



*Dr. M. G. McLuhan,
President*

The Majesty of Motherhood

by Dr. M.G. McLuhan, President

It is a fact that each of us has been greatly shaped by other people. Our personalities, our characters, our skills, our professions, our value structures, our self-esteem and our faith, — all have been affected by the influence of others upon us. Some have walked with us for many miles on life's road. Others have only briefly touched us as they crossed our paths; but each has left his or her mark upon us. Of all the people who have had a shaping influence upon us, probably none has left so profound a mark upon us as our mothers.

The instruction, expressions of love, wise counsel and the sharing of tears provided by our mothers are reflected in the colors that come through the warp and woof of our real selves. Those maternal lessons and examples, together with the sweet memories of fireside, bedtime and mealtime, can never be effaced entirely from our souls.

Every mother should soberly realize that she holds a key to the soul of her child. Under God, she plays a major role in molding the human being who, left alone may turn into a savage criminal, but with her Godly influence stands a much greater possibility of developing into a Christian man or woman. The hand that rocks the cradle is the hand that forms the nation.

Once each year we set aside a time when we remember and honor our mothers. This is as it should be, because the place of a Godly, serene, loving mother is unique. The undimmed memory of a Godly mother's love can become the golden cord that binds childhood, youth, manhood and old age together.

However deeply time may have furrowed our faces, or silvered our hair, or frozen our sensitivities, the word "Mother" softens our hearts and brings back the fragrant warm breezes of yesteryear to mellow our often stark present. Mother's gentle chidings have never lost their power, and even though several decades may have intervened, when temptation raises its head, the voice of one, perhaps long-gone, helps us to resist, and to walk triumphantly.

How wise Adam was when he looked into the face and form of that first exquisitely beautiful woman, and named her "Eve" —mother of all living — rather than "Wife"! From that day to this, "mother" has been a special word to be uplifted in every language.

For most of us, our earliest recognition of a human being is that of our mother, and as long as she lives we must remember her and care for her. Jesus gave us a lesson on respecting and providing for our mothers when, on the Cross, He looked down at his mother and at John, the beloved apostle, and said, "Mother, behold thy son; son, behold thy mother." (John 19: 26-27). From that moment John took Mary into his own home and cared for her as his mother.

Some of my greatest memories are those of my own precious mother. I remember her tears mingling with mine as we struggled together with some of my adolescent rebellious attitudes. I recall her excited love for me, and her pride in me when I triumphed. Her words of sound advice still come ringing into my heart and mind, because — though she is in the presence of God — her voice still speaks to me here!

Now, even more precious than the memories of that

blessed woman that raised me are the blessings that are mine through the love, understanding and patience of the lovely person who claims the title "Mother" in our own home. Her God-given serenity, her ability to see my weaknesses through a lover's forgiving eyes, and her complete trust in God and in me, are simply more reasons why the word "Mother" stands next only to the name "God." Let each of us make special efforts to honor everyone who is a mother!

Dr. M. G. McLuhan is President of IMF. He has served as a pastor/evangelist for several years, as a missionary in South Africa for 11 years and as an Associate Pastor of Mt. Paran Church in Atlanta, GA (11,000 members) for 16 years. Dr. McLuhan has over 50 years of ministry experience as a pastor, evangelist, lecturer, missionary and President of the International Bible College in Minot, ND, and as President of Berea Theological College in Pretoria, South Africa.



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Individuals Available for Ministry

contact.

Rev. Michael Cremer **Stillwater, MN**

"It takes one to know one" is the theme of my ministry. I've been in prison four times and I have lived a sinful life. God has expressed His amazing grace in me that He might offer hope to many who think life is hopeless. I'm available to teach/train individuals for prison ministry. I am affiliated and involved with Prison Fellowship and Network For Life. For more information, please write to: P.O. Box 894, Stillwater, MN 55082 or call (612) 430-1440. (3)

Rev. Christoph Lameter **Los Angeles, CA**

I am one year from completing my Ph.D. in Theology from Fuller Seminary in Los Angeles. I am willing to let the Spirit lead me as I am currently able to move into new areas of ministry. I was a speaker at the recent IMF Conference, am a native German, have diverse denominational, cultural and business experience with comprehensive knowledge. For more information, please e-mail to clameter@i-m-f.org or call (626) 454-2472. (3)

Rev. Gerry Mestek **Elmhurst, IL**

Gerry is an ordained minister (1995) with IMF and has been a member in good standing since 1993. Prior to joining IMF, he held ministry credentials with the Assembly of God, Illinois District. He has ministered as an evangelist to the motorcyclist community since 1984, under New Covenant Ministries, a tent ministry, which he founded. He is now seeking a position as pastor, assistant pastor or youth pastor in a local congregation. For more information, please write or call: 601 W. Comstock Ave., Elmhurst, IL

60126, or call (630) 941-3709. (3)

