

# THE BAPTIST EDUCATOR



News Journal of the International Association of Baptist Colleges and Universities

Volume LXXXIII, No. 3 • 3rd Trimester 2019



- 2 Educational Funds
- 3 Lessons Learned
- 5 Annual Meeting
- 6 NOBTS
- 8 Hawkins Speech
- 14 Call for Papers
- 15 Legal Update
- 16 BCU Scholars
- 18 BSIR Update
- 19 IABCU Officers/Board
- 20 Drowning in Red
- 24 Revenue Enhancing Opportunities

Vol. LXXXIII, No. 3

3rd Trimester 2019

**Publisher:** Ron Ellis, President and Board Chair, IABCU

**Managing Editor** Ashley Hill, Executive Secretary, IABCU

*The Baptist Educator* (ISSN 0038-3848) is a news magazine published three times a year for administrators, faculty, staff, trustees and friends of member schools by the International Association of Baptist Colleges and Universities.

POSTMASTER: Send address changes to:  
 International Association of Baptist Colleges and Universities (IABCU)  
 Samford University  
 P. O. Box 293935  
 Birmingham, AL 35229  
 Send news items to:  
 Executive Secretary  
*The Baptist Educator*  
 E-mail: AshleyHill@baptistschools.org  
 IABCU  
 Samford University  
 P. O. Box 293935  
 Birmingham, AL 35229  
 Phone: (205) 726-2036

An annual subscription to *The Baptist Educator* is \$10.00 for one printed and two digital issues.

"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



**R**obertson/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:  
*Lessons Learned During 40-plus Years  
with IABCU Related Institutions*

Dr. Ron Ellis IABCU Board Chair/President and  
President, California Baptist University

Consider it an honor and sincere responsibility to serve as IABCU Chair of the Board and President for the current term. The vast majority of my adult years have been spent studying or serving at Baptist institutions of higher education, dating back to 1974. Since November of that year, with the exception of just about 58 months to study or work elsewhere, the remaining 40-plus years have been spent with IABCU institutional members.

As I reflect on well-spent years in Baptist higher education, several notable people and observations stand out.

In 1974, I transferred from a Louisiana public university located in a rural town to Houston Baptist University. Its young, ambitious, vibrant campus was located along

a freeway in the growth path of a dynamic and diverse major city. The outstanding faculty and high

quality pre-med, music, education, business, Christian studies and art programs at HBU, as well as an attention to detail and strong customer service, combined to set an impressive standard for me to measure against going forward. Also of note, HBU had an exceptionally high-ranked NCAA Division I men's gymnastics team that served as a rallying point for campus culture and a marketing tool for the institution. I graduated in 1977, having learned numerous lessons at HBU.

In 1980-81, I earned a Master's Degree in Educational Administration with a minor in Church State Studies at Baylor University. During this 12-month period I was exposed to a larger campus and research oriented graduate program and in my second semester I interned. The intern-



*Dr. Ronald L. Ellis, President  
of California Baptist University  
and Board Chair/President of  
IABCU*

ship primarily consisted of shadowing various offices on campus: fundraising, financial aid, admissions, physical plant, etc.

After a few weeks, I met with Dr. Wilson Manning, the internship supervisor, to report on my experience. When he asked how it was going, I replied, "I have found my calling in life, to be president of a struggling Baptist college and lead a turn-around." The internship provided direct observation of organizational functions and complemented my research on church-related colleges. These experiences led me to develop a deeper understanding about making provision for future growth, timing, and vision, as well as competitiveness as an improvement motivator. More fantastic lessons learned!

In 1983-87, I served as Registrar and Coordinator of Church Relations at Louisiana College in Pineville, Louisiana. Notably, our office was transitioning from paper to computers and recently had acquired off-the-shelf software, which frequently required modifying to fit our policies. This didn't go so well, but the experience prepared me to lead future initiatives to attempt to better understand the potential trade-offs between existing policies/practices and new software, especially when converting a paper-based operation to a computer-based system. During this time I wrote my dissertation. As Registrar, I

also was responsible for supplying enrollment/graduation information to the SBC Education Commission, which produced a very useful annual report of comparative information for IABCU members.

I returned to Baylor University in 1987-88 to serve as Associate Director of Institutional Research and Testing. The most notable lesson I learned in this role dealt with use of data to aid in decision-making. Our office provided research to assist Baylor leadership in making decisions about the institution and to better understand student profiles, academic program competitiveness and markets. WOW! Powerful tools!

From 1989-94, I served as Executive Vice President at then Campbellsville College, now University. This was a turn-around opportunity and during those five years the enrollment grew from 765 to 1,235. I gained valuable experience working with 13 direct reports to solve problems and move nimbly. Our team proved very adept at moving the needle with very little new funding. Lesson learned: turn-around theory implemented on a receptive institution can have a high impact on enrollment, quality and job satisfaction.

1994 to present: President of California Baptist College, now University. At CBC/CBU we have seen enrollment grow from 808 to 11,045 and the budget

increase from \$11.3M to \$351M. The campus has expanded from 59.5 acres to 160 acres. Added academic programs during this period include: applied theology, nursing, engineering, aviation, architecture, physician assistant, graphic design, film, biomedical science, speech-language pathology as well as five doctoral degrees. In intercollegiate athletics, CBU has transitioned from NAIA to NCAA Division II and now is in year two of a four-year transition to NCAA Division I. Also, we are in the 23rd year of our signature Great Commission program: International Service Projects (ISP). This global outreach program has grown and expanded to include multiple options, and recently surpassed 5,000 total participants since its inception.

Each of my previous steps at IABCU-related institutions of higher education have provided valuable lessons learned that continue to inform and pay dividends at California Baptist University, which is committed to the Great Commission and helping our students LIVE THEIR PURPOSE.

May the Lord continue to bless!

Ronald Ellis, Ph.D.

Board Chair/President

IABCU

# 3

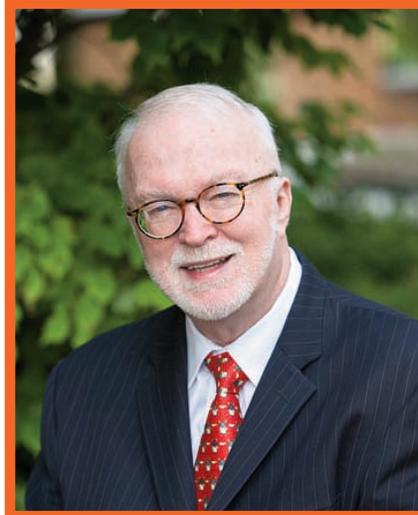
## THINGS TO KNOW ABOUT THE 2020 IABCU

# ANNUAL MEETING

●●●●●●●● May 31-June 2, 2020 ●●●●●●●● Registration Open Now ●●●●●●●●



Our host for the 2020 IABCU Annual Meeting will be Dr. Lonnie Burnett, president of the University of Mobile in Mobile, Alabama.



Our Hester lecturer will be Dr. Timothy George, founding dean of Beeson Divinity School at Samford University in Birmingham, Alabama.



