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My Journey

We did Bible studies for eight months and at the end of the eighth month the pastor asked me if I was ready to be baptized. With no hesitation I said, "Yes." My husband was a little shocked, but I was ready. I wanted to know more about Jesus.

Visit nadadventist.org/ajjennifertomita for more of Tomita's story.

JENNIFER TOMITA,
early childhood education director at the Maui Adventist Pre-Elementary School in Kahului, Hawaii



Cover photo by Art Brando

Dear Reader: The publication in your hands represents the collaborative efforts of the North American Division and *Adventist World* magazine, which follows *Adventist Journey* (after page 16). Please enjoy both magazines!

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Divine Genius

Funding the Seventh-day Adventist Worldwide Movement

BY RANDY ROBINSON

Where does all that money go?” As a church employee for more than 40 years, 30-plus of which as a treasurer, I have heard that question more times than any other. It is a profoundly legitimate question, but one that is difficult to answer because of the complexity of our financial system. Mind you, that is no excuse for not providing a clear and understandable answer. Members deserve to know! My hope is that this article will help to demystify some of the complexity.

Tithe is the financial lifeblood of the Seventh-day Adventist Church. In 2022 the Seventh-day Adventist Church in North America (North American Division, or NAD) collected \$1.232 billion in tithe donations. That represents about 45 percent of the tithe collected by the worldwide Seventh-day Adventist Church during 2022.

The Adventist Church embraces the theology of tithing, and nearly 1.3 million members in the NAD demonstrate that by their generous giving. But let me make two points before continuing. First, there is no question that the theology of tithe is biblical. In many places in both the Old and New Testaments, that mandate is clear, most notably in Malachi 3, where God requires us to bring the tithe into the storehouse. While this and other texts hint at what the storehouse might be, it really is not specifically defined in Scripture. Which brings me to the second point: the Adventist Church defines the storehouse within its own structure as the local conference. That definition is not a theological requirement, nor is the subsequent flow of tithe through the organization. It is a polity decision we have simply agreed on collectively. That said, I also strongly believe that as Seventh-day Adventists, we should wholeheartedly embrace the process and participate in it fully. The concepts are rooted in Scripture, and the construct was established by the church with much

discussion and prayer and has served us well in providing a financial mechanism to support the mission of spreading the gospel around the world.

Now, let’s go back to answering the original question by first defining church organizational structure.

Church Structure

During the second half of the nineteenth century, our Seventh-day Adventist Church pioneers struggled with how to create—and even if they should create—a defined organizational structure. After significant debate and prayer, a church structure was created. Beginning with a collection of members constituting a local church, the structure expands into a local conference, which is a collection of local churches. A collection of local conferences then constitutes a union conference. A collection of union conferences constitutes a division. Finally, the collection of divisions constitutes the General Conference (GC). Today in the NAD there are approximately 6,000 local churches, 59 local conferences, and nine union conferences. The NAD is one of 13 divisions of the General Conference.

With that sort of infrastructure, a lot of money is needed. While there are other sources of income available to the church, the comments in this article are confined to the predominant source of income which is tithe.

On the Local Conference Level

The local conference is the main employer in church structure. It employs frontline workers, comprised mostly of pastors, schoolteachers, and support staff. They pastor our churches, teach in our schools, operate day-care centers, Adventist Book Center book/food stores, and more. It is responsible for the salary, benefits, travel, and retirement costs for each of its employees. In addition, it resources its churches and schools in many ways, including training, appropriations, school operating subsidies, expertise in an ever-changing legal and regulatory environment, and much more. It also resources its nonemployee members through training programs, camp meetings, and other services designed to benefit church members.

Because the conference is the “boots on the ground” level of the structure, it has rightfully demanded and receives the largest share of tithe resources. Because times change, the distribution amounts have also changed. In the 1980s the policies of the church in North America distributed the tithe as follows: 10 percent to unions, 20

Figure 1

percent to division and GC, approximately 10 percent for retirees (defined benefit pension plan), and the balance of 60 percent to the local conference. Today (2023) it is 9 percent to unions, 13.5 percent to division and GC, 11.4 percent for retirement (now frozen defined benefit pension plan), and about 1 percent for a conference special assistance fund (a pool of funds that assists less financially able conferences) (figure 1). The balance of 65.1 percent stays at the local conference. Notice that over time, the local conference share has increased.