Rev. Jack Nantais **Chancellor, SD**

Jack is an ordained minister with IMF (1996) and teaches a message of God's grace. He is looking for a pulpit where the congregation has the vision of reaching their community with the healing power of the Holy Spirit to the hurt and wounded believer, as well as the unsaved. For more information, please write to: 46122-268th Street, Chancellor, SD 57015 or call (605) 526-4320. (3)

Rev. Edwin Phillips, M.Div. **Kapaa, HI**

I am intimately acquainted with ministry to those in pain and suffering, as I have spent thousands of hours in Christian counseling, as well as church growth and development. I also have eight years of pastoral experience, as well as five years' experience as a hospital and hospice chaplain. I have been married for fifteen years and have three children. For more information, please write to 4917 Ali Ali Road, Kapaa, HI 96746, or call (808) 822-3117 or e-mail to arkangl@aloha.net. (3)

Rev. Tim Robbins **Clinton, IL**

I am seeking an associate position in children's ministries, missions, or both. Although my portfolio of paid, "professional" experience is not very extensive, I was a consistent and productive layman for 19 years before entering full-time ministry. I will invest my whole being into the little ones whom the Lord entrusts to me, without sacrificing my own family on the altar of a ministry. I have excellent teaching, writing and people skills; but most of all, I am wholly devoted to prayer and righteous living. Please contact me by snail mail or phone: 609 E. Main Street, Clinton, IL 61727; (217) 935-4846. (1)

Rev. Bob Silling **Harrisonburg, VA**

I have been with IMF since 1986 and am available for church services, revivals, evangelistic outreaches outside the church, crusades, prison services and any other place where I can preach the Word. I am willing to travel anywhere in the U.S., Canada and overseas. I have been on several foreign mission trips, conducted open air preachings and have sixteen years' experience in leading outreaches. For more information, please write to: 290-B Rocco Ave., Harrisonburg, VA 22801, or call (540) 433-4849 or e-mail to bob1053@juno.com. (3)

Positions Available

Rev. Larson Mutembu **Australia**

Are you planning to visit Africa? If you are, then plan to visit Zambia and minister in our God First Team affiliate churches and also in other charismatic churches in different towns. For more information, please write to: P.O. Box 169, Warburton, Victoria 3799, Australia, or fax to (613)5966-5499. (3)

Rev. Michael Pilla **Minneapolis, MN**

We are an inner-city ministry in the second year of a church plant in South Minneapolis. We are looking/praying for a person to come in and take over the music ministry. This person must be called to the city, be spirit-filled and able to lead contemporary praise and worship on Sunday mornings. This is a paid, part-time position. If interested, please write to 121 West Franklin Ave., Minneapolis, MN 55404. (3)

Rev. Ben Tippett **E. Palatka, FL**

Victory Christian Fellowship is looking for a young couple or single person to help develop a Youth Ministry who is also experienced in music (keyboard). This is a new church and would require outside employment. The church is growing and has plans to build a 200-seat multi-purpose building. For more information, please write or call, P.O. Box 741, East Palatka, FL 32131, (904) 325-3699. (4)

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Department of Foreign Missions

A Look at IMF Member Missionaries—Gary and Karen Lewis



Gary and Karen Lewis
Missionaries to El Salvador

Prior to becoming a Pastor, Gary was in law enforcement for sixteen years. He became an ordained Southern Baptist pastor in 1984. Gary served for ten years as Senior Pastor of the First Baptist Church of Rocklin, California.

Karen worked alongside her husband, at the First Baptist Church for ten years. She directed

children's ministries, taught Sunday School and was an active choir member. Outside of church Karen worked full-time for fifteen years as an insurance administrator.

During his years as a pastor in Rocklin, Gary was very involved in short-term missions trips. He and others on his teams witnessed to people in Central America.

A colleague of his shared this, "He is always willing to go out of his way to help others in any way he can. He is a fine teacher, a very effective counselor, and a dynamic speaker."

In 1993, while on a short-term mission trip, they met Germemia, a young girl suffering from a rare form of cancer. They were told that she would soon die without expensive treatment. The cost was 600 US dollars, but in her impoverished 3rd world country it might as well have been a million. The gifts of loving Christians provided the necessary funds and lots of prayer.

In February, 1994, Gary visited Germemia in the dirty little hospital where chemotherapy had left her in a frail, weak condition, but Germemia had placed her faith in God to heal her. In September, 1994, Gary had the opportunity to preach at Germemia's church. She gave her testimony of a complete recovery. Today she is part of an evangelical drama team in her country.

While on a short-term mission trip to Central America in January 1993, Gary felt a strong sense of a calling from the Lord to return and do full-time mission work.

"The spirit of the Lord is upon me, because he hath anointed me to preach the gospel to the poor; He hath sent me to heal the broken hearted, to preach deliverance to the captives, and recovering of sight to the blind, to set at liberty them that are bruised."—Luke 4:18

In 1995, Gary and Karen became full-time missionaries to El Salvador. Soon after they shared with friends the need for a large bus, they received a call from Mt. Pleasant Baptist Church of Lincoln, California, offering them a sixty-passenger bus. The Lewises said, "We are reminded over and over again that God will supply all of our needs according to His riches in Glory in Christ Jesus." —Philippians 4:19

They made the journey back to El Salvador with the bus that was filled with materials and evangelistic films to be used for witnessing and church services.