The conference hotel is the historic Battle House Hotel. Built in 1908, the Battle House is one of the Historic Hotels of America.



## New Orleans Baptist Theological Seminary Elects Jamie Dew as Ninth President

*Everything we do as an institution from this day forward will be guided by this statement: NOBTS and Leavell College prepares servants to walk with Christ, proclaim His truth, and fulfill His mission. I am convinced that the NOBTS and Leavell College family are ready to meet the challenges and opportunities before us to be the servants God has called us to be.*

On June 5, 2019, the board of director of New Orleans Baptist Theological Seminary elected Dr. James “Jamie” Dew as the institution’s ninth president. Dew previously served as the Vice President for Undergraduate Studies and Distance Learning and as a member of the teaching faculty of SEBTS.

Dr. Dew has strong academic credentials including two Doctor of Philosophy (Ph.D.) degrees – one from Southeastern Baptist Theological Seminary (SEBTS) in philosophy of religion and another from the University of Birmingham, UK., focused on the philosophy of the mind and religion. He also holds an Associate of Arts from Louisburg College in

Louisburg, North Carolina, a Bachelor of Arts in biblical studies from Toccoa Falls College in Toccoa Falls, Georgia, and a Master of Divinity in pastoral ministry from SEBTS.



Under Dew’s leadership, The College at Southeastern has seen tremendous growth. Since 2013, The College at Southeastern’s

non-duplicating headcount rose from 547 to 1,357. Along with increases in enrollment, the community has grown significantly through the implementation of the House System in 2016.

Students from the undergraduate to the Ph.D. levels have benefited from his leadership and mentorship.

Married for eighteen years, Dr. Dew and Tara, his wife, are the parents of two sets of twins – Natalie and Nathan (12), and Samantha and Samuel (9). Tara Dew has strong academic credentials of her own. She earned a Doctor of Education (Ed.D.) degree from SEBTS focusing on the preparedness of

pastors’ wives. She has been diligent in training wives for this important role in the life of the church.

*The NOBTS family is right to honor the legacy of a man who dedicated 44 years of his life to this institution, 23 years as president. I am personally grateful for Dr. Kelley's obedience to answer God's call to NOBTS. - Jamie Dew*



Since 1996, Dew has engaged in a wide range of church ministries, including stints as youth minister, minister to adults, interim pastor and senior pastor. Dew served eight years as senior pastor of Stony Hill Baptist Church in Wake Forest, N.C., Dew has served at a number of other North Carolina churches, including most recently as an interim pastor at North Henderson Baptist Church. Dew has written and edited a number of books including, "God and Evil: The Case for God in a World Filled with Pain," published in 2013, and "Introduction to Philosophy," published in 2019.

"I will miss serving alongside of him and his family," said Dr. Danny Akin, president of SEBTS. "But this is also an occasion for joy. We are not surprised when God calls any of us to take another step in serving King Jesus. I know that under Dr. Dew's leadership, NOBTS will flourish and

Christ's Kingdom will be honored."

Dew presented his vision for the seminary, with the Great Commission as his focus in pledging his commitment to equipping students to follow Christ and go "to all nations" sharing the gospel and leading lives of service to others. Said Dew, "There is beauty in this work. There is an opportunity to train up a generation of men and women who will take up the towel and basin and serve King Jesus in everything that they do, with their lives."

In his first two years at NOBTS, Dew will focus on four initiatives:

**Leavell College.** "Leavell College has so much potential and we are going to work hard these first few years to grow the College. To that end, we are relocating the College Faculty and administrative offices to a more prominent location on the campus. We will also be adding new degree programs to continue to meet the needs of the churches of the Southern Baptist Convention. Additionally, we are going to

enhance the student life opportunities for our College students."

**Enrollment.** "The addition of the Vice-President for Enrollment, Dr. Larry Lyon (from SEBTS), brings every facet of the enrollment strategy into one division. Recruiting, admissions, financial aid, and student success will work seamlessly in the new division to assist prospective and current students."

**Marketing and Communication.** "We are going to retell the story of NOBTS and Leavell College. We have a world class faculty serving and leading in local churches and contributing to the academy; the SBC needs to know them better."

**Denominational Relationships.** "We are an entity of the SBC and we are going to work hard to grow and strengthen the relationships we have across the denomination."





## *Guidestone Financial Resources CEO O.S. Hawkins Encourages IABCU Attendees to Become “VIP”*

*The following speech was delivered by Dr. O.S. Hawkins at the 2019 Annual Meeting of the IABCU in Dallas, Texas.*

In the Baptist world, we all use acronyms. We love acronyms. We use acronyms all the time.

Your admissions teams are interested in GPAs and SATs and ACTs. No one can enroll in your institution to get a BA, much less and MA, unless they can get through

the admissions process with that information.

I'm the CEO at Guidestone. We have a COO with an MBA. We have a CFO with a CPA. We have a CIO with a CFP.

I'm cancer-free today after ten years because of a test called a PSA. Everytime I go to Cooper Clinic I get an EKG, and all sorts of other tests that are identified by their acronyms.

As we sit here today, we are being guarded by the CIA and the FBI. Every April 15th, the IRS comes and knocks on our doors for our tax returns.

I use the ESV translation of the Bible because, for me, the NIV is a little too eclectic of a translation. I'm a little old school.

We are in a Wellness program at Guidestone, so we shouldn't see anyone going into a KFC,

although it's okay to get a BLT every once in a while.

Even on social media, we can't communicate without acronyms. LOL, etc. And do you know God calls His favorite baseball team by an acronym? DBU!

All joking about acronyms aside, I don't believe there is any acronym that has muscled and maneuvered its way into our English vernacular more than "VIP." To be a VERY IMPORTANT PERSON is the life goal of a lot of people today.

Our desire to be a VIP started back before the world began, back in the eternal counsels of God. Lucifer, the angel of light, developed the VIP syndrome and said, "I want to be like the Most High."

The VIP syndrome continued with our first parents in the Garden of Eden, when Adam and Eve saw that the tree was good to the eyes and desired to make themselves wise.

It continues with us. Early on in our lives, when we took our first steps, we liked hearing the applause of people. If we aren't careful, that VIP syndrome stays with us throughout our lives. We do it today by checking how many likes we get on Facebook or Twitter. VIP syndrome is something we are constantly dealing with.

But I'm trying to change that acronym because I don't think it

ought to stand for "Very Important Person." I much prefer that it stand for "Very Influential Person." Because isn't that what we are really trying to do? Aren't we really trying to be an influence?

Don't you try to influence your faculty and your staff? Aren't you always trying to influence your students and your world? I am. We all are.

I've found out that people have a way of forgetting those people who deem themselves to be important. But we have a long

***I've found out that people have a way of forgetting those people who deem themselves to be important. But we have a long memory when it comes to those who have been an influence in our lives.***

memory when it comes to those who have been an influence in our lives. Every one of us can look back to those people who have influenced us.

The word "influence" is an interesting word. We get it in our English vernacular from the two Latin words for "in" and "flow." And the word picture is of a great, mighty river that is flowing vibrant and crystal clear with a strong current. And into that river flow many tributaries and creeks and streams. And they flow into that river and they are

carried away in its flow. And hence, we get the word "influence." You and I want to live our lives in such a deep and vibrant way that people who come into contact with us might be carried up in our flow.

