

THE BAPTIST EDUCATOR



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"Legal Notes" is designed to provide accurate and authoritative information on legal issues facing Baptist-related higher education. It is provided with the understanding that the publisher and editors are not engaged in rendering legal counsel. "Legal Notes" is not intended as a substitute for the services of a legal professional. If your institution needs legal counsel, a competent attorney should be consulted.

Robertson/Farmer/Hester EDUCATIONAL FUNDS Available to IABCU FACULTY AND ADMINISTRATORS To pursue Doctoral Degrees



Robertson/Farmer/Hester Educational Loan funds designed to assist full-time faculty or administrators at qualifying Southern Baptist-related educational institutions to obtain their doctoral degrees and postdoctoral study/research are available from the Southern Baptist Foundation.

Applicants are required to be active members of a local Southern Baptist church and they must have been accepted in a program of doctoral or postdoctoral study. Professors and administrators can be awarded up to a maximum of \$10,000 over a five-year period with a maximum of \$2,000 per semester and \$1,500 per sum-

mer term.

The loans are to be paid back in service at a qualifying Southern Baptist school at the rate of \$2,000 per academic year. If a loan recipient ceases to be employed by a qualifying Southern Baptist educational institution for any reason or fails to complete the degree in five years the loan must be paid back in cash plus interest.

Applications and policies can be requested by calling Margaret Cammuse at the Southern Baptist Foundation, 615-254-8823 or 800-245-8183.

Deadline for applications is April 15 for consideration for the next academic year.

Comment From The President: IABCU SERVICES

Dr. Barbara McMillin IABCU President and Board Chair and President, Blue Mountain College

A visit to the IABCU website yields a host of helpful information, including a succinct expression of our organization's purpose. As noted on our home page, the IABCU exists to "unite Baptist Colleges and Universities around the globe to help them better serve their students, faculty, staff, and Christ." My hope is that each of our 46 institutions is mindful of the many services that IABCU membership affords. Some, such as our doctoral loan programs and our tuition exchange program, are long-standing benefits to our faculty. Our "Career Opportunities" service provides an effective venue where our colleges and universities can advertise positions and where prospective faculty and staff can peruse openings in their respective fields. These services enable each of us to fulfill our own missions more efficiently and more effectively.

Several new services are now available to support the work of our IABCU schools. Beginning this spring new presidents can participate in the organization's mentoring program for chief executive officers. Leaders who have been in their role for eighteen months or less can request to be paired with a more "seasoned" CEO at one of our member institutions. Mentors and mentees will spend time reading about and discussing leadership styles, praying for each other's work, exchanging fundraising ideas, problem-solving, and shaping long-range plans. Ideally this service will provide new presidents with access to the type of wise counsel and encouragement that is so critical to a healthy and strong start.

A similar service is available to women and to underrepresented populations who aspire to serve our IABCU institutions in leadership roles. These individuals are eligible to participate in the IABCU's emerging leaders program designed to provide opportunities for honing one's leadership style, for

introducing participants to issues prevalent in Christian higher education, and for creating networking opportunities that will lead to career advancement. Most of the program's activities will be conducted online in order to keep the expense of participation to a minimum and to reduce time away from campus. Our Executive Director Ashley Hill provides more information on each of these new services in this edition of the Educator.

Though not technically a "service," the IABCU's annual meeting supports the work of our member institutions by providing attendees convenient and direct access to a host of vendors whose products and services support the work of a Christian college campus. In addition, those who attend the annual meeting leave inspired by the Hester Lecture series and equipped with a host of new ideas acquired at one of the panel discussions or breakout sessions covering a variety of relevant and timely topics. Last but not least—the food and the fellowship can't be beat! Let me encourage you to take advantage of early bird registration before March 1 to confirm your attendance at this year's annual meeting June 2-4 hosted by Dallas Baptist University.

Thank you for being a part of the IABCU. May this edition of *The Baptist Educator* serve you well!



The Board of Trustees of Seinan Gakuin Educational Foundation has elected Dr. Gary W. Barkley as the 11th president of Seinan Gakuin University. His term started December 15th, 2018, and will run for four years until December 14th, 2022.

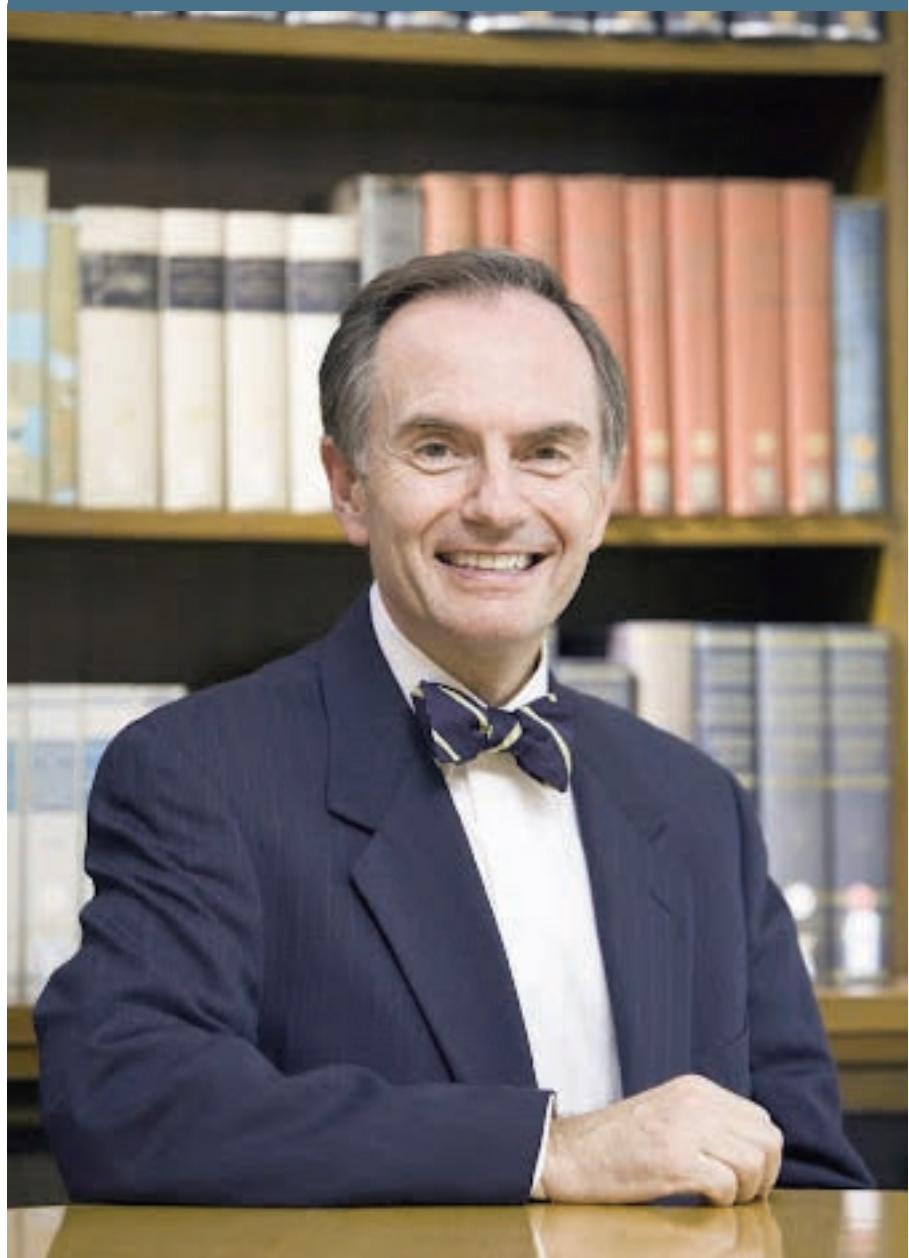
Dr. Barkley was born in Nashville, Tennessee, and graduated from Montgomery Bell Academy in Nashville. He completed his undergraduate education at Samford University in Birmingham, Alabama. He received a Ph.D. in Early Church History from Southern Baptist Theological Seminary in 1984.

Dr. Barkley started his career as a Southern Baptist missionary to Japan in 1984 and resigned from the International Mission Board in 2002. He has been on the Faculty of Seinan Gakuin University since 1987.

Dr. Barkley and his wife, Carolyn, have lived in Japan for 34 years. They have a son, Matthew, and two daughters, Ashley and Emily. They also have three grandchildren.

