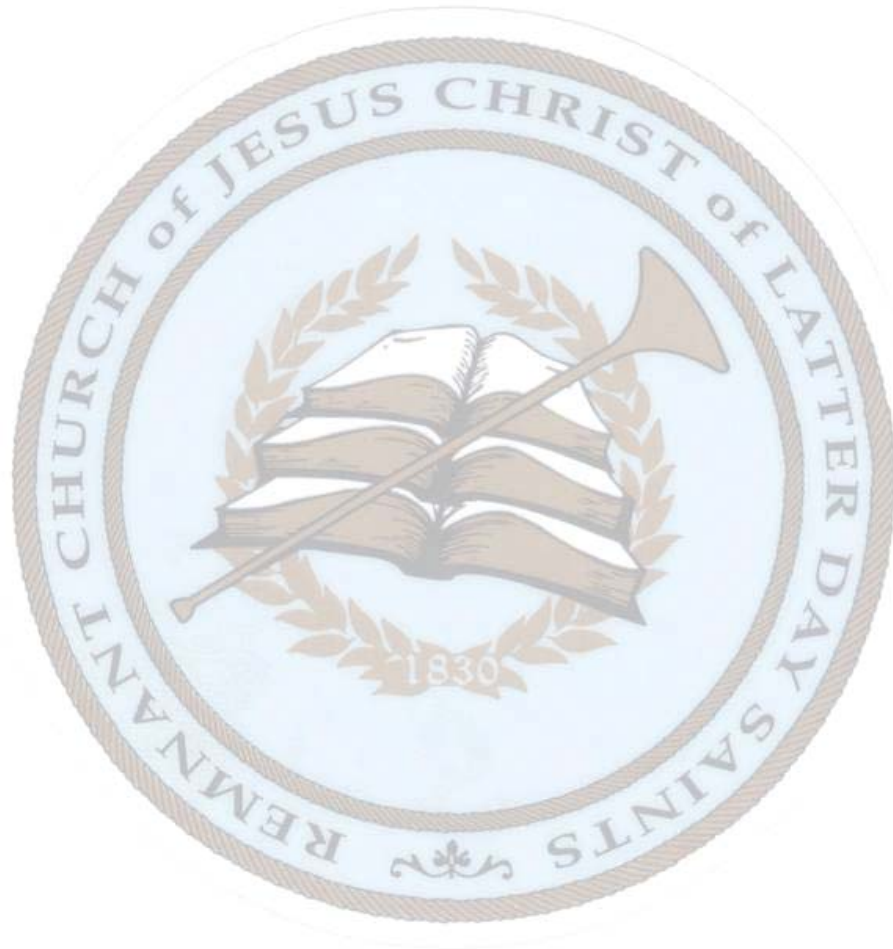


*The Remnant Church of Jesus Christ of Latter Day Saints*



*Presiding Bishop*

*W. Kevin Romer*

*Counselors*

*Albert V. Burdick, Gregory A. Turner*



**As Members of the Remnant Church of Jesus Christ of Latter Day Saints, we have longed for Zion for many years. Establishing the cause of Zion has been the calling to the Church from its inception in 1830. In recent revelation the call to Zion has been renewed. This booklet is designed to help the steward in his/her desire to assist in this great work.**

### **Doctrine and Covenants R 147**

*“The Spirit of Inspiration through my servant the President of the High Priesthood and of the Church directs that now is the time to implement more fully the temporal law of my Church, It shall be in fulfillment of, and according to, the pattern given previously in my law....*

*“This call is made now because the time grows short for the redemption of my Zion and the work of the Bishopric must proceed with all haste. Preparation must be made before the next General Conference in order that the work towards the fulfillment of the temporal law may be hastened....*

*“I have set in my church those offices of priesthood necessary to bring to pass the building of my Kingdom-even Zion. It now is the duty of every man called to priesthood office to magnify his calling and make preparation before the night comes. I will honor those who respond in righteousness with the powers of heaven, for it will require those powers for the work that lies ahead.”*

### **Doctrine and Covenants R 148**

*“You, my people, have demonstrated, by your adherence to the law given in my word, that in your unity you have found strength to overcome the temptations around you. Through sacrifice and discipline in your lives your righteousness will allow you to receive my power; for it will require power from on high to overcome and build up my Kingdom, even Zion in these last days.”*

*“Great blessings will come to you, my faithful remnant, as you implement the temporal portion of my Celestial Law now to be set before you by the Bishop. He, and those who counsel him, are a blessing unto me, and their guidance will assist in leading you into the paths of my Zion. Much will be required of you, but great will be the blessings.”*

