

Report of the
Ways
&
Means
Committee
to the
118th General Assembly
of
The Church of God
July 29 – August 3, 2024

Revised 7-30-2024

REPORT OF THE
WAYS AND MEANS COMMITTEE
TO THE
118TH GENERAL ASSEMBLY OF THE CHURCH OF GOD
2024

INTRODUCTION:

We, your Ways and Means Committee, bring greetings to the delegates of this 118th World-Wide Annual Assembly of The Church of God and to our General Overseer, Bishop Oscar Pimentel, and to his wife Sister Pimentel. We give God the glory for the spiritual and financial blessings He has provided to His Church and to His people. *“Every good gift and every perfect gift is from above, and cometh down from the Father of lights, with whom is no variableness, neither shadow of turning”* (James 1:17). We express our appreciation to Bishop Pimentel for his leadership and the zeal he has to see The Church of God move forward. As he has shared many times: “Like a might army moves The Church of God!” We also thank the members and friends who have loved, labored, prayed and given. You are the instruments through which God works. He knows every sacrifice that has been made and may He bless you abundantly for all that you have done.

We offer the following business for this Assembly’s consideration:

SECTION 1 – TABERNACLE EXPENDITURES
AUTHORIZATION AND OVERSIGHT

RATIONALE:

Because of the variety and level of expenditures that will be required to develop land, build, and complete a tabernacle, we recognize the need for the committee working on this project to be authorized to transact on behalf of the church. As this project will also necessitate some larger expenditures, we likewise recognize the need for careful financial oversight of the project’s costs.

RECOMMENDATION:

We recommend the Tabernacle Building Committee be authorized to spend available tabernacle funds required for the completion of the Tabernacle Project, with the Administrative and General Properties Committees having oversight of these expenditures. Previous expense review limits would not apply to these tabernacle-specific expenditures while the project is ongoing.

SECTION 2 – CONTINUED FUNDRAISING FOR TABERNACLE PROJECT

RATIONALE:

In the 2022 Ways and Means Committee report, a section entitled “Purchasing Tabernacle Property: Section 1” was accepted to establish a Heritage Month Fundraiser each year in June for the assembly tabernacle, and that each member would pay \$5 per year into the Assembly Tabernacle fund. In other nations outside the United States, this amount was to be set by the respective National Convention.

The Section 1 recommendation stated:

“We recommend that we start saving money toward the purchase of a property that would house an Assembly Tabernacle and that a limit of \$5,000,000 be placed on the purchase price of that property. As the General Overseer and the respective committees review the prices of potential property, no action to purchase a property can take place until 25% of the purchase price has been placed into our church account.

We recommend that a Heritage Month Fundraiser be established in the month of June, in association with the Arise Shine of The Church of God, as a special Assembly Tabernacle fundraising endeavor.

We recommend that each member pay \$5 per year into the Assembly Tabernacle fund. In other nations outside the United States, this amount is to be set by the respective National Convention.

When the property has been paid off, these special offerings, with the exception of the Tabernacle \$5 offering, will be discontinued and General Headquarters will communicate this accomplishment to the field. Any Assembly Tabernacle funds received beyond the amount required, will be placed in the General Property Fund.” (116th AM, 2022, p. 149, WMC, Section 1).

We are very thankful the Lord has helped the Church raise over \$1 million from the field since that time, making us able to purchase suitable property completely with cash, without the need to get a loan.

Knowing that purchasing land is only phase 1 among several needed to complete the Tabernacle, we bring the following recommendation for how fundraising may continue:

RECOMMENDATION:

We recommend that we continue to raise and save money for the Tabernacle Project. All monies received for the Tabernacle Project will be used to facilitate the completion of the project. These expenditures

will include but are not limited to such things as site plans, blueprints, utilities, equipment, as well as various other construction needs. As the General Overseer and respective committees review and evaluate all phases of the Tabernacle Project, we find it expedient to recognize and realize the necessity of building a tabernacle to its completion.

We recommend that a Heritage Month Fundraiser be established in the month of June, in association with the Arise Shine of The Church of God, as a special tabernacle fundraising endeavor. Heritage Month fundraisers should continue until the overall Tabernacle Project is complete and paid off.

We recommend that each member gives \$5 per year into the Tabernacle Fund. In other nations outside the United States, this amount is to be set by the respective National Convention.

All tabernacle funds received to this point are to remain in the Tabernacle Fund. When the Tabernacle Project has been paid off, General Headquarters will communicate this accomplishment to the field. Any tabernacle funds received beyond the amount required for the Tabernacle Project will be placed in the General Property Fund. This will supersede all previous rulings regarding fundraising for the Tabernacle Project.

