

2026 ASSEMBLY BUSINESS COMMITTEE REPORT

We, your Assembly Business Committee, after prayerful and careful consideration, present this report for your consideration.

SECTION I

Endorsement of “Our Financial Plan for the Construction and Maintenance of the International Ministries Complex”

Zion Assembly Church of God has been blessed with a beautiful headquarters facility in Cleveland, Tennessee. Our facility has been a blessing from God, first and foremost, along with the obedience, the faithfulness, and the hard work of the church over the past 22 years. Currently, we own a \$3,500,000 facility and are debt free, to God be the glory.

While the church is currently debt free, the 22nd General Assembly (2025) approved of the expansion of the fellowship hall at a cost of about \$360,000. Since that point, as the Presiding Bishop has shared on page 5 of the 23rd General Assembly program, we’ve been told that it will take an additional \$200,000 to meet the requirements that would come along with the expansion, mainly to get an 8” water line to the church.

In addition to the fellowship hall expansion program, we must maintain our facility, which gets more expensive each year. For example, we have replaced (in total or in parts) six air conditioning units over the past calendar year (August 2025 - August 2026). Air conditioning units will continue to need to be replaced, along with replacement and/or updating of the flooring, roofing, painting, electrical system, plumbing, and so on. In short, maintenance of the property never stops.

To continue the work toward the vision that was cast of the International Ministries Complex (IMC) many years ago, including the new Assembly Tabernacle, the expansion of the fellowship hall, and the continued maintenance on the facility, we fully endorse the Presiding Bishop’s section of his annual address titled, “Our Financial Plan for the Construction and Maintenance of the International Ministries Complex,” and encourage the church to continue to faithfully give toward the International Properties Building Fund.

SECTION II

Ministers Allotment

The 2020 General Assembly passed that a review of the minister’s allotment should occur every two years with consideration given to the cost-of-living increases. In the 2022 General Assembly, the allotment was increased by \$75.00 per week, which is a 6.9% increase. In the 2024 General Assembly, the allotment was increased by \$80.00 per week, which was just over a 7% increase.

The cost-of-living index since 2024, taking into consideration both east and west coast markers, is approximately 5.8%. We recommend an allotment increase of 4.7% (\$55.00), which would bring the new allotment to \$1,225.00 per week (\$5,308.33 per month). This applies only where funds are available.

SECTION III

Submission Deadline to the Assembly Business Committee

Given the important nature of assembly business, it's important to give ample time for the Assembly Business Committee to hear, pray, consider, discuss, pray more, and ultimately determine appropriate recommendations to put before the assembly each year. Therefore, we believe it would be wise to implement a timeline for questions, issues, and/or topics to be brought before the committee to have reasonable time for consideration for the upcoming assembly.

We recommend that April 15 be considered the date on which a question, issue, and/or topic needs to be submitted to the Assembly Business Committee for consideration for the upcoming assembly. In saying this, it should be noted that a submission date of April 15 should not be a hard-fast, black and white rule, meaning that not all submissions received by April 15 will have a recommendation provided to the upcoming assembly (because additional time is needed), and not all submissions received after April 15 will have to wait until the following assembly. Some questions, issues, and/or topics might be addressed quickly, while others could take months or years. There may also be urgent matters that come before the committee after April 15 that must be dealt with in the upcoming assembly; therefore, all attempts will be made to have a recommendation before the church in the upcoming assembly. April 15 should simply be a "reasonable consideration" timeline for consideration for the upcoming assembly.

SECTION IV

Pastor Appreciation Date

Other Christian organizations have set "Pastor Appreciation Month" as October. For Zion Assembly Church of God, this creates a problem because October is set aside as one of two "World Missions" months. It has come to the attention of this committee that our local churches are oftentimes overwhelmed in October with fundraising for World Missions while also attempting to recognize and honor our pastors with monetary gifts and presents.

This committee believes it would be wise to establish our very own "Pastor Appreciation Day" in Zion Assembly Church of God. To do this, we have considered the many ongoing events on the calendar, including the General Assembly, ladies' retreats, our conferences and conventions, the School of Ministry's, and our summer church camps, along with major holidays. In consideration of all these events, we recommend that Zion Assembly Church of God establish "Pastor Appreciation Day" on or about the Sunday prior to the fourth (4th) Thursday of November. (For those in the United States, this would be the Sunday prior to the Thanksgiving Day holiday.)

SECTION V

International, Regional, and State Functions on Sundays

In the 14th annual General Assembly (2017), the assembly passed the following recommendation by the Assembly Business Committee that addressed regional/state activities being scheduled on Sunday's:

"Because a large number of regional or state activities take place on Sunday, the ministry and outreach of the local churches are often hindered numerically, financially, and spiritually. We recommend

therefore that other than the General Assembly, Ladies Retreats, and International Youth Camp, state activities should not be planned to include Sunday.”

We believe that a limited number of events should occur on Sunday because of the effect they have on our local churches. As the above policy states, if several members of the local church are attending an event elsewhere, this could negatively affect the local church numerically, financially, and spiritually. However, the events being held in Zion Assembly Church of God are equally as important, so restricting an event from occurring on Sunday affects the overall attendance at the event.

To strike a balance between the need of faithful attendance in our local churches with limited interruptions due to church-sponsored events and the significant value that our church-sponsored events provide, we recommend modifying the policy established in the 14th annual General Assembly (2017) regarding “Activities Being Scheduled on Sundays” to read:

“We believe that a limited number of international, regional, and state activities and events include Sunday as a day of the event as to not overly-burden the local churches numerically, financially, and spiritually. However, it’s also imperative that we schedule international, regional, and/or state church activities and events in such a way as to encourage attendance. Therefore, we recommend that determination of whether an international activity or event includes Sunday attendance be made by the Presiding Bishop, and determination of whether regional/state activities or events include Sunday attendance be made by the Regional Overseer, in consultation with the Presiding Bishop.”