"Poco a poco"—"Little by little"

"One of the most difficult challenges that we have faced

here in El Salvador has been the task of becoming fluent in the Spanish language. We have worked steadily at our studies, but still feel we are not where we need to be in our abilities." The Lewises wrote this in a newsletter in December of 1996. Shortly afterwards they reported that Gary had taught a Bible study in Spanish. Gary says, "I looked over and saw that Karen was praying . . . guess she thought I needed all the help I could get! The lesson was short, and I did read the majority of the text, but it was in Spanish, and that was a milestone for me!"

The Lewises have experienced new ways of celebrating holidays and new customs as they have lived and witnessed in El Salvador. They report that Christmas is quite different there. It is just as commercialized as it is in the States. The season is very busy with lights, Santa, Christmas trees, and all the other "worldly" traditions. The one big difference is that everything occurs on Christmas Eve. The entire day is spent traveling to the homes of friends and family, eating, visiting, and there are piñatas for the children. The festivities continue all night long. At midnight, there are fireworks everywhere and everyone is in the streets celebrating. The noise is awesome! After the fireworks, families exchange their gifts. On Christmas Day, everyone sleeps the entire day. It is just a day of rest, nothing more. Gary and Karen strive to keep the church family focused on the real meaning of the season by focusing all their activities on the birth of Christ.

Early in his ministry in El Salvador, Gary was called to preside at the funeral for Julio, a church member's brother. He had not even been to a funeral in El Salvador, so prepared himself for a great learning experience. The family immediately puts the deceased in a casket in the living room of the home, after lovingly washing and dressing their loved one. They bury their dead within twenty-four hours. There is an all-night vigil with family and neighbors. The next morning the family goes to the cemetery to prepare the grave. "Little did I know that I had more to learn," says Gary. The family opened the grave of Julio's grandfather (who had died about fifteen years previously). The casket of the grandfather had deteriorated, and only the bones were left. They placed the bones in a black plastic bag, and set them aside. When Karen and Gary asked why they did this, they explained that families cannot afford to buy new grave sites, so they do this to save that cost. That afternoon, as they placed Julio in the ground, they gently placed the grandfather's bones next to the casket. Eventually, generations of a family will have their remains together. After all it saves space, money, and it is only our bones—our souls will be with our Heavenly Father. "I suppose that the lasting impression that I received from this experience is that the people here look at death as such a natural process, and as in life, they lovingly care for their family themselves until the very end," says Gary.

"Education—the solution!" This slogan is painted for all to see in every school and university in El Salvador. "Well," the Lewises say, "we know that the real solution for the world's problems is Jesus Christ. But the best way that the people in El Salvador can improve their economic situation is by educating their young people." The average tuition for a university student in El Salvador is only about \$35 per month. But it is beyond the realm of possibility for the students there. So God laid it on Gary and Karen's hearts to help Christian young people get an education by

paying the tuition for a student, and other people have joined in investing in the futures of five special Christian young men and women.

"'Poco a poco' in El Salvador means 'little by little,' and sure enough, little by little we are growing and finding the need to expand," says Gary of their ministry.

The Lewises have worked with the people of the Apopa and Italia churches and have discipled the people over the past few years. When they looked back over 1997, they marveled at how God had supplied so many needs and answered so many prayers. They now have a full-time Associate Pastor, a Youth Pastor, and an Administrative Pastor. They have identified future leaders and will continue their training in 1998. They have 80 adults enrolled in discipleship classes. By the end of 1998 they pray that God will allow them to turn the Apopa church over to a full-time Salvadoran pastor.

Gary took three weeks to recuperate from hip surgery, and then he and Karen began visiting churches in the States in January of this year. They visited with people in nine different churches, speaking, sharing about their ministry, rekindling old friendships and establishing new ones. In February, they returned to El Salvador and were blessed to know that the trust they had placed in their ministry team was reaffirmed. The church carried on in their absence and even completed the building of new classrooms.

Gary and Karen ask for prayers as they seek God's will about where he wants them start the next church, either in El Salvador or in another country in Central America.

Gary and Karen Lewis, missionaries to El Salvador, are part of New Life Marketplace Ministries Inc. New Life Marketplace Ministries seeks to bring the Word of God and share the love of Jesus Christ in the villages, streets and marketplaces of Central America. Winning precious souls to the kingdom of God is the heart of the ministry. Establishing and developing local churches, discipling new Christians and ministering to the needy are priorities of Marketplace Ministries.

Gary has a Bachelor's degree in Religious Education, is a graduate of the Institute of Christian Counseling, has an Associate Arts Degree in Administration and is an ordained member of IMF. Karen holds a Bachelor's Degree in Social Work. They have three adult sons, Michael, Todd and Jason.

