

## GENERAL CONFERENCE

Financial Statement Overview  
2023/24 Fiscal Year  
**March 2024**

<b>Income</b>	<b>Current</b>	<b>YTD</b>
General Conference	\$ 66,505.08	\$ 870,011.57
Bible Advocate Press	\$ 30,356.22	\$ 383,697.73
Missions Ministries	\$ 16,755.04	\$ 139,446.21
Artios School/Min.	\$ 22,719.48	\$ 232,009.63
<b>Total Income</b>	<b>\$ 136,335.82</b>	<b>\$ 1,625,165.14</b>

<b>Expense</b>			<b>Profit/Loss</b>	<b>Profit/Loss YTD</b>
General Conference	\$ 92,321.94	\$ 769,864.18	\$ (25,816.86)	\$ 100,147.39
Bible Advocate Press	\$ 37,563.17	\$ 396,718.38	\$ (7,206.95)	\$ (13,020.65)
Missions Ministries	\$ 15,670.79	\$ 179,732.32	\$ 1,084.25	\$ (40,286.11)
Artios School/Min.	\$ 31,081.30	\$ 251,778.34	\$ (8,361.82)	\$ (19,768.71)
<b>Total Expense</b>	<b>\$ 176,637.20</b>	<b>\$ 1,598,093.22</b>		
<b>Net Income/Expense</b>	<b>\$ (40,301.38)</b>	<b>\$ 27,071.92</b>		

**District and individual tithes received this month:** \$76,566.53

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

Central	3/7/2024	\$ 29,459.15
Northeast	3/7/2024	\$ 17,402.93
Southeast	3/7/2024	\$ 3,193.76
Southwest	3/12/2024	\$ 14,476.13
West Coast	3/29/2024	\$ 11,589.56

March	Current Month Billing	Prior Amounts Due	Payments Rec'd	Balance Due
Eastern Canadian	\$ 2,772.30	\$ - *	\$ -	\$ 2,772.30
Western Canadian	\$ 3,093.82	\$ 2,781.15	\$ -	\$ 5,874.97

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 24	Apr '23 - Mar 24
<b>Income</b>		
0140000 · District and Individual Tithe	76,566.53	967,526.72
0140050 · Canadian Districts Billing	1,891.86	20,065.75
0140100 · Offerings	6,516.77	41,392.01
0140110 · GC Ministries Offerings	624.00	32,825.11
0140120 · Special Offerings	0.00	1,188.33
0140140 · Missions Ministries Allocation	-3,828.33	-48,376.34
0140150 · BAP Allocation	-3,828.33	-48,376.34
0140190 · ACC Allocation	-11,484.98	-145,128.99
0140195 · Verizon Lease Income	0.00	19,360.00
0149100 · Interest Income	16.45	194.87
0149200 · Dividend Income	31.11	29,340.45
	66,505.08	870,011.57
<b>Total Income</b>		
	66,505.08	870,011.57
<b>Gross Profit</b>		
	66,505.08	870,011.57
<b>Expense</b>		
0160000 · Salaries	34,993.81	314,023.35
0160070 · Payroll Administration	0.00	885.28
0160100 · Payroll Taxes	1,842.36	17,405.68
0160200 · Employee Benefits	1,591.89	19,888.00
0160300 · Worker's Compensation	0.00	2,700.00
0160600 · Outside Labor	750.00	8,250.00
0161300 · Audit Fees	0.00	21,000.00
0161350 · Consulting Fees	5,025.00	64,370.00
0161400 · Fees and Licenses	320.00	1,213.47
0161410 · Property & Sales Tax	0.00	606.84
0161500 · Liability Insurance	0.00	23,509.00
0161600 · Postage	87.79	2,090.66
0161610 · Churchright Expense	0.00	16,559.08
0162000 · Telecommunications	1,255.45	13,758.27
0162300 · Utilities	1,193.91	16,839.22
0162400 · Office Supplies	392.99	2,811.28
0162410 · Equipment Lease	2,360.97	31,328.44
0162700 · Promotions	2,000.00	2,000.00
0162800 · Bank Charges	173.04	2,381.12
0163000 · Building & Grounds Mainten...	59.98	4,388.54
0163050 · Equipment Maintenance	0.00	1,782.00
0163100 · Janitorial	350.00	6,025.19
0164000 · Print Shop	0.00	826.25
0165000 · Honorariums	2,388.00	20,281.50
0165250 · Staff Continuing Edu.	0.00	148.00
0166000 · Travel/Lodging	5,357.25	17,792.33
0166050 · Mileage - Local	0.00	550.80
0166150 · Meals/Entertainment	0.00	1,103.72
0166160 · Staff Appreciation	0.00	1,290.82
0166170 · Flowers/Condolences	0.00	142.97
0166200 · Board of Directors	17,098.19	40,856.36
0166220 · Directors & District Supt. Mtg.	875.25	23,236.14
0170300 · NAMC		
0170301 · Lic. & Credentials Committ...	7,276.41	31,632.40
0170302 · NAMC General Expense	500.00	6,971.17
	7,776.41	38,603.57
<b>Total 0170300 · NAMC</b>		
	7,776.41	38,603.57
0170370 · IMC Expenses	0.00	3,752.25
0170600 · IT Team Expense	6,429.65	47,464.05
	6,429.65	47,464.05