Because of the increasing demands on the local conference, there is continuing pressure on the union, division, and GC levels to push more tithe to local conferences. Part of that conversation includes questions as to the need for wider levels of the structure and what benefits those levels bring to the whole. I believe there has been a lack of communication and understanding about what benefits those wider levels of the organization bring.

As mentioned earlier, polity and policy drive the distribution of the tithe dollar. It is an extremely complex process with tithe flow, beginning with members giving to the local church, then passing those funds on to the local conference, where church policies push funding throughout the organization. The earlier explanation showed the local conference receiving around 65 percent of the tithe dollar. That is correct, but not complete. In addition to that distribution process of funds flowing out to the wider parts of the organization, portions then flow back to the local conference by way of appropriations and services performed directly on behalf of conferences. After considering all the outflow and backflow of tithe funds, in the end, on average (each conference is a little different because of different needs), the local conference ends up benefiting from about 83 percent of the original tithe dollar, and the union, division, and GC end up sharing about 17 percent.

Practically Speaking

To demonstrate that reality, I applied the tithe flow formula to actual conferences in categories of large, medium, and small. For the purposes of the calculation, a large conference was one that collected an annual tithe of more than \$35 million. A medium-sized conference was one that collected between \$15 million and \$35 million, and a small conference was one that collected less than \$15 million. The outcome was that large and medium-sized conferences were about the same as illustrated by figure 2. However, when it came to a small conference (and less financially able conferences), there was a marked difference, again as illustrated by figure 3. The large and medium-sized conferences were right around that low 80 percent range, while the small conference approached 100 percent! So why is there such a big difference?

After the main purpose of church structure being to support the global proclamation of the gospel message, it is designed to follow two long-held philosophies: first, the more financially able help the less

