

## GENERAL CONFERENCE

Financial Statement Overview  
2025/26 Fiscal Year  
March 2026

<b>Income</b>	<b>Current</b>	<b>YTD</b>
General Conference	\$ 93,576.67	\$ 961,992.35
Bible Advocate Press	\$ 59,382.71	\$ 523,318.51
Missions Ministries	\$ 16,748.39	\$ 168,675.93
Artios School/Min.	\$ 33,509.21	\$ 298,818.09
<b>Total Income</b>	<b>\$ 203,216.98</b>	<b>\$ 1,952,804.88</b>

<b>Expense</b>			<b>Profit/Loss</b>	<b>Profit/Loss YTD</b>
General Conference	\$ 83,200.32	\$ 1,063,985.78	\$ 10,376.35	\$ (101,993.43)
Bible Advocate Press	\$ 27,631.21	\$ 478,112.20	\$ 31,751.50	\$ 45,206.31
Missions Ministries	\$ 12,324.95	\$ 183,499.69	\$ 4,423.44	\$ (14,823.76)
Artios School/Min.	\$ 23,182.21	\$ 316,942.58	\$ 10,327.00	\$ (18,124.49)
<b>Total Expense</b>	<b>\$ 146,338.69</b>	<b>\$ 2,042,540.25</b>		
<b>Net Income/Expense</b>	<b>\$ 56,878.29</b>	<b>\$ (89,735.37)</b>		

### YTD vs Budget

General Conference	\$ (86,805.88)
Bible Advocate Press	\$ 42,257.92
Missions Ministries	\$ (17,276.68)
Artios School/Min.	\$ 24,532.14
	<b>\$ (37,292.50)</b>

**District and individual tithes received this month:** \$105,952.98

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

Central	3/5/2026	\$ 47,657.62
Northeast	3/5/2026	\$ 15,245.19
Southeast	3/11/2026	\$ 2,641.87
Southwest	3/11/2026	\$ 25,418.52
West Coast	3/11/2026	\$ 14,518.55

	Current Month Billing	Prior Amounts Due	Payments Rec'd	Balance Due
Eastern Canadian	\$ 500.00	\$ -	\$ -	\$ 500.00
Western Canadian	\$ 500.00	\$ -	\$ -	\$ 500.00

If you have any questions, please contact Dawn at [dawn.wayman@cog7.org](mailto:dawn.wayman@cog7.org)

# General Conference of the Church of God (Seventh Day)

## Profit & Loss

### General Conference

	Mar 26	Apr '25 - Mar 26
<b>Income</b>		
0140000 · District and Individual Tithe	105,952.98	882,540.90
0140050 · Canadian Districts Billing	0.00	29,111.10
0140100 · Offerings	1,417.99	22,956.35
0140102 · BOD Funds Allocated	9,937.44	164,249.28
0140110 · GC Ministries Offerings	2,756.47	33,919.32
0140140 · Missions Ministries Allocation	-5,297.65	-44,127.05
0140150 · BAP Allocation	-5,297.65	-44,127.05
0140190 · ACC Allocation	-15,892.95	-132,380.94
0140195 · Verizon Lease Income	0.00	21,120.00
0149100 · Interest Income	0.04	747.92
0149200 · Dividend Income	0.00	17,451.67
0149300 · Endowment Earnings GC	0.00	10,530.85
<b>Total Income</b>	93,576.67	961,992.35
<b>Gross Profit</b>	93,576.67	961,992.35
<b>Expense</b>		
0160000 · Salaries	39,264.11	566,776.46
0160070 · Payroll Administration	0.00	1,407.14
0160100 · Payroll Taxes	2,124.90	30,259.44
0160200 · Employee Benefits	3,055.15	37,144.77
0160300 · Worker's Compensation	0.00	8,344.14
0160600 · Outside Labor	750.00	9,000.00
0161200 · Legal Fees	0.00	10,023.64
0161300 · Audit Fees	0.00	28,500.00
0161350 · Consulting Fees	5,000.00	60,000.00
0161360 · Mediation to Churches	-2,570.43	1,377.67
0161400 · Fees and Licenses	65.00	111.00
0161410 · Property & Sales Tax	113.24	728.48
0161500 · Liability Insurance	0.00	33,574.50
0161600 · Postage	258.29	2,252.08
0161610 · Churchright Expense	1,158.56	17,012.60
0162000 · Telecommunications	683.05	8,080.13
0162300 · Utilities	2,895.68	18,728.47
0162400 · Office Supplies	629.27	2,191.03
0162410 · Equipment Lease	1,476.00	20,261.81
0162700 · Promotions	0.00	2,000.00
0162800 · Bank Charges	202.12	2,709.15
0162900 · Background Checks	0.00	1,054.03
0163000 · Building & Grounds Mainten...	120.88	4,370.80
0163050 · Equipment Maintenance	860.36	3,784.47
0163100 · Janitorial	350.00	4,200.00
0164000 · Print Shop	0.00	274.47
0165000 · Honorariums	342.85	1,442.85
0165240 · Executive Staff Continuing E...	0.00	80.00
0166000 · Travel/Lodging	5,412.11	39,521.20
0166150 · Meals/Entertainment	0.00	1,417.56
0166160 · Staff Appreciation	0.00	1,244.16
0166170 · Flowers/Condolences	0.00	285.49
0166200 · Board of Directors	11,485.34	55,653.21
0166220 · Directors & District Supt. Mtg.	864.94	11,658.97
0170300 · NAMC		
0170301 · Lic. & Credentials Committ...	2,631.09	25,585.78