SECTION 3 – TABERNACLE FUNDS

RATIONALE

In 2022, the General Assembly passed a recommendation approving the purchase of a property suitable for a tabernacle. A price limit of five million dollars was set and a requirement given that a quarter of the purchase price must be secured before proceeding. Since that time, over \$1,000,000 has been received for this project, with donations being received from much sacrificial giving among individuals, and from local churches, states, regions, and nations desiring to give from their funds.

After a careful review of the available funds General Headquarters has in the treasury, it appears the general funds can support a transfer of \$150,000 from the general fund to the tabernacle fundraising campaign without negatively impacting present or future financial obligations. This would allow funds received from the field to General Headquarters to be directed towards this timely project.

RECOMMENDATION

We recommend that this Assembly grant the authority to the General Treasurer to make a one-time transfer of \$150,000 from the General Fund to the Tabernacle Fund.

Section 4 – Present Financial System (Sunday School Fund)

RATIONALE

During the review of what was previously printed under the heading of “Present Financial System” located in the back of our Assembly Minutes, there was a reference to the Sunday School Fund that could not be traced back to a General Assembly recommendation/acceptance:

“Money received for Sunday School Literature will be placed in the Sunday School Literature Fund to be used for printing and mailing Sunday School literature being sold.”

The Sunday School Fund currently operates under the General Fund to facilitate receiving funds from Sunday School Literature sales through the bookstore and paying the print shop for producing the literature. The need to officially designate how Sunday School literature proceeds should be handled, and to streamline internal operations, is the rationale for our below recommendation:

RECOMMENDATION

We recommend that Sunday School Literature proceeds be placed in the One Fold Bookstore to pay for the literature they purchased from the print shop. Monies currently held in the Sunday School Fund will be moved into the Publishing Fund (Print Shop), and the redundant Sunday School Fund dissolved.

SECTION 5 – EVANGELISM AND WOMENS MISSIONARY BAND FUNDING

RATIONALE

“Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost” (Matthew 28:19). The commission given to The Church of God is for all nations. The United States is one such nation among many, and not without the need for missionary work to spread the gospel. The current practice is for National Overseers to request funds from missions to support the expansion of the church work and gospel message in their country. The United States has no National Overseer, but it has State/Regional

Overseers, who desire to see the missionary work done in their respective states and regions. Part of this effort has been accomplished through the Evangelism Department which, among other activities, has conducted rallies, revivals, and evangelistic seminars and trainings across the US, as well as in other countries. Because the goals of this department are so closely linked to World Missions, and indeed is interconnected with it, our General Evangelism Department needs to be able to request funds in the same manner as our State/Regional/National Overseers. Evangelism accomplishes the same purposes both in the US and abroad and is a part of our world mission endeavors.

Our Womens Missionary Band plays an integral role in boosting and raising funds for the World Mission effort. Part of their missionary work includes the promotion of International Ladies Retreat functions around the world serving as a rallying point for our ladies. Mission monies that they have helped to raise could assist in the operation of these International Ladies Retreats.

Moving forward, we would like to submit the following for your consideration:

RECOMMENDATION

We recommend that monies received into the Mission Fund be made available for consideration of financial requests submitted to the World Mission Committee by our General Evangelism Coordinator, our Womens Missionary Band Coordinator, and State/Regional/National Overseers.

SECTION 6 – PRESENT FINANCIAL SYSTEM (FIFTH SUNDAY OFFERING DESIGNATION)

RATIONALE

During the review of what was previously printed under the heading of “Present Financial System” located in the back of our Assembly Minutes, there was a reference to the Fifth Sunday Offering designation that could not be traced back to a General Assembly recommendation/acceptance:

“The fifth Sunday offerings are at the discretion of the local Church or State/Regional/National Headquarters where applicable.”

RECOMMENDATION

We recommend that the Fifth Sunday offering designation be at the discretion of the local Church.

SECTION 7 – COMPOSITION OF CHURCH PUBLISHING COMMITTEE

RATIONALE

In 1956, two committees responsible for Free Literature and Publishing were combined into one committee of five members. This committee was called the Church Publishing Committee and its members were “the Editor and Publisher, Assistant Publisher and Business Manager, Assistant Editor, and two other members whom the General Overseer may appoint.” They were “authorized to disburse money from the proper funds, act in an advisory and policy-making capacity in the affairs of the Free Literature Department, the Publishing Department, the Radio Department and the White Wing Messenger,” and “empowered to draw up the proper measures to carry out the purposes and intent of this and subsequent recommendations...” contained in that year’s report, which involved bank account structure, financial reporting, and debts related to publishing (*51st AM, 1956, p. 119, WMC, Items 12–15*).

