-17, 6-8:30 p.m. The age group for VBS includes all students entering K-4 through the sixth grade next school year. For more information, call the church at 225.664.7532. Pastor: James Courtney.
- Satsuma Baptist Church, Livingston: **Vacation Bible School Egypt: Joseph’s Journey from Prison to Palace**, June 13-17, 5:30-8:30 p.m. a meal will be provided for the children at 5:30 p.m. Pastor: Brad Delaughter.
- First Baptist Church, Slidell: **Submerged Vacation Bible School**, June 13-17, 6-8:30 p.m. Register online at www.fbcslidell.org. Pastor: Ricky Cummings.
- First Baptist Church, DeRidder: **Submerged Vacation Bible School**, June 13-17, 9 a.m. – 12 p.m. Ages 4 years old (as of 5/31/2016) through sixth grade (just completed). Students can register now at www.fbcderidder.org. Pastor: Josh Eubanks.
- McClendon, West Monroe: **Submerged Vacation Bible School**, June 13-17, 8:30 – 11:30 a.m. or 6-8 p.m. (A morning and an evening VBS is being offered this year.) Ages 4 through completed K will have traditional VBS. Children who have completed grades 1-5 will have a Sports/Art Camp. Kids can choose one of the following for the week: baseball, flag football, basketball, soccer, cheerleading, art, drama, puppets, music, or foot praise. Register online at www.mbcwm.org. Pastor: Kevin Stewart.
- First Baptist Church, Sulphur: **VBS Music Camp**, June 14-15, 10 a.m. – 1 p.m. Cost: \$15 includes CD, T-shirt and lunch for both days). **Submerged Vacation Bible School**, Jun 20-24, 5:30-8:30 p.m. VBS musical, June 26, 10:30 a.m. To register, go online at www.fbcsulphur.org/vbs2016.
- Cotile Baptist Church, Cotile: **Vacation Bible School**, June 20-24, 6-8 p.m. This is for ages 2-18. For more information contact 318.793.8847.
- First Baptist Church, Haughton: **Sporting Clay Classic and youth Fundraiser**, June 18, 8:30 a.m. located at Los Paloma Sporting Clay and event center. To register go to www.fbchaughton.org. Pastor: Gevan Spinney.

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Scripture Crypto By **CHERYL VAUGHN** Copyright 2016

The Scripture Crypto is a Bible verse in which one letter has been substituted for another, thus encoding the verse. To find out what the verse is, you must determine what each letter is a substitute for. An “a,” for example, may stand for a “t” in this week’s issue of the ScriptureCrypto. Next week, “a” could stand for a “d.” Each week, each letter is different. Solve by trial and error. The answer will be given next week. Note: All numerals, such as those in the scripture reference after the verse, are spelled out.

ihxsbo, wxh bslo’u xdgo tu gsw uxslwhgho,
wxdw tw zdggsw udph; ghtwxhl xtu hdl xhdpr,
wxdw tw zdggsw xhdl:
Tudtdx ctcwr-gtgh:sgH

Clues:
G = N; H = E

Answer to May 26 Scripture Crypto:
Luke five:six

Milestone degrees awarded to 13 women from LCIW

BY MARILYN STEWART
NOBTS Communications

NEW ORLEANS – Having overcome a crisis of faith to complete her college degree, Brenda Thornton walked the chapel stage at the Louisiana Correctional Institute for Women.

Thornton was one of 13 LCIW graduates in the first-ever awarding of bachelor degrees at the prison by New Orleans Baptist Theological Seminary's Leavell College, marking a milestone for the program that began five years ago.

"I'll be honest, I didn't think I would make it," said Thornton, who received a Bachelor of Christian Ministry degree with a minor in Women's Ministry May 18.

Thornton credited Sandra Vandercook, NOBTS/Leavell College associate professor of English and education, with helping amid her spiritual storm, saying, "What helped me? My professor."

NOBTS President Chuck Kelley challenged the LCIW graduating class to be ready for what God had planned next in their lives.

"I don't know what God will do with you or through you, but I know He has plans," Kelley said. "Get ready. Get busy. God has something He wants to do."

Drawing from the biblical account of Joseph, Kelley reminded listeners that those who sold Joseph into slavery meant him harm, but God in His sovereignty intended it for good and used it to change lives.

"We're here because we believe in you," Kelley told the graduates. "And we believe that the power of your life given in ministry to others can make LCIW, and the wide world beyond, a different place."

Noting that redemption is the exchange of one item for another, Kelley pointed to the redemption won by Christ and said no life is beyond a fresh start.

"God is a redeemer who takes what is broken and fixes it, who takes what is hopeless and restores it, who is able to take lives and circumstances and transform them into something good and beautiful," Kelley said. "We are here because we know God is a redeemer."

Some LCIW graduates like Thornton previously were awarded the 15-hour certificate as well as associate degrees in Women's Ministry.

Kristi Miller, assistant warden and director of the program, told the graduates in opening remarks that they made her proud. Miller holds a Ph.D. from NOBTS.

"This is an academic accomplishment, but that's not why I'm most proud," Miller said. "I'm proud of you walking in a manner worthy of your calling.... You are making a difference in the lives of the women here."

A maximum and a minimum security prison housing more than 900 offenders, LCIW is Louisiana's only

women's prison. For men, NOBTS has operated a degree program at the Louisiana State Penitentiary in Angola for 20 years, with 30 graduates currently serving as "missionaries" and church planters in other institutions. Similar programs later were started at the Mississippi State Penitentiary at Parchman; Phillips State Prison in Buford, Ga.; and Hardee Correctional Institute in Bowling Green, Fla.

Rhonda Kelley, NOBTS president's wife and adjunct professor of women's ministry, said supporters were prompted by the success at Angola to envision a similar program for women.

"The vision began to take shape as donors made possible a beautiful chapel on the prison grounds to house the seminary library and academic classroom," Rhonda Kelley said. "Prison personnel and NOBTS leaders saw the potential of Christian women at LCIW to make a difference inside the prison and beyond."

Carolyn Adams, spokesperson for the graduating class, thanked administration, faculty, family members and Louisiana benefactors of the program, and described the long journey to graduation. "Here we stand," Adams said. "To God be the glory as He continues to sharpen us, to mold us, and to use us."

NOBTS Provost Steve Lemke thanked the Louisiana Department of Corrections and the LCIW staff, saying, "We simply could not have this program apart from you."

Representing Louisiana Baptists were Tommy Middleton, executive director of missions, and Chuck Lowman, associate director of the Baptist Association of Greater Baton Rouge. Judson Baptist Church in Walker provided refreshments.

"We owe a debt to Louisiana Baptists," Lemke told the audience. "This is a glad day and we look forward with anticipation to what God is going to do with your lives."

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