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

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	Mar 26	Apr '25 - Mar 26
0170302 · NAMC General Expense	501.48	7,540.04
0170300 · NAMC - Other	2,987.00	4,660.75
<b>Total 0170300 · NAMC</b>	6,119.57	37,786.57
0170370 · International Federation	1,737.96	25,488.66
0170600 · IT Team Expense	801.37	15,240.83
<b>Total Expense</b>	83,200.32	1,063,985.78
<b>Net Income</b>	<b>10,376.35</b>	<b>-101,993.43</b>

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

General Conference

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
0140000 · District and Individual Tithe	882,540.90	875,000.00	7,540.90	100.9%
0140050 · Canadian Districts Billing	29,111.10	18,000.00	11,111.10	161.7%
0140100 · Offerings	22,956.35	50,000.00	-27,043.65	45.9%
0140102 · BOD Funds Allocated	164,249.28	119,249.28	45,000.00	137.7%
0140110 · GC Ministries Offerings	33,919.32	35,000.00	-1,080.68	96.9%
0140120 · Special Offerings	0.00	1,500.00	-1,500.00	0.0%
0140140 · Missions Ministries Allocation	-44,127.05	-43,750.00	-377.05	100.9%
0140150 · BAP Allocation	-44,127.05	-43,750.00	-377.05	100.9%
0140190 · ACC Allocation	-132,380.94	-131,250.00	-1,130.94	100.9%
0140195 · Verizon Lease Income	21,120.00	21,120.00	0.00	100.0%
0149100 · Interest Income	747.92	50.00	697.92	1,495.8%
0149200 · Dividend Income	17,451.67	35,000.00	-17,548.33	49.9%
0149300 · Endowment Earnings GC	10,530.85	0.00	10,530.85	100.0%
<b>Total Income</b>	<b>961,992.35</b>	<b>936,169.28</b>	<b>25,823.07</b>	<b>102.8%</b>
<b>Gross Profit</b>	<b>961,992.35</b>	<b>936,169.28</b>	<b>25,823.07</b>	<b>102.8%</b>
<b>Expense</b>				
0160000 · Salaries	566,776.46	474,198.13	92,578.33	119.5%
0160070 · Payroll Administration	1,407.14	1,200.00	207.14	117.3%
0160100 · Payroll Taxes	30,259.44	40,521.91	-10,262.47	74.7%
0160200 · Employee Benefits	37,144.77	28,948.79	8,195.98	128.3%
0160300 · Worker's Compensation	8,344.14	5,000.00	3,344.14	166.9%
0160600 · Outside Labor	9,000.00	9,000.00	0.00	100.0%
0161200 · Legal Fees	10,023.64	20,000.00	-9,976.36	50.1%
0161300 · Audit Fees	28,500.00	30,000.00	-1,500.00	95.0%
0161350 · Consulting Fees	60,000.00	60,000.00	0.00	100.0%
0161360 · Mediation to Churches	1,377.67			
0161400 · Fees and Licenses	111.00	1,000.00	-889.00	11.1%
0161410 · Property & Sales Tax	728.48	1,000.00	-271.52	72.8%
0161500 · Liability Insurance	33,574.50	30,000.00	3,574.50	111.9%
0161600 · Postage	2,252.08	2,000.00	252.08	112.6%
0161610 · Churchright Expense	17,012.60	18,000.00	-987.40	94.5%
0162000 · Telecommunications	8,080.13	9,000.00	-919.87	89.8%
0162300 · Utilities	18,728.47	17,500.00	1,228.47	107.0%
0162400 · Office Supplies	2,191.03	2,000.00	191.03	109.6%
0162410 · Equipment Lease	20,261.81	25,200.00	-4,938.19	80.4%
0162700 · Promotions	2,000.00	0.00	2,000.00	100.0%
0162800 · Bank Charges	2,709.15	2,000.00	709.15	135.5%
0162900 · Background Checks	1,054.03	250.00	804.03	421.6%
0163000 · Building & Grounds Maintena...	4,370.80	5,000.00	-629.20	87.4%
0163050 · Equipment Maintenance	3,784.47	3,250.00	534.47	116.4%
0163100 · Janitorial	4,200.00	5,000.00	-800.00	84.0%
0164000 · Print Shop	274.47	0.00	274.47	100.0%
0165000 · Honorariums	1,442.85	2,000.00	-557.15	72.1%
0165240 · Executive Staff Continuing Ed...	80.00	150.00	-70.00	53.3%
0165250 · Staff Continuing Edu.	0.00	150.00	-150.00	0.0%
0166000 · Travel/Lodging	39,521.20	25,000.00	14,521.20	158.1%
0166050 · Mileage - Local	0.00	500.00	-500.00	0.0%
0166150 · Meals/Entertainment	1,417.56	3,000.00	-1,582.44	47.3%
0166160 · Staff Appreciation	1,244.16	1,000.00	244.16	124.4%
0166170 · Flowers/Condolences	285.49	0.00	285.49	100.0%
0166200 · Board of Directors	55,653.21	30,000.00	25,653.21	185.5%
0166220 · Directors & District Supt. Mtg.	11,658.97	15,000.00	-3,341.03	77.7%
0170300 · NAMC				
0170301 · Lic. & Credentials Committee	25,585.78	30,500.00	-4,914.22	83.9%
0170302 · NAMC General Expense	7,540.04	14,750.00	-7,209.96	51.1%
0170300 · NAMC - Other	4,660.75			
<b>Total 0170300 · NAMC</b>	<b>37,786.57</b>	<b>45,250.00</b>	<b>-7,463.43</b>	<b>83.5%</b>

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

General Conference

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>0170370 · International Federation</b>	25,488.66	14,145.00	11,343.66	180.2%
<b>0170600 · IT Team Expense</b>	15,240.83	23,093.00	-7,852.17	66.0%
<b>0170700 · Promotion Team Expense</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Total Expense</b>	1,063,985.78	951,356.83	112,628.95	111.8%
<b>Net Income</b>	<b>-101,993.43</b>	<b>-15,187.55</b>	<b>-86,805.88</b>	<b>671.6%</b>