The apostle Paul addresses this very issue in 2 Corinthians 10 when he says, beginning in verse 13 that "we will boast only with regard to the area of influence God has assigned to us. Our hope is that as your faith increases, our area of influence among you may be greatly enlarged."

Paul said that he boasts in the fact that God had assigned an area of influence to each one of us. Think about that. That's an amazing thought. Somewhere there is something for you to do that no one except you can do because God has assigned this sphere, this area, of influence to you.

Now, when the Greeks were reading that letter to the Corinthians, they would have immediately perked up and identified when Paul said that God had assigned an area of influence to them. Because it's the same word in the New Testament that they knew from the Grecian games, what we know today as track and field. Most of you have track and field on your campus. On that 400 meter track, there are lanes that mark off the distance for each race. And each runner is assigned a lane to run. If a runner gets out of that lane, they are disqualified from that race. That

is exactly the word that God uses when He wants to say to us that He has assigned a lane for each of us. It's the word He uses to tell us that we have each been assigned an area of influence. We each have a lane in which we are to run the race.

So, in order to be influential, in order to be a Very Influential Person, I believe there are three ingredients I've learned over the course of decades of life in ministry. I believe there are three things that characterize any person that has a life of influence.

People that influence you and me are people who know **where they are going**. I'm not influenced by somebody that doesn't know where they are going, and neither are you.

They are influenced by not only where they are going, but by **who they are**. I'm influenced by people who have a good sense of self. They know who they are, and they aren't trying to be somebody else.

Thirdly, I'm influenced by people that know **why they are here**. They are moved and motivated by an inner purpose. There is something within them that answers the question of why. It moves them and motivates them with passion.

How do you become a VIP, a Very Influential Person? There are three things any VIP must have.

"V" stands for "vision." People that influence others are people

of vision. They are people who know where they are going. Lasting influence is an influence of vision. It's something that someone has who knows where they are going. When you have a vision for what God wants to do in your school, it will do things for you like bring definition. Having vision will define your task at hand. Having vision will bring direction. You won't get to an intersection and have to decide which way to turn. You will already know which way to turn because you have the direc-

***Having vision will define your task at hand. Having vision will bring direction. Having vision will bring a new dynamic.***

tion that comes with vision. Having a vision will also bring a new dynamic. It will energize you, and it will energize your people. People do not give themselves to needs. If I've learned anything in a quarter of a century of pastoring and almost a quarter of a century at Guidestone, it's that people don't give themselves to needs. They give themselves to people.

Dr. Gary Cook could have never built the campus of Dallas Baptist University if he had gone out and told donors what he needed. Instead, he had to show them the vision of what the university could be. People give themselves to visions. Showing them a vision

will bring definition, it will bring direction, and it will bring a new dynamic. If your vision is what it ought to be, and it is the one God has assigned to you, it will be large enough that it will necessitate a new dependence upon God. The vision will be so large that it can only be accomplished through Jesus. We will be solely dependent upon Him.

We all know that proverb that says, "Where there is no vision, the people perish." Where there is no spirit of conquest, the people go back or are unkept, as the Hebrew word means. They have no vision.

A couple of years ago, I preached the commencement at Liberty University. I had not been on that campus since Dr. Falwell died seven or eight years prior. He and I were very close friends. It is unbelievable what has happened on that campus in the last few years, just like on your campuses. The new buildings are just incredible. As I stood and looked around that campus, my first thought was, "I wish Jerry could see what Liberty University is today." And then it dawned on me... he DID see it. And that's why it is there today. Back then it was in the education building of Thomas Road Baptist Church, and he went all over this country speaking about the Christian school that was going to be to Evangelicals what Brigham Young was to Mormons and Notre Dame was to Catholics, etc. Vision is vital.

Before the artist goes to paint on a canvas, they have a vision of what is going to be there. The coach, before he goes out to lead the team on the football field, has a vision and a gameplan of what he wants to do. And so should we.

It's one thing to say that influencers should be people of vision, but how do you get a vision? How do you get a real vision, and not just some wishful thought? How do you get a supernatural vision from God? I've learned that it is like the birth of a baby. Birth begins at conception, when the seed of a man and egg of a woman come together, and in that little unseen speck of protoplasm are all the intricacies of the nervous system and the respiratory system and the circulatory system and the digestive system. It's all there, and it all begins at conception. That's the way it is with a vision.

A vision takes place in the life of a leader when they are alone with God, and the seed of God is planted in their heart. Nobody else knows about it. Nobody else knows what is happening. But, alone with God, when God raises up a man or woman of vision, He does it first with conception. Alone in the secret place, that seed of vision of what God wants them to do is planted in their heart, it is there with all the capabilities, all the systems, already in place.

Then what is the next stage in birth? Gestation. The mother carries that baby for nine months. Gestation is so vital to

the birth of a baby. Without gestation, you can't have life. And that's the way it is with a vision. Do you know why people some people get a big vision, but it fizzles out before they get going? It's because they didn't take the proper time for gestation. If God gives you a vision in your heart for something big, you don't go out and talk about it, but rather you live with it while it gestates. Live with it until it becomes part of you. It grows in you. You meditate on it. You think about it. You pray about it. You live with it everyday. You work it out. You see it unfolding. All of that is part of the gestation process, long before anyone knows about it.

And then all of a sudden, people will begin to see that you are pregnant with something. Something is different. Something is growing in you.

Then comes the third stage, which is birth. That is when the dream or vision is made known. You tell it to your board and in your inner circle around you. The word gets out to people. That's the way it should happen with the birth of a vision.

Then comes the fourth stage. It's the most vital and important stage of all. It's one of the most beautiful words in the English language... "adoption."

Adoption takes place when a couple who haven't personally conceived, much less gestated, much less birthed, that vision. They take the baby, and adopt it. It takes their name, and by all legal rights, that little baby is theirs.

That's what happens with this most important stage of a vision. When other people begin to adopt the vision God has given to you, it is the secret of success.

And how do you get people to adopt that vision? It's as easy as ABC. Is it "A"chievable? Is it "B"elievable? Is it "C"onceivable? Can people conceive of what I'm talking about when I present the vision? Can people believe it and buy into it? Is it achievable? Is it not some far out thing that's not possibly achievable? When you get those ABCs right, people will adopt your vision.

Then comes the fifth stage... growth. That's when the vision gets out there and begins to grow. Most of us who have had kids know what growth in children means... it costs money. It costs time. My daughter ran track in high school. I would sit out in the hot sun in Fort Lauderdale, Florida, for three or four hours for a race that didn't last 50 seconds. It costs time when kids are growing. It costs money. They grow out of shoes. They grow out of clothes. They grow out of everything. It costs all of that, and that's what happens in the birth of a vision. It costs the leader heartache and time and effort and money. It always costs money. There is always a need to raise money because the growth of a vision costs.

Then comes the next stage... maturity. Just as children grow into maturity, so does a vision. When everything we've dreamed about and prayed about and planned about comes to maturi-

ty. That's the most dangerous stage of an institution.