If you would like to support Gary and Karen Lewis or any of our other missionaries just send a check made out to IMF (on a separate piece of paper indicate who it is for) and we will see that it gets to the correct missionary. If you have questions about our Missions Department or our missionaries, please call Marlyce Miller, IMF Operations Manager for Foreign Missions, at the IMF Office, 612-571-5967.



Welcome to the Family...

900 Members Plus!

The IMF Board of Directors, officers, staff members and other IMF members welcome the following new members of the IMF family. All together, these new members bring with them numerous years of ministerial experience, along with a wide variety of educational backgrounds and ministry fields.

- Jeffrey Baxter, Aurora, CO, enters IMF as an ordained member.
- Jonathan Bennett, Marietta, GA, joins IMF as an ordained member.
- Charland Jordan, Lafayette, LA, enters IMF as an ordained member.
- Brian Lushington, Trinidad, joins IMF as an ordained member.
- Tab Martin, Chesterfield, MI, enters IMF as a licensed member.
- Phillip Mathebula, South Africa, joins IMF as an ordained member.
- Sharon Thomas, Minneapolis, MN, enters IMF as a commissioned to preach member.
- Jacob Till, Kemesaw, GA, joins IMF as a licensed member.
- John Walworth, Vernon, MI, enters IMF as a licensed member.
- Sandra Wheeler, Huber Heights, OH, upgrades from a licensed member to an ordained member.
- David Lewis, Marietta, GA, joins IMF as a licensed member.
- Forrest Brandon, Petaluma, CA, joins IMF as a licensed member.
- Duddley Danielson, Wellesley Island, NY, upgrades from licensed member to ordained member.
- Robert Erick, Chesapeake, VA, enters IMF as an ordained member.
- Jorge Gutierre, Mexico, joins IMF as an ordained member.
- Gary Hewins, Cumming, GA, joins IMF as an ordained member.
- Daniel Marchetti, Stillwater, MN, enters IMF as a licensed member.
- Eddie Mathews, Thomaston, GA, upgrades from commissioned to preach to a licensed member.
- Martin McCowan, Minneapolis, MN, joins IMF as a licensed member.
- Bright Osigwe, Bronx, NY, enters IMF as a licensed member.
- Chaae Yoon, Rockville, MD, joins IMF as an ordained member.
- Marcy Bray, Columbia Heights, MN, enters IMF as a commissioned to preach member.
- Gary Brown, Escondida, CA, joins IMF as a licensed member.
- Dawn Charlotte Lyon, Lancaster, CA, enters IMF as a licensed member.
- Allan McFadden, Crawfordville, FL, joins IMF as an ordained member.
- Reginal Pelletier, Davenport, IA, enters IMF as a licensed member.

“It’s” Simple

by IMF Member, Rev. Bill Earman

It really is simple. It should not be hard. Sometimes a child does it best.

“IT” IS PRAYER. Could it be that we make it too complicated? Why? God knows what is in our hearts, he takes our simple grunts and groans and turns them into beautiful prayer. Surely, we Chaplains should be able to reteach older people how to talk to God.

One of the simplest prayer types is called the “BREATH PRAYER,” a one-sentence prayer that can be said in one breath, it makes a simple statement, here are just few illustrations:

JESUS I LOVE YOU; GOD BLESS MY FAMILY; LORD GIVE ME STRENGTH; LORD HELP ME WITH MY PAIN — Just tiny little prayers that touch the heart and mind of the pray-er.

If you are going to pray, try praying like a child and start by saying “Thank you God.” Next add a section for “I’m sorry for my _____.” Then put in your requests, “Please God _____.”

We are all familiar with the child’s nighttime prayer: *Now I lay me down to sleep, I pray the Lord my soul to keep. If I should die before I wake, I pray the Lord my soul to take.*

As originally written the last two lines were: (much gentler, about life) *Keep me safe throughout the night, and wake me with your morning light.*

Here is an old German prayer, about 600 years old, a part of an old hymn:

Lord Jesus who does love me (or insert patient’s name), spread your wings above me. Shield me from all harm. Tho Satan would devour me, let angel guards sing over me. This child of God shall meet no harm.

I usually follow the prayer with Aaron’s blessing (May the Lord Bless You. . .etc).



Rev. Bill Earman serves as a chaplain in nursing homes, hospitals and in-home for the elderly. As a chaplain, his pastoral duties include legal management, health management and non-denominational ministry (Christ-centered). Bill is a tireless worker for those less fortunate people whom society sometimes forgets. He seems to live by a quote from Albert Einstein, “From the point of view of daily life and without going deeper, we exist for our fellow men, particularly for those on whose smiles and well-being all our happiness depends.” If you have questions, please write to or call 4550 8th Street, Vero Beach, FL 32968 (561-562-3684).



Church Planting: Using the Cell Church Model

by Pastor Bruce L. Kotila

There has been much discussion in recent days regarding our need as believers in Jesus Christ to prepare for the ministry demands of the 21st century. Models and methods that were used 20 years ago to establish and grow churches are no longer as effective, and new wineskins need to be found if we are going to remain in step with what God is doing in the world today. This is the first of two articles on the subject of church planting, and it highlights some of the reasons why we should involve ourselves in planting new congregations. The second will deal with several of the practical issues surrounding the establishment of a new congregation. Both articles are written with the cell-based congregation in mind and reflect some of our experience in planting River Fellowship, a mission congregation located in the Twin Cities of Minneapolis and Saint Paul, Minnesota.

