GENERAL CONFERENCE

Financial Statement Overview
2019/20 Fiscal Year
Feb 2020

Income	**Current**	**YTD**
General Conference	$ 66,005.25	$ 621,947.34
Bible Advocate Press	$ 40,304.46	$ 355,905.15
Missions Ministries	$ 12,352.83	$ 145,532.12
Artios School/Min.	$ 21,529.42	$ 224,877.09
Total Income	$ 140,191.96	$ 1,348,261.70

Expense			**Profit/Loss**	**Profit/Loss YTD**
General Conference	$ 69,393.30	$ 683,651.72	$ (3,388.05)	$ (61,704.38)
Bible Advocate Press	$ 38,726.60	$ 415,265.53	$ 1,577.86	$ (59,360.38)
Missions Ministries	$ 11,898.31	$ 139,512.65	$ 454.52	$ 6,019.47
Artios School/Min.	$ 18,645.46	$ 231,761.70	$ 2,883.96	$ (6,884.61)
Total Expense	$ 138,663.67	$ 1,470,191.60		

Net Income/Expense	$ 1,528.29	$ (121,929.90)

District and individual tithe received this month: $81,202.81

District Pass-through Checks (due by the 10th of the month)

Central	2/10/2020	$13,554.21
Northeast	2/10/2020	$13,463.17
Southeast	2/10/2020	$6,230.30
Southwest	2/24/2020	$29,332.98
West Coast	2/25/2020	$17,787.38

If you have any questions, please contact Dawn or Pam.

General Conference of the Church of God (Seventh Day)
Profit & Loss
General Conference

	Feb 20	Apr '19 - Feb 20
Income		
0140000 · District and Individual Tithe	81,202.81	726,291.22
0140050 · Canadian Districts Billing	0.00	10,263.02
0140100 · Offerings	4,560.00	24,417.56
0140110 · GC Ministries Offerings	2,690.78	31,508.63
0140120 · Special Offerings	172.44	2,997.86
0140140 · Missions Ministries Allocation	-8,120.28	-72,629.12
0140150 · BAP Allocation	-4,060.14	-36,314.57
0140190 · ACC Allocation	-12,180.42	-108,943.70
0140195 · Verizon Lease Income	1,600.00	17,600.00
0140300 · NAMC Registration	0.00	500.00
0140500 · Issachar Forum	140.00	2,910.00
0149100 · Interest Income	0.06	393.25
0149200 · Dividend Income	0.00	22,953.19
Total Income	66,005.25	621,947.34
Gross Profit	66,005.25	621,947.34
Expense		
0160000 · Salaries	30,921.46	367,077.55
0160070 · Payroll Administration	0.00	726.81
0160100 · Payroll Taxes	1,830.65	21,648.83
0160200 · Employee Benefits	1,596.78	19,387.28
0160300 · Worker's Compensation	0.00	8,232.00
0160600 · Outside Labor	650.00	7,150.00
0161200 · Legal Fees	8,414.50	29,289.00
0161300 · Audit Fees	0.00	24,700.00
0161350 · Consulting Fees	2,850.00	32,575.00
0161400 · Fees and Licenses	0.00	807.46
0161410 · Property & Sales Tax	0.00	611.56
0161500 · Liability Insurance	0.00	6,548.00
0161600 · Postage	-1,312.04	2,166.07
0161610 · Churchright Expense	3.33	13,843.62
0162000 · Telecommunications	243.43	10,770.06
0162300 · Utilities	1,372.28	12,847.26
0162400 · Office Supplies	81.46	2,719.14
0162410 · Equipment Lease	2,274.16	13,558.52
0162800 · Bank Charges	236.52	2,785.25
0162900 · Background Checks	0.00	78.00
0163000 · Building & Grounds Maintenance	400.00	6,771.38
0163050 · Equipment Maintenance	0.00	1,331.74
0163100 · Janitorial	74.13	4,989.39
0163200 · Computer Upgrades/Repair	0.00	103.95
0164000 · Print Shop	0.00	490.47
0165000 · Honorariums	200.00	2,200.00
0165240 · Executive Staff Continuing Edu.	0.00	197.00
0166000 · Travel/Lodging	863.87	17,109.71
0166050 · Mileage - Local	0.00	215.83
0166150 · Meals/Entertainment	700.90	2,670.88
0166160 · Staff Appreciation	0.00	191.80
0166170 · Flowers/Condolences	0.00	221.15
0166200 · Board of Directors	9,015.39	22,494.35
0166220 · Directors & District Supt. Mtg.	0.00	10,081.60
0170300 · NAMC		
0170301 · Lic. & Credentials Committee	7,339.59	9,921.18