There are a lot of churches out there that people dreamed and planned and visioned, but they are just standing out there now.

Because there's one other stage...reproduction. That's what my kids are doing now, and that's what happens in the birth of a vision. As leaders, we get to the point where we have to pass off that dream and that vision to someone else who can then dream and have their own vision. They build upon your vision, and add to it with their own.

So people who influence other people are people who know where they are going. If you want to be an influencer, be a person of vision. And make sure you get your vision from God. He has assigned this area of influence to you.

Secondly, people of influence don't just know where they are going, but they also know who they are. The "I" in VIP, stand for "integrity." For those who think "I" might stand for "intellect," let me give you a story. Jack Graham is one of my best friends, and he and I were in seminary together. We were talking this week about how many people that we were in seminary with are now out of the ministry race. We haven't heard from them in years. A lot of them had great intellect, but along the way they had no integrity. And they are no longer in the race.

Someone else might say that the "I" ought to stand for "intensity." Intensity might be prized for its

passion and ability to persuade people to a vision. But I've known people that had lots of intensity and charisma and ability to do all that stuff, but have had no integrity. And we haven't heard from them in years.

Integrity is your greatest asset if you're going to be an influencer. It's vitally important.

Where do you get integrity? Do you know that each of us live in four worlds? If you're not aware of this, you should be. You have a private world. Who lives in your private world? Nobody. Not your wife. Not your husband. They don't know all your private thoughts, and aren't you glad? Nobody lives in your private world except you and God, who searches our hearts and knows all of our anxious thoughts.

Not only do you have a private world, but secondly, you have a personal world. And in that personal world, you live in the close dynamic of interpersonal relationships with those who really know you best - your husband, your wife, your kids. And if you're fortunate, maybe one or two other people live in your personal world and know you like you really are.

And then you have a professional world, as those concentric circles expand. You have a professional world. And in that professional world, some people know dozens, some people know scores, some of us know hundreds of people in our professional world. They don't really know you personally, much less privately, but they know you in a professional set-

ting. They know your name, and you know theirs. You interact with them.

Then you have one other world in which you live... your public world. Some people call it a public persona. It's that world you live in where, maybe somebody doesn't know you personally or privately or professionally, but they hear your name and they have an image. They've formed some kind of opinion about who you are.

So, it begs the question, where is integrity rooted? Do you know that some people are foolish enough to think that integrity is rooted in the public world? So they try to hire PR people and do everything they can to spin their public image. But integrity is not rooted in the public world, it is only revealed there. And I'm convinced that whether you have integrity or not will ultimately be revealed publicly.

So, is it rooted in the professional world? No, it is only reinforced there. If you have integrity, it will be reinforced in what you do and how you do it. It will be reinforced with how you treat your staff and how you react to your clients and how you interact with your students and how you conduct yourself with your trustees.

Then is it rooted in the personal world? It's not. It is only reflected there. If you want to know if I have integrity, ask my wife Susie, who has lived with me for 49 years.

Integrity is rooted in the private world, alone with God. The hid-

den life. And if you root it there, it will be reflected in your personal life. It will be reinforced, without you even trying, in your professional life. And ultimately, for God's glory, where He has assigned you a place of influence, it will be revealed publicly.

We have a lot of cranes in north Dallas, where I live and where our offices are located. We have so much new construction with scores of massive cranes. Have you ever heard a contractor look at one of these skyscraper buildings and say, "That building has structural integrity?" What does that builder mean? He means that even though these forty stories of metal and glass are glistening in the sun above ground, it has structural integrity down below the surface. Hundreds of feet below ground, hundreds of tons of concrete and steel that is unseen to the naked eye, there is a foundation that gives that building integrity as it stands. And so it is with those of us who lead others. So it is with those of us who want to be people of influence. We must have a life where integrity is our greatest asset.

The final letter in VIP stands for "purpose." Be a person of purpose if you want to have influence. Know why you are here. Nobody else, as we so often hear, has a thumbprint or DNA like you. You are an individual. You are indescribably valuable to God. He has assigned a lane in which you are to run this life. An area of influence that no one else has been assigned to but you. There is a purpose behind who

you are. There is a design behind who you are. God has assigned an area of influence to you.

I love to read epitaphs of tombstones. There is no better epitaph written on a tombstone than what Paul said in Acts 13, when He spoke about David in verse 36, "David served God's purpose in his own life, and then fell asleep." What better can be said about you and me? That we found that lane, that area of influence, that God assigned to us, and we served it. We served God's purpose in our own life, and fell asleep.

The Lord Jesus Christ was the single greatest influencer who ever walked this world in human flesh. Here we are 2000 years later, 8000 miles away, talking about Christian education because of Him. VIP. Vision, integrity, purpose. Was He a person of vision? He took a bunch of rough, calloused hands, quasi-literate Galilean fisherman, uneducated, and told them not to take this gospel to the little towns around Galilee, but to take it to the whole world. "Go into all the world and preach the gospel to every creature." Talk about a visionary! And they did it.

Was He a person of integrity? He preached the world's greatest sermons, taught the greatest life-lessons, and, unlike us, He practiced every single thing He preached. He had impeccable integrity.

Was He a person of purpose? Remember what He said at Sychar, when they went in to get lunch? He met the woman at the

well. They came back and asked Him if He wanted something to eat. He said, "No, I'm not hungry. My meat, the thing that sustains me, is to do the will of Him who sent me while there is yet time." He was moved and motivated by the purpose that the Father had for Him, even unto death. "Not My will, but your will be done in my life."

There are areas of life where it is okay to have only one of the characteristics we have laid out. But that's not true of people of influence. You have to have all three. I've known people who were great visionaries but had no integrity and never influenced anyone. I've known people who had impeccable integrity, but never found the lane in which they were to run. They never had a vision, never knew where they were going. And they never influenced anybody. I've known people of purpose. They knew why they were here. And yet they couldn't get it together in vision and integrity. If you're going to be a person of influence, it takes all three. You have to know where you're going, who you are, and why you're here to be a VIP. God has assigned a lane to you, an area of influence. Be a person of vision. Be a person of integrity. Be a person of purpose. Other people will get caught up in your flow to God's glory, and His will will be done in your life. God has assigned an area of influence to each one of us. God bless you.



*The Baptist Scholars International Roundtable (BSIR) invites proposals for its 16th annual meeting, to be convened at Christ Church, University of Oxford, on August 9-13, 2020. Scholars with accepted proposals who are employed at IABCU member schools may apply for an IABCU travel stipend of \$1000.*

*This year's conference theme is the kingdom of God.*

At the most recent meeting, the 2019 BSIR Distinguished Fellow and historian David Bebbington identified four interpretive lenses through which Baptists have historically viewed the kingdom of God. They are: ecclesiological, eschatological, social, and providential. **Ecclesiastical** interpretations locate the kingdom of God in the Church and its extension throughout the world. **Eschatological** views of the kingdom have, at varying points throughout history, encompassed millenarian doctrines, expectations of a future kingdom, and the gradual growth of God's kingdom over time. **Social** interpretations might consider the implications of the kingdom for broader culture or for issues such as injustice and oppression. Finally, **providential** interpretations of God's kingdom often feature the discernment of the divine purpose

in history.