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

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	<u>Mar 24</u>	<u>Apr '23 - Mar 24</u>
<b>Total Expense</b>	92,321.94	769,864.18
<b>Net Income</b>	<u><u>-25,816.86</u></u>	<u><u>100,147.39</u></u>

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

General Conference

	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
0140000 · District and Individual Tithe	967,526.72	820,000.00	147,526.72	118.0%
0140050 · Canadian Districts Billing	20,065.75	10,000.00	10,065.75	200.7%
0140100 · Offerings	41,392.01	60,000.00	-18,607.99	69.0%
0140110 · GC Ministries Offerings	32,825.11	30,000.00	2,825.11	109.4%
0140120 · Special Offerings	1,188.33	2,000.00	-811.67	59.4%
0140140 · Missions Ministries Allocation	-48,376.34	-41,000.00	-7,376.34	118.0%
0140150 · BAP Allocation	-48,376.34	-41,000.00	-7,376.34	118.0%
0140190 · ACC Allocation	-145,128.99	-123,000.00	-22,128.99	118.0%
0140195 · Verizon Lease Income	19,360.00	21,120.00	-1,760.00	91.7%
0149100 · Interest Income	194.87	200.00	-5.13	97.4%
0149200 · Dividend Income	29,340.45	25,000.00	4,340.45	117.4%
<b>Total Income</b>	<b>870,011.57</b>	<b>763,320.00</b>	<b>106,691.57</b>	<b>114.0%</b>
<b>Gross Profit</b>	<b>870,011.57</b>	<b>763,320.00</b>	<b>106,691.57</b>	<b>114.0%</b>
<b>Expense</b>				
0160000 · Salaries	314,023.35	423,396.25	-109,372.90	74.2%
0160050 · Reimburse Salary Expense	0.00	-100,000.00	100,000.00	0.0%
0160070 · Payroll Administration	885.28	750.00	135.28	118.0%
0160100 · Payroll Taxes	17,405.68	36,027.23	-18,621.55	48.3%
0160200 · Employee Benefits	19,888.00	21,753.23	-1,865.23	91.4%
0160300 · Worker's Compensation	2,700.00	6,000.00	-3,300.00	45.0%
0160600 · Outside Labor	8,250.00	9,000.00	-750.00	91.7%
0161200 · Legal Fees	0.00	20,000.00	-20,000.00	0.0%
0161300 · Audit Fees	21,000.00	25,000.00	-4,000.00	84.0%
0161350 · Consulting Fees	64,370.00	40,000.00	24,370.00	160.9%
0161400 · Fees and Licenses	1,213.47	1,000.00	213.47	121.3%
0161410 · Property & Sales Tax	606.84	750.00	-143.16	80.9%
0161500 · Liability Insurance	23,509.00	21,000.00	2,509.00	111.9%
0161600 · Postage	2,090.66	2,500.00	-409.34	83.6%
0161610 · Churchright Expense	16,559.08	18,000.00	-1,440.92	92.0%
0162000 · Telecommunications	13,758.27	16,000.00	-2,241.73	86.0%
0162300 · Utilities	16,839.22	20,000.00	-3,160.78	84.2%
0162400 · Office Supplies	2,811.28	1,500.00	1,311.28	187.4%
0162410 · Equipment Lease	31,328.44	22,500.00	8,828.44	139.2%
0162700 · Promotions	2,000.00			
0162800 · Bank Charges	2,381.12	3,500.00	-1,118.88	68.0%
0162900 · Background Checks	0.00	200.00	-200.00	0.0%
0163000 · Building & Grounds Maintenance	4,388.54	4,000.00	388.54	109.7%
0163050 · Equipment Maintenance	1,782.00	3,000.00	-1,218.00	59.4%
0163100 · Janitorial	6,025.19	6,000.00	25.19	100.4%
0164000 · Print Shop	826.25			
0165000 · Honorariums	20,281.50	1,800.00	18,481.50	1,126.8%
0165240 · Executive Staff Continuing Edu.	0.00	150.00	-150.00	0.0%
0165250 · Staff Continuing Edu.	148.00	150.00	-2.00	98.7%
0166000 · Travel/Lodging	17,792.33	20,000.00	-2,207.67	89.0%
0166050 · Mileage - Local	550.80	250.00	300.80	220.3%
0166150 · Meals/Entertainment	1,103.72	2,500.00	-1,396.28	44.1%
0166160 · Staff Appreciation	1,290.82	1,000.00	290.82	129.1%
0166170 · Flowers/Condolences	142.97	0.00	142.97	100.0%
0166200 · Board of Directors	40,856.36	20,000.00	20,856.36	204.3%
0166220 · Directors & District Supt. Mtg.	23,236.14	12,000.00	11,236.14	193.6%
0170300 · NAMC				
0170301 · Lic. & Credentials Committee				
0170303 · NAMC Investigating Committee	0.00	2,500.00	-2,500.00	0.0%
0170301 · Lic. & Credentials Committee - ...	31,632.40	20,000.00	11,632.40	158.2%
<b>Total 0170301 · Lic. &amp; Credentials Committee</b>	<b>31,632.40</b>	<b>22,500.00</b>	<b>9,132.40</b>	<b>140.6%</b>
0170302 · NAMC General Expense	6,971.17	7,300.00	-328.83	95.5%
<b>Total 0170300 · NAMC</b>	<b>38,603.57</b>	<b>29,800.00</b>	<b>8,803.57</b>	<b>129.5%</b>