General Conference of the Church of God (Seventh Day)
Profit & Loss
General Conference

	Feb 20	Apr '19 - Feb 20
0170302 · NAMC General Expense	529.25	5,950.74
0170304 · NAMC Council Meeting	203.07	203.07
0170300 · NAMC - Other	0.00	20.00
Total 0170300 · NAMC	8,071.91	16,094.99
0170370 · IMC Expenses - CFYW	-239.58	-239.58
0170600 · IT Team Expense	655.10	5,080.02
0170650 · Web Development & Branding		
0170651 · Promo Sales	-10.95	2,336.41
0170650 · Web Development & Branding - Other	500.00	11,789.22
Total 0170650 · Web Development & Branding	489.05	14,125.63
0180150 · GC Scholarship Award	0.00	2,000.00
Total Expense	69,393.30	683,651.72
Net Income	**-3,388.05**	**-61,704.38**

General Conference of the Church of God (Seventh Day)
Profit & Loss Budget vs. Actual
General Conference

	Apr '19 - Feb 20	Budget	$ Over Budget	% of Budget
Income				
0140000 · District and Individual Tithe	726,291.22	641,666.67	84,624.55	113.2%
0140050 · Canadian Districts Billing	10,263.02	12,833.33	-2,570.31	80.0%
0140100 · Offerings	24,417.56	77,916.67	-53,499.11	31.3%
0140110 · GC Ministries Offerings	31,508.63	41,250.00	-9,741.37	76.4%
0140120 · Special Offerings	2,997.86	2,291.67	706.19	130.8%
0140140 · Missions Ministries Allocation	-72,629.12	-64,166.67	-8,462.45	113.2%
0140150 · BAP Allocation	-36,314.57	-32,083.33	-4,231.24	113.2%
0140190 · ACC Allocation	-108,943.70	-96,250.00	-12,693.70	113.2%
0140195 · Verizon Lease Income	17,600.00	17,600.00	0.00	100.0%
0140300 · NAMC Registration	500.00	0.00	500.00	100.0%
0140500 · Issachar Forum	2,910.00	4,583.33	-1,673.33	63.5%
0149100 · Interest Income	393.25	733.33	-340.08	53.6%
0149200 · Dividend Income	22,953.19	22,916.67	36.52	100.2%
Total Income	621,947.34	629,291.67	-7,344.33	98.8%
Gross Profit	621,947.34	629,291.67	-7,344.33	98.8%
Expense				
0160000 · Salaries	367,077.55	360,233.86	6,843.69	101.9%
0160070 · Payroll Administration	726.81	835.00	-108.19	87.0%
0160100 · Payroll Taxes	21,648.83	27,557.89	-5,909.06	78.6%
0160200 · Employee Benefits	19,387.28	19,406.38	-19.10	99.9%
0160300 · Worker's Compensation	8,232.00	5,000.00	3,232.00	164.6%
0160600 · Outside Labor	7,150.00	7,150.00	0.00	100.0%
0161200 · Legal Fees	29,289.00	9,166.67	20,122.33	319.5%
0161300 · Audit Fees	24,700.00	25,000.00	-300.00	98.8%
0161350 · Consulting Fees	32,575.00	33,970.45	-1,395.45	95.9%
0161400 · Fees and Licenses	807.46	640.00	167.46	126.2%
0161410 · Property & Sales Tax	611.56	1,500.00	-888.44	40.8%
0161500 · Liability Insurance	6,548.00	11,000.00	-4,452.00	59.5%
0161600 · Postage	2,166.07	4,766.67	-2,600.60	45.4%
0161610 · Churchright Expense	13,843.62	18,000.00	-4,156.38	76.9%
0162000 · Telecommunications	10,770.06	11,000.00	-229.94	97.9%
0162300 · Utilities	12,847.26	14,666.67	-1,819.41	87.6%
0162400 · Office Supplies	2,719.14	2,750.00	-30.86	98.9%
0162410 · Equipment Lease	13,558.52	16,500.00	-2,941.48	82.2%
0162450 · Mail Room Supplies	0.00	458.33	-458.33	0.0%
0162800 · Bank Charges	2,785.25	2,750.00	35.25	101.3%
0162900 · Background Checks	78.00			
0163000 · Building & Grounds Maintenance	6,771.38	6,245.25	526.13	108.4%
0163050 · Equipment Maintenance	1,331.74	4,583.33	-3,251.59	29.1%
0163100 · Janitorial	4,989.39	5,500.00	-510.61	90.7%
0163200 · Computer Upgrades/Repair	103.95	0.00	103.95	100.0%
0164000 · Print Shop	490.47	0.00	490.47	100.0%
0165000 · Honorariums	2,200.00	2,291.67	-91.67	96.0%
0165240 · Executive Staff Continuing Edu.	197.00	900.00	-703.00	21.9%
0166000 · Travel/Lodging	17,109.71	27,500.00	-10,390.29	62.2%
0166050 · Mileage - Local	215.83	229.17	-13.34	94.2%
0166150 · Meals/Entertainment	2,670.88	2,750.00	-79.12	97.1%
0166160 · Staff Appreciation	191.80	450.00	-258.20	42.6%
0166170 · Flowers/Condolences	221.15	0.00	221.15	100.0%
0166200 · Board of Directors	22,494.35	25,000.00	-2,505.65	90.0%
0166220 · Directors & District Supt. Mtg.	10,081.60	15,000.00	-4,918.40	67.2%
0170300 · NAMC				
0170301 · Lic. & Credentials Committee	9,921.18	7,333.33	2,587.85	135.3%
0170302 · NAMC General Expense	5,950.74	5,958.33	-7.59	99.9%
0170304 · NAMC Council Meeting	203.07	0.00	203.07	100.0%
0170300 · NAMC - Other	20.00	0.00	20.00	100.0%
Total 0170300 · NAMC	16,094.99	13,291.66	2,803.33	121.1%
0170370 · IMC Expenses - CFYW	-239.58			
0170600 · IT Team Expense	5,080.02	5,500.00	-419.98	92.4%
0170650 · Web Development & Branding				
0170651 · Promo Sales	2,336.41			
0170650 · Web Development & Branding - Other	11,789.22	41,250.00	-29,460.78	28.6%
Total 0170650 · Web Development & Branding	14,125.63	41,250.00	-27,124.37	34.2%