The first cell of River Fellowship was launched in October, 1995, and at that first gathering there were 5 adults and 3 children meeting together for fellowship, worship, Bible study and application and intercessory prayer. In May of 1997, this initial cell had grown to a small congregation of 30 adults and 17 children meeting together in three separate cells. Included in this growth were 8 unchurched adults who made commitments or re-commitments of personal faith in Jesus Christ and are now being disciplined in one-on-one mentoring relationships. We praise the Lord for the work that He is doing in the lives of His people.

Until now, church planting has been primarily the domain of large churches, denominations and mission agencies with large benevolence budgets and substantial people resources. However, with the advent of the cell church model, church planting is now a real possibility for the small (80-125) and medium-sized (125-350) congregation as well. As you consider whether God is calling you to this model of ministry, here are several points to ponder in your decision making.

Planting new congregations is an integral part of fulfilling the Great Commission Mandate. In Matthew 28:18-20, we are commanded by the Lord Jesus to “go and make disciples of all nations,” an activity that will by necessity include starting new congregations. According to George Barna, of the Barna Research Group, in November of 1995 there were approximately 180 million people in the United States of America who did not have a personal relationship with Jesus Christ. Our existing church base is simply not adequate to the task, especially when you consider the variety of needs, cultures and personal preferences represented by those outside the community of faith. New churches will be required to meet this challenge.

Planting new congregations is the most effective method of evangelism. Of all the various methods of evangelism in use today, church growth experts are agreed that starting new churches is the most effective in reaching the unchurched. C. Peter Wagner in his book, *Church Planting for a Greater Harvest*, writes, “Planting new churches is the most effective evangelistic method under heaven.” New churches are

generally devoid of deeply entrenched traditions and are more flexible in using contemporary forms to relate to their surrounding community. The result is that they are able to reach younger people and grow more quickly than well-established churches.

Cell groups provide the structure for effective pastoral care and discipleship. One of the greatest challenges for the pastor or leadership team of a traditional church is meeting the many needs of their congregation, especially as they relate to pastoral care and spiritual growth. When families and individuals experience the loss of a loved one, divorce, chronic illness or marital problems they need more time and attention than a pastor of a traditional congregation is able to give to one family. In a cell setting, the primary source of pastoral care comes from the other cell members and a trained cell leader. Since the cell is never larger than 15 adults (and their children), each individual receives ample opportunity for extended prayer ministry, practical help (such as help with cooking and cleaning during an illness) and personal encouragement in their walk of faith. In this way, our Lutheran principle of the priesthood of the believers is honored, and ministry is multiplied many times over what only one or two pastors could accomplish.

Cells provide a point of entry for those who have rejected the traditional church. There is an ever-growing number of people who are open to God, Jesus Christ and the discussion of the spiritual side of life, but have rejected the traditional church because of some experience in the past. There are many people who grew up in the church but never reached maturity in the faith and then fell away. Others have been hurt by a pastor or church leader and have vowed never to return to the church. The scenarios are endless but the result is the same, many have rejected the traditional church structure, but are still open to having a personal relationship with God. The cells provide a safe and comfortable setting (homes) where they can come and experience God.

Cell-based congregations are cost effective, allowing for natural and dynamic growth. In cell-based congregations there are not the same up-front expenses of a traditional church plant. For example, there is not a full-time pastor (at least in the beginning), or any land to buy, or storefront to rent — just a core group of volunteers meeting in homes who are directed by a pastor on a part-time basis. This lack of financial pressure allows the church to grow according to God’s schedule and in God’s way, focusing on those who are not presently a part of the kingdom of God. Dynamic growth is achieved as each cell grows to 14 or 15 adult members, multiplies into two cells and then repeats the process.

There is much to commend the task of church planting in general, and the planting of new cell-based congregations in particular. The benefits listed above are but highlights of the many reasons that more of us should be experiencing the joy and challenge of sponsoring new cell-based congregations. The path is not without challenges and therefore should not

be entered into lightly, but it also carries great rewards for those who persevere. Could it be that God is calling you or your congregation?

For more information on how you or your congregation can be involved in the starting of a new congregation contact Pastor Bruce L. Kotila, Director, Lutherans for Evangelism, 1415 N Lilac Drive #140, Golden Valley, MN 55422, (612) 545-5520, or Pastor Frank Masserano, General Secretary of IMF.

Rev. Bruce Kotila is the Associate Director of Lutherans for Evangelism in Minneapolis, MN, and is a friend of IMF. Lutherans for Evangelism is an inter-Lutheran ministry which seeks to uphold God’s call to Biblical evangelism by calling people to a personal faith in Jesus Christ and equipping local congregations for the task of evangelism. He is a graduate of Bethel Theological Seminary in St. Paul, MN, and is one of the founders of a new cell-based congregation located in the Twin Cities. He and his family reside in Plymouth, MN.



