

# **The General Service Board of Alcoholics Anonymous, Inc. and Affiliates**

**Consolidated Financial Statements  
and Supplementary Information**  
Years Ended December 31, 2024 and 2023

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



**The General Service Board of Alcoholics Anonymous, Inc.  
and Affiliates**

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Consolidated Financial Statements and Supplementary Information  
Years Ended December 31, 2024 and 2023

# **The General Service Board of Alcoholics Anonymous, Inc. and Affiliates**

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## **Independent Auditor's Report**

The Board of Trustees  
The General Service Board of Alcoholics Anonymous, Inc. and Affiliates  
New York, New York

### ***Opinion***

We have audited the consolidated financial statements of The General Service Board of Alcoholics Anonymous, Inc. and Affiliates (collectively the Organization), which comprise the consolidated statements of financial position as of December 31, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2024 and 2023, and the change in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### ***Supplementary Information***

Our audits of the consolidated financial statements were conducted for the purpose of forming an opinion on those consolidated financial statements as a whole. The supplemental information presented on pages 32-38 is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures, in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

*BDO USA, P.C.*

April 23, 2025

## **Consolidated Financial Statements**

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**The General Service Board of Alcoholics Anonymous, Inc.  
and Affiliates**

**Consolidated Statements of Financial Position**

**December 31, 2024**

	General Service Board						Alcoholics Anonymous World Services, Inc.	Alcoholics Anonymous Grapevine, Inc.	Eliminations	Total
	General Fund	Reserve Fund	Capital Projects Fund	Postretirement Medical Fund	Pension Benefits	Total				
<b>Assets</b>										
Cash and cash equivalents (Note 2)	\$ 1,094,402	\$ 4,268,422	\$ -	\$ 32,688	\$ -	\$ 5,395,512	\$ 4,267,981	\$ 125,037	\$ -	\$ 9,788,530
Investments (Notes 2, 4, and 6)	-	8,186,316	-	8,756,889	-	16,943,205	-	-	-	16,943,205
Accounts receivable, net of allowance for credit losses of \$87,491 (Note 2)	-	-	-	-	-	-	701,353	200,304	-	901,657
Inventory (Note 2)	-	-	-	-	-	-	2,990,009	292,955	-	3,282,964
Prepaid expenses and other assets (Notes 2 and 7)	1,406,762	-	-	-	11,414,732	12,821,494	668,413	114,041	-	13,603,948
Due from affiliates/intercompany funds (Note 8)	-	-	-	-	-	-	4,730,514	211,276	(4,941,790)	-
Property and equipment, net (Notes 2 and 5)	-	-	908,980	-	-	908,980	202,821	491,476	-	1,603,277
Operating lease right-of-use asset (Note 9)	-	-	-	-	-	-	949,133	-	-	949,133
<b>Total Assets</b>	<b>\$ 2,501,164</b>	<b>\$ 12,454,738</b>	<b>\$ 908,980</b>	<b>\$ 8,789,577</b>	<b>\$ 11,414,732</b>	<b>\$ 36,069,191</b>	<b>\$ 14,510,224</b>	<b>\$ 1,435,089</b>	<b>\$ (4,941,790)</b>	<b>\$ 47,072,714</b>
<b>Liabilities and Net Assets</b>										
<b>Liabilities</b>										
Accounts payable and accrued expenses (Note 8)	\$ 4,298,157	\$ 540,000	\$ -	\$ -	\$ -	\$ 4,838,157	\$ 2,189,005	\$ 257,883	\$ (4,941,790)	\$ 2,343,255
Deferred revenue (Note 2)	-	-	-	-	-	-	4,858,133	1,772,800	-	6,630,933
Postretirement benefit (Note 6)	-	-	-	5,189,509	-	5,189,509	-	-	-	5,189,509
Operating lease liability (Note 9)	-	-	-	-	-	-	949,133	-	-	949,133
<b>Total Liabilities</b>	<b>4,298,157</b>	<b>540,000</b>	<b>-</b>	<b>5,189,509</b>	<b>-</b>	<b>10,027,666</b>	<b>7,996,271</b>	<b>2,030,683</b>	<b>(4,941,790)</b>	<b>15,112,830</b>
<b>Commitments and Contingencies (Note 2)</b>										
<b>Net Assets (Deficit) Without Donor Restrictions (Note 2)</b>	<b>(1,796,993)</b>	<b>11,914,738</b>	<b>908,980</b>	<b>3,600,068</b>	<b>11,414,732</b>	<b>26,041,525</b>	<b>6,513,953</b>	<b>(595,594)</b>	<b>-</b>	<b>31,959,884</b>
<b>Total Liabilities and Net Assets (Deficit)</b>	<b>\$ 2,501,164</b>	<b>\$ 12,454,738</b>	<b>\$ 908,980</b>	<b>\$ 8,789,577</b>	<b>\$ 11,414,732</b>	<b>\$ 36,069,191</b>	<b>\$ 14,510,224</b>	<b>\$ 1,435,089</b>	<b>\$ (4,941,790)</b>	<b>\$ 47,072,714</b>