General Conference of the Church of God (Seventh Day)
Profit & Loss Budget vs. Actual
General Conference

	Apr '19 - Feb 20	Budget	$ Over Budget	% of Budget
0180150 · GC Scholarship Award	2,000.00	2,000.00	0.00	100.0%
Total Expense	683,651.72	724,843.00	-41,191.28	94.3%
Net Income	**-61,704.38**	**-95,551.33**	**33,846.95**	**64.6%**

General Conference of the Church of God (Seventh Day)
Profit & Loss
Bible Advocate Press

	Feb 20	Apr '19 - Feb 20
Income		
1142000 · Offerings - BAP	1,008.00	25,278.27
1142200 · Bible Advocate Clubs	240.00	9,426.95
1142250 · Merchandise		
1142252 · Packaging and Handling	24.01	474.15
1142250 · Merchandise - Other	932.90	20,853.86
Total 1142250 · Merchandise	956.91	21,328.01
1142260 · Worship in Song/Regular Inc.	199.50	5,537.00
1142270 · Worship in Song/Loose Leaf Inc.	35.90	143.60
1142300 · Adult Quarterly	11,214.72	65,259.21
1142310 · Adult Teacher's Guide	1,234.03	7,454.92
1142320 · Adult Spanish Quarterly	12,643.97	76,677.42
1142325 · Adult Spanish Teacher Guide	1,496.03	8,668.03
1142330 · Senior Youth Quarterly	999.70	5,593.10
1142340 · Junior High Quarterly	843.30	4,961.80
1142350 · Intermediate SS Curriculum	384.11	2,276.11
1142360 · Primary SS Curriculum	536.00	2,533.13
1142370 · Pre-school Curriculum	340.00	1,984.64
1142380 · Coulter's Book Sales	1,035.00	1,623.75
1142400 · BAP Printing Income		
1142420 · Churchright Printing	0.00	6,354.65
Total 1142400 · BAP Printing Income	0.00	6,354.65
1142500 · Tithe Allocation to BAP	4,060.14	36,314.57
1142600 · Bible Advocate Offerings	2,565.00	66,754.24
1142610 · Editor's Circle Offerings	211.60	2,813.40
1142620 · Literature	250.55	4,542.35
1146160 · Seeker's Sales	50.00	380.00
Total Income	40,304.46	355,905.15
Gross Profit	40,304.46	355,905.15
Expense		
1160000 · Salaries BAP	21,383.58	273,874.84
1160100 · Payroll Taxes BAP	1,278.40	16,675.02
1160200 · Employee Benefits BAP	1,281.65	14,932.20
1160600 · Outside Labor BAP	380.00	515.00
1161600 · Postage BAP	263.02	7,760.17
1161610 · Literature Postage	2.60	17.58
1162000 · Telephone BAP	0.00	2,695.29
1162400 · Office Supplies BAP	124.41	363.94
1162450 · Mail Room Supplies BAP	1,087.80	5,415.01
1162800 · Bank Charges BAP	1,365.90	10,646.43
1162910 · Merchandise/Books	0.00	6,518.06
1162940 · Intermediate SS Curr. Expense	0.00	20.00
1162960 · Primary SS Curriculum Expense	0.00	24.00
1162970 · Pre-School SS Curriculum	0.00	20.00
1163050 · Equipment Maintenance BAP	0.00	467.72
1163200 · Computer Upgrades/Repair BAP	0.00	2,426.57
1164000 · Print Shop BAP	3,133.66	14,296.04
1164100 · Printing Outsourced BA	6,707.87	46,484.45
1165000 · Honorariums BAP	1,459.75	7,462.10
1166000 · Travel BAP	257.96	3,350.35