Dr. Barkley is presently serving as Chair of the Board of Trustees and as Chancellor of Seinan Gakuin. He has previously served as Chair of the Department of Theology and as Dean of Religious Affairs of Seinan Gakuin University. He has also served in three churches in Japan, currently as Associate Pastor at Bethany Village Church in Fukuoka.

Dr. Gary Barkley Named 11th President of Seinan Gakuin University in Fukuoka, Japan



WOMEN AND MINORITY LEADERSHIP DEVELOPMENT INITIATIVE

Seeing the need to provide leadership development opportunities for women and minorities in Baptist higher education, the IABCU has announced plans to institute a leadership development initiative. Our Baptist institutions of higher education are always looking for qualified candidates that will give our administrative teams a more diverse and well-rounded make-up. A leadership development initiative is one way we can improve the leadership profile of candidates for positions in administration.

The first step is to identify emerging leaders and work with them to identify areas in which they would like to develop their leadership skills. We hope to provide mentorship opportunities and give exposure to seasoned leaders who can share experiences from their years of service.

If you would like to participate in this budding program, please email Ashley Hill at ashleyhill@baptistschools.org.

NEW PRESIDENTS INITIATIVE

In response to the request of several of our new presidents, the IABCU has instituted a New Presidents Mentoring Program. While the idea of a mentorship program is not new, the IABCU has not in recent years had such a program.

Most of the new presidents requesting such program have pointed to the benefits of working with someone who has experience as a college president, with particular interest in working with one familiar with the Baptist tradition.

The program is targeted to presidents who have been in office for eighteen months or less. New presidents are paired with a seasoned president who has served in Baptist higher education for

some time. While the program is open to customization by the parties involved, the loose structure that has been recommended is as follows:

1. Mentors and mentees will meet monthly by phone to discuss a particular book (chosen by the mentor) or topic.
2. Topics could include working with boards, conflict resolution, working with state conventions, fundraising, building strategic relationships/partnerships, vision-casting, building a team, understanding higher ed financials, PR/being the public face of a university, distinctives of a Baptist institution, implementing change: balancing innovation with a respect for tradition, culture wars, federal issues/Title IX/private school vs. public

school mandates, and recovering from mistakes.

3. Encourage mentees to visit mentor's institution at least once during mentorship program for brainstorming, shadowing, networking, and discussion of topics chosen by participants.

4. Time will be given at the annual meeting for all mentors to serve on a panel discussion for all mentees.

The first group of mentoring included about six pairs, most of whom have already begun to meet by phone. Early feedback from mentors and mentees has been positive, as mentees cite the helpfulness in having someone with whom to discuss issues common to administrators at Baptist institutions.

Four Baptist Administrators Announce Retirement



Dr. Bill Ellis has announced his retirement as president of Howard Payne University. The move became effective on May 31, 2018, at which time he became the institution's chancellor. Dr. Ellis, the 19th president in HPU's 129-year history, joined the university's administration in 2009. Primary duties for Dr. Ellis as chancellor will be to work with major donors and to develop HPU's extension centers in El Paso and New Braunfels.

Prior to his role as HPU president, Dr. Ellis served as provost and chief academic officer at Hardin-Simmons University in Abilene. His experience in higher education also includes administrative and/or faculty positions at Ouachita Baptist University, Mississippi College, Louisiana College, and Clarke College in Newton, Mississippi.

HPU's Board of Trustees named Dr. Paul W. Armes as interim president. Armes previously served as president of Wayland Baptist University.

New Orleans Baptist Theological Seminary President Charles S. "Chuck" Kelley Jr., has announced his plan to retire at the end of the current academic year. Kelley will continue to lead the seminary through July 31, 2019.

"This is the biggest decision of my life in a lot of ways," Kelley said in an interview. "I have been a part of almost half of the 100-year existence of NOBTS, it is very much the fabric of my whole life, and it has been a joyful, wondrous journey."

"This is a happy decision for us," Kelley noted. "We have served the seminary in a variety of ways and are thrilled to do so now in a completely different way."

In his retirement years, which will be spent primarily in Fairhope, Ala., Kelley plans to begin a renewed focus on research into the SBC's evangelism issues. Kelley became the eighth NOBTS president in 1996 following a 20-year tenure by Landrum P. Leavell II. A professor of evangelism at NOBTS since August 1983, Kelley assumed the office of president March 1, 1996.

Carson-Newman University President Randall J. O'Brien has retired from the university, effective December 31, 2018. O'Brien, the university's 22nd president, and his wife Kay have been at the Jefferson City, Tennessee, institution since 2008.

Harry Brooks, chairman of Carson-Newman's trustees, said O'Brien has done "a phenomenal job" as president. "He has been a delight to work with," Brooks observed. "He has had the strong support of the staff, professors and students at Carson-Newman."

On January 1, 2019, Dr. Paul M. Percy was appointed Carson-Newman University's interim president upon the recommendation of the University's Interim Presidential Search Committee and approved by the Board of Trustees.

After more than 10 years of service, Oklahoma Baptist University President Dr. David W. Whitlock announced his retirement. Whitlock stepped out of his role as president Jan. 8, 2019, and will serve the remainder of the academic year as chancellor, assisting the OBU Board of Trustees with a smooth and efficient transition of the presidency.

Whitlock was named OBU's 15th president in October 2008. Prior to his service at OBU, Whitlock taught at Southeastern Oklahoma State University. In 1999, he joined Southwest Baptist University in Bolivar, Missouri. He completed a bachelor's degree in chemistry from Southeastern, a master's degree in business administration from Southeastern, and a doctorate in educational leadership and policy studies from the University of Oklahoma.

Dr. Will Smallwood, senior vice president for advancement and university relations, will serve as acting president while the OBU Board of Trustees forms a committee to begin the presidential search process.



IABCU FORMS STUDY COMMITTEE TO EXPLORE POTENTIAL PARTNERSHIPS WITH BAPTIST WORLD ALLIANCE AND CONSORTIUM FOR GLOBAL EDUCATION

In its December 3, 2018, board meeting, IABCU chairman Dr. Barbara McMillin appointed a study committee to explore the potential for collaborative work between the IABCU, Baptist World Alliance, and Consortium for Global Education. The formation of the committee was a response to Dr. David Dockery's suggestion in his 2018 Hester Lecture at the IABCU Annual Meeting, that Baptist higher education must begin to think more globally if it is to better serve the worldwide church.

Members of the study committee include the following:

❖ Dr. Barbara McMillin - President of Blue Mountain College and the current chairman of the International Association of Baptist Colleges and Universities.

❖ Dr. Ron Ellis - President of California Baptist University and the current vice-chair of the IABCU. Dr. Ellis will assume the role of chairman of the IABCU in June of this year.

❖ Mrs. Ashley Hill - Executive Secretary of the IABCU.

❖ Dr. Gary Cook - Chancellor of Dallas Baptist University, and current IABCU board member.

❖ Dr. Elijah Brown - General Secretary of the Baptist World Alliance.

❖ Dr. Tomas Mackey - Member of BWA Executive Committee and Chair of the Commission on Theological Education.

❖ Dr. Carolyn Bishop - President of the Consortium for Global Education.

❖ Dr. David Dockery -

President of Trinity International University and Trinity Evangelical Divinity School. Dr. Dockery has agreed to serve in an advisory capacity for this study committee.

The study committee is tasked with exploring possible ways in which partnerships between the three organizations could benefit the cause of Baptist education globally. The committee will focus on recommending partnership projects only when collaboration between organizations could produce a better result than if an organization pursued the project on its own.

The committee will meet by phone and in person over the next few months and will produce a set of recommendations to the IABCU general membership at its June, 2019, Annual Meeting in Dallas, Texas.



Baptist Identity and Its Significance for the Work of Baptist Higher Education

The work of the International Association of Baptist Colleges and Universities is built on the efforts of the Association of Southern Baptist Colleges and Schools, which was previously known as the Southern Association of Baptist Colleges and Schools.

These labors in behalf of Baptist higher education have been affiliated with what was known as the Education Commission of the Southern Baptist

Convention, which existed in various forms from 1917 to 1996. Important leadership through the years has been carried out by Charles Johnson, R. L. Brantley, Orin Cornett, Ben Fisher, Arthur Walker, and Bob Agee, among others.

In 1928, the purpose of this work was clearly articulated as

follows:

The duties of this Commission shall be to stimulate and to nurture interest in Christian education, to create educational convictions, and to strive for the



development of an educational conscience among Baptist people... In short, this Commission shall be both eyes and mouth for Southern Baptists in all matters pertaining to education.