*See accompanying notes to consolidated financial statements.*



**The General Service Board of Alcoholics Anonymous, Inc.  
and Affiliates**

**Consolidated Statements of Financial Position**

*December 31, 2023*

	General Service Board						Alcoholics Anonymous World Services, Inc.	Alcoholics Anonymous Grapevine, Inc.	Eliminations	Total
	General Fund	Reserve Fund	Capital Projects Fund	Postretirement Medical Fund	Pension Benefits	Total				
<b>Assets</b>										
Cash and cash equivalents (Note 2)	\$ 915,860	\$ 2,754,519	\$ -	\$ 39,082	\$ -	\$ 3,709,461	\$ 62,072	\$ 188,299	\$ -	\$ 3,959,832
Investments (Notes 2, 4, and 6)	-	10,449,356	-	7,910,801	-	18,360,157	-	-	-	18,360,157
Accounts receivable, net of allowance for credit losses of \$48,388 (Note 2)	-	-	-	-	-	-	802,647	275,365	-	1,078,012
Inventory (Note 2)	-	-	-	-	-	-	3,777,797	389,141	-	4,166,938
Prepaid expenses and other assets (Note 7)	533,684	-	-	-	7,183,690	7,717,374	364,483	65,874	-	8,147,731
Due from affiliates/intercompany funds (Note 8)	-	-	-	-	-	-	3,061,667	291,541	(3,353,208)	-
Property and equipment, net (Notes 2 and 5)	-	-	1,445,988	-	-	1,445,988	310,759	507,542	-	2,264,289
Operating lease right-of-use asset (Note 9)	-	-	-	-	-	-	1,886,482	-	-	1,886,482
<b>Total Assets</b>	<b>\$ 1,449,544</b>	<b>\$ 13,203,875</b>	<b>\$ 1,445,988</b>	<b>\$ 7,949,883</b>	<b>\$ 7,183,690</b>	<b>\$ 31,232,980</b>	<b>\$ 10,265,907</b>	<b>\$ 1,717,762</b>	<b>\$ (3,353,208)</b>	<b>\$ 39,863,441</b>
<b>Liabilities and Net Assets</b>										
<b>Liabilities</b>			-							
Accounts payable and accrued expenses (Note 8)	\$ 2,960,746	\$ 573,012	\$ -	\$ -	\$ -	\$ 3,533,758	\$ 2,452,907	\$ 382,103	\$ (3,353,208)	\$ 3,015,560
Deferred revenue (Note 2)	-	-	-	-	-	-	207,675	1,677,182	-	1,884,857
Postretirement benefit (Note 6)	-	-	-	5,631,648	-	5,631,648	-	-	-	5,631,648
Operating lease liability (Note 9)	-	-	-	-	-	-	1,886,482	-	-	1,886,482
<b>Total Liabilities</b>	<b>2,960,746</b>	<b>573,012</b>	<b>-</b>	<b>5,631,648</b>	<b>-</b>	<b>9,165,406</b>	<b>4,547,064</b>	<b>2,059,285</b>	<b>(3,353,208)</b>	<b>12,418,547</b>
<b>Commitments and Contingencies (Note 2)</b>										
<b>Net Assets (Deficit) Without Donor Restrictions (Note 2)</b>	<b>(1,511,202)</b>	<b>12,630,863</b>	<b>1,445,988</b>	<b>2,318,235</b>	<b>7,183,690</b>	<b>22,067,574</b>	<b>5,718,843</b>	<b>(341,523)</b>	<b>-</b>	<b>27,444,894</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,449,544</b>	<b>\$ 13,203,875</b>	<b>\$ 1,445,988</b>	<b>\$ 7,949,883</b>	<b>\$ 7,183,690</b>	<b>\$ 31,232,980</b>	<b>\$ 10,265,907</b>	<b>\$ 1,717,762</b>	<b>\$ (3,353,208)</b>	<b>\$ 39,863,441</b>