Over the years, there have been various changes to names and offices, as well as to the structure of our publishing operations. To be in line with current Assembly rulings and titles used, the need has arisen to update the defined composition of the Publishing Committee and their responsibilities. We will address items 12 through 15 of the 51st Assembly Ways and Means Committee report.

SECTION 7-1: 51ST ASSEMBLY WAYS AND MEANS COMMITTEE REPORT ITEM 12

“In order to expedite matters and provide for better operation of both the Free Literature Department and the Publishing Department, we recommend that the two committees now responsible for this work be combined into one committee of five members, who shall be authorized to disburse money from the proper funds, act in an advisory and policy-making capacity in the affairs of the Free Literature Department, the Publishing Department, the Radio Department and the White Wing Messenger, and who shall be empowered to draw up the proper measures to carry out the purposes and intent of this and subsequent recommendations contained in the next two sections. This committee will be called the Church Publishing Committee and its members shall be the Editor and Publisher, Assistant Publisher and Business Manager, Assistant Editor, and two other members whom the General Overseer may appoint” (*51st AM, 1956, p. 119, WMC, Item 12*).

RECOMMENDATION

We recommend that this item be changed to read:

The composition of the Publishing Committee shall be: The Editor and Publisher (General Overseer), Publishing Manager, Assistant Evening Light Editor, Sunday School Editor, and other members whom the General Overseer may appoint. They will be authorized to request and approve expenditures from the proper funds, and act in an advisory and policymaking capacity in the affairs of the Outreach Literature Department, the Publishing Department, the Communications Department, and The Evening Light. This shall supersede all previous rulings related to the composition and responsibilities of the Publishing Committee.

SECTION 7-2: 51ST ASSEMBLY WAYS AND MEANS COMMITTEE REPORT ITEM 13

“To assure that the work of the Church Publishing Committee may be properly carried out, we recommend that both the Publishing House and Free Literature funds be placed in one separate account at the bank, and that all checks drawn on this account go through the Publishing Department. A report of the financial condition of the Church’s publishing interest will be made each month to the General Overseer and to the General Treasurer so that they shall have full knowledge at all times of its financial standing.” (*51st AM, 1956, p. 120, WMC, Item 13*).

RECOMMENDATION

We recommend that this item be changed to read:

To assure that the work of the Church Publishing Committee may be properly carried out, a report of the financial condition of the Church’s publishing interest will be made each month to the General Overseer so that he shall have full knowledge at all times of its financial standing.

SECTION 7-3: 51ST ASSEMBLY WAYS AND MEANS COMMITTEE REPORT ITEM 14

“Fully aware that the White Wing Messenger is a source of great financial loss to the Publishing Department and that much of the present financial difficulties can be traced to many years’ loss in this department, we recommend that all the Publishing House’s present indebtedness to the General Church funds be written off and that they be reclassified on the auditor’s report as capital surplus representing

the amount of the General Church's investment in the Publishing Department. We further recommend that the cash deficit now existing in the Publishing Department representing advances from the General Treasury be repaid over a period of five years in equal monthly installments in order that the Publishing Department may be enabled to get once more on a sound financial basis. We also propose that all future losses on publishing done specifically at the request of the General Assembly, or which is considered as official publication, be classed as Free Literature expense and charged accordingly" (*51st AM, 1956, p. 120, WMC, Item 14*).

RECOMMENDATION

Because this item had to do with the way publishing was set up previously, and dealt with prior publishing deficit, we recommend that this item be rescinded.

SECTION 7-4: 51ST ASSEMBLY WAYS AND MEANS COMMITTEE REPORT ITEM 15

"We recommend that Self-Denial Day be changed to White Wing Messenger Day and that an offering be received in each local church on this day to be used in sending the White Wing to those who are not able to subscribe, and also for the purpose of assisting in taking care of the deficit in printing the White Wing Messenger. The offering to be sent to the White Wing Publishing House" (*51st AM, 1956, p. 120, WMC, Item 15*).

RECOMMENDATION

This is not a current practice and we recommend it be rescinded.

Humbly Submitted,

WAYS AND MEANS COMMITTEE 2023-2024

Allard Smith, Chairman

Jerry Cox, Secretary

Brad Anders

Jason Hill

Earl Little

Brandon Shaw