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

**Profit & Loss Budget vs. Actual**

General Conference

	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
0170310 · Ministerial Forum	0.00	4,200.00	-4,200.00	0.0%
0170370 · IMC Expenses	3,752.25	6,400.00	-2,647.75	58.6%
0170600 · IT Team Expense	47,464.05	40,000.00	7,464.05	118.7%
0170650 · Web Development & Branding	0.00	10,000.00	-10,000.00	0.0%
0170700 · Promotion Team Expense	0.00	2,000.00	-2,000.00	0.0%
<b>Total Expense</b>	<b>769,864.18</b>	<b>752,126.71</b>	<b>17,737.47</b>	<b>102.4%</b>
<b>Net Income</b>	<b>100,147.39</b>	<b>11,193.29</b>	<b>88,954.10</b>	<b>894.7%</b>

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

## Profit & Loss

Bible Advocate Press

	Mar 24	Apr '23 - Mar 24
<b>Income</b>		
1142000 · Offerings - BAP	3,060.72	31,631.84
1142200 · Bible Advocate Clubs	3,084.75	11,908.75
1142250 · Merchandise		
1142252 · Packaging and Handling	21.02	223.02
1142250 · Merchandise - Other	2,649.68	34,209.00
<b>Total 1142250 · Merchandise</b>	2,670.70	34,432.02
1142260 · Worship in Song/Regular Inc.	1,088.24	5,987.07
1142270 · Worship in Song/Loose Leaf...	0.00	205.96
1142300 · Adult Quarterly	5,563.96	75,160.96
1142310 · Adult Teacher's Guide	688.90	9,038.38
1142320 · Adult Spanish Quarterly	6,517.82	91,656.19
1142325 · Adult Spanish Teacher Guide	1,004.80	11,524.16
1142330 · Senior Youth Quarterly	425.79	6,160.29
1142340 · Junior High Quarterly	348.68	3,813.28
1142350 · Intermediate SS Curriculum	89.24	1,793.78
1142360 · Primary SS Curriculum	102.48	1,694.28
1142370 · Pre-school Curriculum	103.50	1,117.66
1142380 · Coulter's Book Sales	30.31	383.43
1142400 · BAP Printing Income		
1142420 · Churchright Printing	0.00	10,050.37
<b>Total 1142400 · BAP Printing Income</b>	0.00	10,050.37
1142500 · Tithe Allocation to BAP	3,828.33	48,376.34
1142600 · Bible Advocate Offerings	1,538.00	30,450.31
1142610 · Editor's Circle Offerings	210.00	2,460.00
1142620 · Literature	0.00	5,852.66
<b>Total Income</b>	30,356.22	383,697.73
<b>Gross Profit</b>	30,356.22	383,697.73
<b>Expense</b>		
1160000 · Salaries BAP	26,241.59	221,704.88
1160100 · Payroll Taxes BAP	1,478.37	12,422.21
1160200 · Employee Benefits BAP	996.34	11,866.80
1161600 · Postage BAP	1,065.33	9,313.39
1161605 · Postage BA Magazine	0.00	22,439.78
1162000 · Telephone BAP	378.48	4,501.09
1162400 · Office Supplies BAP	0.00	1,757.79
1162450 · Mail Room Supplies BAP	0.00	837.25
1162700 · Promotions BAP	3,727.19	17,219.48
1162800 · Bank Charges BAP	650.52	9,851.08
1162910 · Merchandise/Books	-54.00	1,104.30
1163050 · Equipment Maintenance BAP	0.00	15.17
1163200 · Computer Upgrades/Repair ...	0.00	1,107.03
1164000 · Print Shop BAP	2,420.03	30,649.09
1164100 · Printing Outsourced BA	0.00	42,264.00
1165000 · Honorariums BAP	95.00	4,396.90
1165200 · Art Subscriptions	29.87	552.57
1166000 · Travel BAP	534.45	4,715.57
<b>Total Expense</b>	37,563.17	396,718.38
<b>Net Income</b>	<b>-7,206.95</b>	<b>-13,020.65</b>

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