*See accompanying notes to consolidated financial statements.*

**The General Service Board of Alcoholics Anonymous, Inc.  
and Affiliates**

**Consolidated Statements of Activities**

*Year ended December 31, 2024*

	General Service Board						Alcoholics Anonymous World Services, Inc.	Alcoholics Anonymous Grapevine, Inc.			Total
	General Fund	Reserve Fund	Capital Projects Fund	Postretirement Medical Fund	Pension Benefits	Total		Grapevine	La Viña	Total	
<b>Operating Revenue and Support</b>											
Gross sales revenue (Note 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,785,435	\$ 3,037,271	\$ 207,186	\$ 3,244,457	\$ 18,029,892
Less: discounts	-	-	-	-	-	-	(568,359)	-	-	-	(568,359)
<b>Net Sales</b>	-	-	-	-	-	-	14,217,076	3,037,271	207,186	3,244,457	17,461,533
Cost of literature distributed:											
Cost of goods delivery	-	-	-	-	-	-	(6,585,045)	(1,446,876)	(98,148)	(1,545,024)	(8,130,069)
<b>Gross Profit from Literature</b>	-	-	-	-	-	-	7,632,031	1,590,395	109,038	1,699,433	9,331,464
Contributions (Note 2)	11,248,573	-	-	-	-	11,248,573	-	-	-	-	11,248,573
Investment income, net (Notes 2 and 4)	-	357,334	-	1,062,394	-	1,419,728	-	15,493	-	15,493	1,435,221
<b>Total Operating Revenue and Support</b>	11,248,573	357,334	-	1,062,394	-	12,668,301	7,632,031	1,605,888	109,038	1,714,926	22,015,258
<b>Operating Expenses (Note 2)</b>											
Program services	12,293,835	-	226,758	-	-	12,520,593	2,695,943	2,287,778	680,977	2,968,755	18,185,291
Supporting services	5,673,486	-	279,527	-	-	5,953,013	4,142,449	169,845	-	169,845	10,265,307
<b>Total Operating Expenses</b>	17,967,321	-	506,285	-	-	18,473,606	6,838,392	2,457,623	680,977	3,138,600	28,450,598
<b>Change in Net Assets, before non-operating activities and pension-related changes</b>	(6,718,748)	357,334	(506,285)	1,062,394	-	(5,805,305)	793,639	(851,735)	(571,939)	(1,423,674)	(6,435,340)
<b>Non-Operating Activities (Note 2)</b>											
G.S.B. support for La Viña	(571,939)	-	-	-	-	(571,939)	-	-	571,939	571,939	-
Other revenue	831,325	-	-	-	-	831,325	1,471	-	-	-	832,796
Intercompany and interfund transfers (Note 8)	469,173	(1,073,459)	(30,723)	(193,380)	254,596	(573,793)	-	597,664	-	597,664	23,871
Contributed nonfinancial assets (Note 2)	5,704,398	-	-	-	-	5,704,398	-	-	-	-	5,704,398
<b>Total Non-Operating Activities</b>	6,432,957	(1,073,459)	(30,723)	(193,380)	254,596	5,389,991	1,471	597,664	571,939	1,169,603	6,561,065
<b>Change in Net Assets, before pension-related changes</b>	(285,791)	(716,125)	(537,008)	869,014	254,596	(415,314)	795,110	(254,071)	-	(254,071)	125,725
<b>Pension-Related Changes</b>											
Other components of net periodic pension cost (Notes 6 and 7)	-	-	-	(187,300)	829,978	642,678	-	-	-	-	642,678
Pension and postretirement changes other than net periodic costs (Notes 6 and 7)	-	-	-	600,119	3,146,468	3,746,587	-	-	-	-	3,746,587
<b>Total Pension-Related Changes</b>	-	-	-	412,819	3,976,446	4,389,265	-	-	-	-	4,389,265
<b>Change in Net Assets (Deficit) Without Donor Restrictions</b>	(285,791)	(716,125)	(537,008)	1,281,833	4,231,042	3,973,951	795,110	(254,071)	-	(254,071)	4,514,990
<b>Net Assets (Deficit) Without Donor Restrictions, beginning of year</b>	(1,511,202)	12,630,863	1,445,988	2,318,235	7,183,690	22,067,574	5,718,843	(341,523)	-	(341,523)	27,444,894
<b>Net Assets (Deficit) Without Donor Restrictions, end of year</b>	\$ (1,796,993)	\$ 11,914,738	\$ 908,980	\$ 3,600,068	\$ 11,414,732	\$ 26,041,525	\$ 6,513,953	\$ (595,594)	\$ -	\$ (595,594)	\$ 31,959,884

