

GENERAL CONFERENCE

Financial Statement Overview 2024/25 Fiscal Year March 2025

Income	Current	YTD
General Conference	\$ 87,566.45	\$ 1,059,328.81
Bible Advocate Press	\$ 38,532.84	\$ 453,123.93
Missions Ministries	\$ 9,893.01	\$ 168,191.35
Artios School/Min.	\$ 28,438.24	\$ 251,627.85
Total Income	\$ 164,430.54	\$ 1,932,271.94

Expense			Profit/Loss	Profit/Loss YTD
General Conference	\$ 69,187.80	\$ 826,587.55	\$ 18,378.65	\$ 232,741.26
Bible Advocate Press	\$ 38,267.98	\$ 490,374.63	\$ 264.86	\$ (37,250.70)
Missions Ministries	\$ 14,795.05	\$ 168,342.00	\$ (4,902.04)	\$ (150.65)
Artios School/Min.	\$ 31,594.53	\$ 256,069.95	\$ (3,156.29)	\$ (4,442.10)
Total Expense	\$ 153,845.36	\$ 1,741,374.13		
Net Income/Expense	\$ 10,585.18	\$ 190,897.81		

District and individual tithe received this month: \$97,638.27

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

Central	3/4/2025	\$ 39,883.34
Northeast	3/4/2025	\$ 13,460.95
Southeast	3/11/2025	\$ 18,110.43
Southwest	3/18/2025	\$ 12,317.52
West Coast	3/25/2025	\$ 13,600.95

	Current Month Billing	Prior Amounts Due	Payments Rec'd	Balance Due
Eastern Canadian	\$ -	\$ 2,151.47	\$ -	\$ 2,151.47
Western Canadian	\$ -	\$ 2,955.21	\$ -	\$ 2,955.21

If you have any questions, please contact Dawn at dawn.wayman@cog7.org

General Conference of the Church of God (Seventh Day)

Profit & Loss

General Conference

	Mar 25	Apr '24 - Mar 25
Income		
0140000 · District and Individual Tithe	97,638.27	957,289.96
0140050 · Canadian Districts Billing	0.00	15,730.47
0140100 · Offerings	1,137.60	86,351.82
0140102 · BOD Funds Allocated	10,277.96	123,335.52
0140110 · GC Ministries Offerings	1,008.44	38,548.99
0140120 · Special Offerings	122.28	1,604.86
0140140 · Missions Ministries Allocation	-4,881.91	-47,864.48
0140150 · BAP Allocation	-4,881.91	-47,864.48
0140190 · ACC Allocation	-14,645.74	-143,593.49
0140195 · Verizon Lease Income	1,760.00	21,120.00
0149100 · Interest Income	31.46	76.51
0149200 · Dividend Income	0.00	48,912.13
0149300 · Endowment Earnings GC	0.00	5,681.00
Total Income	87,566.45	1,059,328.81
Gross Profit	87,566.45	1,059,328.81
Expense		
0160000 · Salaries	35,257.31	452,341.51
0160070 · Payroll Administration	0.00	1,145.65
0160100 · Payroll Taxes	2,125.24	27,740.82
0160200 · Employee Benefits	2,053.62	24,243.03
0160300 · Worker's Compensation	91.00	11,197.14
0160600 · Outside Labor	750.00	9,000.00
0161200 · Legal Fees	423.00	5,174.00
0161350 · Consulting Fees	5,000.00	60,000.00
0161400 · Fees and Licenses	65.00	940.38
0161410 · Property & Sales Tax	113.24	309.40
0161500 · Liability Insurance	0.00	27,445.00
0161600 · Postage	288.50	2,399.41
0161610 · Churchright Expense	934.62	16,822.50
0162000 · Telecommunications	1,434.75	14,916.50
0162300 · Utilities	3,548.54	19,016.75
0162400 · Office Supplies	436.09	2,346.54
0162410 · Equipment Lease	2,213.00	29,077.01
0162700 · Promotions	2,000.00	2,000.00
0162800 · Bank Charges	494.49	2,756.72
0162900 · Background Checks	0.00	245.49
0163000 · Building & Grounds Mainten...	31.99	4,392.43
0163050 · Equipment Maintenance	0.00	2,397.07
0163100 · Janitorial	700.00	4,367.71
0164000 · Print Shop	0.00	350.33
0165000 · Honorariums	100.00	1,200.00
0165250 · Staff Continuing Edu.	0.00	129.00
0166000 · Travel/Lodging	667.68	20,213.37
0166150 · Meals/Entertainment	742.04	3,319.17
0166160 · Staff Appreciation	164.56	777.83
0166170 · Flowers/Condolences	0.00	178.69
0166200 · Board of Directors	3,001.17	18,342.15
0166220 · Directors & District Supt. Mtg.	0.00	7,401.41
0170300 · NAMC		
0170301 · Lic. & Credentials Committ...	2,103.52	14,689.77
0170302 · NAMC General Expense	1,421.81	8,065.60
Total 0170300 · NAMC	3,525.33	22,755.37