	<u>Apr '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
1142000 · Offerings - BAP	31,631.84	65,000.00	-33,368.16	48.7%
1142200 · Bible Advocate Clubs	11,908.75	8,600.00	3,308.75	138.5%
1142250 · Merchandise				
1142252 · Packaging and Handling	223.02	0.00	223.02	100.0%
1142250 · Merchandise - Other	34,209.00	25,000.00	9,209.00	136.8%
<b>Total 1142250 · Merchandise</b>	<b>34,432.02</b>	<b>25,000.00</b>	<b>9,432.02</b>	<b>137.7%</b>
1142260 · Worship in Song/Regular Inc.	5,987.07	4,500.00	1,487.07	133.0%
1142270 · Worship in Song/Loose Lea...	205.96	300.00	-94.04	68.7%
1142300 · Adult Quarterly	75,160.96	82,000.00	-6,839.04	91.7%
1142310 · Adult Teacher's Guide	9,038.38	10,000.00	-961.62	90.4%
1142320 · Adult Spanish Quarterly	91,656.19	92,000.00	-343.81	99.6%
1142325 · Adult Spanish Teacher Guide	11,524.16	12,500.00	-975.84	92.2%
1142330 · Senior Youth Quarterly	6,160.29	6,200.00	-39.71	99.4%
1142340 · Junior High Quarterly	3,813.28	3,500.00	313.28	109.0%
1142350 · Intermediate SS Curriculum	1,793.78	2,200.00	-406.22	81.5%
1142360 · Primary SS Curriculum	1,694.28	2,800.00	-1,105.72	60.5%
1142370 · Pre-school Curriculum	1,117.66	1,200.00	-82.34	93.1%
1142380 · Coulter's Book Sales	383.43	500.00	-116.57	76.7%
1142400 · BAP Printing Income				
1142420 · Churchright Printing	10,050.37	12,000.00	-1,949.63	83.8%
<b>Total 1142400 · BAP Printing Income</b>	<b>10,050.37</b>	<b>12,000.00</b>	<b>-1,949.63</b>	<b>83.8%</b>
1142500 · Tithe Allocation to BAP	48,376.34	41,000.00	7,376.34	118.0%
1142600 · Bible Advocate Offerings	30,450.31	45,000.00	-14,549.69	67.7%
1142610 · Editor's Circle Offerings	2,460.00	2,500.00	-40.00	98.4%
1142620 · Literature	5,852.66	5,000.00	852.66	117.1%
1146160 · Seeker's Sales	0.00	150.00	-150.00	0.0%
<b>Total Income</b>	<b>383,697.73</b>	<b>421,950.00</b>	<b>-38,252.27</b>	<b>90.9%</b>
<b>Gross Profit</b>	<b>383,697.73</b>	<b>421,950.00</b>	<b>-38,252.27</b>	<b>90.9%</b>
<b>Expense</b>				
1160000 · Salaries BAP	221,704.88	254,044.63	-32,339.75	87.3%
1160100 · Payroll Taxes BAP	12,422.21	19,434.41	-7,012.20	63.9%
1160200 · Employee Benefits BAP	11,866.80	14,336.26	-2,469.46	82.8%
1160300 · Worker's Compensation BAP	0.00	3,500.00	-3,500.00	0.0%
1161600 · Postage BAP	9,313.39	16,000.00	-6,686.61	58.2%
1161605 · Postage BA Magazine	22,439.78	24,000.00	-1,560.22	93.5%
1162000 · Telephone BAP	4,501.09	3,200.00	1,301.09	140.7%
1162400 · Office Supplies BAP	1,757.79	200.00	1,557.79	878.9%
1162450 · Mail Room Supplies BAP	837.25	1,000.00	-162.75	83.7%
1162700 · Promotions BAP	17,219.48	17,849.32	-629.84	96.5%
1162800 · Bank Charges BAP	9,851.08	12,000.00	-2,148.92	82.1%
1162910 · Merchandise/Books	1,104.30	100.00	1,004.30	1,104.3%
1163050 · Equipment Maintenance BAP	15.17	100.00	-84.83	15.2%
1163200 · Computer Upgrades/Repair ...	1,107.03	1,600.00	-492.97	69.2%
1164000 · Print Shop BAP	30,649.09	18,000.00	12,649.09	170.3%
1164100 · Printing Outsourced BA	42,264.00	32,000.00	10,264.00	132.1%
1165000 · Honorariums BAP	4,396.90	5,000.00	-603.10	87.9%
1165200 · Art Subscriptions	552.57	360.00	192.57	153.5%