*See accompanying notes to consolidated financial statements.*

**The General Service Board of Alcoholics Anonymous, Inc.  
and Affiliates**

**Consolidated Statements of Activities**

*Year ended December 31, 2023*

	General Service Board						Alcoholics Anonymous World Services, Inc.	Alcoholics Anonymous Grapevine, Inc.			
	General Fund	Reserve Fund	Capital Projects Fund	Postretirement Medical Fund	Pension Benefits	Total		Grapevine	La Viña	Total	Total
<b>Operating Revenue and Support</b>											
Gross sales revenue (Note 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,935,497	\$ 2,631,349	\$ 220,516	\$ 2,851,865	\$ 17,787,362
Less: discounts	-	-	-	-	-	-	(453,695)	-	-	-	(453,695)
<b>Net Sales</b>	-	-	-	-	-	-	14,481,802	2,631,349	220,516	2,851,865	17,333,667
Cost of literature distributed:											
Cost of goods delivery	-	-	-	-	-	-	(7,726,991)	(1,399,395)	(81,416)	(1,480,811)	(9,207,802)
<b>Gross Profit from Literature</b>	-	-	-	-	-	-	6,754,811	1,231,954	139,100	1,371,054	8,125,865
Contributions (Note 2)	10,841,419	-	-	-	-	10,841,419	-	-	-	-	10,841,419
Investment income, net (Notes 2 and 4)	-	206,302	-	1,138,041	-	1,344,343	-	6,760	-	6,760	1,351,103
<b>Total Operating Revenue and Support</b>	10,841,419	206,302	-	1,138,041	-	12,185,762	6,754,811	1,238,714	139,100	1,377,814	20,318,387
<b>Operating Expenses (Note 2)</b>											
Program services	23,451,935	-	407,406	-	-	23,859,341	2,758,825	1,865,449	894,849	2,760,298	29,378,464
Supporting services	4,877,851	-	255,330	-	-	5,133,181	3,917,582	230,409	-	230,409	9,281,172
<b>Total Operating Expenses</b>	28,329,786	-	662,736	-	-	28,992,522	6,676,407	2,095,858	894,849	2,990,707	38,659,636
<b>Change in Net Assets</b> , before non-operating activities and pension-related changes	(17,488,367)	206,302	(662,736)	1,138,041	-	(16,806,760)	78,404	(857,144)	(755,749)	(1,612,893)	(18,341,249)
<b>Non-Operating Activities (Note 2)</b>											
G.S.B. support for La Viña	(755,749)	-	-	-	-	(755,749)	-	-	755,749	755,749	-
Other revenue	479,186	-	-	-	-	479,186	308	-	-	-	479,494
Intercompany and interfund transfers (Note 8)	271,343	(500,000)	103,234	(374,577)	-	(500,000)	-	500,000	-	500,000	-
Contributed nonfinancial assets (Note 2)	16,899,522	-	-	-	-	16,899,522	-	-	-	-	16,899,522
<b>Total Non-Operating Activities</b>	16,894,302	(500,000)	103,234	(374,577)	-	16,122,959	308	500,000	755,749	1,255,749	17,379,016
<b>Change in Net Assets</b> , before pension-related changes	(594,065)	(293,698)	(559,502)	763,464	-	(683,801)	78,712	(357,144)	-	(357,144)	(962,233)
<b>Pension-Related Changes</b>											
Other components of net periodic pension cost (Notes 6 and 7)	-	-	-	(153,428)	536,234	382,806	-	-	-	-	382,806
Pension and postretirement changes other than net periodic costs (Notes 6 and 7)	-	-	-	(89,825)	1,861,872	1,772,047	-	-	-	-	1,772,047
<b>Total Pension-Related Changes</b>	-	-	-	(243,253)	2,398,106	2,154,853	-	-	-	-	2,154,853
<b>Change in Net Assets (Deficit) Without Donor Restrictions</b>	(594,065)	(293,698)	(559,502)	520,211	2,398,106	1,471,052	78,712	(357,144)	-	(357,144)	1,192,620
<b>Net Assets (Deficit) Without Donor Restrictions</b> , beginning of year	(917,137)	12,924,561	2,005,490	1,798,024	4,785,584	20,596,522	5,640,131	15,621	-	15,621	26,252,274
<b>Net Assets (Deficit) Without Donor Restrictions</b> , end of year	\$ (1,511,202)	\$ 12,630,863	\$ 1,445,988	\$ 2,318,235	\$ 7,183,690	\$ 22,067,574	\$ 5,718,843	\$ (341,523)	\$ -	\$ (341,523)	\$ 27,444,894