The production of *The Educator*, now so capably edited by Barbara McMillin and Ashley Hill, traces

its roots back to and through these entities. These entities, the Commission and the Association, fostered education among Baptists and interpreted Baptist life to educators. For a host of reasons, both of these

initiatives do not seem to have the same priority in Baptist life as was once the case. Forty years of controversy in Southern Baptist life combined with the loss of the Education Commission during the restructuring of the SBC in the mid-1990s

have certainly contributed to this decline in emphasis.

Those serving across the spectrum of Baptist higher education likely have different responses in this room to the past 40 years in Baptist life. Still, we have all been formed, shaped, and influenced by the larger Baptist story. We share a common history and

heritage from 1609 to 1980, and particularly from 1814 to 1980. Part of our responsibility it seems to me involves trying to help the next generation develop a framework for interpreting and relating to Baptist life in the days ahead. In our first Hester Lecture we focused on trying to create educational convictions, an important priority noted in the 1928 statement. In this second lecture, we will attempt to take a step toward developing a framework for understanding Baptist life in order to better advance the distinctives of Baptist higher education. But, first, I offer a personal word as an introduction.

Baptist Life

I was born in 1952 into a wonderful Baptist home. I was on the cradle roll before I was born, a part of the nursery very soon thereafter. As I began to crawl and walk in 1953, Southern Baptists, who were now more focused on pragmatic issues, were planning how they could do outreach in more effective and efficient ways through “the Million

More in '54” campaign, which resulted in 75,000 new Sunday School members in a single year.

My life was shaped in the 1950s and 1960s by this Baptist programmatic emphasis. It was fairly easy at that time to identify what it meant to be a Southern Baptist. We generally knew what was expected of us—on Sundays and throughout the week.

Sundays included Sunday School, “staying for church” (sometimes called “staying for preaching”), afternoon choir practice and Bible Drills, Training Union, less formal church services in the evening, and then an after-church fellowship. It made for a very busy day.

Wednesdays included church suppers, prayer meetings, teachers and officers meetings, Sunbeams, Royal Ambassadors, Girls Auxiliary, committee meetings, and choir practice. During the rest of the week, there were other activities such as outreach visitation, WMU, Brotherhood, along with church softball games, Vacation Bible School, backyard study courses, and the inevitable multi-week revivals each fall and spring. Frankly, it was exhausting growing up as a Southern Baptist.

We will attempt to take a step toward developing a framework for understanding Baptist life in order to better advance the distinctives of Baptist higher education.

You were promoted from nursery to beginners to primaries to juniors to intermediates to the young people's department to young marrieds and eventually to adults. From the junior department and up, all Sunday School classes were divided—males over there, females over here. Boys and girls did not study the Bible together in most Southern Baptist churches. The same

thing happened at summer camp; there was no “mixed bathing.” Boys and girls did not swim together, and boys and girls did not study the Bible together. That was part of being a Southern Baptist in the 1950s and early 1960s.

Early on we learned that you could measure your spirituality with the six-point record system on the offering envelope:

Attending Sunday School

On time

Bringing your Bible

Studying your lesson

Giving an offering

Attending worship

You graded yourself each week. To be a good Southern Baptist involved grading out at 100% every week if you could—what seems now to have been a kind of misunderstood and unintended self-righteous spirituality built into the system.

We all had the same version of the Bible. In the primary years, we were given a

black, leather covered King James Bible with a zipper around it. Everyone had an identical zippered King James Bible. When we entered the junior department, we were given a hardback Bible, a style more conducive to “sword drills,” where we learned to find passages located anywhere in the Bible. I loved those Bible drills, and I was a two year champion of the entire

Birmingham Association when I was ten and eleven years old.

Not only did we have the same Bibles, but we all studied the same uniform Sunday School lesson each week—published by the Baptist Sunday School Board, written by Southern Baptists for Southern Baptists. It did not matter if you grew up in Richmond, VA; St. Petersburg, FL; Dallas, TX; Louisville, KY; or Birmingham, AL—almost every Southern Baptist church followed the same program, studied the same Sunday School lesson, and read from the same version of the Bible

These practices were to Southern Baptists what the Latin Mass was to Roman Catholics. It provided all of us with a sense of continuity and security. At home or traveling, whether visiting relatives or on vacation, you could study the same Sunday School lesson in any Southern Baptist church in the land, and this programmatic uniformity all hung together around a ubiquitous commitment to missions and evangelism best expressed in giving through the Cooperative Program and support for Lottie Moon and Annie Armstrong, important missions offerings named for two Baptist saints.

It was absolutely ingenious!

Now depending on whether you lived in the city or the country, whether you went to a large tall steeple church or a smaller one, you might find some variety in what happened “when you stayed

for church” or “stayed for preaching.” I hardly ever remember calling it a worship service while I was growing up.

Big churches in larger cities had ordered services, with organs and robed choirs who provided an anthem each Sunday before the pastor preached an orderly sermon. My family attended one of those tall steeple churches with the robed choir and organ, but other congregations were less formal. The pastor in mid-sized congregations preached louder and longer than those in larger churches—and he did so after the choir sang not an anthem but special music.

These practices were to Southern Baptists what the Latin Mass was to Roman Catholics. It provided all of us with a sense of continuity and security.

And then there were the largest number of Southern Baptist churches, where the pastor, often bi-vocational, preached long hellfire and brimstone sermons. After the gospel music “special,” the sermon was always followed by an extended invitation, at least six verses of “Just as I Am,” and all six verses could be sung again if no one had “come forward.”

Being a Southern Baptist during that period had a cultural and

programmatic identity to it unlike anything else. This kind of intactness, provided Southern Baptists with a denominational stability unmatched by any denomination in the country. Martin Marty, the great American church historian, claimed that Southern Baptists were the Roman Catholic Church of the South because their identity was so intact, their influence so pervasive, providing an influence over the entire culture in almost every dimension of life. We were a very practical people, with heartfelt religion—carried out in rather uniform, pragmatic, and programmatic expressions.

But things began to change in the 1960s in the larger culture as well as in Baptist life.

This introduction and personal story has been offered to suggest that for many of us as well as for our faculty and staff colleagues as well as Board members and constituents, it was once easier to try to understand and find a place of belonging in Baptist life

With the current generation of students as well as with those who will soon be moving into leadership roles in our institutions, it will require greater intentionality to help them gain a sense of what it means that our institutions were birthed and nurtured within a larger Baptist heritage. It is to that heritage that we now turn our attention.

Baptist Beginnings

Baptists began in the early seventeenth century. In 1609, John Smyth and Thomas Helwys, who sought asylum in the Netherlands, led one of the earliest groups of Baptists. Three decades later a second Baptist movement began on English soil, this time arising from a single Separatist congregation in London. Both General and Particular Baptists began during the early decades of the seventeenth century. Both groups emphasized religious freedom. Both were confessional, with Particular Baptists pointing to the London Confessions while the Standard Confession of 1660 influenced General Baptists, along with the Orthodox Creed of 1678, which Baptist historian Leon McBeth described as “the most complete of all the General Baptist confessions.”

The Orthodox Creed focused on how much Baptists were like other Christians, affirming how much they agreed with the Apostles’ Creed, the Athanasian Creed, and the Nicene Creed. Each group manifested strengths and weaknesses. The errant thinking among General Baptists tended more toward Socinianism and Arianism. The Particulars, unfortunately, got off track by moving toward an anti-missionary mind-set. Dan Taylor rescued the gospel for General Baptists, and Andrew Fuller did the same for the Particulars. Both groups came together around the missionary movement led by William Carey at the end of the 18th century, and both groups rallied to support the development of the Baptist

Foreign Missionary Society.

Baptists in America had a similar process beginning in Rhode Island in the 1630s. These Baptists, with their statements on religious freedom, paved the way for other states. Following the First Great Awakening, things began to change rapidly. In 1707 the first Baptist association was established in this country in Philadelphia. In 1751 the first Baptist association developed in the South in Charleston, followed by the Sandy Creek Association in 1755. These three key associations reflected regional and methodological differences, which point to the reality that there was no single early Baptist tradition.

Following the First Great Awakening, things began to change rapidly.