# General Conference of the Church of God (Seventh Day)

## Profit & Loss

Bible Advocate Press

	Mar 26	Apr '25 - Mar 26
<b>Income</b>		
1140102 · BOD Funds Allocated BAP	2,819.11	33,829.32
1142000 · Offerings - BAP	33,437.52	99,472.20
1142200 · Bible Advocate Clubs	481.25	12,022.97
1142250 · Merchandise	2,004.67	24,218.91
1142260 · Worship in Song/Regular Inc.	425.60	3,019.44
1142270 · Worship in Song/Loose Leaf...	60.00	1,560.00
1142300 · Adult Quarterly	4,081.59	87,301.78
1142310 · Adult Teacher's Guide	417.00	10,665.01
1142320 · Adult Spanish Quarterly	4,635.21	102,692.87
1142325 · Adult Spanish Teacher Guide	634.82	13,595.38
1142330 · Senior Youth Quarterly	467.70	6,550.33
1142340 · Junior High Quarterly	147.49	4,255.01
1142350 · Intermediate SS Curriculum	476.10	2,706.90
1142360 · Primary SS Curriculum	301.00	2,302.40
1142370 · Pre-school Curriculum	206.00	1,456.00
1142380 · Coulter's Book Sales	15.95	303.05
1142400 · BAP Printing Income		
1142420 · Churchright Printing	0.00	9,886.83
<b>Total 1142400 · BAP Printing Income</b>	0.00	9,886.83
1142500 · Tithe Allocation to BAP	5,297.65	44,127.05
1142600 · Bible Advocate Offerings	3,152.00	44,007.37
1142610 · Editor's Circle Offerings	90.00	780.00
1142620 · Literature	232.05	8,243.82
1146160 · Seeker's Sales	0.00	204.00
1149300 · Endowment Earnings BAP	0.00	10,117.87
<b>Total Income</b>	59,382.71	523,318.51
<b>Gross Profit</b>	59,382.71	523,318.51
<b>Expense</b>		
1160000 · Salaries BAP	19,469.02	290,742.08
1160100 · Payroll Taxes BAP	1,316.81	17,575.89
1160200 · Employee Benefits BAP	1,434.67	16,592.04
1160300 · Worker's Compensation BAP	0.00	3,467.22
1161600 · Postage BAP	271.03	18,165.92
1161605 · Postage BA Magazine	1,000.22	20,766.74
1162450 · Mail Room Supplies BAP	0.00	251.43
1162700 · Promotions BAP	1,343.34	20,378.13
1162800 · Bank Charges BAP	1,167.84	12,607.99
1162910 · Merchandise/Books	-9.50	823.60
1163200 · Computer Upgrades/Repair ...	0.00	922.07
1164000 · Print Shop BAP	1,083.46	33,514.69
1164100 · Printing Outsourced BA	0.00	33,288.00
1165000 · Honorariums BAP	524.45	4,227.12
1165200 · Art Subscriptions	29.87	358.44
1166000 · Travel BAP	0.00	4,420.84
1168150 · Bad Debt BAP	0.00	10.00
<b>Total Expense</b>	27,631.21	478,112.20
<b>Net Income</b>	31,751.50	45,206.31