	Feb 20	Apr '19 - Feb 20
1166050 · Mileage - Local BAP	0.00	116.83
1166150 · Meals/Lodging	0.00	1,176.58
1168150 · Bad Debt BAP	0.00	7.35
Total Expense	38,726.60	415,265.53
Net Income	**1,577.86**	**-59,360.38**

General Conference of the Church of God (Seventh Day)
Profit & Loss Budget vs. Actual
Bible Advocate Press

	Apr '19 - Feb 20	Budget	$ Over Budget	% of Budget
Income				
1142000 · Offerings - BAP	25,278.27	33,916.67	-8,638.40	74.5%
1142200 · Bible Advocate Clubs	9,426.95	7,608.33	1,818.62	123.9%
1142250 · Merchandise				
1142251 · Late Fees	0.00	0.00	0.00	0.0%
1142252 · Packaging and Handling	474.15	0.00	474.15	100.0%
1142250 · Merchandise - Other	20,853.86	14,666.67	6,187.19	142.2%
Total 1142250 · Merchandise	21,328.01	14,666.67	6,661.34	145.4%
1142260 · Worship in Song/Regular Inc.	5,537.00	4,583.33	953.67	120.8%
1142270 · Worship in Song/Loose Leaf Inc.	143.60	182.05	-38.45	78.9%
1142300 · Adult Quarterly	65,259.21	80,666.67	-15,407.46	80.9%
1142310 · Adult Teacher's Guide	7,454.92	7,333.33	121.59	101.7%
1142320 · Adult Spanish Quarterly	76,677.42	80,666.67	-3,989.25	95.1%
1142325 · Adult Spanish Teacher Guide	8,668.03	7,333.33	1,334.70	118.2%
1142330 · Senior Youth Quarterly	5,593.10	5,041.67	551.43	110.9%
1142340 · Junior High Quarterly	4,961.80	4,583.33	378.47	108.3%
1142350 · Intermediate SS Curriculum	2,276.11	2,291.67	-15.56	99.3%
1142360 · Primary SS Curriculum	2,533.13	2,291.67	241.46	110.5%
1142370 · Pre-school Curriculum	1,984.64	1,466.67	517.97	135.3%
1142380 · Coulter's Book Sales	1,623.75	733.33	890.42	221.4%
1142400 · BAP Printing Income				
1142410 · Outside Printing	0.00	3,666.67	-3,666.67	0.0%
1142420 · Churchright Printing	6,354.65	8,000.00	-1,645.35	79.4%
1142400 · BAP Printing Income - Other	0.00	0.00	0.00	0.0%
Total 1142400 · BAP Printing Income	6,354.65	11,666.67	-5,312.02	54.5%
1142500 · Tithe Allocation to BAP	36,314.57	32,083.33	4,231.24	113.2%
1142600 · Bible Advocate Offerings	66,754.24	73,333.33	-6,579.09	91.0%
1142610 · Editor's Circle Offerings	2,813.40	2,750.00	63.40	102.3%
1142620 · Literature				
1142630 · Literature Offerings	0.00	7,333.33	-7,333.33	0.0%
1142640 · Literature Sales	0.00	7,333.33	-7,333.33	0.0%
1142620 · Literature - Other	4,542.35	0.00	4,542.35	100.0%
Total 1142620 · Literature	4,542.35	14,666.66	-10,124.31	31.0%
1146160 · Seeker's Sales	380.00	0.00	380.00	100.0%
1149900 · Miscellaneous Inc. BAP	0.00	0.00	0.00	0.0%
Total Income	355,905.15	387,865.38	-31,960.23	91.8%
Gross Profit	355,905.15	387,865.38	-31,960.23	91.8%
Expense				
1160000 · Salaries BAP	273,874.84	289,821.58	-15,946.74	94.5%
1160100 · Payroll Taxes BAP	16,675.02	22,171.35	-5,496.33	75.2%