In 1812 Adoniram Judson and Luther Rice began the missionary movement among American Baptists, and the Triennial Convention, which was one part missions society and one part denominational structure, was launched in 1814 with Richard Furman, the great pastor of First Baptist Church of Charleston, South Carolina, serving as its first president. Many Baptist groups during the first half of the 19th century adopted the 1833 New Hampshire Confession. Concerns were raised about Free Will Baptists in the 1830s as a

variety of Baptists gathered together within the Triennial Baptist movement, including northern business and mercantile leaders, frontier ranchers in the West, and farmers and planters in the South. They each represented different perspectives as they gathered around the gospel.

Differences developed over the understanding of what it meant to be Baptist, including differences regarding the societal model of doing missions, regarding where money would be invested once it was raised for the starting of new churches, and regarding whether missionaries who were slave owners could be appointed as home or foreign missionaries. In 1844 these differences became obvious to all, and those in the South who wanted a convention model, who wanted money to go to the South for the funding of new church starts, and who wanted the freedom to appoint slaveholders found all of their ideas rejected by those outside the South.

Southern Baptist Beginnings

In 1845 the Southern Baptist Convention technically began with the consultative charter approved as they gathered in Augusta, Georgia, a charter that was approved officially in Richmond the next year. W. B. Johnson was elected as its first president, a Foreign Mission Board was established in Richmond, Virginia, as well as a Home Mission Board in Marion, Alabama. These Baptists gathered around one overarching purpose:

“One sacred effort for the propagation of the gospel.” A convention model was adopted, something important and distinctive from Northern Baptists with boards elected to manage the different entities that would come into place. There were nine state conventions at this time that preceded the establishment of the national convention.

The initial meeting in 1845 included 293 messengers from 165 churches.

Southern Methodists had already separated from their northern counterpart, while Presbyterians in the South would soon do the same. In light of these trends, it is important to understand that the beginning of Southern Baptist history did not take place in a vacuum. The story of Southern Baptists in many ways has always been the story of the expanding work of missions, the advancement of the gospel, and the multiplication of churches, even as the early leaders seemingly had blind spots to issues of slavery. The American Baptist Tract Society continued to function as the publishing house for both groups, North and South, until the founding of the Sunday School Board near the end of the century in 1891.

The state conventions still dominated what took place in Baptist life through the nineteenth century, largely because of distance, travel, and communication. During this time in 1859, The Southern Baptist Theological

Seminary was birthed with the founding faculty of Basil Manley, Jr., John Broadus, and William Williams, all led by James Boyce, the first president. R. B. C. Howell had been attempting to establish a seminary in Nashville at the same time but was sidetracked continuously by the landmark challenges of J. R. Graves.

The story of Southern Baptists in many ways has always been the story of the expanding work of missions, the advancement of the gospel, and the multiplication of churches, even as the early leaders seemingly had blind spots to issues of slavery.

The Civil War threatened everything. In 1870, following the Civil War, some tried to rejoin the Northern and Southern Baptists, but to no avail. There was no longer an issue dealing with slavery, but the South primarily opposed the proposal because of the funding for new church starts in the South and because of the convention model of governance. They said to their brothers and sisters in the North, like Paul and Barnabas, it is best if we go our separate ways, with the North adopting a societal model and the South adopting a convention model.

James B. Taylor was appointed to lead the Foreign Mission Board,

while I. B. Tichenor became the official leader to guide the Home Mission Board to Atlanta and to its new day. The Sunday School Board was launched in 1891 after a consensus was reached between J. M. Frost and J. B. Gambrell. J. M. Frost became the first leader in 1891, and less than a decade later the important work, *Baptist Why and Why Not*, was published.

Southwestern Seminary was birthed in 1908 out of the religion department of Baylor University. Founded in Waco in 1908, the seminary moved to Fort Worth in 1910, with B. H. Carroll serving as the first president until his death in 1914.

Generational Developments

These were important early developments among the initial generation of Southern Baptists. This first genera-

tion could be divided into two parts: (1) From 1845-1875, moving toward development, including the birth and infancy of the Southern Baptist Convention, and (2) from 1875-1910, moving toward stability with the end of this generation marked by the death of B. H. Carroll. During this time the SBC adopted its charter, began to grow, and established the Foreign Mission Board and the Home Mission Board. Southern Seminary went through controversies with C. H. Toy and William Whitsett, the Sunday School Board began to publish, Southwestern Seminary was founded, and the Committee to Study Cooperation was put together in 1900.

In the early years of the twentieth century, multiple staffs were starting to be formed in some of the larger churches, staffs that included associate pastors as well as ministers of music and ministers of education. This generation was led by W. B. Johnson, R. B. C. Howell, James P. Boyce, John Broadus, Basil Manly Sr., Basil Manly Jr., I. T. Tichenor, J. M. Frost, J. B. Gambrell, B. H. Carroll, J. R. Graves, and J. M. Pendleton.

From 1910 to 1950, the development of the next generation in Southern Baptist life began to move toward cooperation. Southern Baptists witnessed the establishment of the Executive Committee in 1917, the same year that the Education Commission was officially started. The following year, the Baptist Bible Institute, which became New Orleans Baptist Seminary, was birthed. When Southern Baptists gathered in 1925 in Memphis, Tennessee, a hallmark convention witnessed the adoption of the Cooperative Program, recommended by a committee led by M. E. Dodd, as well as the adoption of The Baptist Faith and Message, largely influenced by E. Y. Mullins, as the first official confessional statement of the Southern Baptist Convention.

In the background of that first confessional statement were the issues surrounding the theory of evolution. Behind the 1925 confession was the need to address a

framework of basic Baptist beliefs, which helped Southern Baptists understand that Darwinian naturalism was problematic.

At the same time in the North, Baptists were deeply involved in the fundamentalist-modernist controversy. All of these things were swirling around Southern Baptists in 1925 when they came together to adopt their first confessional statement. During the middle of this generation, Southern Baptists saw the deaths of several giants: E. Y. Mullins in 1928, A. T. Robertson in 1934, George Truett in 1944, L. R. Scarborough in 1945, and W. T. Conner, Southern Baptist's last shaping theologian, in 1952.

ry characteristics could be found a desire among many leaders to be more like the mainline Protestant denominations. The expansionist mind-set provided motivation for the “Million More in '54” campaign, as well with the move to establish seminaries outside the South: Golden Gate (in California) in 1945 and Midwestern (in Kansas City) in 1958. Southeastern was started in North Carolina in 1951 on the former Wake Forest College campus. The Southern Baptist Convention at this time was becoming not just a regional convention, but was beginning to take the initial steps to becoming a national denomination, surpassing the Methodists to become the largest Protestant denomination during this period.

The Southern Baptist Convention at this time was becoming not just a regional convention, but was beginning to take the initial steps to becoming a national denomination, surpassing the Methodists to become the largest Protestant denomination during this period.

Growth and Expansion of Southern Baptists

From 1950 to 1980, Southern Baptists could be characterized by growth, expansion, and efficiency. Underneath these prima-

Following the Civil War, Northern Baptists continued to work in the South, but the Southern Baptist Convention did not move beyond the South until the decade following World War II, largely to establish churches for misplaced Southerners. The 1963 Baptist Faith and Message was adopted to address the crisis that developed around the issue of biblical authority, which had become a public matter with the publication of The Message of Genesis by Ralph Elliott.

In 1956 Southern Baptists demonstrated their commitment not only to expansion but to efficiency by inviting Booz Allen

Hamilton, the highly touted efficiency managers, to help the convention understand how they could do things more effectively and more efficiently. The SBC had become a programmatic and pragmatic convention, exemplified by the appointment of new presidents at Southwestern and Southern Seminary. President Fuller at Southern Seminary and President Williams at Southwestern Theological Seminary typified the pragmatic, programmatic mind-set of this day.

During the 1960s and 1970s, the consensus that had developed during the 1950s began to break down on many fronts. The consensus was challenged by a series of controversies.

During this time there were several notable and obvious strengths and commonalities, particularly denominational programming and the common worship styles. As noted earlier, programs and worship were almost the same from city to city, town to town. During this time, form and freedom merged, along with a strong organizational effectiveness.

Cultural influences from without also shaped what was going on in the Southern Baptist Convention. With the South emerging from its isolation, American culture was characterized by unrest: the Civil Rights Movement, Vietnam, the sexual revolution, and protests on college campuses. The agricultural society of the old South started

to give way to urban and suburban structures. Graduates from the premier seminaries strived to be pastors of county seat First Baptist churches rather than farmer preachers as in previous generations. Populations grew, but they grew even more diverse, more pluralistic. Employment trends destabilized, interest rates were on the rise, racial tensions soared. The Old South values seemed to be visibly disturbed during this time. All along there remained an undercurrent among some Southern Baptist leaders, a desire to be more like the mainline, which challenged Baptists' identity and theological commitments.