*See accompanying notes to consolidated financial statements.*

The General Service Board of Alcoholics Anonymous, Inc.  
and Affiliates

Consolidated Statements of Functional Expenses

Year ended December 31, 2024

	Program Services													
	Literature Development and Distribution - Alcoholics Anonymous World Services, Inc.	Literature Development and Distribution - The General Service Board of Alcoholics Anonymous, Inc.	Communications- Alcoholics Anonymous World Services, Inc.	Communications - The General Service Board of Alcoholics Anonymous, Inc.	Language Services - Alcoholics Anonymous World Services, Inc.	Language Services - The General Service Board of Alcoholics Anonymous, Inc.	Group Services	Public Information	Cooperation with Professional Community	Treatment/ Accessibility	Correctional Facilities	International Assignment	General Service Conference	
Salaries	\$ 1,038,908	\$ 53,892	\$ 338,955	\$ 338,955	\$ 183,858	\$ 183,858	\$ 212,688	\$ 156,981	\$ 153,321	\$ 91,973	\$ 142,422	\$ 225,351	\$ 208,570	
Payroll taxes and benefits (Notes 6 and 7)	318,709	-	42,235	85,324	54,075	54,067	49,957	44,863	44,079	42,823	42,648	48,143	53,827	
Total Personnel Costs	1,357,617	53,892	381,190	424,279	237,933	237,925	262,645	201,844	197,400	134,796	185,070	273,494	262,397	
Professional fees	144,013	-	14,727	14,728	8,097	8,098	2,647	74,461	2,932	4,860	13,586	69,939	149,259	
Printing	3,687,108	-	31,941	32,801	959	437	98,265	7,934	13,669	399	17,746	3,679	84,121	
Data, automation, and website	21,610	-	115,588	115,587	6,234	6,755	3,201	3,287	2,815	2,735	2,719	3,072	3,442	
Selling expenses	2,903,856	-	-	-	-	-	-	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	
Facility and equipment	147,017	-	39,476	39,472	24,935	24,932	23,696	20,872	26,172	19,667	19,748	22,110	24,969	
Travel and meetings	4,255	-	928	928	130	130	4,866	2,416	55,252	8,494	1,770	399,213	1,025,460	
Bad debt expense	-	-	-	-	-	-	-	-	-	-	-	-	-	
E-commerce and bank service fees	-	-	-	-	-	-	151,293	-	-	-	-	80	-	
Depreciation and amortization (Note 5)	106,250	-	28,888	-	18,236	-	-	-	-	-	-	-	-	
Office services and expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	(671)	-	-	-	-	83,839	-	
Contributed nonfinancial assets - advertising (Note 2)	-	-	-	-	-	-	-	5,704,398	-	-	-	-	-	
Total Expenses	8,371,726	53,892	612,738	627,795	296,524	278,277	545,942	6,015,212	298,240	170,951	240,639	855,426	1,549,648	
Less: cost of goods and delivery	(6,585,045)	-	-	-	-	-	-	-	-	-	-	-	-	
Plus: capital projects depreciation	-	(200)	-	28,283	-	18,233	16,455	15,066	14,710	14,352	14,199	16,107	18,033	
Total Operating Expenses	\$ 1,786,681	\$ 53,692	\$ 612,738	\$ 656,078	\$ 296,524	\$ 296,510	\$ 562,397	\$ 6,030,278	\$ 312,950	\$ 185,303	\$ 254,838	\$ 871,533	\$ 1,567,681	

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Consolidated Statements of Functional Expenses