*“Many are once again seeing the light that shines in darkness, and as they see your righteousness and the unfolding of my Zion, they too will come to join your ranks.”*

**In response to the above revelations the Presiding Bishopric is prepared to implement the Celestial Law as it applies to temporalities. For the first time in many years the stewards who desire to assist in laying the foundations of Zion and building up the storehouse can consecrate their surplus, inheritances and stewardships according to the patterns and law given in the Doctrine and Covenants.**

**A booklet titled “Zionic Development & The Celestial Law” has been prepared to assist the steward in gaining a better understanding of the law and its application in Zion. It is our recommendation that a thorough study of the Zionic principles contained therein be undertaken in preparation for consecrating our temporal lives to the building of the Kingdom.**

**Adherence to the Celestial law of temporalities can only be accomplished if it is understood and practiced in the “light” of the Pure Love of Jesus Christ. The two great commandments are to love the Lord our God with all our heart, might, mind and strength and to love our neighbor as ourselves. On these two commandments hang all the temporal law. Keeping the Celestial law is an expression of that love. For if you have done it unto the least of these my brethren you have done it unto me. It is God’s plan for the poor to be lifted up through the consecration of surplus by those who have more than they need. Thus, all might receive an inheritance in Zion that there may be no poor among us.**

## **Consecration**

**Zionic development requires our movement into the celestial realm through compliance with the Celestial law as it applies to temporalities.**

### **Luke 16:11**

*If therefore ye have not been faithful in the unrighteous mammon, who will commit to your trust the true riches?”*

### **D&C 102:2c**

*“and Zion can not be built up unless it is by the principles of the Law of the celestial kingdom, otherwise I can not receive her unto myself.”*

### **D&C 106:2a-c**

*“Verily I say unto you, It shall come to pass that all those who gather unto the land of Zion shall be tithed of their surplus properties, and shall observe this law, or they shall not be found worthy to abide among you. And I say unto you if my people observe not this law, to keep it holy, and by this law sanctify the land of Zion unto me, that my statutes and my judgments may be kept thereon, that it may be most holy, behold, verily I say unto you, It shall not be a land of Zion unto you;”*

### **Malachi 3: 7-10**

*“For I am the Lord, I change not; therefore ye sons of Jacob are not consumed. Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return? Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse; for ye have robbed me, even this whole nation. 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.”*

### **Alma 16: 223-228**

*“And now behold, my brethren, I say unto you, Do not suppose that this is all; for after ye have done all these things, if ye turn away the needy, and the naked, and visit not the sick and afflicted, and impart of your substance if ye have, to those who stand in need; I say unto you, If ye do not any of these things, behold, your prayer is vain, and availeth you nothing, and ye are as hypocrites who do deny the faith; Therefore if ye do not remember to be charitable, ye are as dross, which the refiners do cast out, (it being of no worth,) and is trodden under foot of men. And now, my brethren, I would that after ye have received so many witnesses, seeing that the holy scriptures testify of these things, come forth and bring fruit unto repentance; Yea, I would that ye would come forth and harden not your hearts any longer; for behold, now is the time, and the day of your salvation; and therefore, if ye will repent and harden not your hearts, immediately shall the great plan of redemption be brought about unto you. For behold, this life is the time for men to prepare to meet God: yea, behold, the day of this life is the day for men to perform their labors.”*

### **Moroni 7: 52-53**

*“Wherefore, cleave to charity, which is the greatest of all, for all things must fail; but charity is the pure love of Jesus Christ, and it endures forever; and whosoever is found possessed of it at the last day, it shall be well with him.”*

*“Wherefore, my beloved brethren, pray to the father with all the energy of heart, that you may be filled with this love which he has bestowed upon all who are true followers of his Son Jesus Christ, that when he shall appear, we shall be like him (for we shall see him as he is), that we may have this hope, that we may be purified even as he is pure.”*

**It is required at the hand of every steward who gathers to Zion to “Lay all Things” (make a full accounting of our Time, Talents and Temporalities) before the Bishop. The Surplus Accounting Forms attached to this booklet are intended to help the Steward fulfill this requirement. It is not feasible to have one form that meets every Steward’s individual needs and circumstances. The Steward is advised to consider his/her individual situation and expand or contract the forms as necessary. There are three main components to these forms: #1 Assets, Liabilities and Net Worth, #2 Annual Budget forecast and # 3 Inheritance, Stewardships and Surplus. The first two components are necessary steps in order for the Steward to evaluate his/her Inheritance in Zion, his/her Stewardship in Zion and finally, if there is any Surplus, to give into the Storehouse.**