With the South emerging from its isolation, American culture was characterized by unrest: the Civil Rights Movement, Vietnam, the sexual revolution, and protests on college campuses.

A new generation began in the 1980s, one characterized by public controversy. Restructuring for a new century began to take place in the middle of the 1990s, which did away with the Education Commission. While we all likely have different perspectives about the developments since 1980, it is important to note that we all share a similar history beginning in 1609, and particularly from 1814-1979.

Baptists in the South until 1950 were primarily located there because of the territorial agreements they had with American Baptists. But as those agreements began to dissipate, things began to change. Baptists at their best were primarily, and still remain, agents of the gospel and advocates for the regenerate church to the South, to the country, and to the world, with evangelism and missions prioritizing their work from the beginning.

Twelve Markers of Identity and Consensus

We now find ourselves faced with new questions for a new generation, and particularly a new generation of leaders. At least twelve things remain that this generation must understand and wrestle with as they begin to participate more broadly in Baptist life in the days to come.

1. Convention Model

Baptists associated with the institutions that make up the IABCU have largely been a people committed to a convention model of ministry. Other Baptists have explored the societal model along the way and asked similar questions over and over again. Each time the answer has come back to say that the convention model is the best way to fund and organize the work of Baptists working together.

2. Controversies

Baptists have been characterized

by controversy and conflict along the way, from the beginning with the Northern Baptists in 1845, with Landmarkism in the nineteenth century, with rural versus urban approaches to ministry (which is really what best characterized the primary differences among the Sandy Creek and Charleston Associations), with the evolution issues of 1925, the organization of the Executive Committee in 1917, and the accompanying questions about centralization of work and decision making, with universalism and ecumenism—how will Baptists participate with broader denominations—with the interpretation of higher critical issues with the Broadman Commentary, with Calvinism, with the implications of regenerate church membership, and with ongoing ministry and worship style questions. Controversy has characterized Baptist history.

3. Cooperation

Cooperation has characterized who Southern Baptists have been at their best, both in the collection and distribution of finances and in the fraternal and collaborative approach to implementing the work.

At the same time, cooperation has characterized who Southern Baptists have been at their best, both in the collection and distribution of finances and in the fraternal and collaborative approach to implementing the work. Churches, associations, state conventions, and the national convention have found ways to cooperate together to advance the gospel and to extend the kingdom of God, with local churches forming the center of Baptist life. Baptist higher education in North America would do well to connect with Baptist entities around the globe.

4. Colleges and Seminaries

Education has been both important and controversial. Colleges preceded seminaries in SBC life. Early Baptist colleges included Georgetown, Union, Mercer, Wake Forest, Furman, and Mississippi College, with Furman being an important school to help launch Southern Seminary in the same way that Baylor was significant for the launching of Southwestern. Union was birthed in 1823 prior to Furman and Mississippi College, but did not officially identify as a Baptist institution until the founding of the Tennessee Baptist Convention in 1875. The educational piece has been vital to the work of Baptists and must be continued.

5. Commission People

Baptists are a commissioned people, a Great Commission people. From day one the focus of the SBC in 1845 was on domestic and foreign missions in order to

extend the gospel across the region, across the country, and around the world.

The educational piece has been vital to the work of Baptists and must be continued.

6. Confessional

Baptists are a confessional people. While the SBC did not have a public confessional statement until 1925, Southern Baptists who came together in 1845 as a people had been shaped by the 1677 Second London Confession, the 1678 Orthodox Creed, the 1833 New Hampshire Confession, the Philadelphia Association Confession, and the important role of the 1858/1859 Abstract of Principles and its influence on Southern Baptists during the convention's early decades.

Baptists are not a creedal people but they are a confessional people, particularly related to the Trinity, to the Bible, to the gospel, to regenerate church membership, and to believer's baptism by immersion.

7. Congregationalists

Baptists are congregationalists. Baptists believe in autonomous churches, autonomous entities, as well as a regenerate and baptized church membership. There have been some differences from the beginning regarding single bishops or single pastors versus plural elders; nevertheless, there has been an agreement regarding

the autonomy of local churches, the necessity of regenerate church membership, believer's baptism, and congregational polity as identifiable matters that have shaped Baptist life and ministry.

8. Communion

Communion has always been important for understanding Baptists. The Lord's Supper is noted over and over again in the 1901 book, *Baptist Why and Why Not*. Baptists clearly are people who affirm the importance of Communion, unlike the Quakers. They are people who have rejected transubstantiation and consubstantiation. While there has been some variation over the spiritual presence of Christ as opposed to the memorial understanding of the ordinance or whether Communion is to be practiced in an open or close manner, this ordinance has been significant for defining Baptist identity.

9. Calvinism

Baptists are not Calvinists; Baptists are Calvinists, but never consistent Calvinists. Consistency in this sense refers to the adoption of John Calvin's understanding of the Old Testament law and infant baptism in particular. Southern Baptists have never been consistent Arminians in totally rejecting Calvinism. As summarized by James Leo Garrett Jr., a modified form of Calvinism has characterized the Baptist soteriology. Even those who affirm the so-called

five points of Calvinism are not truly consistent Calvinists. More agreement has been found related to the providence of God rather than the particulars related to God's sovereignty.

Calvinism has influenced Southern Baptists whether or not they understand it, particularly regarding the doctrines of the perseverance of the saints and eternal security. Thus, the general understanding of the sinfulness of sin and eternal security have been shaped by Calvinistic doctrines. So while Baptists are not consistent Calvinists and generally not consistent Arminians, they are modified Calvinists at least in some way. Baptists can neither run away from nor misunderstand the influence of Calvinism throughout their history.

10. Chiliasts or Millennialists

Southern Baptists are not millennialists, never having affirmed premillennialism, amillennialism, or postmillennialism as an essential doctrine in Southern Baptist life.

of the church above culture, nor have they often confused church and state matters. Baptists have always emphasized the differences between church and state. Neither has the Southern Baptist Convention moved to adopting a position of the culture speaking as a voice to the church, as that articulated by Harvey Cox in 1965 in his well-known work, *The Secular City*. Baptists have dealt with culture primarily in two different ways: either as a church separate from culture or as the church engaging culture. At times the convention has been more one than the other.

12. Compassion

Baptists are a compassionate people. The work of relief agencies in more recent decades has raised that commitment to a level for the whole world to see the compassion of Baptists, but all along the benevolence aspect of Baptist ministries and ministry to the poor, the least, and the forgotten, has been noteworthy for those who were paying attention.

Baptists are a compassionate people. The work of relief agencies in more recent decades has raised that commitment to a level for the whole world to see the compassion of Baptists...

11. Culture

Baptists have never adopted a Roman Catholic understanding

These twelve markers point to a shared consensus of identity. At the least, they clarify the limits to the options among Baptists as they have been expanded and affirmed for generations to come. Some will want to add markers of community and catholicity, which I would affirm, but these are not as consistently characteristic through the years as the previous twelve. These twelve

areas have remained rather consistent across the decades and cannot be ignored without raising questions about the heart of Baptist identity, within and beyond Southern Baptist life.

parochial to advance the gospel in a broader way, yet they must remain convictional about those primary Baptist matters. Baptists must become interconnected with other believers,

issue of segregation and racism. The statement on racial reconciliation presented and adopted in 1995 was an important start. The election of Fred Luter as president was another important symbol, but more must be done. Progress has been made, but there is still a long way to go. Not just among African-Americans, but also among Asian-Americans, Hispanic-Americans, and Native Americans. Yes, there are more than 10,000 churches whose membership primarily consists of ethnic minorities across Southern Baptist life today. This progress is to be celebrated, but more work will be needed throughout the Baptist life in the days ahead, including in our Baptist educational institutions.

Baptists must come to grips with where they find themselves in a global world and must serve the global church in a new way, becoming more connected and involved internationally than ever before.

Pointers for the Next Generation

As we move toward a conclusion, what should be said to the next generation? Six areas provide pointers for the years to come.

1. International and Global

Baptists must come to grips with where they find themselves in a global world and must serve the global church in a new way, becoming more connected and involved internationally than ever before.

2. Interagency Collaboration

No longer can Baptists afford to duplicate ministry. There must be interagency collaboration, which is a step beyond cooperation. New and creative approaches must be developed in this regard.