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

	Mar 25	Apr '24 - Mar 25
0170370 · International Federation	0.00	1,250.00
0170600 · IT Team Expense	3,026.63	30,395.17
Total Expense	69,187.80	826,587.55
Net Income	18,378.65	232,741.26

General Conference of the Church of God (Seventh Day)

Profit & Loss Budget vs. Actual

General Conference

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget
Income				
0140000 · District and Individual Tithe	957,289.96	875,000.00	82,289.96	109.4%
0140050 · Canadian Districts Billing	15,730.47	15,000.00	730.47	104.9%
0140100 · Offerings	86,351.82	50,000.00	36,351.82	172.7%
0140102 · BOD Funds Allocated	123,335.52	123,335.63	-0.11	100.0%
0140110 · GC Ministries Offerings	38,548.99	35,000.00	3,548.99	110.1%
0140120 · Special Offerings	1,604.86	1,800.00	-195.14	89.2%
0140140 · Missions Ministries Allocation	-47,864.48	-43,750.00	-4,114.48	109.4%
0140150 · BAP Allocation	-47,864.48	-43,750.00	-4,114.48	109.4%
0140190 · ACC Allocation	-143,593.49	-131,250.00	-12,343.49	109.4%
0140195 · Verizon Lease Income	21,120.00	21,120.00	0.00	100.0%
0149100 · Interest Income	76.51	200.00	-123.49	38.3%
0149200 · Dividend Income	48,912.13	20,000.00	28,912.13	244.6%
0149300 · Endowment Earnings GC	5,681.00			
Total Income	1,059,328.81	922,705.63	136,623.18	114.8%
Gross Profit	1,059,328.81	922,705.63	136,623.18	114.8%
Expense				
0160000 · Salaries	452,341.51	455,451.92	-3,110.41	99.3%
0160070 · Payroll Administration	1,145.65	900.00	245.65	127.3%
0160100 · Payroll Taxes	27,740.82	38,962.71	-11,221.89	71.2%
0160200 · Employee Benefits	24,243.03	24,249.02	-5.99	100.0%
0160300 · Worker's Compensation	11,197.14	4,000.00	7,197.14	279.9%
0160600 · Outside Labor	9,000.00	9,000.00	0.00	100.0%
0161200 · Legal Fees	5,174.00	20,000.00	-14,826.00	25.9%
0161350 · Consulting Fees	60,000.00	60,000.00	0.00	100.0%
0161400 · Fees and Licenses	940.38	1,000.00	-59.62	94.0%
0161410 · Property & Sales Tax	309.40	1,000.00	-690.60	30.9%
0161500 · Liability Insurance	27,445.00	25,000.00	2,445.00	109.8%
0161600 · Postage	2,399.41	2,500.00	-100.59	96.0%
0161610 · Churchright Expense	16,822.50	18,000.00	-1,177.50	93.5%
0162000 · Telecommunications	14,916.50	14,000.00	916.50	106.5%
0162300 · Utilities	19,016.75	17,500.00	1,516.75	108.7%
0162400 · Office Supplies	2,346.54	1,500.00	846.54	156.4%
0162410 · Equipment Lease	29,077.01	30,000.00	-922.99	96.9%
0162700 · Promotions	2,000.00	0.00	2,000.00	100.0%
0162800 · Bank Charges	2,756.72	3,000.00	-243.28	91.9%
0162900 · Background Checks	245.49	200.00	45.49	122.7%
0163000 · Building & Grounds Maintena...	4,392.43	5,000.00	-607.57	87.8%
0163050 · Equipment Maintenance	2,397.07	3,000.00	-602.93	79.9%
0163100 · Janitorial	4,367.71	5,000.00	-632.29	87.4%
0164000 · Print Shop	350.33	0.00	350.33	100.0%
0165000 · Honorariums	1,200.00	2,000.00	-800.00	60.0%
0165240 · Executive Staff Continuing Ed...	0.00	150.00	-150.00	0.0%
0165250 · Staff Continuing Edu.	129.00	150.00	-21.00	86.0%
0166000 · Travel/Lodging	20,213.37	20,000.00	213.37	101.1%
0166050 · Mileage - Local	0.00	600.00	-600.00	0.0%
0166150 · Meals/Entertainment	3,319.17	2,000.00	1,319.17	166.0%
0166160 · Staff Appreciation	777.83	1,000.00	-222.17	77.8%
0166170 · Flowers/Condolences	178.69	0.00	178.69	100.0%
0166200 · Board of Directors	18,342.15	20,000.00	-1,657.85	91.7%
0166220 · Directors & District Supt. Mtg.	7,401.41	15,000.00	-7,598.59	49.3%
0170300 · NAMC				
0170301 · Lic. & Credentials Committee	14,689.77	30,500.00	-15,810.23	48.2%
0170302 · NAMC General Expense	8,065.60	9,750.00	-1,684.40	82.7%
Total 0170300 · NAMC	22,755.37	40,250.00	-17,494.63	56.5%