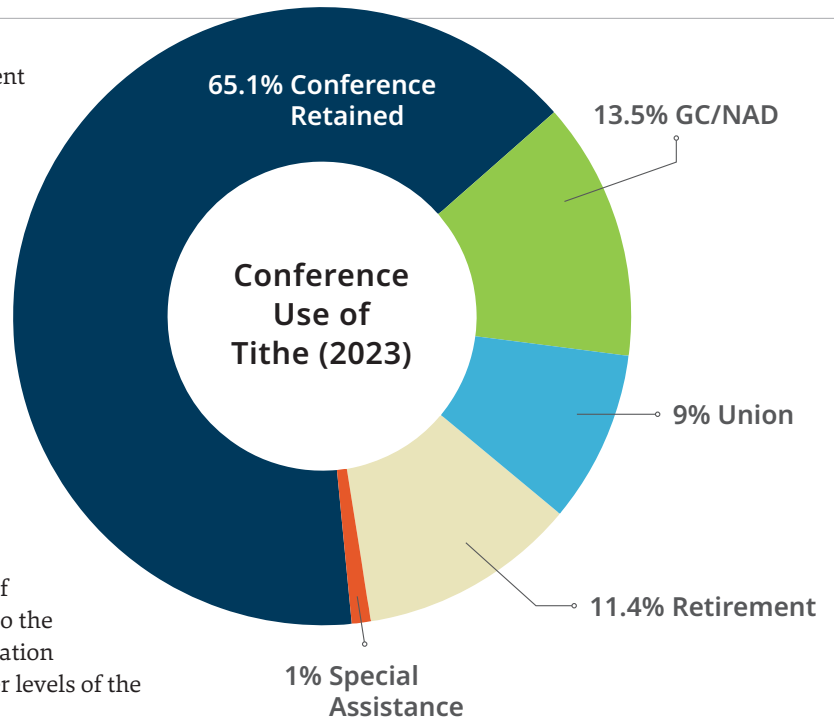


Figure 2

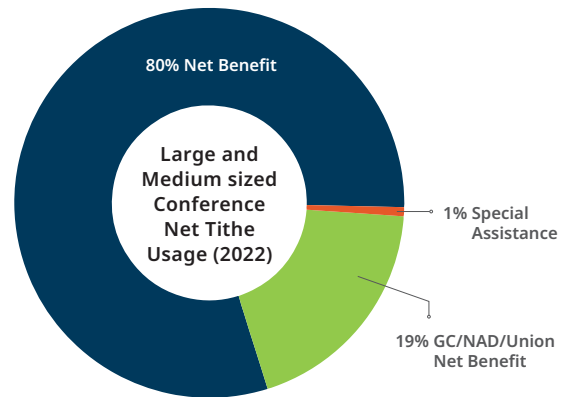
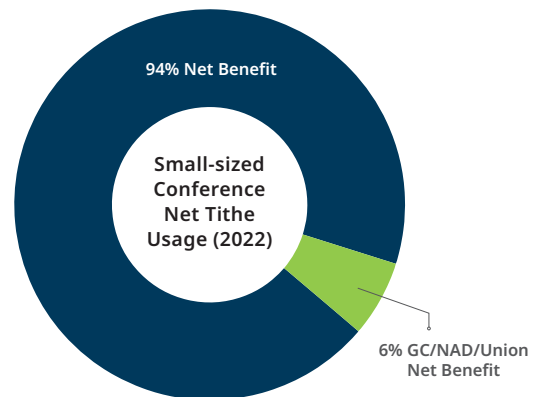


Figure 3





While there is continual room for improvement, I am amazed at what the wider portions of the organization provide to help sustain the mission we are all called to support.

financially able; and second, we are stronger doing things together than each doing their own thing. These two philosophies are integral to the entire financial structure of the world church.

When I return a single tithe dollar, for example, it assists my local church, conference, union, and division, and also helps other world divisions. In addition, those areas that are particularly needy tend to receive additional assistance from those more able to provide resources.

I call it a structure designed by divine genius! I love that the financial design gives a boost to those areas that need a little more help, and that we do it together!

Now that we understand how much tithe remains at the conference and generally what it is used for, how does the wider organization use the remaining 17 percent? While the following is in no way an exhaustive list, it is representative of what is provided using those dollars.

Missionary Deployment

One of the most important functions of our church is to send people out to various parts of the world to share the gospel message, where that might not otherwise be possible. Both the General Conference and the North American Division maintain departments

that care for the deployment of short- and long-term missionaries all around the world. Because the NAD serves countries outside the U.S., it also deploys “missionaries” even within its own division territory. These departments care for training, language development, moving, legal requirements of those entering other countries, health care, retirement benefits, and much more. This is a vital part of what the Adventist Church is all about, and takes significant time and expertise.

Religious Liberty

In our present society our religious liberties are at risk. Culture today seems to be all too willing to discriminate against people of faith, and often especially the Christian faith. The Religious Liberty Department stands ready to support those who are victims of this type of treatment. I love that our church brings resources to bear on behalf of a member who is dismissed from employment for honoring the Sabbath. I love that our church brings resources to bear in judicial halls around the country when our religious liberties are being attacked in the courts. I am so glad that our church supports those who speak out for Bible truth in the face of a culture that calls good evil and evil good. And I love that

our church uses resources to help keep a proper separation between church and state.

Legal Services

Unfortunately, the church needs legal expertise in a myriad of situations. In some cases a plaintiff may present a case that occurred locally, but wants to find the deep pocket and sue the entire world church. In other cases, individuals may bring false claims against the church that need a defense. And yes, in some cases a suit may be brought because of some wrongdoing. Whatever the case, the General Conference maintains a team of lawyers to provide expert advice in whatever the legal situation is. In addition, these lawyers are available to counsel with any church entity without charge.

Capital Borrowing

You may belong to a church that has had a building project. If so, there is a good chance your church secured a loan from the revolving fund. This is a fund, usually run in each union, that provides low-cost loans to build, purchase, refurbish, or add on to church and school structures. It is sort of like an internal bank. There are usually no fees, and a very competitive interest rate and repayment terms are available. Church members

in the union territory may choose to deposit funds into the revolving fund and earn interest like a savings account, knowing that the funds will be used to further the building capital needs within their territory.