*Year ended December 31, 2024*

	Program Services							Supporting Services					
	Regional Forums	Archives	Nominating	International Convention	Grapevine	La Viña	Total Program Services	General Service Board	Alcoholics Anonymous World Services, Inc.	Grapevine	Total Supporting Services	Total	
Salaries	\$ 163,112	\$ 445,761	\$ 187,865	\$ 184,939	\$ 1,104,897	\$ 390,205	\$ 5,806,511	\$ 2,834,343	\$ 2,007,749	\$ -	\$ 4,842,092	\$ 10,648,603	
Payroll taxes and benefits (Notes 6 and 7)	45,266	118,055	50,720	50,027	318,721	116,576	1,580,115	776,159	612,824	-	1,388,983	2,969,098	
<b>Total Personnel Costs</b>	208,378	563,816	238,585	234,966	1,423,618	506,781	7,386,626	3,610,502	2,620,573	-	6,231,075	13,617,701	
Professional fees	30,625	4,557	1,669	680	374,171	58,964	978,013	606,784	596,989	18,484	1,222,257	2,200,270	
Printing	21,853	3,075	151	-	-	-	4,004,138	140,014	141,385	-	281,399	4,285,537	
Data, automation, and website	2,895	8,633	3,233	-	-	-	301,806	147,662	129,317	-	276,979	578,785	
Selling expenses	-	-	-	-	1,707,196	152,679	4,763,731	-	-	239	239	4,763,970	
Insurance	-	-	-	-	10,210	2,157	12,367	37,608	37,608	-	75,216	87,583	
Facility and equipment	22,924	70,931	23,672	-	14,270	12,226	577,089	434,268	302,550	8,244	745,062	1,322,151	
Travel and meetings	211,904	1,573	2,301	-	89,796	-	1,809,416	693,105	49,334	1,374	743,813	2,553,229	
Bad debt expense	-	-	-	-	-	-	-	-	27,021	-	27,021	27,021	
E-commerce and bank service fees	-	-	-	-	-	-	151,373	893	15,706	-	16,599	167,972	
Depreciation and amortization (Note 5)	-	-	-	-	-	-	153,374	-	183,585	136,018	319,603	472,977	
Office services and expenses	-	-	-	-	13,319	-	13,319	-	-	1,645	1,645	14,964	
Miscellaneous	1,392	-	-	-	101,835	46,318	232,713	2,650	38,381	4,080	45,111	277,824	
Contributed nonfinancial assets - advertising (Note 2)	-	-	-	-	-	-	5,704,398	-	-	-	-	5,704,398	
<b>Total Expenses</b>	499,971	652,585	269,611	235,646	3,734,415	779,125	26,088,363	5,673,486	4,142,449	170,084	9,986,019	36,074,382	
Less: cost of goods and delivery	-	-	-	-	(1,446,637)	(98,148)	(8,129,830)	-	-	(239)	(239)	(8,130,069)	
Plus: capital projects depreciation	15,136	39,459	16,925	-	-	-	226,758	279,527	-	-	279,527	506,285	
<b>Total Operating Expenses</b>	\$ 515,107	\$ 692,044	\$ 286,536	\$ 235,646	\$ 2,287,778	\$ 680,977	\$ 18,185,291	\$ 5,953,013	\$ 4,142,449	\$ 169,845	\$ 10,265,307	\$ 28,450,598	

*See accompanying notes to consolidated financial statements.*

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Consolidated Statements of Functional Expenses