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

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
1140102 · BOD Funds Allocated BAP	33,829.32	33,829.32	0.00	100.0%
1142000 · Offerings - BAP	99,472.20	60,000.00	39,472.20	165.8%
1142200 · Bible Advocate Clubs	12,022.97	12,000.00	22.97	100.2%
1142250 · Merchandise	24,218.91	39,000.00	-14,781.09	62.1%
1142260 · Worship in Song/Regular Inc.	3,019.44	5,000.00	-1,980.56	60.4%
1142270 · Worship in Song/Loose Lea...	1,560.00	1,000.00	560.00	156.0%
1142300 · Adult Quarterly	87,301.78	87,000.00	301.78	100.3%
1142310 · Adult Teacher's Guide	10,665.01	12,500.00	-1,834.99	85.3%
1142320 · Adult Spanish Quarterly	102,692.87	102,500.00	192.87	100.2%
1142325 · Adult Spanish Teacher Guide	13,595.38	14,500.00	-904.62	93.8%
1142330 · Senior Youth Quarterly	6,550.33	5,600.00	950.33	117.0%
1142340 · Junior High Quarterly	4,255.01	5,300.00	-1,044.99	80.3%
1142350 · Intermediate SS Curriculum	2,706.90	3,000.00	-293.10	90.2%
1142360 · Primary SS Curriculum	2,302.40	2,000.00	302.40	115.1%
1142370 · Pre-school Curriculum	1,456.00	1,500.00	-44.00	97.1%
1142380 · Coulter's Book Sales	303.05	850.00	-546.95	35.7%
1142400 · BAP Printing Income				
1142410 · Outside Printing	0.00	4,500.00	-4,500.00	0.0%
1142420 · Churchright Printing	9,886.83	13,500.00	-3,613.17	73.2%
<b>Total 1142400 · BAP Printing Income</b>	<b>9,886.83</b>	<b>18,000.00</b>	<b>-8,113.17</b>	<b>54.9%</b>
1142500 · Tithe Allocation to BAP	44,127.05	43,750.00	377.05	100.9%
1142600 · Bible Advocate Offerings	44,007.37	45,000.00	-992.63	97.8%
1142610 · Editor's Circle Offerings	780.00	2,500.00	-1,720.00	31.2%
1142620 · Literature	8,243.82	9,100.00	-856.18	90.6%
1146160 · Seeker's Sales	204.00	0.00	204.00	100.0%
1149300 · Endowment Earnings BAP	10,117.87	0.00	10,117.87	100.0%
<b>Total Income</b>	<b>523,318.51</b>	<b>503,929.32</b>	<b>19,389.19</b>	<b>103.8%</b>
<b>Gross Profit</b>	<b>523,318.51</b>	<b>503,929.32</b>	<b>19,389.19</b>	<b>103.8%</b>
<b>Expense</b>				
1160000 · Salaries BAP	290,742.08	295,407.60	-4,665.52	98.4%
1160100 · Payroll Taxes BAP	17,575.89	22,598.68	-5,022.79	77.8%
1160200 · Employee Benefits BAP	16,592.04	16,487.54	104.50	100.6%
1160300 · Worker's Compensation BAP	3,467.22	3,500.00	-32.78	99.1%
1161600 · Postage BAP	18,165.92	3,400.00	14,765.92	534.3%
1161605 · Postage BA Magazine	20,766.74	33,500.00	-12,733.26	62.0%