## **Instructions**

### **Surplus Accounting Forms**

- I) Heading** — The heading is intended to identify the Steward and/or Stewards to be included in the Consecration process. A Husband and Wife should file an accounting together, including children or other dependents.
- II) Assets** — Assets include Financial Assets, Real Property, Personal Property and Business Property. A thorough but not exhaustive accounting is important so that a determination can be made as to what is Surplus and what is needed for Inheritance and one's Stewardship in Zion.
- Financial Assets – Cash, Savings Accounts, Stocks, Bonds, Retirement Accounts etc.
- Real Property – Home, Rental Property, Land etc.
- Personal Property – Automobiles, Household goods
- Business Property – Buildings, Inventory, Accounts Receivable etc.
- III) Liabilities** — Financial debts (Mortgages, Automobile Loans, Credit Card Debt, Personal and Business loans etc.)
- IV) Net Worth** – Financial Net worth (Financial Assets less Financial Liabilities)
- V) Annual Budget** — This section is intended to assist the Steward in the development of a budget. A forecast of annual income and expenses should be made to determine if an annual increase can be produced. (Remember the parable of the talents). It is necessary for the Steward to have a complete understanding of income and expenses so that continued ability to meet needs and create a future increase can be assured.

**VI) Inheritance** — This section is to document what the Steward desires to retain from assets or acquire from the Storehouse for basic living needs, just wants and stewardship, i.e. Housing, Transportation, Personal Property, Savings, Retirement accounts, tools for business etc...

The Steward should carefully consider his/her particular circumstances when making this assessment. This is the heart of God's financial plan. D&C 130:7d counsels us "*both in private and in public expenditure carry into active exercise the principle of sacrifice and repression of unnecessary wants;*" This counsel is so that there may be a surplus to care for those who are in need and the building up of the New Jerusalem.

The steward should also be careful to retain sufficient inheritance to assure the ability to meet future basic living needs and to insure the ability to create a future increase.

**VII) Stewardship** — This section is where the Steward documents his/her Occupation and use of Time and Talents for Zion. It needs to be completed in sufficient detail to outline one's qualifications and skills so an accurate assessment can be made as to the Steward's potential involvement in Zion development activities.

**VIII) Surplus** — This section documents surplus that the Steward recommends to be given over to the Church for the Storehouse in Zion. It includes all financial assets, real property, and personal and business property that is not needed for one's inheritance and stewardship. Surplus includes Time and Talents of those who may not have a financial surplus but who have Time and Talents to dedicate to the Lord.

We must remember that the act of consecration (making holy) includes what we retain as an inheritance and our Stewardship, as well as what we give the Church as surplus, that all things may be done for the glory of God and for our fellow man. It is through this process that all things may be made sacred.

**After completion of these forms please send them to the Presiding Bishop and contact the Office of the Presiding Bishopric to make an appointment to meet and review your accounting. After this first meeting, a second meeting will be scheduled to complete the process with a consecration service in the Steward's home.**

# Questions and Answers

## ***1. What if I don't have Surplus?***

You may not have Financial Surplus, but you can participate by consecrating your stewardship to the Lord. By laying all before the Bishop, you consecrate all of your resources, time, talents and temporalities to God and pledge to put the things of the kingdom first in your life. You will receive a Certificate and Testimony indicating your compliance with the fullness of the Law.

## ***2. Does the consecration occur annually?***

No! The consecration of one's total stewardship occurs once. Thereafter, consecration of surplus occurs as often as one generates additional surplus.

## ***3. How do I determine what to retain as an inheritance?***

To determine your inheritance you need to take into account what is required to take care of your needs, generate increase to take care of your just wants and eventually generate additional surplus.

## ***4. After I make my Consecration what else is required?***

You must continue to file your annual accounting and pay tithes on your increase.

## ***5. How detailed should I be when filling out the Surplus Accounting Forms?***

A meticulous detailed value of "things" may not be very relevant to the Surplus Accounting process. Household items will generally be retained by the steward as part of his Inheritance. The only benefit achieved by valuing these items is to provide the stewards with an awareness of how their income has been spent so that a better understanding of JUST wants can be achieved.