Accounting/Auditing

It is very important for the church to maintain recordkeeping transparently in an orderly fashion. The NAD provides accounting and payroll software that is used by more than 90 percent of church entities beyond the local church and also develops software that can be used by local churches and schools. These programs are provided mostly free of charge to the users. In addition, the General Conference employs trained auditors (all with CPA licenses or on the path to receive the license), supported financially by the NAD and its union conferences, that annually review the accounting practices of most church entities beyond the local church and school level (local conferences perform financial reviews of their local churches and schools). The church adheres to GAAP (Generally Accepted Accounting Principles) as determined by FASB (Financial Accounting Standards Board). Our auditors come in annually and audit to those standards, helping to keep church entities within the appropriate financial and reporting guidelines.

Data Services

Hackers and data extortioners are everywhere! Virtually everyone these days is at risk from these bad actors, and the church is no exception. The NAD has built and maintains a data center where church entities can store, maintain, protect, and interact with their data within the safety of the NAD private cloud. This does not exempt us from attack, but it is much safer than most options and is available to our entities at low or no cost, using the expertise of the information technology staff of the division.

Education Curriculum Development

The Seventh-day Adventist Church in North America runs one of the largest school systems in the world. It embraces and teaches the distinct biblical beliefs of the church. Many call it the largest evangelistic tool in the NAD, where about 9,300 teachers educate and minister to more than 76,000 students every day. This would not be possible if the General Conference, NAD, union conferences, and local conferences did not collaborate together to develop a distinctly Adventist curriculum. Huge resources are brought to bear, particularly at the union, division, and GC levels, to make this available to our schools.

Insurance Services

Risks are everywhere. As individuals, we maintain insurance coverage to protect against property loss, bodily harm, liability, and many other risks. To assist the church with managing these risks of loss, the GC has created its own insurance agency, called Adventist Risk Management (ARM). This agency provides expertise, training, and resources to help us manage church risk. It goes into the marketplace on our behalf and purchases insurance products that provide financial buffers against losses. If a church burns down, ARM is there to help. If a Pathfinder is injured on a trip, ARM is there to help. If a school is a party to an incident where there may be a liability claim, ARM is there to help.

Sustaining the Mission

As I shared earlier, the wider church provides amazing resources that benefit the whole. I listed and explained a few, but there are so many more benefits! They include seminary/university support; investment services; planned giving services; media ministries support; direct services such as AdventSource, Christian Record, Adventist Community Services, Adventist Development and Relief Agency, chaplaincy ministries; resource development for Sabbath School, Pathfinders, Pacific Press; and so much more.

While there is continual room for improvement, I am amazed at what the wider portions of the organization provide to help sustain the mission we are all called to support. If we were to take the collective cost of these provided services, distribute it to each local conference, and do away with the rest of the organized structure, there is no way each individual conference could reproduce the services received by the wider organization. In addition, there is no way our local churches and schools could survive as they do without the support, expertise, and resourcing provided by their local conference. I praise God for the amazing collaboration we have within the structure of the Seventh-day Adventist Church!

After a lifetime of work in the church, I have concluded that we are better and stronger together. No individual entity can provide for itself all that this organization, working together, provides. Even though the benefits are tremendous, there is still room to improve efficiency, transparency, communication, and services. Finally, I have concluded that God is using this divinely inspired organization to tell a dying world about a soon-coming Savior.

It is my sincere prayer that each member experiences the joy of tithing as God has called us to do, and to do so through the Seventh-day Adventist Church, recognizing that God is using this church organization to do His bidding because of His divine genius.

Randy Robinson, former North American Division treasurer, retired on July 31, 2023.



ADVENTIST INFORMATION MINISTRY'S NEW SUICIDE PREVENTION COURSE A LIFELINE FOR CALLERS

BY CHRISTELLE AGBOKA

When Mari Bowerman began working at Adventist Information Ministry (AIM) as operations supervisor a year ago, she noticed they were receiving “quite a bit of calls” from people struggling with depression. “COVID and its impact increased the level of depression across the board,” she noted.