1162000 · Telephone BAP	0.00	2,000.00	-2,000.00	0.0%
1162450 · Mail Room Supplies BAP	251.43	2,100.00	-1,848.57	12.0%
1162700 · Promotions BAP	20,378.13	20,487.11	-108.98	99.5%
1162800 · Bank Charges BAP	12,607.99	8,500.00	4,107.99	148.3%
1162910 · Merchandise/Books	823.60	21,300.00	-20,476.40	3.9%
1163200 · Computer Upgrades/Repair ...	922.07	2,000.00	-1,077.93	46.1%
1164000 · Print Shop BAP	33,514.69	22,300.00	11,214.69	150.3%
1164100 · Printing Outsourced BA	33,288.00	38,000.00	-4,712.00	87.6%
1165000 · Honorariums BAP	4,227.12	6,000.00	-1,772.88	70.5%
1165200 · Art Subscriptions	358.44	400.00	-41.56	89.6%
1166000 · Travel BAP	4,420.84	3,000.00	1,420.84	147.4%
1168150 · Bad Debt BAP	10.00	0.00	10.00	100.0%
<b>Total Expense</b>	<b>478,112.20</b>	<b>500,980.93</b>	<b>-22,868.73</b>	<b>95.4%</b>
<b>Net Income</b>	<b>45,206.31</b>	<b>2,948.39</b>	<b>42,257.92</b>	<b>1,533.3%</b>

**General Conference of the Church of God (Seventh Day)**

**Profit & Loss**

**Missions Ministries**

	<u>Mar 26</u>	<u>Apr '25 - Mar 26</u>
<b>Income</b>		
1240102 · BOD Funds Allocated MM	268.49	25,721.88
1243000 · Offerings - Missions Abr...	9,368.87	61,161.67
1243500 · Tithe Allocation to MM	5,297.65	44,127.05
1243600 · Admin Fees on Des Funds	1,813.38	37,665.33
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<b>Total Income</b>	16,748.39	168,675.93
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<b>Gross Profit</b>	16,748.39	168,675.93
<b>Expense</b>		
1260000 · Salaries MM	9,146.14	119,345.02
1260100 · Payroll Taxes MM	353.08	5,208.37
1260200 · Employee Benefits MM	255.27	3,047.67
1260300 · Worker's Compensation ...	0.00	283.51
1260550 · Evangelism/Discipleship	0.00	2,000.00
1261600 · Postage MM	17.02	433.08
1262700 · GC Harvest/Promotions ...	0.00	2,807.05
1262750 · Media Expense	1,343.34	19,816.43
1262800 · Bank Charges MM	449.17	8,104.26
1266000 · Travel - Missions Abroad	760.93	7,084.74
1270000 · Grant Fund MM	0.00	15,369.56
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<b>Total Expense</b>	12,324.95	183,499.69
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<b>Net Income</b>	<b>4,423.44</b>	<b>-14,823.76</b>
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**General Conference of the Church of God (Seventh Day)**  
**Profit & Loss Budget vs. Actual**  
**Missions Ministries**