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

General Conference

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget
0170370 · International Federation	1,250.00	15,000.00	-13,750.00	8.3%
0170600 · IT Team Expense	30,395.17	20,000.00	10,395.17	152.0%
0170700 · Promotion Team Expense	0.00	2,000.00	-2,000.00	0.0%
Total Expense	826,587.55	877,413.65	-50,826.10	94.2%
Net Income	232,741.26	45,291.98	187,449.28	513.9%

General Conference of the Church of God (Seventh Day)

Profit & Loss

Bible Advocate Press

	Mar 25	Apr '24 - Mar 25
Income		
1140102 · BOD Funds Allocated BAP	2,916.22	34,994.64
1142000 · Offerings - BAP	1,308.00	43,856.69
1142200 · Bible Advocate Clubs	413.00	11,319.29
1142250 · Merchandise		
1142252 · Packaging and Handling	0.00	6.00
1142250 · Merchandise - Other	1,051.96	21,471.73
Total 1142250 · Merchandise	1,051.96	21,477.73
1142260 · Worship in Song/Regular Inc.	691.60	6,358.12
1142270 · Worship in Song/Loose Leaf...	0.00	530.25
1142275 · Span. Bible & Hymnal Set	0.00	225.00
1142300 · Adult Quarterly	8,254.21	80,610.73
1142310 · Adult Teacher's Guide	1,024.85	10,601.13
1142320 · Adult Spanish Quarterly	12,087.40	95,751.31
1142325 · Adult Spanish Teacher Guide	1,558.40	12,384.42
1142330 · Senior Youth Quarterly	625.07	5,766.41
1142340 · Junior High Quarterly	487.48	4,220.11
1142350 · Intermediate SS Curriculum	88.32	2,059.22
1142360 · Primary SS Curriculum	88.32	1,714.58
1142370 · Pre-school Curriculum	39.10	1,212.56
1142380 · Coulter's Book Sales	0.00	701.80
1142400 · BAP Printing Income		
1142410 · Outside Printing	0.00	1,417.14
1142420 · Churchright Printing	0.00	8,696.60
Total 1142400 · BAP Printing Income	0.00	10,113.74
1142500 · Tithe Allocation to BAP	4,881.91	47,864.48
1142600 · Bible Advocate Offerings	2,802.00	47,467.00
1142610 · Editor's Circle Offerings	90.00	1,835.00
1142620 · Literature	125.00	6,451.72
1146160 · Seeker's Sales	0.00	150.00
1149300 · Endowment Earnings BAP	0.00	5,458.00
Total Income	38,532.84	453,123.93
Gross Profit	38,532.84	453,123.93
Expense		
1160000 · Salaries BAP	22,072.23	280,511.61
1160100 · Payroll Taxes BAP	1,310.62	16,451.37
1160200 · Employee Benefits BAP	1,202.58	14,234.84
1160300 · Worker's Compensation BAP	0.00	3,467.22
1161600 · Postage BAP	-742.66	3,083.39
1161605 · Postage BA Magazine	0.00	32,377.56
1162000 · Telephone BAP	45.77	4,139.62
1162400 · Office Supplies BAP	0.00	93.85
1162450 · Mail Room Supplies BAP	0.00	1,629.51
1162700 · Promotions BAP	3,304.22	20,005.19
1162800 · Bank Charges BAP	1,071.38	9,231.18
1162910 · Merchandise/Books	-9.00	15,981.81
1163200 · Computer Upgrades/Repair ...	0.00	4,792.81
1164000 · Print Shop BAP	8,568.81	33,921.84
1164100 · Printing Outsourced BA	0.00	38,348.57
1165000 · Honorariums BAP	55.00	5,400.00

	Mar 25	Apr '24 - Mar 25
1165200 · Art Subscriptions	29.87	389.66
1166000 · Travel BAP	1,359.16	6,314.60
Total Expense	38,267.98	490,374.63
Net Income	264.86	-37,250.70

General Conference of the Church of God (Seventh Day)