Established in 1982, AIM is the North American Division’s evangelistic contact center that is building meaningful connections with the community through interests

generated from Adventist media ministries and digital ads. It is staffed by students who work as customer service representatives, chaplains, and digital evangelism specialists. Recently director Brent Hardinge took a critical step toward meeting interests’ wholistic needs by appointing Marshall McKenzie as assistant director for pastoral care. Keying in on the mental health aspect, Bowerman sought out training so AIM staff could better respond to callers exhibiting signs of depression and high risk of suicide.

Bowerman soon engaged Dustin Young, a licensed clinical social worker and assistant professor of social work at Andrews University, to design a suicide prevention and de-escalation course. This training teaches AIM staff how to validate a caller, de-escalate intense emotion, and watch or listen for signs of depression or suicidal ideation. It also offers steps to take when they suspect someone is in danger, including initiating that often uncomfortable conversation beginning with “Are you OK?”

Getty Images/Layla Bird

Key Training

This training is geared toward the AIM customer service representatives taking calls, primarily student workers from various majors, or chaplains, typically seminarians, with whom such callers may also connect for prayer. Young specified that the training does not prepare people to offer treatment; instead, it equips them to direct high-risk individuals to further resources. These include such on-campus resources as student counseling, community counseling, and a new telehealth-based mental health support for all students, staff, and faculty. It also points trainees to 988, an external North America-wide suicide hotline or crisis text line.

The mental health training comprises three key elements, which are streamlined into the 90-minute training:

Part one: Why is this a problem? Students learn about rising suicide rates worldwide, since AIM takes calls from all around the world and the fact that in the 20 countries in which suicide is illegal, even talking about it could be a risk.

Part two: How do I talk about it? Students learn which questions to ask to determine someone's level of risk and how to hand a caller off to a mental health professional.

Part three: How do I manage what I hear? Since helpers are at a higher risk of burnout or compassion fatigue, this critical segment teaches them how to metabolize (or process) that exposure without being unduly impacted.

Young came to Andrews from the clinical world, with all her previous work involving frontline crisis intervention. Furthermore, she is trained in several suicide prevention training models, including Soul Shop, a training specific to faith communities offered through the American Foundation for Suicide Prevention. "Faith communities hold a vital role in providing connection and community support for those struggling to hold on to a glimmer of hope in dark and distressing times," she said.

Young is thrilled to bring her different experiences to the forefront in this training, which she created in 30-40 hours over nine months, researching and tailoring it to AIM's needs.

An acronym Young has integrated into this course from her own suicide prevention training is CALL:

Commit to your safety and disclosures.

Ask the question about safety.

Listen for the answers/listen to the individual in general.

Lead them to safe providers or professionals who can take it from there.

Young observed that while it might be easier to say, "Just pass [at-risk callers] off to a counselor," counselors will often ask, "Who are your connections and supports?" She stated, "I wish everybody had suicide prevention training, because sometimes it's just a conversation. Other times you get to that therapist. But many times it's those listening and holding the conversations that keep people alive," she noted.

Course Has Potential for Wide Reach

The course is already being used with new AIM workers and making a difference. In the summer Young also adjusted what they had recorded for this course and used it for a five-hour suicide and crisis response training with seminary students and chaplains. She has also started to introduce a version of this course to churches. Young noted, "It is vital to train pastors and faith leaders, as it is more likely that a person will approach a pastor than a counselor. If pastors know how to respond, it also provides support

The mental health course is critical to AIM's mission to spread the gospel and care for the broad spectrum of people it serves.

for the pastors' health in the helping process."

Bowerman also envisions the training being used in diverse settings. For instance, it could benefit individuals working in children's ministries, with youth and young adults, or collegiates. "Everyone is impacted at some level with this situation," she observed.

For Bowerman, although AIM is not a crisis or counseling center, the mental health course is critical to AIM's mission to spread the gospel and care for the broad spectrum of people it serves. She hopes this course will raise awareness of mental health issues and help reduce the stigma around seeking help. She also looks forward to eventually becoming a trainer for this course.