1160200 · Employee Benefits BAP	14,932.20	16,978.27	-2,046.07	87.9%
1160300 · Worker's Compensation BAP	0.00	2,800.00	-2,800.00	0.0%
1160600 · Outside Labor BAP	515.00	0.00	515.00	100.0%
1161600 · Postage BAP	7,760.17	9,166.67	-1,406.50	84.7%
1161610 · Literature Postage	17.58	366.67	-349.09	4.8%
1161620 · Editor's Circle Postage	0.00	0.00	0.00	0.0%
1162000 · Telephone BAP	2,695.29	2,750.00	-54.71	98.0%
1162400 · Office Supplies BAP	363.94	458.33	-94.39	79.4%
1162450 · Mail Room Supplies BAP	5,415.01	2,200.00	3,215.01	246.1%
1162800 · Bank Charges BAP	10,646.43	8,250.00	2,396.43	129.0%
1162910 · Merchandise/Books	6,518.06	916.67	5,601.39	711.1%
1162920 · Worship in Song/Regular Exp.	0.00	0.00	0.00	0.0%
1162940 · Intermediate SS Curr. Expense	20.00	0.00	20.00	100.0%
1162950 · Program Supplies BAP	0.00	458.33	-458.33	0.0%
1162960 · Primary SS Curriculum Expense	24.00	0.00	24.00	100.0%
1162970 · Pre-School SS Curriculum	20.00			
1163050 · Equipment Maintenance BAP	467.72	1,100.00	-632.28	42.5%
1163200 · Computer Upgrades/Repair BAP	2,426.57	3,666.67	-1,240.10	66.2%
1164000 · Print Shop BAP	14,296.04	11,000.00	3,296.04	130.0%
1164100 · Printing Outsourced BA	46,484.45	36,666.67	9,817.78	126.8%
1165000 · Honorariums BAP	7,462.10	4,583.33	2,878.77	162.8%
1165200 · Art Subscriptions	0.00	100.00	-100.00	0.0%
1166000 · Travel BAP	3,350.35	6,500.00	-3,149.65	51.5%
1166050 · Mileage - Local BAP	116.83	45.83	71.00	254.9%

	Apr '19 - Feb 20	Budget	$ Over Budget	% of Budget
1166150 · Meals/Lodging	1,176.58	1,000.00	176.58	117.7%
1168150 · Bad Debt BAP	7.35	458.33	-450.98	1.6%
Total Expense	415,265.53	421,458.70	-6,193.17	98.5%
Net Income	**-59,360.38**	**-33,593.32**	**-25,767.06**	**176.7%**

General Conference of the Church of God (Seventh Day)
Profit & Loss
Missions Ministries

	Feb 20	Apr '19 - Feb 20
Income		
1243000 · Offerings - Missions Abroad	4,232.55	72,903.00
1243500 · Tithe Allocation to MM	8,120.28	72,629.12
Total Income	12,352.83	145,532.12
Gross Profit	12,352.83	145,532.12
Expense		
1260000 · Salaries MM	3,825.62	45,851.72
1260100 · Payroll Taxes MM	286.66	3,434.52
1260200 · Employee Benefits MM	61.78	679.58
1260500 · Strategic Development	1,635.00	29,654.00
1260550 · Evangelism/Discipleship	0.00	1,891.36
1261600 · Postage MM	556.25	3,337.20
1261620 · Postage/BA's Foreign	0.00	3.00
1261630 · Postage/Sab. Sch. Qt. Foreign	0.00	100.25
1262000 · Telephone MM	0.00	55.15
1262700 · GC Harvest/Promotions MM	500.00	1,255.74
1262800 · Bank Charges MM	64.23	1,455.53
1266000 · Travel - Missions Abroad	828.37	4,600.05
1282000 · Zone 4 - India/Asia	3,900.00	28,542.39
1283000 · Zone 5 - Africa	240.40	18,652.16
Total Expense	11,898.31	139,512.65
Net Income	**454.52**	**6,019.47**