## ***6. On page 14, paragraph III c. there is a reference to the Standing High Council. What is this about?***

The main responsibility and privilege of determining one's surplus rests with the Steward; however, the Bishop must attest to the Steward's compliance with the Law. On Page 300 Vol. 1 Church History, there is a letter from Joseph Smith Jr., a portion of which is directed to Bishop Edward Partridge, in which he states: "The matter of consecration must be done by the mutual consent of both parties; for, to give the bishop power to say how much every man shall have, and he be obliged to comply with the bishop's judgment, is giving to the bishop more power than a king has; and, upon the other hand, to let every man say how much he needs, and the bishop be obliged to comply with his judgment, is to throw Zion into confusion, and make a slave of the bishops." In order to protect the rights of all, the Standing High Council is the means available for appeal.

**7. *I'm married and my spouse is not a member of the Church. How can I participate in the consecration process?***

This is a difficult situation. It's difficult to imagine a non-member spouse being willing to join with a member spouse to consecrate all of their Resources to God's purposes for the building of Zion. However, there may be situations where the spouse is willing to divide the family's temporal resources in a way that allows the Steward to consecrate his/her portion of the Surplus. But, consecration involves more than Surplus; it includes the commitment that all of the Steward's resources will be used for God's purposes. Can consecration of all resources, and the resultant suppression of unnecessary wants, be applied to only a portion of the family's total resources? The problem is compounded if the non-member spouse is not willing to co-operate, or worse yet, opposes any of the family resources going to the Church for any purpose. Not only does this preclude the member from consecrating Surplus, but impinges on the member's ability to give of Tithes or Offerings. The Church cannot suggest or condone the giving of any resources to the Church in either Tithes or Offerings if the spouse does not agree to or specifically opposes such giving. The marriage covenant clearly does not allow one spouse to go against the express wishes of the other spouse in such matters. In this situation the marriage covenant comes first. We suggest that the member should do everything he/she can to promote unity in the home, and continue to make the situation a matter of prayer.

**8. *What about my children's Inheritance?***

The Scriptures are clear:

*[Sec 82:2a] All children have claim upon their parents for their maintenance until they are of age; and after that, they have claim upon the church; or, in other words, upon the Lord's storehouse, if their parents have not wherewith to give them inheritances.*

We believe that parents have the requirement to give their children a start in the world. This may include an education, job skills, help with establishing a home, etc.. The type of inheritance provided should be determined by the stewardship commitment of the child and the specific needs involved. Assisting an adult child to become a more productive steward, thus enabling them to generate increase and future Surplus, would certainly be a just want on the part of parents; however, how much assistance should one give to an adult child who has no interest in the things of the kingdom? This is a question that only parents can answer.



Date of Accounting \_\_\_\_\_

Congregation \_\_\_\_\_

Priesthood Office \_\_\_\_\_

Membership # \_\_\_\_\_ / \_\_\_\_\_  
Steward/Joint Stewards

Mr.

Mrs.

Miss

\_\_\_\_\_

Age

Last Name

First

Middle

\_\_\_\_\_

Age

Last Name

First

Middle

Address: \_\_\_\_\_  
# and Street City State Zip

**Children's and Dependents' Names/Ages**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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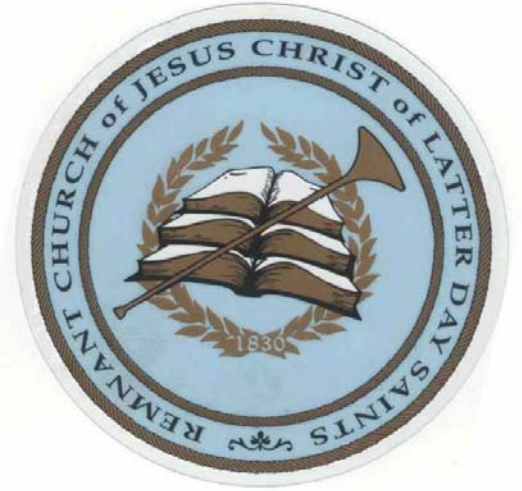
\_\_\_\_\_  
**Signed** (Presiding Bishop) **Date**

\_\_\_\_\_  
**Signed** (Steward/Joint Steward) **Date**

\_\_\_\_\_  
**Signed** (Counselor) **Date**

\_\_\_\_\_  
**Signed** (Joint Steward) **Date**

\_\_\_\_\_  
**Signed** (Counselor) **Date**



## Assets and Liabilities

### Assets

Type	Details	Value
Financial Assets		
Cash		
Savings Account		
Checking Account		
Stocks		
Bonds		
Retirement Accounts		
Other		
Real Property		
Home		
Rental Property		
Land		
Other		
Personal Property		
Automobiles		
Household Goods		
Other		
Business Property		
Buildings		
Inventory		
Equipment		
Accounts Receivable		
Other		
Total Value of Economic Assets		