She concluded, "As times change and people face difficulties, we hope to provide biblical encouragement and assure our callers that someone cares. We also hope to equip our student employees with transferable skills to serve them in their future careers."



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NAD NEWS BRIEFS



Sonscreen Film “Those Were the Good Days” Wins Award, Receives Accolades at Several Festivals

The Sonscreen Film Festival original short “Those Were the Good Days” has received the Best Short Film North America award at the Kids International Family Film Festival.

The six-minute film, which was produced in collaboration with Pacific Union College, has also been named as an official selection of the Topaz Film Festival, by the Women in Film Dallas Scholastic Grant Fund, and was honored as an Atticus Award Finalist at the California-based Daddying Film Festival & Forum earlier this year.

The Daddying Film Festival & Forum screened the short virtually June 4-11 2023, and also met in person June 24-25, while the Kids International Family Film Festival and Topaz Film Festival occurred in October.

“We’re thankful that this film has brought joy to so many people,” Sonscreen organizers said in a statement. “Parents, especially, seem to connect with its themes and feel

encouraged to make the most of every moment with their families.”

For Rachel Scribner, the film’s writer/director, the project has brought welcome opportunities to connect with other creatives. “I’m so grateful that Sonscreen supported me in telling this story,” said Scribner, who was invited to attend the Topaz Film Festival for a special screening of the piece. “I got to work with the most incredible team and have met so many people through the process. I can’t say enough good things about this festival’s commitment to helping artists grow.”

“Those Were the Good Days” is streaming free of charge on www.Sonscreen.com.

—NAD Office of Communication

Reflecting on Two Years of the Podcast *How the Church Works*

Where does our tithe money go?
 “Who’s really in charge in the church?”
 “Why do we have 28 fundamental beliefs, and has it always been that way?”
 “What really makes somebody an Adventist?”

Growing up in the church, I frequently heard these types of questions from Adventists of all backgrounds. The Seventh-day Adventist Church is a large worldwide institution with a rich history, deep theological framework, and complex organizational infrastructure, but how did we get here? Perhaps understanding the past can teach us about who we are today.

Two years ago, on October 22, 2021, we launched the first episode of *How the Church Works*, a podcast about the inner workings of the Seventh-day Adventist Church and why you should care.

Across 11 episodes I, along with hosts Nina Vallado and Kaleb Eisele, explore the history and development of a specific aspect of the church, including church structure and governance, tithe, social action, Ellen White, and local mission through interviews with church leaders, authors, local leaders, and historians.

In our candid conversations we were surprised by a lot of what we heard. The early Adventists were active in the abolitionist movement, Ellen White’s own son struggled to feel connected to the church until after the Civil War, when God’s calling became clear (you’ll have to listen to find out what it was!); Ellen White didn’t think her writings should be used in the pulpit; and the tithe system isn’t trickle-down economics—it’s an ecosystem.

Through this project we discovered there’s more than meets the eye with the Adventist Church. We were excited by what we found, and we’re still talking about it two years later.

Find *How the Church Works* wherever you listen to podcasts, or at HowTheChurchWorks.com.

—Heather Moor, Adventist Learning Community





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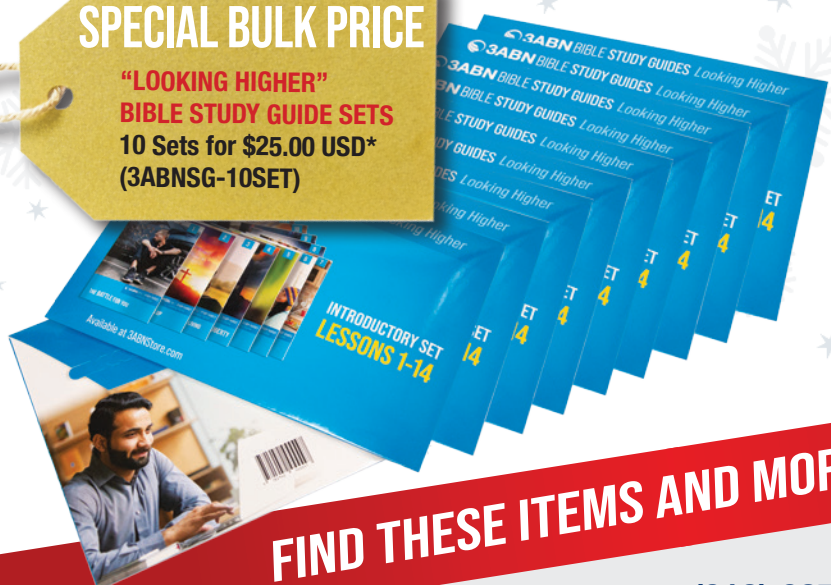
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BY JOHN BRADSHAW