General Conference of the Church of God (Seventh Day)
Profit & Loss Budget vs. Actual
Missions Ministries

	Apr '19 - Feb 20	Budget	$ Over Budget	% of Budget
Income				
1243000 · Offerings - Missions Abroad	72,903.00	71,570.58	1,332.42	101.9%
1243500 · Tithe Allocation to MM	72,629.12	64,166.66	8,462.46	113.2%
Total Income	145,532.12	135,737.24	9,794.88	107.2%
Gross Profit	145,532.12	135,737.24	9,794.88	107.2%
Expense				
1260000 · Salaries MM	45,851.72	45,588.45	263.27	100.6%
1260100 · Payroll Taxes MM	3,434.52	3,487.51	-52.99	98.5%
1260200 · Employee Benefits MM	679.58	679.58	0.00	100.0%
1260300 · Worker's Compensation MM	0.00	300.00	-300.00	0.0%
1260500 · Strategic Development	29,654.00	25,208.33	4,445.67	117.6%
1260550 · Evangelism/Discipleship	1,891.36	9,166.67	-7,275.31	20.6%
1261600 · Postage MM	3,337.20	1,925.00	1,412.20	173.4%
1261620 · Postage/BA's Foreign	3.00	45.83	-42.83	6.5%
1261630 · Postage/Sab. Sch. Qt. Foreign	100.25	45.83	54.42	218.7%
1261640 · Postage/Lit. Foreign	0.00	0.00	0.00	0.0%
1262000 · Telephone MM	55.15			
1262700 · GC Harvest/Promotions MM	1,255.74	500.00	755.74	251.1%
1262800 · Bank Charges MM	1,455.53	412.50	1,043.03	352.9%
1262950 · Program Supplies MM	0.00	0.00	0.00	0.0%
1263200 · Computer Upgrades/Repair ...	0.00	0.00	0.00	0.0%
1264150 · Bible Advocate Printing	0.00	0.00	0.00	0.0%
1266000 · Travel - Missions Abroad	4,600.05	5,500.00	-899.95	83.6%
1280500 · Zone 2 - Mexico/C.A./Caribbe...	0.00	0.00	0.00	0.0%
1281000 · Zone 3 - South America	0.00	0.00	0.00	0.0%
1282000 · Zone 4 - India/Asia	28,542.39	23,260.42	5,281.97	122.7%
1283000 · Zone 5 - Africa	18,652.16	17,600.00	1,052.16	106.0%
1285000 · Zone 6 - Australia/Pacific Rim	0.00	0.00	0.00	0.0%
1286000 · Zone 7 - Eur/Rus/Bal/Mid East	0.00	0.00	0.00	0.0%
Total Expense	139,512.65	133,720.12	5,792.53	104.3%
Net Income	**6,019.47**	**2,017.12**	**4,002.35**	**298.4%**

General Conference of the Church of God (Seventh Day)
Profit & Loss
Artios Christian College