**We invite papers to engage with one of these four categories.** We encourage participation by scholars from all career stages, especially junior scholars and doctoral candidates. While papers should pertain to the Baptist expression of Christianity, scholars from all faiths are welcome.

Format: Seven BSIR Scholars are selected to present their original papers in English. Papers should be 5000-7000 words. BSIR Fellows offer responses, followed by group discussion. To promote a vibrant conversation, all participants agree to prepare in advance for engagement with each paper. Occasionally, BSIR offers publication opportunities in journals or edited volumes.

Proposals should be submitted at:  
[https://baylor.qualtrics.com/jfe/form/SV\\_87Ve7Ytqn9glni5](https://baylor.qualtrics.com/jfe/form/SV_87Ve7Ytqn9glni5). The submission deadline is **January 10, 2020**.

Proposals will be selected based on quality and clarity of proposal content, relationship of paper to conference theme, and contribution to the Baptist academy.

## The Law is Not Always Clear in the Midst of Cultural Change



The law in the United States generally follows the public's attitude. Lawmakers watch their constituents' attitudes. They recognize that the seat they hold will, one way or another, in time be held by one whose votes reflect the attitudes of the majority of the voters in their district.

The courts, including the United States Supreme Court, are not immune to public opinion. Professor Barry Friedman concludes in his book, *The Will of the People*, that the Supreme Court tends to come in line with public opinion over time. As an example, he traces the court's tectonic movement on the issue of gay rights. In the early 1980's the court found state laws banning "homosexual sodomy" were constitutional. Twenty years later the court changed its mind. Fifteen more years gave us the Supreme Court's decision regarding gay marriage. That would not have happened without significant change in public opinion.

The country is awaiting another decision by the Supreme Court regarding gay rights. This time the issue is whether Title VII of the 1964 Civil Rights Act's prohibition of discrimination in employment "because of sex" includes "because of sexual orientation and gender identity." It is agreed that when Congress acted in 1964 it did not have sexual orientation and gender identity on its mind. But, it is also argued, they wrote what they wrote, even if "because of sex" means something different today.

In 1988 the Supreme Court looked at the case of a woman who was not promoted because her employer believed she did not act like a woman is expect-

ed to act. The Court said that amounted to discrimination "because of sex." That 1988 decision, it is argued, is controlling precedent for concluding now that when a man is fired because he is attracted to men rather than stereotypically attracted to women, that is discrimination "because of sex."

The reason the Supreme Court has decided it must weigh in on this issue is the fact that the interpretation of Title VII law is now unclear. Federal Circuit Courts of Appeal have gone both ways. And, perhaps not by coincidence, the public is divided.

The gay rights spotlight at the moment is on the Supreme Court, but it may soon turn to Congress. The House this summer passed The Equality Act. That act would explicitly amend every federal statute barring discrimination on the basis of sex to include discrimination on the basis of sexual orientation and gender identity. Once again demonstrating the divide, the Senate is not expected to pass the House bill.

This summer the House also touched on the subject of gay rights by way of its power to originate appropriations legislation. The House would require nondiscrimination on the basis of gender identity and sexual orientation as a condition for the receipt of federal funding.

So where will Baptist colleges and universities be the day after the Supreme Court announces its decision? They will be a little less uncertain about their obligations, but maybe just a little.

They will know if Title VII prohibits discrimination on the basis of sexual ori-

entation and gender identity. However, if the court answers "yes" to that question, they may not know how their exemption from Title VII's prohibition against religious discrimination plays into their duty to be nondiscriminatory on the basis of sexual orientation and gender identity. That issue is not before the court. A Baptist college or university may argue that when it took adverse employment action against someone because of sexual orientation or gender identity, the school was motivated by its religious tenets; it engaged in permissible religious discrimination rather than impermissible sex discrimination. It won't know whether that argument will succeed.

Schools will also have a pretty good idea that, when it comes to their duty not to discriminate on the basis of sex in their programs and activities under Title IX of the Education Amendments, "sex" will mean the same thing the Court says "sex" means in Title VII of the Civil Rights Act. But, unlike employers under Title VII, Baptist colleges and universities have a religious tenet exemption that will expressly accommodate some sex discrimination under Title IX.

Public attitudes and the law are changing. Sometimes these changes are in a linear direction and sometimes, as Professor Friedman concludes, there are backlashes. As the President is fond of saying, "We'll see" - small comfort for higher education lawyers who are expected to "know" the law.

- Jim Guenther

# BCU scholars

## ***Baylor University Graduate School,***

in cooperation with the

## ***International Association of Baptist Colleges & Universities***

(IABCU), welcomed five new doctoral students to its Baptist College & University Scholar program. The program is designed to prepare future faculty who graduated from IABCU member schools to serve in Baptist Universities after completing doctoral (or MFA) studies at Baylor. For more about the program visit this link.



*Brandon Johnson is pursuing his PhD in Philosophy at Baylor University, hoping to graduate in 2023. Before Baylor, he graduated from California Baptist University in 2014, earning a Bachelor of Arts in Philosophy. He later earned a Master of Arts in Philosophy from Loyola Marymount University in 2017.*

*Brandon's philosophical interests include philosophical theology, the history of philosophy (especially Ancient Greek and Medieval philosophy), moral philosophy (especially virtue theory), virtue epistemology and philosophy of religion*

*Alexis Edwards graduated from the University of Mary Hardin-Baylor with a Bachelor of Science in Chemistry with a Biochemistry Emphasis. During her time at UMHB, she was part of the University Honors program, where she met her husband, and worked for the Dean of the college of Humanities and Sciences. Now, she is pursuing her PhD in Chemistry at Baylor University, developing analytical methods for analyzing proteins and complexes. She hopes to graduate in 2023.*





*Sean Strehlow graduated from Hardin-Simmons University in 2012 with a Bachelor of Business Administration in Marketing. He is now pursuing his PhD in Higher Education Studies and Leadership at Baylor University and hopes to graduate in 2022. While at HSU, Sean was a tennis student-athlete all four years and, in 2012, was awarded the Outstanding marketing Student award in the Johnson School of Business. Sean's research interests include character formation in intercollegiate athletic programs.*

---

*Scott Alexander graduated from Oklahoma Baptist University with a Bachelor of Arts degree in Family Psychology. With years of experience in social services, church planting ministry, and higher education, he is excited to be pursuing his Ph.D. in Higher Education Studies and Leadership at Baylor. As an alumnus, Scott has had the honor of serving on OBU's Alumni Association Board of Directors. Scott's research interests include student success, institutional identity and culture, and educational access.*



*Ryan Sinni graduated from Union University with a Bachelor of Arts in English and Christian Studies. He is now pursuing his PhD in English at Baylor University and hopes to graduate in 2024. Union is currently in the process of publishing Ryan's undergraduate thesis on John Calvin's view of the Lord's Supper. Ryan's research interests include John Milton, George Herbert, and the influence of Reformation theology on seventeenth-century British Literature.*

# *IABCU Scholars participate in Baptist Scholars International Roundtable - Oxford*

From as far as Australia and as near as Scotland, scholars from all over the world gathered at Oxford University for the 2019 Baptist Scholars International Roundtable, which centered on the theme “Baptists and the Kingdom of God.” Formerly known as Young Scholars in the Baptist Academy (YSBA), BSIR was organized 15 years ago under the leadership of Dr. Roger Ward, Professor of Philosophy at Georgetown College in Kentucky. In 2019 the program’s administrative home transferred to Baylor Graduate School, where it is now led by co-directors Laine Scales, Professor of Social Work at Baylor University, and Beth Allison Barr, Associate Professor of History and Associate Dean in the Graduate School at Baylor University. The community is international, inter-generational, interdisciplinary, and invites a diversity of Baptist affiliations.