Seeking the Lost

While walking past my neighbor's house, I heard something land on the street with an odd-sounding thud. It was a bug of some kind, weird-looking, with antennae, and spots like eyes. Arriving home, I showed the photos I had taken to my wife, Melissa, who immediately kicked into high gear.

"Take me to it right away!" she said, grabbing a plastic container and heading out the door. Melissa, realizing its chances of survival were slim, swooped on it and brought it to the house. A brief Google search later she had identified our new friend as what would become an eastern swallowtail butterfly.

Before long, the larva had a home within our home. It attached itself to a twig, but never moved or exhibited any signs of life. Figuring it had died, we essentially let it be.

Several weeks later I received a surprising text from Melissa. She and our daughter had noticed that where there was once a larva, which had become a pupa, there was now a beautiful, yellow-and-black butterfly, stretching its wings in the morning sun. Before long it was winging its way high into our backyard.

Where I saw a bug, Melissa saw something vulnerable that needed to be saved, and, when saved, would develop into something magnificent. That got me thinking about the well-known parable of the lost sheep.

Speaking to an audience of publicans, sinners, Pharisees, and scribes, Jesus asked, "Suppose one of you has a hundred sheep and loses one of them. Doesn't he leave the ninety-nine in the open country and go after the lost sheep until he finds it?" (Luke 15:4). The inference is that yes, these people would go after their lost property. But in some ways the story of the lost sheep doesn't make a lot of sense.

A sheep can be bought near where I live in Tennessee for \$170. The shepherd in the story was tending to \$17,000 worth of sheep. After losing one, he still had \$16,830 worth left—in essence, his net worth hadn't budged.

I was raised around sheep. They would not perform well on an IQ test. And while they're marvels of creation—wool, any-

one?—they're also stubborn. The sheep in the parable had wandered off of its own accord, creating its own problem. Would a shepherd *really* expose the 99 to risk, and himself to potential danger, by leaving them to search for an absent-minded ruminant, for such a small loss of investment?

The shepherd didn't seek the lost sheep for financial reasons, just as Melissa had nothing to gain by rescuing a butterfly larva. It was compassion that drove the shepherd to find the lost sheep.

"For God so loved the world that he gave his one and only Son" (John 3:16). Compassion pleads with us, as followers of Jesus, to find the lost sheep of the world. The opening lines of Ellen G. White's book *The Acts of the Apostles* reinforce the point: "The church is God's appointed agency for the salvation of men. It was organized for service, and its mission is to carry the gospel to the world."*

I saw a "bug." Melissa saw its potential. You see a neighbor, or a colleague, or a driver, or a doctor. God sees someone for whom Jesus died.

And when he arrived home, the man who had found the lost sheep invited his friends and neighbors to celebrate with him (Luke 15:6). Anyone receiving an invitation to a celebration for the recovery of a thoughtless Romney would surely think, *That man must love those sheep!*

Which is, of course, the point. God loves the lost, and that love drove Jesus "to seek and to save the lost" (Luke 19:10). How can the church do less?

Let compassion for the lost drive you to do seek God's lost sheep.

It was compassion that drove the shepherd.

* Ellen G. White, *The Acts of the Apostles* (Mountain View, Calif.: Pacific Press Pub. Assn., 1911), p. 9.

John Bradshaw is speaker/director for *It Is Written*.