	<u>Apr '25 - Mar ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
1240102 · BOD Funds Allocated MM	25,721.88	3,221.84	22,500.04	798.4%
1243000 · Offerings - Missions Abr...	61,161.67	55,714.02	5,447.65	109.8%
1243500 · Tithe Allocation to MM	44,127.05	43,750.00	377.05	100.9%
1243600 · Admin Fees on Des Funds	37,665.33	65,838.21	-28,172.88	57.2%
<b>Total Income</b>	<u>168,675.93</u>	<u>168,524.07</u>	<u>151.86</u>	<u>100.1%</u>
<b>Gross Profit</b>	168,675.93	168,524.07	151.86	100.1%
<b>Expense</b>				
1260000 · Salaries MM	119,345.02	66,386.85	52,958.17	179.8%
1260100 · Payroll Taxes MM	5,208.37	5,078.59	129.78	102.6%
1260200 · Employee Benefits MM	3,047.67	1,118.60	1,929.07	272.5%
1260300 · Worker's Compensation ...	283.51	500.00	-216.49	56.7%
1260550 · Evangelism/Discipleship	2,000.00	3,000.00	-1,000.00	66.7%
1261600 · Postage MM	433.08	500.00	-66.92	86.6%
1262700 · GC Harvest/Promotions ...	2,807.05	24,500.00	-21,692.95	11.5%
1262750 · Media Expense	19,816.43	20,487.11	-670.68	96.7%
1262800 · Bank Charges MM	8,104.26	9,500.00	-1,395.74	85.3%
1266000 · Travel - Missions Abroad	7,084.74	15,000.00	-7,915.26	47.2%
1270000 · Grant Fund MM	15,369.56	20,000.00	-4,630.44	76.8%
<b>Total Expense</b>	<u>183,499.69</u>	<u>166,071.15</u>	<u>17,428.54</u>	<u>110.5%</u>
<b>Net Income</b>	<u><b>-14,823.76</b></u>	<u><b>2,452.92</b></u>	<u><b>-17,276.68</b></u>	<u><b>-604.3%</b></u>

# General Conference of the Church of God (Seventh Day)

## Profit & Loss

Artios Christian College

	Mar 26	Apr '25 - Mar 26
<b>Income</b>		
1340102 · BOD Funds Allocated ACC	402.73	4,832.76
1344000 · Offerings ACC	1,465.00	22,420.10
1344200 · ACC Classroom Tuition		
1344210 · ACC Tuition Refund	-300.00	-2,126.00
1344220 · Graduation	0.00	615.20
1344200 · ACC Classroom Tuition - O...	16,087.00	116,502.55
<b>Total 1344200 · ACC Classroom Tuition</b>	<b>15,787.00</b>	<b>114,991.75</b>
1344250 · Sales of Books/Merchandise	-88.47	1,417.54
1344500 · Tithe Allocation to Artios	15,892.95	132,380.94
1346000 · ACC Leadership Center	0.00	75.00
1346500 · Leadership Center Offerings	50.00	22,700.00
<b>Total Income</b>	<b>33,509.21</b>	<b>298,818.09</b>
<b>Gross Profit</b>	<b>33,509.21</b>	<b>298,818.09</b>
<b>Expense</b>		
1360000 · Salaries Artios	14,978.54	197,671.01
1360020 · Employee Recognition	96.75	162.70
1360100 · Payroll Taxes Artios	1,007.25	13,439.24
1360200 · Employee Benefits Artios	996.16	10,925.03
1360300 · Worker's Comp. Artios	0.00	635.13
1360600 · Outside Labor ACC	611.09	15,038.89
1361600 · Postage Artios	110.24	405.21
1362000 · Telephone Artios	97.74	391.14
1362400 · Office Supplies ACC	0.00	50.88
1362700 · Promotions Artios		
1362750 · Graduation	0.00	603.86
1362700 · Promotions Artios - Other	1,264.60	13,368.44
<b>Total 1362700 · Promotions Artios</b>	<b>1,264.60</b>	<b>13,972.30</b>
1362800 · Bank Charges Artios	359.34	5,037.52
1363000 · Communications Director	1,343.34	19,463.42
1365000 · Honorariums Artios	1,557.50	34,645.15
1365100 · Library/Research ACC	312.59	560.19
1365500 · Leadership Center Expenses	360.00	610.00
1370600 · ACC Web Hosting-IT Expense	87.07	3,934.77
<b>Total Expense</b>	<b>23,182.21</b>	<b>316,942.58</b>
<b>Net Income</b>	<b>10,327.00</b>	<b>-18,124.49</b>