Profit & Loss Budget vs. Actual

Bible Advocate Press

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget
Income				
1140102 · BOD Funds Allocated BAP	34,994.64	34,994.72	-0.08	100.0%
1142000 · Offerings - BAP	43,856.69	60,000.00	-16,143.31	73.1%
1142200 · Bible Advocate Clubs	11,319.29	9,800.00	1,519.29	115.5%
1142250 · Merchandise				
1142252 · Packaging and Handling	6.00	0.00	6.00	100.0%
1142250 · Merchandise - Other	21,471.73	21,000.00	471.73	102.2%
Total 1142250 · Merchandise	21,477.73	21,000.00	477.73	102.3%
1142260 · Worship in Song/Regular Inc.	6,358.12	4,000.00	2,358.12	159.0%
1142270 · Worship in Song/Loose Lea...	530.25	150.00	380.25	353.5%
1142275 · Span. Bible & Hymnal Set	225.00			
1142300 · Adult Quarterly	80,610.73	71,000.00	9,610.73	113.5%
1142310 · Adult Teacher's Guide	10,601.13	8,600.00	2,001.13	123.3%
1142320 · Adult Spanish Quarterly	95,751.31	87,000.00	8,751.31	110.1%
1142325 · Adult Spanish Teacher Guide	12,384.42	11,000.00	1,384.42	112.6%
1142330 · Senior Youth Quarterly	5,766.41	5,600.00	166.41	103.0%
1142340 · Junior High Quarterly	4,220.11	3,500.00	720.11	120.6%
1142350 · Intermediate SS Curriculum	2,059.22	1,700.00	359.22	121.1%
1142360 · Primary SS Curriculum	1,714.58	1,500.00	214.58	114.3%
1142370 · Pre-school Curriculum	1,212.56	1,000.00	212.56	121.3%
1142380 · Coulter's Book Sales	701.80	200.00	501.80	350.9%
1142400 · BAP Printing Income				
1142410 · Outside Printing	1,417.14			
1142420 · Churchright Printing	8,696.60	12,600.00	-3,903.40	69.0%
Total 1142400 · BAP Printing Income	10,113.74	12,600.00	-2,486.26	80.3%
1142500 · Tithe Allocation to BAP	47,864.48	43,750.00	4,114.48	109.4%
1142600 · Bible Advocate Offerings	47,467.00	40,000.00	7,467.00	118.7%
1142610 · Editor's Circle Offerings	1,835.00	2,300.00	-465.00	79.8%
1142620 · Literature	6,451.72	6,500.00	-48.28	99.3%
1146160 · Seeker's Sales	150.00	0.00	150.00	100.0%
1149300 · Endowment Earnings BAP	5,458.00			
Total Income	453,123.93	426,194.72	26,929.21	106.3%
Gross Profit	453,123.93	426,194.72	26,929.21	106.3%
Expense				
1160000 · Salaries BAP	280,511.61	300,439.60	-19,927.99	93.4%
1160100 · Payroll Taxes BAP	16,451.37	22,983.63	-6,532.26	71.6%
1160200 · Employee Benefits BAP	14,234.84	13,886.08	348.76	102.5%
1160300 · Worker's Compensation BAP	3,467.22	3,500.00	-32.78	99.1%