### Liabilities

Type	Details	Value
Financial Debts		
Mortgages		
Automobile Loans		
Credit Card Debt		
Medical Debt		
Personal Debt		
Business Debt		
Other		
Total Value of Liabilities		

	<b>Net Worth</b>	
<b>Assets</b>		
Total Value of Economic Assets		
<b>Liabilities</b>		
Total Value of Liabilities		
<b>Net Worth</b>		
Total Net Worth	(Subtract liabilities from total assets)	

<b>Annual Budget</b>		
Type	Details/Source/Quantity	Value
<b>Estimated Income</b>		
Wages		
Business Income		
Interest		
Dividends		
Bonuses		
Other		
<b>Total Estimated Income</b>		
<b>Estimated Expenses</b>		
<b>Taxes</b>		
State and Federal Income		
Social Security		
Real Estate		
Other Federal		
Other State		
Other Local		
<b>Housing</b>		
Insurance		
Mortgage Payments		
Capital Improvements		
Repairs		
Maintenance		
Utilities		
<b>Food</b>		
Groceries		
Restaurants		
<b>Transportation</b>		
Auto Loans		
Gas		
Auto Insurance		

## Annual Budget Continued

### Estimated Expenses Continued

Type	Details/Source/Quantity	Value
<b>Medical</b>		
Medical Insurance		
Medical Payments		
<b>Clothing</b>		
Replacement of Clothing		
<b>Personal</b>		
Gifts		
Recreation		
Life Insurance		
Other		
<b>Family Expenses</b>		
Gifts		
Recreation		
Life Insurance		
Other		
<b>Investments</b>		
Retirement		
Education		
Land		
Portfolios		
Other Investments		
<b>Offerings</b>		
Oblations		
Offerings		
Tithing		
Gifts to Charities		
<b>Miscellaneous</b>		
Loan Payments		
Furnishings		
Other		
Other		
<b>Total Estimated Expenses</b>		
	<b>Estimated Balance</b>	
Total Estimated Income		
Total Estimated Expenses		
<b>Estimated Balance</b>		

<b>Inheritance</b>		
<b>Type</b>	<b>Description/Quantity</b>	<b>Estimated Value</b>
<b>Financial Inheritance</b>		
Cash		
Savings Account		
Checking Account		
Stocks		
Bonds		
Retirement Accounts		
Other		
<b>Real Property Inheritance</b>		
Home		
Rental Property		
Land		
Other		
<b>Personal Property Inheritance</b>		
Automobiles		
Household Goods		
Other		
<b>Business Property Inheritance</b>		
Buildings		
Inventory		
Accounts Receivable		
Other		

<b>Stewardships For Zion</b>		
<b>type</b>	<b>Description/Quantity</b>	<b>Estimated Value</b>
<b>Occupational</b>		
Employment		
Businesses		
Farms		
<b>Economic</b>		
Financial Assets		
Real Property		
Personal Property		
Business Property		
<b>Personal</b>		
Talents		
Time		
Qualifications		
Education		
Experience		

# Surplus

Type	Description/Quantity	Estimated Value
<b>Financial</b>		
Cash		
Savings Account		
Checking Account		
Stocks		
Bonds		
Retirement Accounts		
Other		
<b>TOTAL:</b>		
<b>Real Property</b>		
Home		
Rental Property		
Land		
Other		
<b>TOTAL:</b>		
<b>Personal Property</b>		
Automobiles		
Household Goods		
Other		
<b>TOTAL:</b>		
<b>Business Property</b>		
Buildings		
Inventory		
Equipment		
Accounts Receivable		
Other		
<b>TOTAL:</b>		

Surplus Continued		
Type	Description/Quantity	Estimated Value
Bequests		
Wills		
Trusts		
TOTAL:		
Stewardship Efforts		
Time		
Talents		
Services		
Miscellaneous		
Financial		
Personal		
Stewardship Efforts		
Other		
TOTAL:		

\* A list of stewardship abilities and talents will be compiled from the Stewardships for Zion portion of this form. This information will be used to identify stewards and stewardship capabilities for future Zionics endeavors.