I Said A Prayer For You Today



I said a prayer for you today
And know God must have heard.

I felt the answer in my heart

Although He spoke no word!

I didn’t ask for wealth or fame.

(I knew you wouldn’t mind)

I asked Him to send treasures

Of a far more lasting kind!

I asked that He’d be near you

At the start of each new day

To grant you health and blessings

And friends to share your way!

I asked for happiness for you

In all things great and small,

But it was for His loving care

I prayed the most of all!

by Sister Iris Masserano

Lakeland, TN



Intercessory Prayer Group

by Dr. Ron Keller

*Dr. Ron Keller
Coordinator of Prayer*

Jesus is our model. In all things we seek to become more like him.

Jesus is our Savior. He will save us from ourselves and our sin. He will give us the ability to become more like Him. Only through his grace is it possible for us to follow Him.

As we become like Him, we are reminded that the “servant will become like his master in all things” Jesus had trouble on earth. He promises that we will have trouble, pain, and struggles (John 16:33). At the IMF office we often hear about those hardships as your prayer requests reach us. We are privileged to share in those important times in your lives.

Jesus said: “My soul is overwhelmed with sorrow to the point of death. . .” (Matt. 26:38). His pain was more intense than ours could ever be. But our pain is real. Our circumstances can feel hopeless.

How will we deal with these realities? We look to Jesus for strength. We surrender to Him and His will. We surrender as He surrendered in the Garden of Gethsemane. . . “Going a little farther, he fell with his face to the ground and prayed, ‘My Father, if it is possible, may this cup be taken from me. Yet not as I will, but as you will’ ” (Matt. 26:39).

Jesus’ example gives hope and courage. He gave up His own life and His own will to obey the will of the Father. As we grow and mature in Christ, it becomes our desire for our will to be at-one with the Father’s will and His plan for our lives.

As Paul says:

“Your attitude should be the same as that of Christ Jesus: Who, being in very nature God, did not consider equality with God something to be grasped, but made himself nothing, taking the very nature of a servant, being made in human likeness. And being found in appearances a man, he humbled himself and became obedient to death—even death on a cross! Therefore God exalted him to the highest place and gave him the name that is above every name. . .” (Phil. 2:5-9).

Today, Lord Jesus, give me the courage and strength to surrender to your will. Give me the serenity to accept the things I cannot change, courage to change the things I can and wisdom to know the difference.

Praying with you,

Dr. Ron Keller
Coordinator of Prayer Ministries

Ron Keller, Ph.D., is the Coordinator of Prayer Ministries and is an ordained member of IMF. He is the author of ten published books and is a counselor, workshop leader and speaker.



Dr. Susan Shaw

Women as Ministers

by IMF Member, Susan J. Shaw, M.Div., Ph.D.

There is a most interesting and brief account, in the synoptic Gospels, of the encounter Jesus had with the daughter of one of the synagogue rulers (Mark 5:22-43 and Luke 8:41-56 and Matthew 9:23-26)

This account is unique in that we find that one of the synagogue rulers, Jairus, had come to petition Jesus on behalf of his dying daughter, and not on behalf of a son! While it is true that female children were of value to Jewish households for reproduction and child rearing, they were never as valued as sons. That this high official of the religious establishment would take the time and trouble to make his way through the crowds (on the basis of what little he might have heard about Jesus’ miraculous healing power), to plead for the life of his only daughter, was amazing both for the example it offered the general community, and the clear devotion it reflected of the love of a father for his child — no matter the gender.

Despite the news that Jairus’ daughter (who remained unnamed throughout the narrative as a demonstration that her identity came through her patrilineal affiliation) had died, Jesus urged the synagogue ruler not to fear, but to believe, and two of the disciples were recruited by Jesus to accompany Jairus and him to Jairus’ home (Mark 5:37ff and Luke 8:50ff).

Recognizing the child was dead, a group had initiated mourning rituals outside the family’s home. Jesus chided the doubters, and reduced the group to a faithful set of parents and two disciples who together witnessed Jesus’ ability to return those to life who were once swallowed up by death (I Corinthians 15:50-58). What must surely be noted is the fact that Jesus showed no reluctance whatsoever to offer such incredible love and grace to a female child of twelve years of age, even reaching out to touch her hand, despite rabbinic prohibitions about male and female physical contact outside of marriage.

We have seen elsewhere in the Gospels where Jesus had treated women with unusual respect and concern (John 4:7ff), and where he had evidenced His compassion for females (John 8:1ff), and so we are not altogether surprised that Jesus would fail to make gender a basis for redemption. But that Jairus would go to such lengths in order to seek to restore his daughter to health was something highly unusual for a man of his prominence and position in that day. That Jairus prayed for his daughter’s deliverance from disease and death was natural, but that he dared to publicly seek and solicit healing from the Son of God was divine.

We learn much from this fragmented Biblical record of a young girl and her father, and we are reminded that it takes great courage to endorse the ways of God both publicly and personally. Those who do, find that “believing” is well worth the receipt of the gift of the restoration of life!