*Ryan Butler, Anderson University, Anderson, SC presented “Slavery, Justice, and the Kingdom of God: Mapping Baptist Hermeneutics in the Atlantic World.”*



*Stephanie Peek, Judson College, Marion AL presented “The Kingdom of God: A Dangerously Powerful Challenge to Oppression.”*



*Skylar Ray, Baylor University, Waco, TX presented “Wonderfully Ecumenical?: The Southern Baptist Convention, the Mainline, and 1960s Social Concern.”*



IABCU provided travel stipends to three BSIR Scholars from member schools.

IABCU schools were also well represented among the BSIR Fellows, senior scholars responding to papers. Dr. Terry Carter from Ouachita Baptist University, President Brad Creed from Campbell University, Dr. Calep Oladipo from Campbell University, and Dr. Roger Ward from Georgetown University all made important contributions.

BSIR encourages IABCU schools to circulate the call for papers from which seven papers will be selected through a competitive process for the 2020 annual meeting. For more information, please visit the BSIR website.

# IABCU Elects New Slate of Officers and Board Members

At its annual meeting in Dallas, Texas in June of 2019, the general membership of the International Association of Baptist Colleges and Universities renewed the terms of four board members.

Board members serve four year terms, with the possibility for being re-elected to one additional term. Those re-elected to the position of board member include Dr. Gary Cook, chancellor of Dallas Baptist University in Dallas, Texas; Dr. Don Dowless, president of Shorter University in Rome,

Georgia; Dr. Bobby Hall, president of Wayland Baptist University in Plainview, Texas; and Dr. Jeff Iorg, president of Gateway Seminary of the Southern Baptist Convention in Ontario, California. Dr. Lee Skinkle, provost of Southwest Baptist University in Bolivar, Missouri, was elected to fill the unexpired term of Dr. Scott Bullard, former provost of Judson College who became the president of Pfeiffer University in Misenheimer, North Carolina. Dr. Skinkle's term on the board of directors will expire in June of 2021.

The board and general membership elected a new slate of officers as well. Elected to serve as chairman was Dr. Ron Ellis, president of California Baptist University in Riverside, California. Elected to serve as vice chair was Dr. Gary Cook, chancellor of Dallas Baptist University in Dallas, Texas. Elected to serve as treasurer was Dr. Stan Poole, provost of Ouachita Baptist University in Arkadelphia, Arkansas. Elected to serve as recording secretary was Dr. Anthony Allen, president of Hannibal-LaGrange University in Hannibal, Missouri.



WOULD YOU LIKE TO EARN A HIGHER RETURN?

Does your organization have cash or reserve accounts earning a low rate of interest? The Southern Baptist Foundation's **Enhanced Cash Account** is an excellent alternative to traditional bank savings accounts. Improve your bottom line by earning a higher return.

**START EARNING  
2.25%**

DAILY LIQUIDITY  
FDIC INSURED - NO RISK OF PRINCIPAL LOSS

Contact Jim Mooney at the Southern Baptist Foundation to open your account today.

Tel: 615-254-8823 Email: [jmooney@southernbaptistfoundation.org](mailto:jmooney@southernbaptistfoundation.org)

SOUTHERN BAPTIST FOUNDATION  
901 COMMERCE STREET, SUITE 600, NASHVILLE, TN 37203

# DROWNING IN RED



*Historic Christian colleges like Nyack College are facing financial crises that are forcing big changes. Some haven't survived.*

*This article by Emily Belz is reprinted with permission from WORLD Magazine. For more information about WORLD, please go to [wng.org](http://wng.org).*

Nyack College, a Christian and Missionary Alliance (CMA) school in the New York City area, received an independent audit in 2017 with an opinion any institution dreads: “substantial doubt about its ability to continue as a going concern.”

The evangelical school with a 120-year history in New York was looking at looming insolvency, according to the audit, because of its tens of millions in debt and falling revenues.

Nyack has about \$70 million in debt, according to its IRS 990 forms, on which it paid about \$4 million in interest in the 2017 fiscal year. The 2017 audit noted that Nyack had to withdraw the majority of the funds from its endowment to cover expenses

(some of that has been paid back), stopped paying into employee retirement funds in 2015, and has violated its debt covenants. Still, the school has managed to stay open to offer classes this fall.

“They’re good Christian people dealing with a market that’s gone really south ... [but] it’s an ugly financial picture,” said Thomas Bakewell, a CPA and attorney who has consulted with dozens of faith-based colleges

and universities on financial issues. He also served for 15 years on the board of Lindenwood University while it went through a major financial crisis. (Bakewell hasn't consulted for Nyack.)

Since 2010, Nyack has lost across its programs at least 1,000 students in its total enrollment, which was down to 2,315 in 2018. Each year since 2016 Nyack has been operating \$6 million to \$8 million in the red—huge losses for an institution with a roughly \$60 million budget. From a random sampling of 990s, most similar Christian colleges operated in the black even with falling enrollment.

When Bakewell looked at Nyack's 2017 audit, the most recent that is publicly available, what he saw was a "failing college," but he cautioned that his assessment was based on a 2-year-old audit. Nyack declined to provide its 2018 audit, and New York State Department of Education officials said Nyack had not yet filed the audit with them—it's due in October.

The U.S. Department of

Education has the school on "heightened cash monitoring" because it scored a -0.2 out of 3.0 on its FY 2017 "Federal Financial Responsibility Composite Score," where a minimum score of 1.5 is required to avoid federal monitoring.

