

**January 5, 2019**

## **Local Church Budget**

*Negative inventory.* At this time of year, many stores are involved in taking inventory as they prepare to file their business tax returns. One of the terms that has come out of this process is “negative inventory.”

As they attempt to reconcile their computer records between the goods they believe they have on hand and the actual amount, sometimes there is an unaccountable difference. Sadly, “negative inventory” reflects goods that are no longer there due to shoplifting or employee dishonesty.

This is a good time for us as Christians to take stock of our giving and lay good, solid plans to be faithful in this new year.

What does “faithful” actually mean? God’s Word in Malachi tells us: “Bring ye *all* the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it” (Mal. 3:10, KJV, emphasis supplied).

As we begin this new year, let’s ask God to help us be faithful in our return of tithe and giving of offerings. We don’t want any negative inventory in God’s house!