Year ended December 31, 2023

	Program Services											
	Literature Development and Distribution - Alcoholics Anonymous World Services, Inc.	Literature Development and Distribution - The General Service Board of Alcoholics Anonymous, Inc.	Communications - Alcoholics Anonymous World Services, Inc.	Communications - The General Service Board of Alcoholics Anonymous, Inc.	Group Services	Public Information	Cooperation with Professional Community	Treatment/ Accessibility	Correctional Facilities	Loners and Overseas Services	General Service Conference	
Salaries	\$ 1,236,262	\$ 394,748	\$ 302,170	\$ 302,148	\$ 313,400	\$ 168,030	\$ 137,795	\$ 117,692	\$ 159,587	\$ 318,682	\$ 174,646	
Payroll taxes and benefits (Notes 6 and 7)	381,395	117,753	90,045	152,091	129,810	28,076	53,926	36,625	53,597	46,284	54,277	
<b>Total Personnel Costs</b>	<b>1,617,657</b>	<b>512,501</b>	<b>392,215</b>	<b>454,239</b>	<b>443,210</b>	<b>196,106</b>	<b>191,721</b>	<b>154,317</b>	<b>213,184</b>	<b>364,966</b>	<b>228,923</b>	
Professional fees	162,580	1,584	18,166	20,276	2,351	34,330	10,737	6,430	29,308	43,074	169,343	
Printing	4,634,658	-	22,063	20,343	78,110	1,382	8,454	278	13,158	1,056	86,006	
Data, automation, and website	30,338	7,821	92,325	102,742	8,686	1,990	3,478	2,303	3,478	2,890	3,478	
Selling expenses	3,135,917	-	-	-	-	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	-	-	-	-	-	
Facility and equipment	192,922	55,768	-	74,517	62,134	13,256	24,876	16,473	24,876	21,052	25,118	
Travel and meetings	888	-	-	-	2,412	6,244	52,030	6,660	1,676	85,714	1,165,611	
Bad debt expense	-	-	-	-	-	-	-	-	-	-	-	
E-commerce and bank service fees	-	-	-	-	129,644	-	-	-	-	275	122	
Depreciation and amortization (Note 5)	186,056	-	-	-	-	-	-	-	-	-	-	
Office services and expenses	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	31	-	-	-	-	-	-	17,109	-	
Contributed nonfinancial assets - advertising (Note 2)	-	-	-	-	-	16,899,522	-	-	-	-	-	
<b>Total Expenses</b>	<b>9,961,016</b>	<b>577,674</b>	<b>524,800</b>	<b>672,117</b>	<b>726,547</b>	<b>17,152,830</b>	<b>291,296</b>	<b>186,461</b>	<b>285,680</b>	<b>536,136</b>	<b>1,678,601</b>	
Less: cost of goods and delivery	(7,726,991)	-	-	-	-	-	-	-	-	-	-	
Plus: capital projects depreciation	-	51,295	-	71,201	59,369	11,832	23,769	15,740	23,769	19,755	30,085	
<b>Total Operating Expenses</b>	<b>\$ 2,234,025</b>	<b>\$ 628,969</b>	<b>\$ 524,800</b>	<b>\$ 743,318</b>	<b>\$ 785,916</b>	<b>\$ 17,164,662</b>	<b>\$ 315,065</b>	<b>\$ 202,201</b>	<b>\$ 309,449</b>	<b>\$ 555,891</b>	<b>\$ 1,708,686</b>	

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Consolidated Statements of Functional Expenses

Year ended December 31, 2023

	Program Services							Supporting Services														
	Regional Forums		Archives	Nominating	Grapevine	La Viña	Total Program Services	General Service Board	Alcoholics Anonymous World Services, Inc.	Grapevine	Total Supporting Services	Total										
Salaries	\$	127,012	\$	378,116	\$	157,549	\$	941,565	\$	529,339	\$	5,758,741	\$	2,343,336	\$	1,837,884	\$	61,449	\$	4,242,669	\$	10,001,410
Payroll taxes and benefits (Notes 6 and 7)		54,318		133,491		54,296		210,099		109,358		1,705,441		676,271		510,042		-		1,186,313		2,891,754
<b>Total Personnel Costs</b>		181,330		511,607		211,845		1,151,664		638,697		7,464,182		3,019,607		2,347,926		61,449		5,428,982		12,893,164
Professional fees		34,429		6,584		9,614		105,102		53,860		707,768		657,784		635,036		14,726		1,307,546		2,015,314
Printing		22,515		4,861		60		-		-		4,892,944		140,058		131,518		-		271,576		5,164,520
Data, automation, and website		3,478		9,775		3,478		-		-		276,260		151,568		145,765		-		297,333		573,593
Selling expenses		-		-		-		1,397,228		60,821		4,593,966		-		-		202,434		202,434		4,796,400
Insurance		-		-		-		-		-		-		37,169		33,715		-		70,884		70,884
Facility and equipment		24,901		77,441		24,876		63,627		3,505		705,342		316,111		269,439		1,092		586,642		1,291,984
Travel and meetings		190,145		3,056		24,582		-		-		1,539,018		532,692		75,999		-		608,691		2,147,709
Bad debt expense		-		-		-		-		-		-		-		44,749		-		44,749		44,749
E-commerce and bank service fees		16		-		-		-		-		130,057		2,197		12,646		-		14,843		144,900
Depreciation and amortization (Note 5)		-		-		-		-		-		186,056		-		207,839		82,259		290,098		476,154
Office services and expenses		-		-		-		194,076		-		194,076		-		-		-		-		194,076
Miscellaneous		-		-		-		150,715		137,966		305,821		20,665		12,950		70,883		104,498		410,319
Contributed nonfinancial assets - advertising (Note 2)		-		-		-		-		-		16,899,522		-		-		-		-		16,899,522
<b>Total Expenses</b>		456,814		613,324		274,455		3,062,412		894,849		37,895,012		4,877,851		3,917,582		432,843		9,228,276		47,123,288
Less: cost of goods and delivery		-		-		-		(1,196,963)		-		(8,923,954)		-		-		(202,434)		(202,434)		(9,126,388)
Plus: capital projects depreciation		23,769		59,369		17,453		-		-		407,406		255,330		-		-		255,330		662,736
<b>Total Operating Expenses</b>	\$	480,583	\$	672,693	\$	291,908	\$	1,865,449	\$	894,849	\$	29,378,464	\$	5,133,181	\$	3,917,582	\$	230,409	\$	9,281,172	\$	38,659,636