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	<u>Apr '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
1166000 · Travel BAP	4,715.57	1,000.00	3,715.57	471.6%
1166050 · Mileage - Local BAP	0.00	50.00	-50.00	0.0%
<b>Total Expense</b>	<u>396,718.38</u>	<u>423,774.62</u>	<u>-27,056.24</u>	<u>93.6%</u>
<b>Net Income</b>	<u><b>-13,020.65</b></u>	<u><b>-1,824.62</b></u>	<u><b>-11,196.03</b></u>	<u><b>713.6%</b></u>

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

**Profit & Loss**

**Missions Ministries**

	<u>Mar 24</u>	<u>Apr '23 - Mar 24</u>
<b>Income</b>		
1243000 · Offerings - Missions Abro...	9,158.02	51,855.12
1243030 · Home Missions Offerings	0.00	530.00
1243500 · Tithe Allocation to MM	3,828.33	48,376.34
1243600 · Admin Fees on Des Funds	3,768.69	38,684.75
<b>Total Income</b>	<u>16,755.04</u>	<u>139,446.21</u>
<b>Gross Profit</b>	16,755.04	139,446.21
<b>Expense</b>		
1260000 · Salaries MM	6,544.47	56,718.74
1260100 · Payroll Taxes MM	500.64	4,338.88
1260200 · Employee Benefits MM	70.82	827.52
1260550 · Evangelism/Discipleship	0.00	2,538.33
1261600 · Postage MM	46.96	596.84
1262400 · Office Supplies MM	0.00	94.00
1262700 · GC Harvest/Promotions MM	3,742.48	43,222.19
1262750 · Media Expense	3,727.19	16,968.98
1262800 · Bank Charges MM	1,038.23	9,765.29
1266000 · Travel - Missions Abroad	0.00	3,739.36
1282000 · Zone 4 - India/Asia	0.00	19,276.44
1283000 · Zone 5 - Africa	0.00	21,637.31
1285000 · Zone 6 - Australia/Pacific ...	0.00	8.44
<b>Total Expense</b>	<u>15,670.79</u>	<u>179,732.32</u>
<b>Net Income</b>	<u><u>1,084.25</u></u>	<u><u>-40,286.11</u></u>