1161600 · Postage BAP	3,083.39	13,100.00	-10,016.61	23.5%
1161605 · Postage BA Magazine	32,377.56	20,300.00	12,077.56	159.5%
1162000 · Telephone BAP	4,139.62	4,200.00	-60.38	98.6%
1162400 · Office Supplies BAP	93.85	200.00	-106.15	46.9%
1162450 · Mail Room Supplies BAP	1,629.51	1,000.00	629.51	163.0%
1162700 · Promotions BAP	20,005.19	19,954.84	50.35	100.3%
1162800 · Bank Charges BAP	9,231.18	9,100.00	131.18	101.4%
1162910 · Merchandise/Books	15,981.81	100.00	15,881.81	15,981.8%
1163050 · Equipment Maintenance BAP	0.00	100.00	-100.00	0.0%
1163200 · Computer Upgrades/Repair ...	4,792.81	1,600.00	3,192.81	299.6%
1164000 · Print Shop BAP	33,921.84	20,000.00	13,921.84	169.6%
1164100 · Printing Outsourced BA	38,348.57	42,000.00	-3,651.43	91.3%
1165000 · Honorariums BAP	5,400.00	4,000.00	1,400.00	135.0%

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget
1165200 · Art Subscriptions	389.66	300.00	89.66	129.9%
1166000 · Travel BAP	6,314.60	3,000.00	3,314.60	210.5%
Total Expense	490,374.63	479,764.15	10,610.48	102.2%
Net Income	-37,250.70	-53,569.43	16,318.73	69.5%

General Conference of the Church of God (Seventh Day)

Profit & Loss

Missions Ministries

	Mar 25	Apr '24 - Mar 25
Income		
1240102 · BOD Funds Allocated MM	337.95	4,055.40
1243000 · Offerings - Missions Abro...	1,407.50	56,364.37
1243030 · Home Missions Offerings	20.00	620.00
1243500 · Tithe Allocation to MM	4,881.91	47,864.48
1243600 · Admin Fees on Des Funds	3,245.65	59,287.10
Total Income	9,893.01	168,191.35
Gross Profit	9,893.01	168,191.35
Expense		
1260000 · Salaries MM	4,770.80	62,020.32
1260100 · Payroll Taxes MM	364.96	4,744.48
1260200 · Employee Benefits MM	79.90	949.72
1260300 · Worker's Compensation ...	0.00	283.51
1260550 · Evangelism/Discipleship	122.28	3,554.86
1261600 · Postage MM	51.86	621.64
1261620 · Postage/BA's Foreign	0.00	-30.00
1262700 · GC Harvest/Promotions MM	2,500.00	32,791.71
1262750 · Media Expense	3,304.22	18,954.86
1262800 · Bank Charges MM	686.78	9,761.50
1266000 · Travel - Missions Abroad	0.00	366.95
1281000 · Zone 3 - South America	0.00	850.00
1282000 · Zone 4 - India/Asia	0.00	8,865.00
1283000 · Zone 5 - Africa	2,914.25	22,132.45
1285000 · Zone 6 - Australia/Pacific ...	0.00	2,475.00
Total Expense	14,795.05	168,342.00
Net Income	-4,902.04	-150.65