3. Interconnected

Finding ways for Baptists to hold hands with other believers who are committed to the Great Commandment and the Great Commission will be necessary. Baptists can no longer be

denominations, and networks, a matter we will attempt to address in our third lecture. It is here in particular that I believe the IABCU, with a shared commitment to, with, and among the Baptists around the globe, might well find a special moment of opportunity.

4. Intercultural

Baptists can no longer be insular. Baptists must be intentional in how they think about engaging the culture in an intercultural and multieth-

nic way, which is closely tied to our fifth point.

5. Interracial

Southern Baptists have to recognize that the most longstanding and most persistent stain and embarrassment on their history since 1845 has been the

6. Intergenerational

Differences can certainly be identified and recognized among the generations. There are differences between the millennial generation and other generations, but most Americans and

most Baptists do not find their primary identity in generational identity. Believers must find their identity ultimately and primarily in Christ. Still there will be a need to respect genera-

Southern Baptists have to recognize that the most longstanding and most persistent stain and embarrassment on their history since 1845 has been the issue of segregation and racism.

tional differences in style, priorities, and emphases. Differences regarding how millennials and Generation Z think about and process matters will need to be clarified, but everyone must recognize that primary identity is found in Christ.

Baptist educational efforts will need to be both confessional and convictional and at the same time bring about a new spirit of compassion and cooperation in order to build bridges toward collaborative and shared efforts to advance the gospel.

Conclusion

In conclusion, for a blessed future to be re-envisioned in Baptist life in general and in the work of Baptist higher education in particular, leaders can no longer be naïve to the multi-faceted changes and multilevel challenges all around: technological, economic, educational, cultural, and global.

Denominational matters do not take place in a vacuum. Baptist educational efforts will need to be both confessional and convictional and at the same time bring about a new spirit of compassion and cooperation in order to build bridges toward collaborative and shared efforts to advance the gospel. We need to repent of our fragmentation and polarization.

The hard work of reconciliation must begin as authentic steps are taken toward Christ-centered unity. Baptist educators will need to understand the value of the tradition that has both informed and shaped who we are, even as we recognize the need to think

more strategically and intentionally about being intergenerational, intercultural, and international in a transcontinental way in the approach to church, ministry, missions, education, and denominational life.

A new spirit of trust, mutual respect, and humility to serve together where there are differences on

secondary and tertiary matters must continue to develop. New opportunities for partnerships and collaboration will be needed to pull Baptists out of their inward-focused insularity, particularly serving together in transdenominational ways in the areas of social action, cultural engagement, the all-important matters of religious freedom, and similar matters related to the public square.

Baptist educators need to trust God to bring a fresh wind of his Spirit, to bring new appreciation

for our heritage and identity, while relating to one another in love and humility. Prayers are offered for a genuine demonstration of beliefs and orthopraxy that can be seen before a watching world, a world particularly in the Western Hemisphere that seemingly stands on the verge of giving up on the Christian faith. We pray that the shared and renewed collaborative efforts of Baptist churches and educational entities will bring forth fruit, and will strengthen partnerships, alliances, and networks for the extension of God's kingdom and the advancement of the gospel across the country and around the world for the eternal glory of our great God.*

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*Portions of this lecture previously appeared in “Who Are Southern Baptists? Toward an Intergenerational Identity, in The SBC and the 21st Century: Reflection, Renewal, and Recommitment”, edited by Jason K. Allen (Nashville: B & H, 2016), 79-94.



PLEASE JOIN US FOR THE 2019
IABCU ANNUAL MEETING AT
DALLAS BAPTIST UNIVERSITY

JUNE 2-4, 2019



Our 2019 Hester lecturer will be Dr. Jim Denison. Jim Denison, Ph.D., speaks and writes on cultural and contemporary issues. He produces a daily column which is distributed to more than 113,000 subscribers in 203 countries. He also writes for The Dallas Morning News, The Christian Post, Common Call, and other publications.

He serves as Resident Scholar for Ethics with Baylor Scott & White Health, where he addresses issues such as genetic medicine and reproductive science. He serves as Senior Fellow with the 21st Century Wilberforce Initiative, where he addresses issues related to politics and religious liberty. And he serves as Senior Fellow for Global Studies at Dallas Baptist University, where he leads the Institute for Global Engagement, chairs the Advisory Board, teaches doctoral seminars, and speaks frequently on campus.

Dr. Denison speaks widely on radical Islam, medical ethics, geopolitics, and other cultural issues. He has served on the boards of Baylor Health Care System, Dallas Baptist University, Mercer University, George W. Truett Theological Seminary, B. H. Carroll Theological Institute, Howard Payne University, and the Center for Christian Ethics at Baylor University.

Strategic Risk Planning

As we look towards 2019 with anticipation, it is exciting to set goals to accomplish the purpose and mission of the educational institutions that we serve. We are instructed in Luke 14 to “estimate the cost or count the cost” before we begin to build. Counting the cost requires us to be strategic in our planning. Our risk management team would like to submit to you that this is a key point in building a solid foundation for your risk management plan.

Each year we set goals that align with our strategic mission. In recent years, Higher Education, including religious schools, has come under scrutiny due to various incidents that have occurred which have jeopardized the life safety, reputation and financial risks associated with the institutions. These incidents have included sexual assault, hazing, active shooter incidents and fraud regarding admissions among other incidents. We have an opportunity if not a duty to educate and train the leadership and students at all entities to mitigate risk and avoid these types of incidents while aligning with strategic goals of the entities. This article provides an overview of a “Strategic Risk Management” (SRM) seven-step approach to identifying these risks and planning for 2019 to be a year of assessing and mitigating these risks in an ongoing program.

Strategic Risk Management provides awareness and assessment of five key risk elements including: 1) life safety, 2) reputation, 3) financial, 4) operational, and 5) asset risk from both an internal and an external perspective. By becoming more aware of those circumstances that may prohibit us from achieving the strategic goals of our organizations

while better understanding how to prevent losses before they occur, the risk transformation within the entity’s own culture will benefit in helping to support a more robust bottom line.

Through the SRM approach, developed by Strategic Risk Frameworks, LLC, an organization can implement an ongoing strategic risk management program tied to its strategic plan while identifying and addressing those internal and external risks that may cause disruption in meeting their strategy. This can be accomplished in a streamlined and metric driven manner through a process that aligns accountability to process owners while monitoring ongoing risks. The seven-step process includes a high-level survey of risks, an assessment and analysis of the metrics of the survey provided to the board, and identification of the top 10 risks followed by a systematic approach to addressing those risks over time, with a refresh on a regular basis.

From a life safety perspective training consistent with public and private entities subject to Title IX may be incorporated for the safety of those students enrolled in your seminaries. While not subject to this regulation at this time, given the heightened awareness of claims within the religious entities, it is important for each student, faculty and staff member and those associated with the teaching programs even as a volunteer, to acknowledge and be trained in mitigating harassment, awareness of and reporting sexual assaults, and awareness of the protection of minors Texas Senate Bill 1414 (at <https://dshs.texas.gov/cpm/>). No matter where your students serve during internships or post-graduation, they can learn to avoid compromising situations and, learn when

and how to report incidents if brought forth to them. Additional student safety concerns may include incidents involving medical professionals, hazing and study abroad or experiential learning safety.

An entity's reputation takes decades to build but can take minutes to dissolve particularly in the social media age. Where we once had a day or at least several hours to assess a situation and respond, the news cycle can run as quickly as 15 minutes for initial reporting to begin on social media. As such, a robust "Resilience and Crisis Management" program as part of your review is necessary to ensure you have proper communications techniques in place at all times.

Financial risk is a critical concern for most higher education institutions. After years of increased tuition greater than the rise of inflation, a strain has developed between the cost of tuition and the budgets required to provide all of the academic programs, services and experiences many students desire. In some cases, programmatic decision-making has been made in order to decrease budget needs while maintaining a fairly flat tuition rate. And while endowments vary by entity, their use in budgeting is limited due to the donor designation for use of funds.

Operations risk is a broad area of concern and often minimized or neglected in strategic plans. That said, it is a large part of the foundation of keeping an entity running and attractive to academics and students alike. Core foundations of operations for any organization include: budgeting and planning; human resources; facilities operations and deferred maintenance; risk management; safety-including occupational and environmental safety; emergency response and business continuity; auxiliary services; security; information technology and others.