	Feb 20	Apr '19 - Feb 20
Income		
1344000 · Offerings ACC	1,740.00	35,467.98
1344200 · ACC Classroom Tuition		
1344210 · ACC Tuition Refund	0.00	-460.00
1344220 · Graduation	0.00	796.91
1344200 · ACC Classroom Tuition - Other	7,550.00	77,488.50
Total 1344200 · ACC Classroom Tuition	7,550.00	77,825.41
1344250 · Sales of Text/Workbooks	59.00	2,640.00
1344500 · Tithe Allocation to Artios	12,180.42	108,943.70
Total Income	21,529.42	224,877.09
Gross Profit	21,529.42	224,877.09
Expense		
1360000 · Salaries Artios	12,511.48	156,650.01
1360020 · Employee Recognition	0.00	30.00
1360100 · Payroll Taxes Artios	589.38	7,567.82
1360200 · Employee Benefits Artios	643.99	7,346.19
1360600 · Outside Labor ACC	2,206.51	17,977.82
1361200 · Legal Fees ACC	0.00	35.00
1361600 · Postage Artios	4.50	145.37
1362000 · Telephone Artios	0.00	747.10
1362400 · Office Supplies ACC	0.00	366.26
1362700 · Promotions Artios		
1362750 · Graduation	0.00	654.64
1362700 · Promotions Artios - Other	751.97	1,752.07
Total 1362700 · Promotions Artios	751.97	2,406.71
1362800 · Bank Charges Artios	130.41	1,888.36
1362900 · ACC Background Checks	0.00	0.00
1365000 · Honorariums Artios	1,643.50	21,368.00
1365100 · Library/Research ACC	0.00	1,940.44
1365110 · Artios Bookstore/Costs	0.00	1,178.12
1366000 · Travel Artios	0.00	11,182.66
1366150 · Meals/Lodging Artios	0.00	560.00
1370600 · ACC Web Hosting-IT Expense	163.72	371.84
Total Expense	18,645.46	231,761.70
Net Income	**2,883.96**	**-6,884.61**

General Conference of the Church of God (Seventh Day)
Profit & Loss Budget vs. Actual
Artios Christian College

	Apr '19 - Feb 20	Budget	$ Over Budget	% of Budget
Income				
1344000 · Offerings ACC	35,467.98	36,666.67	-1,198.69	96.7%
1344150 · Scholarship	0.00	0.00	0.00	0.0%
1344200 · ACC Classroom Tuition				
1344210 · ACC Tuition Refund	-460.00	0.00	-460.00	100.0%
1344220 · Graduation	796.91			
1344200 · ACC Classroom Tuition - Other	77,488.50	110,000.00	-32,511.50	70.4%
Total 1344200 · ACC Classroom Tuition	77,825.41	110,000.00	-32,174.59	70.8%
1344250 · Sales of Text/Workbooks	2,640.00	0.00	2,640.00	100.0%
1344500 · Tithe Allocation to Artios	108,943.70	96,250.00	12,693.70	113.2%
1346000 · Leadership Center Services	0.00	9,000.00	-9,000.00	0.0%
1346500 · Leadership Center Offerings	0.00	16,200.00	-16,200.00	0.0%
Total Income	224,877.09	268,116.67	-43,239.58	83.9%
Gross Profit	224,877.09	268,116.67	-43,239.58	83.9%
Expense				
1360000 · Salaries Artios	156,650.01	181,196.14	-24,546.13	86.5%
1360020 · Employee Recognition	30.00	0.00	30.00	100.0%
1360100 · Payroll Taxes Artios	7,567.82	9,230.89	-1,663.07	82.0%
1360200 · Employee Benefits Artios	7,346.19	8,023.08	-676.89	91.6%
1360300 · Worker's Comp. Artios	0.00	750.00	-750.00	0.0%
1360600 · Outside Labor ACC	17,977.82	32,083.33	-14,105.51	56.0%
1361200 · Legal Fees ACC	35.00	0.00	35.00	100.0%
1361600 · Postage Artios	145.37	114.58	30.79	126.9%
1362000 · Telephone Artios	747.10	962.50	-215.40	77.6%
1362400 · Office Supplies ACC	366.26	458.33	-92.07	79.9%
1362700 · Promotions Artios				
1362750 · Graduation	654.64			
1362700 · Promotions Artios - Other	1,752.07	9,500.00	-7,747.93	18.4%
Total 1362700 · Promotions Artios	2,406.71	9,500.00	-7,093.29	25.3%
1362800 · Bank Charges Artios	1,888.36	3,300.00	-1,411.64	57.2%
1362900 · ACC Background Checks	0.00			
1363200 · Computer Upgrades/Repair ACC	0.00	916.67	-916.67	0.0%
1365000 · Honorariums Artios	21,368.00	30,250.00	-8,882.00	70.6%
1365100 · Library/Research ACC	1,940.44	687.50	1,252.94	282.2%
1365110 · Artios Bookstore/Costs	1,178.12	0.00	1,178.12	100.0%
1366000 · Travel Artios	11,182.66	9,500.00	1,682.66	117.7%
1366150 · Meals/Lodging Artios	560.00			
1370600 · ACC Web Hosting-IT Expense	371.84	320.83	51.01	115.9%
Total Expense	231,761.70	287,293.85	-55,532.15	80.7%
Net Income	**-6,884.61**	**-19,177.18**	**12,292.57**	**35.9%**