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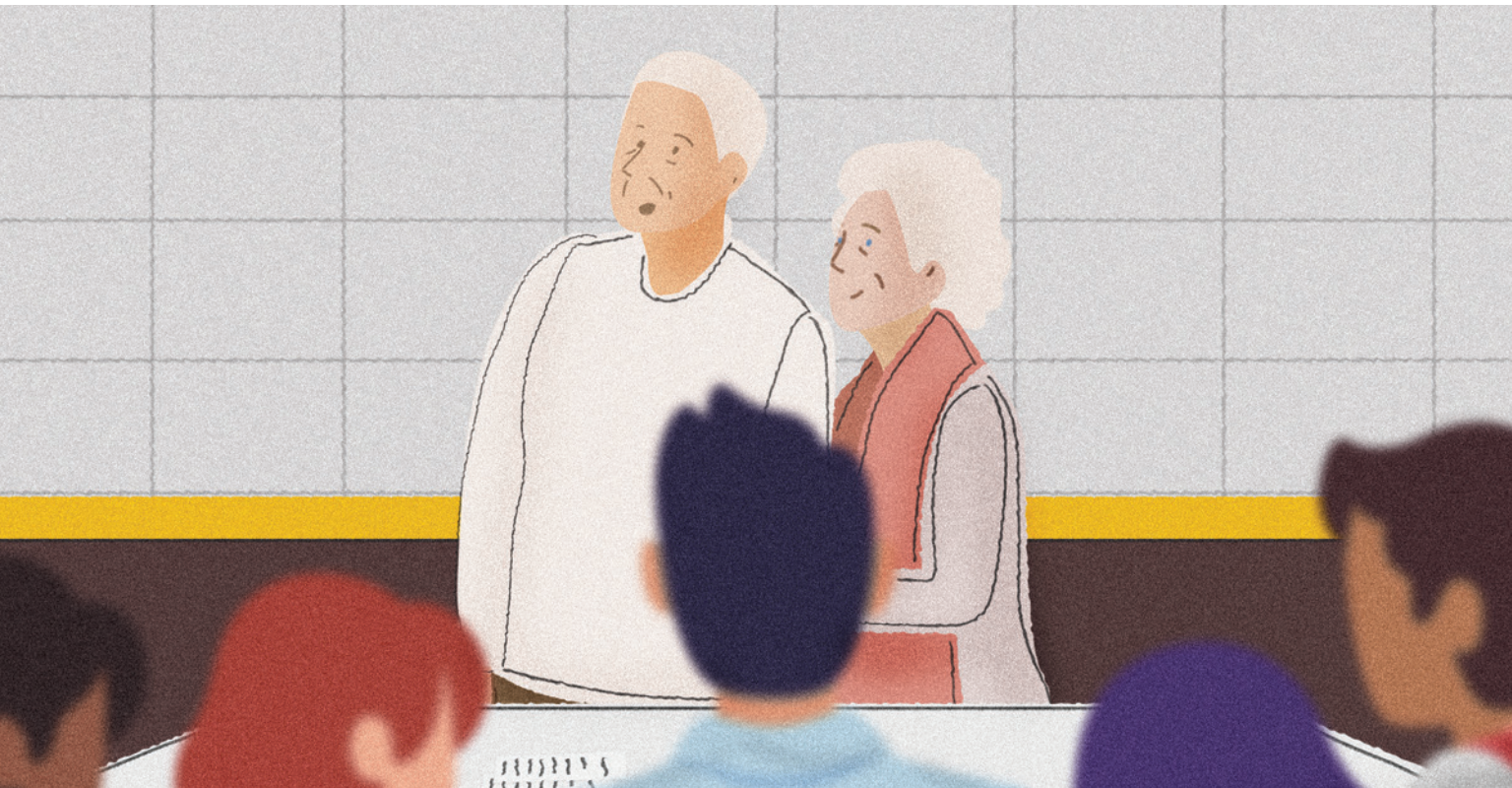
Jim and Donna

are in good health,

happily retired, and love their community. They want to pass on their legacy of giving to their grandchildren and want them to have a say in how they begin to make donations with their funds each year. They've called a family meeting to explore interests and gauge how to move forward with exciting contributions that all can see the fruit of.



To learn more about Jim and Donna's journey—
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