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

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
1340102 · BOD Funds Allocated ACC	4,832.76	4,832.76	0.00	100.0%
1344000 · Offerings ACC	22,420.10	21,000.00	1,420.10	106.8%
<b>1344200 · ACC Classroom Tuition</b>				
1344210 · ACC Tuition Refund	-2,126.00	0.00	-2,126.00	100.0%
1344220 · Graduation	615.20	350.00	265.20	175.8%
1344200 · ACC Classroom Tuition - ...	116,502.55	83,450.00	33,052.55	139.6%
<b>Total 1344200 · ACC Classroom Tuition</b>	<b>114,991.75</b>	<b>83,800.00</b>	<b>31,191.75</b>	<b>137.2%</b>
1344250 · Sales of Books/Merchandise	1,417.54	200.00	1,217.54	708.8%
1344500 · Tithe Allocation to Artios	132,380.94	131,250.00	1,130.94	100.9%
1346000 · ACC Leadership Center	75.00	1,000.00	-925.00	7.5%
1346500 · Leadership Center Offerings	22,700.00	20,000.00	2,700.00	113.5%
<b>Total Income</b>	<b>298,818.09</b>	<b>262,082.76</b>	<b>36,735.33</b>	<b>114.0%</b>
<b>Gross Profit</b>	<b>298,818.09</b>	<b>262,082.76</b>	<b>36,735.33</b>	<b>114.0%</b>
<b>Expense</b>				
1360000 · Salaries Artios	197,671.01	187,799.02	9,871.99	105.3%
1360020 · Employee Recognition	162.70			
1360100 · Payroll Taxes Artios	13,439.24	12,561.72	877.52	107.0%
1360200 · Employee Benefits Artios	10,925.03	8,931.54	1,993.49	122.3%
1360300 · Worker's Comp. Artios	635.13	650.00	-14.87	97.7%
1360600 · Outside Labor ACC	15,038.89	25,000.00	-9,961.11	60.2%
1361600 · Postage Artios	405.21	335.00	70.21	121.0%
1362000 · Telephone Artios	391.14	395.00	-3.86	99.0%
1362400 · Office Supplies ACC	50.88	155.00	-104.12	32.8%
<b>1362700 · Promotions Artios</b>				
1362750 · Graduation	603.86	650.00	-46.14	92.9%
1362700 · Promotions Artios - Other	13,368.44	14,000.00	-631.56	95.5%
<b>Total 1362700 · Promotions Artios</b>	<b>13,972.30</b>	<b>14,650.00</b>	<b>-677.70</b>	<b>95.4%</b>
1362800 · Bank Charges Artios	5,037.52	2,200.00	2,837.52	229.0%
1363000 · Communications Director	19,463.42	20,487.11	-1,023.69	95.0%
1363200 · Computer Upgrades/Repair ...	0.00	450.00	-450.00	0.0%
1365000 · Honorariums Artios	34,645.15	26,600.00	8,045.15	130.2%
1365100 · Library/Research ACC	560.19	575.00	-14.81	97.4%
1365500 · Leadership Center Expenses	610.00	750.00	-140.00	81.3%
1366000 · Travel Artios	0.00	2,000.00	-2,000.00	0.0%
1366150 · Meals/Lodging Artios	0.00	200.00	-200.00	0.0%
1370600 · ACC Web Hosting-IT Expense	3,934.77	1,000.00	2,934.77	393.5%
<b>Total Expense</b>	<b>316,942.58</b>	<b>304,739.39</b>	<b>12,203.19</b>	<b>104.0%</b>
<b>Net Income</b>	<b>-18,124.49</b>	<b>-42,656.63</b>	<b>24,532.14</b>	<b>42.5%</b>