Nyack is an extreme example of the financial crisis in Christian higher education, where falling enrollment has hit hard at schools without big endowments. Some colleges have closed in recent years, or lost accreditation, or looked to wealthy alumni and donors for big money bailouts. Cincinnati Christian University is one that is facing the possible loss of its accreditation over its finances amid falling

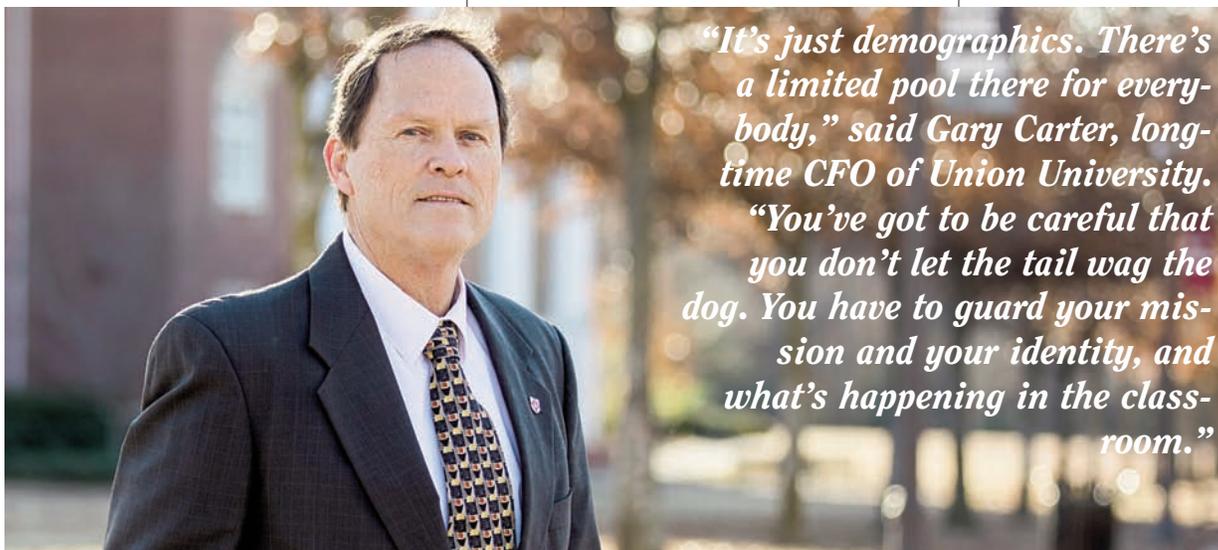
*Financial minds think the best way forward for these schools is to stick to their Christian commitments and their educational mission as a way to remain a distinctive product that Christian students will choose.*

enrollment (see below).

Financial minds think the best way forward for these schools is to stick to their Christian commitments and their educational mission as a way to remain a distinctive product that Christian students will choose. Schools also need to learn to be more nimble in making difficult reforms.

"It's just demographics. There's a

limited pool there for everybody," said Gary Carter, long-time CFO of Union University, a Southern Baptist college in Jackson, Tenn. "You've got to be careful



*"It's just demographics. There's a limited pool there for everybody," said Gary Carter, long-time CFO of Union University. "You've got to be careful that you don't let the tail wag the dog. You have to guard your mission and your identity, and what's happening in the classroom."*

that you don't let the tail wag the dog," he added. "You have to guard your mission and your identity, and what's happening in the classroom."

Nyack is selling its aging 107-acre campus in affluent Nyack, N.Y., about 30 miles north of the city, and consolidating the entire school (including its affiliate Alliance Theological Seminary or ATS) into six stories in a skyscraper in lower Manhattan, right around the corner from The King's College.

The college characterizes the Manhattan move as a return to its roots because it began in New York City in 1882, focused on training missionaries. It moved to the Nyack campus in Rockland County in 1897. A century later the school began offering some classes in Manhattan, and then recently decided that the aging Rockland campus was "no longer financially viable."

Though already straining under debt, the school in 2016 took out a \$55 million mortgage from a French investment bank, Natixis, to buy its Manhattan campus and consolidate the school there. Students will live in housing in nearby Jersey City. With extra space in its Manhattan property for now, Nyack has been offering its available space at affordable

rents to other ministries like Cru (formerly Campus Crusade for Christ) for offices in the city, a project called CoLab NYC.

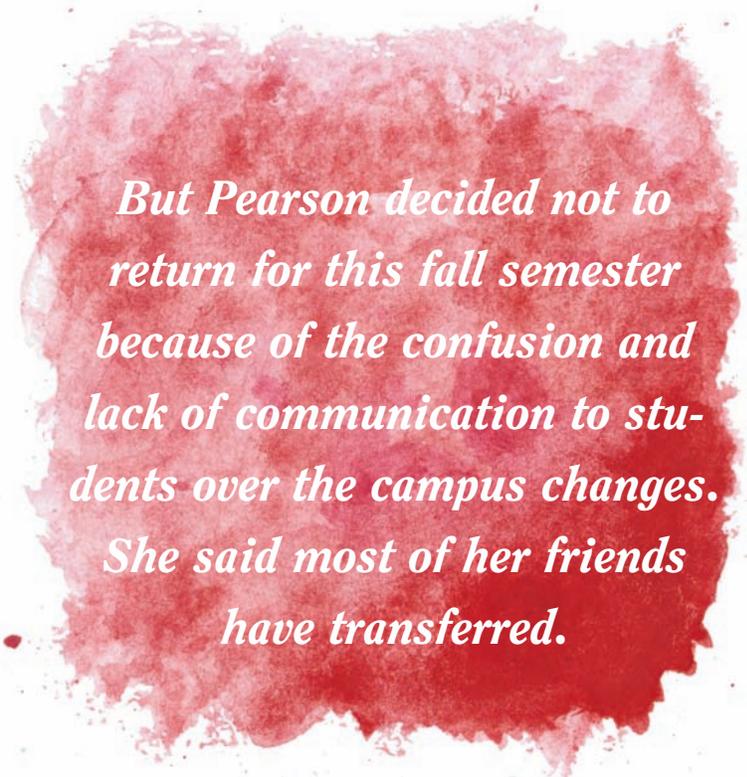
The Nyack campus went up for sale this year, and President Mike Scales said the school has no particular requirements on who will buy the campus. The school has also recently taken out a \$38.5 million loan from Procida Funding & Advisors (a non-bank lender) to help with debt and operations costs, according to a report in the Rockland/Westchester Journal

the CMA, declined interviews.

Other financially struggling schools have taken a similar route of selling prime real estate and moving, although usually to less expensive areas. Fuller Theological Seminary announced in 2018 that it would be selling its historic campus in pricey downtown Pasadena, Calif., and building a new campus in Pomona, an area with lower housing costs. That would put "a Fuller education in reach of more people," then-acting Provost Mari Clements told the Los Angeles Times.

Nyack's retention has been difficult in the transition, as students don't know exactly what is going on with the school's plans. Nyack first announced that all classes and dorms would relocate for the fall 2019 semester, and then reversed course earlier this year and said it would continue operating on the Rockland campus this fall semester, with a planned start at the new consolidated Manhattan campus in the spring semester.

Kaelee Pearson, a rising junior from upstate New York, enrolled at Nyack because she wanted to go to a Christian college close to home that was affordable, and she loved Nyack's racial diversity (it's majority black and Hispanic). She has loved her two years at Nyack and was heavily involved in student leadership and other activities.



*But Pearson decided not to return for this fall semester because of the confusion and lack of communication to students over the campus changes. She said most of her friends have transferred.*

News.

Nyack noted in filings with the state that the school had found the Jersey City dorm property through a philanthropist connected to the school.

Nyack administration and board members, as well as officials from

But Pearson decided not to return for this fall semester because of the confusion and lack of communication to students over the campus changes. She said most of her friends have transferred. The school didn't tell Nyack students about the possibility of a move into the Manhattan campus until November 2018.