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

	Apr '23 - Mar ...	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
1243000 · Offerings - Missions Abro...	51,855.12	65,447.79	-13,592.67	79.2%
1243030 · Home Missions Offerings	530.00			
1243500 · Tithe Allocation to MM	48,376.34	41,000.00	7,376.34	118.0%
1243600 · Admin Fees on Des Funds	38,684.75	42,009.60	-3,324.85	92.1%
<b>Total Income</b>	<b>139,446.21</b>	<b>148,457.39</b>	<b>-9,011.18</b>	<b>93.9%</b>
<b>Gross Profit</b>	<b>139,446.21</b>	<b>148,457.39</b>	<b>-9,011.18</b>	<b>93.9%</b>
<b>Expense</b>				
1260000 · Salaries MM	56,718.74	56,718.71	0.03	100.0%
1260100 · Payroll Taxes MM	4,338.88	4,338.98	-0.10	100.0%
1260200 · Employee Benefits MM	827.52	741.36	86.16	111.6%
1260300 · Worker's Compensation ...	0.00	370.00	-370.00	0.0%
1260550 · Evangelism/Discipleship	2,538.33	2,500.00	38.33	101.5%
1261600 · Postage MM	596.84	250.00	346.84	238.7%
1262400 · Office Supplies MM	94.00			
1262700 · GC Harvest/Promotions MM	43,222.19	36,000.00	7,222.19	120.1%
1262750 · Media Expense	16,968.98	17,849.32	-880.34	95.1%
1262800 · Bank Charges MM	9,765.29	400.00	9,365.29	2,441.3%
1266000 · Travel - Missions Abroad	3,739.36	6,250.00	-2,510.64	59.8%
1280000 · Zone 1 - North America-GC	0.00	3,600.00	-3,600.00	0.0%
1282000 · Zone 4 - India/Asia	19,276.44	9,000.00	10,276.44	214.2%
1283000 · Zone 5 - Africa	21,637.31	13,500.00	8,137.31	160.3%
1285000 · Zone 6 - Australia/Pacific ...	8.44	0.00	8.44	100.0%
<b>Total Expense</b>	<b>179,732.32</b>	<b>151,518.37</b>	<b>28,213.95</b>	<b>118.6%</b>
<b>Net Income</b>	<b>-40,286.11</b>	<b>-3,060.98</b>	<b>-37,225.13</b>	<b>1,316.1%</b>

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

## Profit & Loss

Artios Christian College

	Mar 24	Apr '23 - Mar 24
<b>Income</b>		
1344000 · Offerings ACC	525.00	9,355.00
1344200 · ACC Classroom Tuition		
1344210 · ACC Tuition Refund	-195.00	-1,192.50
1344220 · Graduation	0.00	1,514.00
1344200 · ACC Classroom Tuition - O...	9,929.50	64,579.50
<b>Total 1344200 · ACC Classroom Tuition</b>	<b>9,734.50</b>	<b>64,901.00</b>
1344250 · Sales of Text/Workbooks	0.00	174.64
1344500 · Tithe Allocation to Artios	11,484.98	145,128.99
1346000 · ACC Leadership Center	975.00	2,705.00
1346500 · Leadership Center Offerings	0.00	9,745.00
<b>Total Income</b>	<b>22,719.48</b>	<b>232,009.63</b>
<b>Gross Profit</b>	<b>22,719.48</b>	<b>232,009.63</b>
<b>Expense</b>		
1360000 · Salaries Artios	14,989.39	129,838.09
1360100 · Payroll Taxes Artios	1,012.52	8,797.58
1360200 · Employee Benefits Artios	626.82	7,484.82
1360600 · Outside Labor ACC	5,306.11	47,834.65
1361200 · Legal Fees ACC	0.00	2,421.00
1361600 · Postage Artios	50.68	109.93
1362000 · Telephone Artios	65.48	387.88
1362700 · Promotions Artios		
1362750 · Graduation	0.00	2,357.97
1362700 · Promotions Artios - Other	5,703.72	27,880.04
<b>Total 1362700 · Promotions Artios</b>	<b>5,703.72</b>	<b>30,238.01</b>
1362800 · Bank Charges Artios	270.25	2,619.06
1363200 · Computer Upgrades/Repair A...	0.00	200.00
1365000 · Honorariums Artios	2,050.50	17,189.50
1365100 · Library/Research ACC	191.83	285.60
1365500 · Leadership Center Expenses	725.00	3,240.14
1366000 · Travel Artios	0.00	310.70
1370600 · ACC Web Hosting-IT Expense	89.00	821.38
<b>Total Expense</b>	<b>31,081.30</b>	<b>251,778.34</b>
<b>Net Income</b>	<b>-8,361.82</b>	<b>-19,768.71</b>