Many entities have valuable assets in terms of fine art or museum quality collectible items. Assets may be defined by each entity and include property assets, intellectual property of research, personally identifiable information (PII) associated with IT and electronic records to include students, faculty, staff and alumni donors, etc. These must be valued and

monitored for security and safety through a variety of resources.

While this is a short list, by conducting a "Strategic Risk Management" (SRM) Program, you will find potential disruptions that are tailored to your organization's unique culture and those that may impact your strategic plan. Your organization may also find ways to exceed the plan and provide additional growth while enhancing your bottom line.

Our Higher Education Team has years of experience in the Risk Management field specific to educational institutions. We would like to assist with your Strategic Plan for 2019 and partner with you to reduce risk for your students, staff and education ministry.



Paula Burns specializes in insurance and risk management for higher education and non-profit organizations. She has been in the insurance industry for 32 years. She joined Insurance One Agency in 2010 because they have a heart to serve those who serve.

The Importance of Instinct



Sometimes when I am talking with other lawyers in our office about a particular university administrator (and yes, we do that), one of us will say, "She has good instincts," or "He has bad (or no) instincts." What do we mean by that?

When confronted with a problem or a choice, some people will, time after time it seems, tend to make a choice that increases the chances of achieving a bad result. Other people will take a path which provides a greater opportunity for resolving the problem with an outcome that is the best available under the circumstances, or at least improves the situation. The tendency to exercise good judgment more often than not is what we call having good instincts.

So how do you develop good instincts? If I could bottle that home remedy, I'd never have to bill another hour. Since I can't do that, let's talk about some particular situations and see how they might be met with solutions that would indicate good instincts or bad.

Where's my parachute? Several years ago I heard a tragic story about a parachute instructor who became so comfortable

jumping out of airplanes that one day he made the fatal mistake of jumping without checking to insure that he was wearing his parachute. Far too often in my practice I get that call from a client who says, "Will you review this contract and tell me if you see any problems with it?" Then I get the contract only to find out it has already been signed! At that point, my opinion about the contract won't matter a hill of beans. A critical part of good instinct is knowing when you need help and getting that help in a timely manner. Otherwise, you may find that you are just looking for some way to minimize the damage from a crash landing rather than avoiding one altogether.

This takes me to the next opportunity to exercise good instincts, which also deals with the old adage of look before you leap.

Stop and think. In the wild, instinct often means acting without thinking, like a deer fleeing at the first hint that a predator is around. However, in the world I inhabit good instincts are rarely shown by taking the first course of action that springs to mind. Instead good instinct requires taking the time to identify the options, especially ones that may

not be immediately apparent, considering the probable consequences of each option, and selecting the best one in a thoughtful manner. Too many times clients get into trouble because of an approach to problems which one of my clients (who has excellent instincts, by the way), refers to as "Ready, Fire, Aim."

Everybody knows. My mother, who was blessed with good instincts and common sense, nevertheless had a blind spot when it came to this one. If she found herself on the losing side of an argument a common fallback was, "Now you know . . ." followed by some fact that she believed to be true, so, therefore, all right-thinking people would also agree was true. In dealing with clients, this issue often manifests itself in the context of an employee termination. I always inquire about the reason for the firing in order to assess the university's risk if the employee brings a claim for wrongful termination, and I often get a perfectly valid reason that this employee needs to go. When I inquire about what evidence the university has to back up the reason, I frequently get some version of "everybody

knows it is true.” While personal testimony can be good evidence in litigation, too often “everybody knows” turns out to be either (1) the opinion of a few people who heard about this from somebody else - in other words, “watercooler hearsay;” or (2) contradicted by employee evaluations or similar written documentation. When push comes to shove and you find yourself in court, what everybody knows won’t count for much. What counts is what you can prove to a jury of people who don’t hang around your water-cooler and who must be convinced, often reluctantly, that you are right on the strength of your admissible evidence. Part of good instinct is recognizing that it is often not enough to just know that you are right - you must be able to demonstrate it.

Use the map. Clients like to handle their problems themselves when they can. I get that - it saves time and money if you don’t have to consult your legal counsel before every little step you take. (Knowing when to get help and when to act alone, unfortunately, is also part of having good instincts.) I am often brought in to help resolve a problem only to find that my client has started down the road without consulting the map. In many cases the university has adopted policies with the advantage of leisure and forethought, coming up with the best approach to deal with a given situation in a way that protects the legal rights of all involved and puts the university in the best

posture to defend its actions. Frequently legal counsel has been a part of drafting or vetting the policy. I enter the story in medias res to find that my client has blazed his own trail for handling the crisis. While it may actually be a reasonable path, it is not the path described in the policy on which students and employees are entitled to rely. My first order of business is trying to double back and get back to the process outlined in the policy - which sometimes means eating a little crow or giving the wayward student another bite at the apple. Ignoring the map has cost the client time and increased risk. Having a policy helps if you don’t have good instincts - as long as you have sufficient instincts to pull out the policy and follow the process.

I hope none of these examples gave you an “aha” moment, but if you are not blessed with good instincts, is that something you can develop? If so, how? While none of us may become the wisest sage in the cave, there are things we can do to cultivate good instincts:

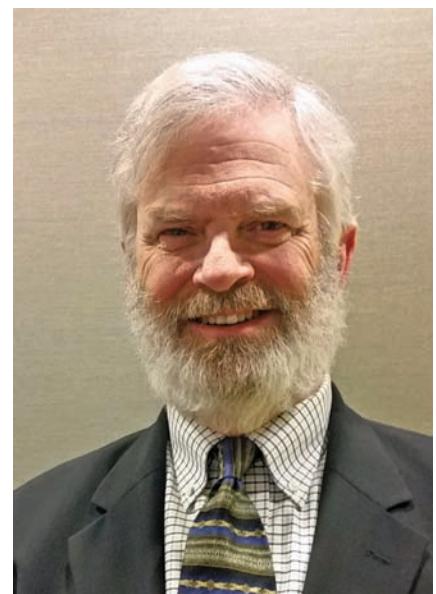
Experience is the way most of develop our instincts. As the old saw goes, experience comes from making mistakes - just be sure to learn from your mistakes. Note what works and what does not. Go back to your notes and draw from your experiences the next time you face a similar problem or one which has common themes.

Training is the safest way to hone your instincts because it allows you to learn from mis-

takes somebody else made. Read articles and materials from a professional association or other higher education resources to see what problems your peers are facing and what has worked for them. Take the time to attend workshops and seminars that will allow you to piggy-back on the instincts of others.

Observe and talk to people who are successful problem solvers and ask for their advice. Sometimes you can be too close to a problem to see the best solution. Often I find that merely discussing a problem with someone else helps me think of options that were not previously apparent. Bouncing my ideas off of people who have more experience or wisdom than I have makes me think more critically and provides useful feedback.

A critical part of wisdom is learning to know what you don’t know - to recognize the holes in your knowledge and experience. Don’t be afraid to seek confirmation of your instincts - you will only make them stronger.



Accountable Reimbursement Plans

Advice from Capin Crouse

ISSUE

The IRS is looking closely at substantiation of employee expenses and reimbursements. Does your institution have proper policies/procedures in place?

For a sample Word file of an Accountable Reimbursement Plan Policy, go to:

<http://Christiancollege-resources.org/resources>

SITUATION

Saltwater Christian College (SCC) is a private college exempt under Internal Revenue Code section 501(c)(3) and 170(b)(1)(A)(ii). They

are required to file Form 990 annually.

Their CFO and Accounting team were work through our “tax checklist” when they came to these two questions:

Does your organization have an accountable expense reimbursement plan in accordance with IRS guidelines for expense reimbursements?

If so, is your plan in writing and made available to all employees through an employee manual or other published means?

They called to ask us to clarify these queries. We told them that the IRS

is stepping up their scrutiny of this arena and they should 1) have adopted a written plan that conforms to IRS rules, 2) make sure all employees are aware and trained on this policy, and 3) ensure that SCC is following the plan.

RULES

Paraphrased from Recent IRS Exam “Advisories”:

During our examination of the organization’s Form 990, and related records, we determined that you made reimbursements to employees without sufficient documentation to support the amount of the expenses. In order for a reimbursement plan

to be considered “accountable” the reimbursed expenses must meet the requirements of Treasury Regulation 1.62-2 (d), (e), and (f).