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

	<u>Apr '24 - Mar ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
1240102 · BOD Funds Allocated MM	4,055.40	4,055.40	0.00	100.0%
1243000 · Offerings - Missions Abro...	56,364.37	54,091.28	2,273.09	104.2%
1243030 · Home Missions Offerings	620.00	0.00	620.00	100.0%
1243500 · Tithe Allocation to MM	47,864.48	43,750.00	4,114.48	109.4%
1243600 · Admin Fees on Des Funds	59,287.10	63,920.59	-4,633.49	92.8%
Total Income	<u>168,191.35</u>	<u>165,817.27</u>	<u>2,374.08</u>	<u>101.4%</u>
Gross Profit	<u>168,191.35</u>	<u>165,817.27</u>	<u>2,374.08</u>	<u>101.4%</u>
Expense				
1260000 · Salaries MM	62,020.32	62,020.27	0.05	100.0%
1260100 · Payroll Taxes MM	4,744.48	4,744.55	-0.07	100.0%
1260200 · Employee Benefits MM	949.72	849.84	99.88	111.8%
1260300 · Worker's Compensation ...	283.51	350.00	-66.49	81.0%
1260550 · Evangelism/Discipleship	3,554.86	1,974.00	1,580.86	180.1%
1261600 · Postage MM	621.64	403.48	218.16	154.1%
1261620 · Postage/BA's Foreign	-30.00			
1262700 · GC Harvest/Promotions MM	32,791.71	38,500.00	-5,708.29	85.2%
1262750 · Media Expense	18,954.86	19,954.84	-999.98	95.0%
1262800 · Bank Charges MM	9,761.50	9,000.00	761.50	108.5%
1266000 · Travel - Missions Abroad	366.95	4,000.00	-3,633.05	9.2%
1281000 · Zone 3 - South America	850.00			
1282000 · Zone 4 - India/Asia	8,865.00	11,550.00	-2,685.00	76.8%
1283000 · Zone 5 - Africa	22,132.45	13,600.00	8,532.45	162.7%
1285000 · Zone 6 - Australia/Pacific ...	2,475.00	0.00	2,475.00	100.0%
Total Expense	<u>168,342.00</u>	<u>166,946.98</u>	<u>1,395.02</u>	<u>100.8%</u>
Net Income	<u>-150.65</u>	<u>-1,129.71</u>	<u>979.06</u>	<u>13.3%</u>

General Conference of the Church of God (Seventh Day)

Profit & Loss

Artios Christian College

	Mar 25	Apr '24 - Mar 25
Income		
1340102 · BOD Funds Allocated ACC	422.43	5,069.16
1344000 · Offerings ACC		
Memorial Gifts	0.00	1,491.34
1344000 · Offerings ACC - Other	441.00	11,920.24
Total 1344000 · Offerings ACC	441.00	13,411.58
1344150 · Scholarship	0.00	120.00
1344200 · ACC Classroom Tuition		
1344210 · ACC Tuition Refund	-195.00	-1,185.00
1344200 · ACC Classroom Tuition - O...	13,109.50	83,990.00
Total 1344200 · ACC Classroom Tuition	12,914.50	82,805.00
1344250 · Sales of Text/Workbooks	14.57	348.62
1344500 · Tithe Allocation to Artios	14,645.74	143,593.49
1346000 · ACC Leadership Center	0.00	220.00
1346500 · Leadership Center Offerings	0.00	6,060.00
Total Income	28,438.24	251,627.85
Gross Profit	28,438.24	251,627.85
Expense		
1360000 · Salaries Artios	16,490.69	152,208.18
1360100 · Payroll Taxes Artios	1,147.50	9,972.15
1360200 · Employee Benefits Artios	924.76	8,115.88
1360300 · Worker's Comp. Artios	0.00	635.13
1360600 · Outside Labor ACC	1,862.53	30,804.26
1361200 · Legal Fees ACC	0.00	300.00
1361600 · Postage Artios	46.52	385.64
1362000 · Telephone Artios	65.16	390.78
1362400 · Office Supplies ACC	0.00	123.84
1362700 · Promotions Artios	6,677.61	23,042.67
1362800 · Bank Charges Artios	478.91	2,528.03
1363200 · Computer Upgrades/Repair A...	200.00	200.00
1365000 · Honorariums Artios	2,325.25	22,239.35
1365100 · Library/Research ACC	298.50	801.17
1365500 · Leadership Center Expenses	0.00	725.40
1366000 · Travel Artios	993.98	2,652.78
1370600 · ACC Web Hosting-IT Expense	83.12	944.69
Total Expense	31,594.53	256,069.95
Net Income	-3,156.29	-4,442.10