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

	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
1344000 · Offerings ACC	9,355.00	25,000.00	-15,645.00	37.4%
1344200 · ACC Classroom Tuition				
1344210 · ACC Tuition Refund	-1,192.50	0.00	-1,192.50	100.0%
1344220 · Graduation	1,514.00	1,550.00	-36.00	97.7%
1344200 · ACC Classroom Tuition - Ot...	64,579.50	63,000.00	1,579.50	102.5%
<b>Total 1344200 · ACC Classroom Tuition</b>	<b>64,901.00</b>	<b>64,550.00</b>	<b>351.00</b>	<b>100.5%</b>
1344250 · Sales of Text/Workbooks	174.64	200.00	-25.36	87.3%
1344500 · Tithe Allocation to Artios	145,128.99	123,000.00	22,128.99	118.0%
1346000 · ACC Leadership Center	2,705.00	5,000.00	-2,295.00	54.1%
1346500 · Leadership Center Offerings	9,745.00	30,000.00	-20,255.00	32.5%
<b>Total Income</b>	<b>232,009.63</b>	<b>247,750.00</b>	<b>-15,740.37</b>	<b>93.6%</b>
<b>Gross Profit</b>	<b>232,009.63</b>	<b>247,750.00</b>	<b>-15,740.37</b>	<b>93.6%</b>
<b>Expense</b>				
1360000 · Salaries Artios	129,838.09	161,978.62	-32,140.53	80.2%
1360020 · Employee Recognition	0.00	100.00	-100.00	0.0%
1360100 · Payroll Taxes Artios	8,797.58	10,690.07	-1,892.49	82.3%
1360200 · Employee Benefits Artios	7,484.82	7,399.22	85.60	101.2%
1360300 · Worker's Comp. Artios	0.00	650.00	-650.00	0.0%
1360600 · Outside Labor ACC	47,834.65	36,050.00	11,784.65	132.7%
1361200 · Legal Fees ACC	2,421.00	75.00	2,346.00	3,228.0%
1361600 · Postage Artios	109.93	100.00	9.93	109.9%
1362000 · Telephone Artios	387.88	390.00	-2.12	99.5%
1362400 · Office Supplies ACC	0.00	100.00	-100.00	0.0%
1362700 · Promotions Artios				
1362750 · Graduation	2,357.97	2,200.00	157.97	107.2%
1362700 · Promotions Artios - Other	27,880.04	34,849.32	-6,969.28	80.0%
<b>Total 1362700 · Promotions Artios</b>	<b>30,238.01</b>	<b>37,049.32</b>	<b>-6,811.31</b>	<b>81.6%</b>
1362800 · Bank Charges Artios	2,619.06	2,100.00	519.06	124.7%
1363200 · Computer Upgrades/Repair A...	200.00	200.00	0.00	100.0%
1365000 · Honorariums Artios	17,189.50	17,000.00	189.50	101.1%
1365100 · Library/Research ACC	285.60	1,000.00	-714.40	28.6%
1365500 · Leadership Center Expenses	3,240.14	750.00	2,490.14	432.0%
1366000 · Travel Artios	310.70	3,500.00	-3,189.30	8.9%
1366150 · Meals/Lodging Artios	0.00	100.00	-100.00	0.0%
1370600 · ACC Web Hosting-IT Expense	821.38	1,150.00	-328.62	71.4%
<b>Total Expense</b>	<b>251,778.34</b>	<b>280,382.23</b>	<b>-28,603.89</b>	<b>89.8%</b>
<b>Net Income</b>	<b>-19,768.71</b>	<b>-32,632.23</b>	<b>12,863.52</b>	<b>60.6%</b>