1.62-2(d) Business connection. In general. Except as provided in paragraphs (d)(2) and (d)(3) of this section, an arrangement meets the requirements of this paragraph (d) if it provides advances, allowances (including per diem allowances, allowances only for meals and incidental expenses, and mileage allowances), or reimbursements only for business expenses that are allowable as deductions by part VI (section 161 and the following), subchapter B, chapter 1 of the Code, and that are paid or incurred by the employee in connection with the performance of services as an employee of the employer.

1.62-2(e) Substantiation. In general. An arrangement meets the requirements of this paragraph (e) if it requires each business expense to be substantiated to the payor in accordance with paragraph (e)(2) or (e)(3) of this section, whichever is applicable, within a reasonable period of time.

1.62-2(f) Returning amounts in excess of expenses. In general. Except as provided in paragraph (f)(2) of this section, an arrangement meets the requirements of this paragraph (f) if it requires the employee to return to the payor within a reasonable period of time any amount paid under the arrangement in excess of the expenses substantiated.

If an arrangement doesn't satisfy one or more of the requirements of paragraphs (d), (e), or (f) of the section, all amounts paid under the arrangement are treated as paid under a “non-accountable plan.” Amounts paid under a non-accountable plan are included on an employee's W-2

and subject to withholding and payment of employment taxes (FICA/FUTA/RTA).

(**Please note that the IRS abbreviated their points from Treasury Reg. 1.62.2. Underlines added.)

From Internal Revenue Code Section 274(d):

No deduction or credit shall be allowed-

- (1) under section 162 or 212 for any traveling expense (including meals and lodging while away from home),
- (2) for any expense for gifts, or
- (3) with respect to any listed property (as defined in section 280F(d)(4)), unless the taxpayer substantiates by adequate records or by sufficient evidence corroborating the taxpayer's own statement:

(A) the amount of such expense or other item,

(B) the time and place of the travel or the date and description of the gift,

(C) the business purpose of the expense or other item, and

(D) the business relationship to the taxpayer of the person receiving the benefit.

BOTTOM LINE

In recent exams of not-for-profits, the IRS has looked closely at whether or not the organization operated under an “accountable” reimbursement plan for their business expenses.

Your institution should have a written Accountable Reimbursement Plan document in place.

You should carefully review the three “edicts” of the applicable

Treasury Regulations: meets requirements, substantiation, and a reasonable period of time.

See the link above for a copy of ECFA's “Accountable Reimbursement Plan Policy.”

Specific questions? Email Dave Moja at dmoja@capincrouse.com.

The information provided herein presents general information and should not be relied on as accounting, tax, or legal advice when analyzing and resolving a specific tax issue. If you have specific questions regarding a particular fact situation, please consult with competent accounting, tax, and/or legal counsel about the facts and laws that apply.



DaveMoja is dedicated to meeting client needs in the exempt organization tax arena through review of client returns, consulting engagements, training, and the compilation of the annual CapinCrouse Higher Education Tax Reporting Trends Project. He has 29 years of accounting experience and serves several industry committees, including the AICPA Not For Profit Advisory Council. Dave has also served on the IRS Advisory Committee on Tax Exempt and Government Entities (ACT).

Dr. Gary Cook Assists in Trustee Development at Louisiana College

by Norm Miller

PINEVILLE, La. (LCNews)--The chancellor of Dallas Baptist University Dr. Gary Cook addressed Louisiana College trustees in their January 22 meeting as part of the college's ongoing trustee development.

Cook reflected on the state of DBU when he was elected president in 1988, saying the school faced significant debt, had no building projects in 18 years, had difficulty making payroll, and faced more than 30 recommendations from its accrediting body.

"Two faculty members hired a detective to check me out," he said. And a science professor met with Cook to check out his aura, which was the "acceptable" blue hue.

A survivor of leukemia, Cook said his first five years at DBU were far more difficult than enduring cancer treatments.

"Things were not just perfect, there. And what happened there has happened elsewhere," he said, alluding to several issues Louisiana College has overcome since Dr. Rick Brewer was unanimously elected president in 2015.

"I am so glad it goes well, here," he added. "I hear nothing but good things about Louisiana College."

Cook cited the book "The Dying

of the Light," which chronicles the many Christian colleges and universities that abandoned the Christian faith upon which they were founded.

"It is a slippery slope that has affected many institutions," he said. "These drifting schools have lost their love for the Lord and for his church."



Cook told trustees, "The most important thing you will ever do is to keep Louisiana College Christ-centered." Encouraging trustees in this regard, Cook offered several suggestions:

- Keep the name trustee; it's a word of sacred trust.
- Pray and ask for wisdom.
- Begin a prayer ministry.
- Emphasize servant leadership.
- Recruit senior adult prayer

partners.

-- Create a campus of Christian symbols, widely displayed.

Some responsibilities of trustees, Cook said, include the following:

-- Keep the school Christ-centered.

-- Remember fiduciary responsibilities.

-- Maintain accreditation.

-- Employ a president you respect and admire then give the freedom to lead.

-- Do all you can to keep your president as long as possible.

Cook also encouraged trustees to be goodwill ambassadors, to recruit students, and to financially support the college and get others to do the same.

"From near and from far I have observed and appreciated Dr. Cook's ministry over the years," Louisiana College President Dr. Rick Brewer said. "He has been a mentor to me, and I knew that our trustees would benefit from Gary's experience and advice."

"Gary set a great tone for our meeting," Brewer added, "and we all are deeply grateful for his long tenure of effective leadership and willingness to share insights gained during his career."

BCF DOUBLES GOAL IN SCHOLARSHIP DRIVE

The Baptist College of Florida (BCF) is currently celebrating its seventy-fifth anniversary. According to BCF President Thomas A. Kinchen, "For three quarters of a century, we have had the privilege of educating and training the greatest generations of Christian leaders." All students at BCF are pursuing programs of study that will enable them to serve in a wide variety of ministry-related careers. With twenty-one undergraduate and two graduate programs, the college has graduates serving in varied fields around the world.

Kinchen noted that, "Since so many of our graduates serve in mission settings and small churches or other ministry-related jobs, we try to make sure that they graduate with little to no student debt." As a part of the seventy-fifth anniversary celebration, Kinchen decided to ask several friends of the school to contribute to a \$75,000

Anniversary Scholarship Fund noting that the decision came rather late in the overall planning for the celebration. Therefore, there were many folks who tried to make sure that the BCF President would not be disappointed if they were not able to reach the designated goal of \$75,000. By the time the Board of Trustees met for their meeting and an anniversary celebration in September, 2018, Kinchen was able to announce that they had indeed not reached their goal. Rather, they had raised over \$137,000 for scholarships. At that time, the BCF President extended the challenge and told those in attendance that he was absolutely convinced that they could raise double the original goal and secure \$150,000 to distribute to students. At the end of October, the college received a check from one of its longtime friends. That check was the tipping point. It put the fundraising drive over the \$150,000 mark,

thus doubling the original goal.

In announcing the total amount raised for the Seventy-fifth Anniversary Scholarship, the BCF President stated, "Once again I underestimated the provision of our Lord and the generosity of His people." Many of our students will receive assistance through these funds. For some of them, it will mean that they will be able to stay in school to complete their program of study. Kinchen went on to say, "For seventy-five years, God has provided for this unique institution in marvelous ways, and I am convinced that the best is yet to come."



SOUTHWESTERN BAPTIST THEOLOGICAL SEMINARY APPROVED FOR MEMBERSHIP IN IABCU



In a unanimous vote, the IABCU general membership approved Southwestern Seminary's application for membership in the IABCU. The application was presented at the June, 2018, annual meeting of the IABCU in Riverside, California. The vote was taken by email over the next two weeks, and members were overwhelmingly positive about approving the application.



CHRISTIAN HIGHER EDUCATION LEADERSHIP SEMINAR

Baylor University invites senior higher education leaders to the Christian Higher Education Leadership Seminar, sponsored by IABCU. The seminar will be on the Baylor campus this coming May.

The seminar has provided leadership development opportunities for hundreds of faculty and administrative leaders in Christian colleges and universi-

ties from across the nation. The feedback from participants has been outstanding, noting that there are few opportunities for the development of academic leaders on Christian campuses. The four-day seminar runs from Sunday, May 19 through Wednesday, May 22, 2019.

Registration is now open. There are only 40 spots available, and we fully anticipate “selling out”

and having a wait list.

Rather than charge a set fee, the seminar allows participants to pay what their institutions can support, allowing for great diversity in participating institutions.

For more information and to register, please go to: www.baylor.edu/christianhighereducation-leadership