SECTION VI

Printing of Triplicate Reporting Books & General Reporting

During the 22nd General Assembly in 2025, it was announced during the General Treasurers financial report that the triplicate reporting books, including minister’s reports, local church treasurer’s reports, and support ministries reports, were no longer going to be published due to rising costs. In place of the triplicate report books, the church encouraged our ministers, treasurers, and support ministries directors to utilize the electronic form process.

During the past year, we have worked to streamline the online reporting process. The electronic forms are now available on the website (www.zacog.org) in addition to the new church app. Once submitted, the electronic reports are forwarded to the appropriate recipients, including the sender, the regional overseer, the regional treasurer, and/or the International Director of the Support Ministry. These electronic forms continue to grow in usage by including international ministers and overseers.

While our Media Ministries Department continues to improve the overall process of electronic reporting, a PDF option is still available on the website (or will be soon after the conclusion of the assembly). If a manual process is preferred, the PDF is available to print and mail. If this option is chosen, it’s important to note that copies need to be sent to the appropriate recipients, including the regional overseer, the regional treasurer, and/or the International Director of the Support Ministry.

This committee encourages all our ministers, treasurers, and support ministries directors to be faithful in reporting, either electronically through the website or the church app, or via the PDF option. We also

encourage all our ministers, treasurers, and support ministry directors to reach out to the International Treasurer (currently Sis Nadia Garcia) and/or the Director of Media Ministries (currently Bishop J.J. Davis) if any problems or issues arise throughout the reporting process, including a request to have printed copies mailed to them.

SECTION VII

Financial Reports to the International Executive Council

The 22nd General Assembly in 2025 passed that the International Executive Council would “prayerfully and carefully consider requests to transfer funds between accounts” and that such transfers be subject to their approval. To carefully consider such requests and to be up to date with church finances, this committee recommends that each member of the council receive a quarterly financial report. We further recommend that the General Treasurer sends the quarterly financial report to the council members within one month of the end of the quarter.

SECTION VIII

Regarding Church Discipline

This committee would like to bring to the attention of the Assembly an editorial in the September 2026 edition of the Voice of Zion titled, “Regarding Church Discipline.” Church discipline is a necessary and essential part of the ministry. As stated in the editorial, “the divine order and purpose of church counsel, government, and discipline...is to protect the members from corruption and contamination” (1 Corinthians 5.6-8,13; Romans 16.17; Matthew 18.17), along with aiding those disciplined to “acknowledge their wrong, repent, and be reconciled with Christ and the church” (1 Corinthians 5.5).

Church discipline can include instruction, reproof, correction, and, as a last resort, disfellowshipping an erring member, and is necessary for any member who is causing division, sedition, insubordination, fostering and promoting heresies, and false teachings, among other sinful behavior.

While erring members undergo necessary church discipline, we encourage the church “to not fraternize with these erring members,” “befriend them in a warm way that tends to justify them in their discord and divisiveness,” or “associate with them in a way that does not reveal the gravity and seriousness of their fault.”

The full editorial by Presiding Bishop Wade H. Phillips titled, “Regarding Church Discipline,” reads as follows:

“Much is said in both the Old and New Testaments about church discipline and its place and divine purpose. We cite here a few of the more well-known and prominent passages (Mt. 16.19; 18.15-20; Rom 16.17-18; 1 Cor. 5.1-13, note esp. vv. 2, 7, 13). There are also many instances and illustrations of discipline acted out and recorded in the Scriptures (1 Cor. 5.1-3), so that we are without excuse for not understanding and putting into practice biblical discipline.

The divine order and purpose of church counsel, government, and discipline have two aims:

- 1) To protect the members from the corruption and contamination of those charged, tried, and excluded for various sins and works of the flesh, including disloyalty, unruliness, and contentiousness. This is why the apostle commands, **‘put away from among yourselves that wicked person’** (1 Cor. 5.13), **‘avoid them’** (Rom. 16.17), and again, **‘purge out the old leaven...of malice and wickedness...that you may be a new lump’** (1 Cor. 5.6-8). Jesus goes so far to say, **‘...if [the offender] neglect to receive the counsel of the church, let him be unto thee as an heathen man and a publican’** (Mt. 18.17). Certainly, then we should not fraternize with them nor leave any impression that we are condoning their behavior. Indeed, we want to admonish our people not to befriend them in a warm way that tends to justify them in their discord and divisiveness, nor associate with them in a way that does not reveal the gravity and seriousness of their fault; all these are injurious to the church and tend to contaminate the whole body.
- 2) Finally, it is hoped that the discipline of the excluded party---**‘turning them over to Satan for the destruction of the flesh’** (1 Cor. 5.5) will in the long run cause them to acknowledge their wrong, repent, and be reconciled with Christ and the church. This is always an occasion for rejoicing!”

SECTION IX

Financial System and Transfer of Funds

We recommend that we continue to operate the same financial system of tithing and giving for this upcoming Assembly year. Any requests to transfer funds between accounts will be carefully and prayerfully considered by the International Executive Council, and that such transfers be subject to their approval.

SECTION X

Nominations for International Executive Council

This committee endorses the Presiding Bishop’s nominations to serve on the International Executive Council for the 2026-2027 Assembly year: Scott E. Neill, Zachary Snyder, Bruce Sullivan, L.W. Carter, Ricky Graves, and Allen Thompson.

Respectfully Submitted,

J.J. Davis, Chairman

Byron Harris, Secretary

Joanes Oboo

Pete Sarry

Presiding Bishop

Tom Brown

Tod Deakle

Leyre Hernandez

Chief Clerk