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

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget
Income				
1340102 · BOD Funds Allocated ACC	5,069.16	5,069.25	-0.09	100.0%
1344000 · Offerings ACC				
Memorial Gifts	1,491.34			
1344000 · Offerings ACC - Other	11,920.24	10,000.00	1,920.24	119.2%
Total 1344000 · Offerings ACC	13,411.58	10,000.00	3,411.58	134.1%
1344150 · Scholarship	120.00			
1344200 · ACC Classroom Tuition				
1344210 · ACC Tuition Refund	-1,185.00	0.00	-1,185.00	100.0%
1344200 · ACC Classroom Tuition - Ot...	83,990.00	63,000.00	20,990.00	133.3%
Total 1344200 · ACC Classroom Tuition	82,805.00	63,000.00	19,805.00	131.4%
1344250 · Sales of Text/Workbooks	348.62	0.00	348.62	100.0%
1344500 · Tithe Allocation to Artios	143,593.49	131,250.00	12,343.49	109.4%
1346000 · ACC Leadership Center	220.00	1,000.00	-780.00	22.0%
1346500 · Leadership Center Offerings	6,060.00	11,000.00	-4,940.00	55.1%
Total Income	251,627.85	221,319.25	30,308.60	113.7%
Gross Profit	251,627.85	221,319.25	30,308.60	113.7%
Expense				
1360000 · Salaries Artios	152,208.18	150,587.60	1,620.58	101.1%
1360100 · Payroll Taxes Artios	9,972.15	9,767.62	204.53	102.1%
1360200 · Employee Benefits Artios	8,115.88	7,554.13	561.75	107.4%
1360300 · Worker's Comp. Artios	635.13	650.00	-14.87	97.7%
1360600 · Outside Labor ACC	30,804.26	57,982.00	-27,177.74	53.1%
1361200 · Legal Fees ACC	300.00	300.00	0.00	100.0%
1361600 · Postage Artios	385.64	75.00	310.64	514.2%
1362000 · Telephone Artios	390.78	395.00	-4.22	98.9%
1362400 · Office Supplies ACC	123.84	100.00	23.84	123.8%
1362700 · Promotions Artios	23,042.67	24,608.48	-1,565.81	93.6%
1362800 · Bank Charges Artios	2,528.03	2,100.00	428.03	120.4%
1363200 · Computer Upgrades/Repair A...	200.00	200.00	0.00	100.0%
1365000 · Honorariums Artios	22,239.35	17,000.00	5,239.35	130.8%
1365100 · Library/Research ACC	801.17	500.00	301.17	160.2%
1365500 · Leadership Center Expenses	725.40	750.00	-24.60	96.7%
1366000 · Travel Artios	2,652.78	2,000.00	652.78	132.6%
1366150 · Meals/Lodging Artios	0.00	100.00	-100.00	0.0%
1370600 · ACC Web Hosting-IT Expense	944.69	1,000.00	-55.31	94.5%
Total Expense	256,069.95	275,669.83	-19,599.88	92.9%
Net Income	-4,442.10	-54,350.58	49,908.48	8.2%