Dr. Susan J. Shaw has over thirty years’ experience as a professional educator, academician, administrator and businesswoman. A Messianic Jew, baptized as a Presbyterian, Susan came to a personal knowledge of the Savior twenty years ago and has dedicated herself to theological study ever since.

As a professionally trained music educator, she holds an M.Div. from Alliance Theological Seminary (CMA) and an M.Phil. and Ph.D. in Theological and Religious Studies from Drew University (United Methodist).



A professional both in and out of the classroom, in both the public and private sectors, Susan has had wide experience as a student, a teacher, a parent of students and an academic administrator.

It has been her prayer and goal, for most of her years as a Completed Jew, that she have the opportunity to develop professional academic programs in theology and religious studies for women (and interested men).

by Elizabeth Ann Tinics, E.A.

A Review of Mortgage Interest Deductions

A tax side of refinancing a home mortgage merits a review now that lower interest rates are spawning another round of refinancing. The rules differ from those that apply to taking out a mortgage at the time of purchase.

The deduction for points: Points paid when buying a primary residence can be fully deducted in that year, if you put up enough cash to cover the points, even if the cash actually is used for closing costs. If your cash down payment isn't enough to cover points, the balance is deducted over term of loan.

Points on a refinanced loan are deducted over the term of the loan. For example, if you pay \$6,000 of deductible points for a 30-year refinancing loan, you deduct \$200 of the points each year as an itemized deduction in addition to deductible mortgage interest. Refinancing points can be added to the loan and needn't be paid in cash.

One exception: Points are fully deductible in the year paid, to the extent that they are paid out of pocket and the refinanced loan is used for improvements to the home.

If you are refinancing for a second time, you can fully deduct the remaining balance of points from the prior refinancing. This is a nice deduction. In the \$6,000 example, you could deduct \$5,400 if refinancing after three years.

Points for refinancing home construction loans are fully deductible in the first year.

Deduction limits: Interest on mortgages used to buy your home is fully deductible. The only exception is for loans that exceed a million. Also fully deductible is interest on mortgages used for improvement of your residence, whether through a second mortgage or by refinancing based on market value.

In addition, you can deduct interest on up to \$100,000 of debt that is secured by your home. This can be via home-equity loans or refinancing. But the deduction is limited to mortgages that don't exceed the value of the home. Thus, the home-equity loans for up to 125% of market value being advertised these days don't automatically qualify as 100% deductible as home-mortgage interest. The excess may be deductible via other rules.

Deductions for EXCESS borrowings are tied to how funds are used. If the excess is used for business or investment, the interest is deductible in most situations, provided you can prove that the funds were so used. The IRS insists on a direct and timely connection between the borrowing and the use of funds for investment or your business. If used for investment, deductions for investment interest cannot exceed your investment income. Also, you can deduct a limited amount of excess if used for education. But no deduction is allowed if the excess is used for a car, furniture, etc.

Reimbursements: The Tax Court issued a ruling recently that illustrates an important point. Employees are not able to claim a business expense deduction for an unreimbursed expense if they "had the right to, but failed to seek, reimbursement" from their employer. In other words, if your employer has an accountable reimbursement arrangement and you fail to seek reimbursement for a business expense, then this expense cannot be deducted as an unreimbursed

expense. The taxpayer in this case was denied a deduction for his unreimbursed business expenses because he "failed to establish that his employer would not have reimbursed" the expenses.

It is important for employers to clearly identify those business expenses that will (and will not) be reimbursed under an accountable arrangement. This will make it easier for an employee to claim a deduction for an unreimbursed expense.

New Mileage Rates for 1998: Business - 32½ cents per mile, Charity 14 cents, Moving and Medical remain at 10 cents.

Liz Tinics is an Enrolled Agent authorized to represent clients before the IRS. She is available on a fee basis (with discounts to IMF members) for accounting services. Liz will answer short, direct questions for IMF members without charge. However, extended discussion on tax matters will have to be negotiated on a "discount" fee basis (1-800-748-6415).



Dr. Wyatt McDowell

The Taxpayer Browsing Protection Act

by Dr. Wyatt McDowell

The Taxpayer Browsing Protection Act (TBPA), recently passed by Congress and signed by President Clinton, provides sanctions and punishment to

certain persons who improperly inspect a tax return and related information. According to some recent statistics, the IRS identified 1515 browsing violations in fiscal years 1994 and 1995, which resulted in 23 IRS employees being terminated from their jobs. Many of the browsers were inspecting the tax returns of "celebrities."

The TBPA imposes civil and criminal penalties for unauthorized inspection of tax returns and tax return information. It creates a new criminal penalty of a fine, not to exceed \$1,000, or up to one year of imprisonment, or both. The penalty is to be imposed by the government in cases of "willful" unauthorized inspections by any federal employee or IRS contractors of a tax return or tax return information. In addition, the penalty

will apply to "willful" unauthorized inspections by "state employees" or any other person who acquires the tax return and tax return information in violation of the confidentiality and non-disclosure requirements of Section 6103 of the Internal Revenue Code.