"If there was more communication, they would have had a lot of people stay," she said. "[President Scales] never apologized to us for making our lives crazy."

She wasn't sure if her Youth and Family Studies major could continue in the city, and said several of her professors from her major weren't going to move to the city. (Scales said in a statement that all the same courses would still be offered.) Also, when she recently called the college, she found her financial aid counselor had changed to someone in the Manhattan campus.

"Communication-wise, you're handling my money and I didn't even know?" Pearson said. "I'm trying to give them the benefit of the doubt. Financially, they always try to make a way for me to continue going there. ... But it is very unorganized at the moment and very uncertain."

Pearson was also surprised that chapel, which she found a central part of the college's spiritual community, would no longer be mandatory at the Manhattan campus. Other alumni have voiced concerns about this as well. Nyack said chapel would still take place three times a week

in Manhattan, but did not answer a question about making it voluntary.

Instead of returning to Nyack, Pearson decided to take a year-long internship that began this summer. Afterward she plans to transfer, and she's thinking of attending another Christian college in Florida, where the cost of living is more affordable.

"I'm just going to trust God and see where He leads me," Pearson said.

Douglas Oliver has been an online student at Alliance Theological Seminary, which is part of Nyack and shares its campus in Rockland. A member of the CMA, he's also taught mechanical engineering at secular and Christian colleges. He is upset that schools like Nyack are accepting more students to fill up enrollment—Nyack's acceptance rate is 98 percent—and Oliver wonders if all those students are college-ready. If not, they may drop out or transfer after incurring debt.

Oliver said Christian institutions in particular have a responsibility not to put students in that position. Right now he's counseling a couple in his church who are deep in debt after the wife attended a Christian college and never graduated. He also sees the debt-based approach as leading schools to make unnecessary investments in amenities and athletics and thinks colleges should be more "bare bones" to bring debt levels down.

At the same time, colleges des-

perate for students are giving bigger and bigger discounts on tuition, sometimes as high as 60 or 70 percent. Union's Carter says that creates its own death spiral because a college rarely can reverse that pattern to lower both tuition and the discount rate.

But big bailouts have helped Christian colleges find new life. When Oral Roberts University was suffocating under \$52 million in debt, the Green family of Hobby Lobby wealth stepped in with a \$70 million gift, and then stepped in with at least another \$40 million in following years. The Greens pledged the funding on the condition of financial reform and leadership changes, and enrollment has been growing.

"Organizations become tradition-bound, and it's particularly bad in higher ed," said Bakewell. "They don't adapt quickly."



*Emily Belz is a senior reporter for WORLD Magazine based in New York City. Follow Emily on Twitter @emlybelz.*

# Revenue Enhancement Opportunities

## ISSUE

Truly, all Bible Colleges and Seminaries should be considering how they might leverage their God-given gifts, skills, knowledge, and experience to create alternative revenue sources that might be a blessing to all.

## SITUATION

Marathon Bible College (MBC) 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.

MBC's Controller and Chief Development Officer called us and asked about the program we do with

## "R.E.O."

Revenue Enhancement Opportunities are an on-site project we do with a prayerfully chosen group from your leadership team. Usually, we like to include 12 to 15 of your school's leaders for a day and a half of discussion.

"Okay, tell us more about that. How do the two-day sessions work?" asked the CDO.

"In summary, we try to get a group of leaders of the institution in the room (CEO, COO, CFO, accounting team, board members, deans, key employees, development officers, athletic directors...). Many times, they do not

believe we are going to have anywhere near as much fun as we do!

We start 15 days ahead of time with daily prayer for the institution, the individuals, and the session. (This year it's been based on Exodus 23.) Also, the participants have "homework" with questions based upon your school's "About" section of the website, your Form 990 (if applicable), and the footnotes to your audited financial statements. They personally go through questions/notes about "uniquenesses" that they see therein – with those uniquenesses charted in each participant's pre-session notes.

Then, on Day 1, we begin with lunch

being brought in and move into a time of discussion and brainstorming about “uniquenesses” – and those are indicated on “big yellow stickies.” Then we move into coming up with “enterprise opportunities” (ideas for businesses/activities that fit within your identified “uniquenesses”), write those on “big stickies,” and place them on the walls around the room.

After a break, we pray. Then we begin to narrow down the “enterprise opportunities” with discussion on the pros and cons of each. When we get down those down to ten or fewer, it is generally time to adjourn for the day (usually about 5:30pm but time is flexible throughout the process).

Day 2 begins with prayer and a conversation about the previous day. We spend the morning going very, very deep on all implications of each enterprise opportunity – always aware that, from a tax standpoint, we are better situated if the opportunity we choose to pursue is related to your exempt purpose. We take several breaks to keep everyone fresh – mentally and physically.

Then, late in the morning, we assign a one-word title to each opportunity being considered. At that point, each participant/leader votes for their “top two” using an on-line polling app. This survey creates a word cloud that we put up on the screen using a projector.

At 12:30pm on Day 2, the group hosts a lunch with other invited stakeholders of the institution. We like to call this the “Advisory Team Lunch.” With the word cloud (where the most popular choices are shown larger than others) up on the screen, we introduce to the larger lunch group what we’ve been doing. During the meal, each assigned table spokesperson (from the participant/leader group) talks about the process and allows the new participant/stakeholders to ask questions. Notes are taken with regard to the discussions at each

table.

After lunch, we spend time talking through the lunch discussions and where we’ve been – moving toward a prayerful decision on the “One Thing” your institution feels called to do.

Following the 1 ½ day session, we work the calendar – driven by action point dates – to implement your school’s chosen R.E.O. project. It is truly a blast!”

“Wow,” says MBC’s Controller, “what about follow-up? After the session on-site?”

“We are flexible with that. I can continue to be involved with follow-up calls and emails and meetings or you can do it all yourself. The success of the follow-up is always based upon the buy-in of the group, the stakeholders, and – especially – the leadership. It depends heavily on “tone at the top.”

#### RULES

From IRS Publication 598, “Tax on Unrelated Business Income of Exempt Organizations” (page 2)

An exempt organization isn’t taxed on its in-come from an activity substantially related to the charitable, educational, or other purpose that is the basis for the organization’s exemption. Such income is exempt even if the activity is a trade or business.

However, if an exempt organization regularly carries on one or more trades or businesses not substantially related to the organization’s exempt purpose, except that conducting the trade or business provides funds to carry out the exempt purpose, the organization is subject to tax on its income from the unrelated trade(s) or business(es).

#### BOTTOM LINE

As uncertain times continue in our arena, it would appear wise for your

institution to consider “Revenue Enhancement Opportunities.”

There are numerous issues to be considered with regard to choosing which “enterprise opportunity” to pursue currently.

The ultimate “enterprise opportunity” for your school will likely take advantage of your “uniquenesses” – institutionally and individually – S/K/E, timing, planning, and your level of “corporate perseverance.”

We’d LOVE to talk with your school about an R.E.O. project, but if you’d like to try this on your own, we are here to help in any manner we can – we’re just an email away.

Specific questions? Email Dave Moja at [dmoja@capincrouse.com](mailto: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.*