The TBPA also provides a civil remedy for any taxpayer who is harmed by a violation of the TBPA. Any taxpayer so affected may bring a civil lawsuit against the "United States" in Federal District Court for unauthorized inspection by an officer or employee of the United States. A similar action or lawsuit for unauthorized inspection may be brought against a person who is not an employee of the United States, pursuant to Section 7431 (a)(2) of the Internal Revenue Code. However, there is no valid basis for a civil lawsuit if the inspection or disclosure is done in "good faith" or the inspection is requested by the taxpayer.

Finally, the TBPA requires that a taxpayer must be notified if any person is criminally charged with unauthorized inspection or disclosure of a taxpayer's return or tax return

information.

Dr. Wyatt McDowell is a Professor of Law at the University of Louisville, and is a consultant to numerous churches throughout the United States.

Wyatt is a graduate of Indiana University (Doctorate of Jurisprudence), Capital University, and the Harvard Business School. He is also an associate of Richard Hammer, the founder and publisher of Church Law and Tax Report. He will define major legal issues facing our churches today and address the spiritual issue of church discipline.

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Richard Amundson
Founder & President,
TENTMAKERS

Developing Leaders in Your Church

Guest Writer, Greg Dolezal

“Two Words: Trust God”

“Oh no, here we go again!” The thoughts were rushing through my head as I read the letter announcing that another youth director would be leaving. I was a freshman and had watched my church go through numerous youth directors. I had grown somewhat close to Gary and was extremely disappointed that he was leaving, but what made it even worse was that the church did not plan to replace him for at least nine months.

Finally, the time arrived when we would meet our new TENTMAKER-trained youth director. There were many rumors flying the day Jeff arrived, and all that I knew for sure was that he had played quarterback at the University of Illinois. “Cool,” I thought, “He will probably be someone I can relate to.” (I was really into sports.) Well, my first impression of Jeff was quite disappointing. Not only was this acclaimed athlete 25 pounds overweight, but the young 24-year-old was bald! Random thoughts ran through my head, none of which would prepare me for the relationship Jeff and I would develop.

My youth group consisted of a solid group — four youth — so you could imagine my surprise when Jeff came to me in August and said that he thought we should start a Saturday night youth service. A youth service? We only have four youth! At this time I began to question Jeff’s sanity. I figured the service would last about three weeks, so I wouldn’t lose anything by the commitment. I have never been so wrong in my life.

C.O.G.S. (Celebrating Our God and Savior at Church Of the Good Shepherd) began in September of 1995, and I have never seen God work so much in one place. God raised up a group of young people to take leadership positions and gave us a leader to direct us. What makes C.O.G.S. so unique is that it is completely student-led. Currently, we have anywhere from 40 to 60 kids on a Saturday night. Quite a stretch from our original four!

The following summer I went to TENTMAKERS’ Leadership Quest, a one-week leadership training experience in the North Woods of Minnesota. From the time I set foot on the campgrounds, I could feel that the Lord was there. During that week I learned what it meant to be a Godly leader and was able to watch numerous youth leaders live it out. I have the utmost respect for the leadership that this program produces. Our youth group met at the end of the week and began to lay out goals for the upcoming year.

One thing that had been placed on our hearts a couple of weeks earlier was presenting the Gospel of Jesus Christ at our public school. Last August we began to pray for God to open the doors to make it happen. We were totally dependent on the Lord, because we knew that we were powerless. Slowly, doors began to open for us to present the Gospel at our school. After much prayer, the dream came true: we were to present the Book of Acts at Plainfield High School on April 13, 1997.

Never before had I seen our group so faithful in prayer. We grew together as a group, knowing that God wanted to use us for something awesome.

There were over 800 people who attended the Book of Acts assembly, and many of those accepted Jesus Christ as their Lord and Savior.

What have I learned over the past 2 years? Basically two words: TRUST GOD. Three years ago I had my life all planned out. I was going to attend Northwestern, become a lawyer, make a million dollars a year, and marry a gorgeous woman. Well, now I plan on attending North Park University, majoring in Communications with a Biblical Studies minor, and going into some type of ministry. I can see that the Lord placed Jeff in my life when I so desperately needed it. Much like Jesus, Jeff prepared a group of people to spread the Word long after he is gone. It will be my privilege to do so.

Greg Dolezal, like hundreds of other young people, has been blessed by having a youth director as a role model and friend. TENTMAKERS trains approximately 80 youth leaders a year in 2-week and 7-week leadership skills training courses.

TENTMAKERS is uniquely positioned today to be instrumental in “equipping the saints for the work of the ministry.” Who are the true tentmakers in our congregations? They are men and women from all walks of life who feel a calling to serve God more effectively with the gifts they’ve been given. Since 1979, TENTMAKERS has trained thousands of staff and lay people in leadership and ministry skills.

TENTMAKERS is an associated ministry with IMF. We fully endorse and recommend their youth ministry training program and their pastoral leadership and management training services.