See accompanying notes to consolidated financial statements.

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Consolidated Statements of Cash Flows

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ 4,514,990	\$ 1,192,620
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Pension-related changes other than net periodic pension cost	(3,146,468)	(1,861,872)
Postretirement-related changes other than net periodic cost	(600,119)	89,825
Unrealized gain on investments	(705,733)	(997,644)
Realized gain on investments	-	(16,611)
Reserve for credit losses	27,021	44,749
Non-cash operating lease expense	937,349	909,395
Depreciation and amortization	979,262	1,138,889
Changes in assets and liabilities:		
Decrease (increase) in assets:		
Accounts receivable	149,334	(357,136)
Inventory	883,974	317,347
Prepaid expenses and other assets	(5,456,217)	(2,042,594)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(672,305)	255,417
Deferred revenue	4,746,076	41,517
Postretirement benefits	3,304,448	2,015,300
Principal reduction in operating lease liability	(937,349)	(925,979)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>4,024,263</b>	<b>(196,777)</b>
<b>Cash Flows from Investing Activities</b>		
Purchases of investments	(10,689,179)	(7,471,050)
Proceeds from sales of investments	12,811,864	8,748,900
Acquisition of property and equipment	(318,250)	(705,676)
<b>Net Cash Provided by Investing Activities</b>	<b>1,804,435</b>	<b>572,174</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>5,828,698</b>	<b>375,397</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>3,959,832</b>	<b>3,584,435</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>\$ 9,788,530</b>	<b>\$ 3,959,832</b>

*See accompanying notes to consolidated financial statements.*



# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

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### 1. Organization and Nature of Activities

The General Service Board of Alcoholics Anonymous, Inc. (G.S.B.) and affiliates, Alcoholics Anonymous World Services, Inc. (A.A.W.S.) and Alcoholics Anonymous Grapevine, Inc. (A.A.G.V.) (collectively, the Organization), are not-for-profit organizations organized in New York for the purpose of assisting in the formation of Alcoholics Anonymous groups and coordinating the Alcoholics Anonymous (A.A.) program of rehabilitating alcoholics throughout the world, and publishing books, magazines, pamphlets, and other material directly related to that purpose. The trustees of G.S.B. are ex officio members of A.A.W.S. and A.A.G.V., and as such, elect their boards of directors. As members, they also have the sole right to amend the A.A.W.S. and A.A.G.V. bylaws and approve their budgets.

G.S.B., A.A.W.S., and A.A.G.V. are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC).

The activities of G.S.B. are conducted in four separate funds, as follows:

*General Fund* - This fund is comprised of those assets not included in any of the other funds and that may be used for any purpose for which the Organization was formed. These purposes presently include activities related to communication and information services to A.A. groups and members; public information; cooperation with the professional community; and regional, national, and international meetings, conferences, and conventions.

*Reserve Fund* - This fund was established in 1954 for the purpose of accumulating a prudent operating reserve, which, during 1977, was redefined by a special General Service Board Committee as the prior year's combined operating expenses of A.A.W.S., A.A.G.V., and the General Fund of G.S.B. The committee also recommended that all investment activities of the operating entities be consolidated into the Reserve Fund. That advisory action was approved by the Board of Trustees and since that time, all funds of the operating entities in excess of those required for working capital have generally been transferred to the Reserve Fund. Included in such transfers from A.A.G.V. have been amounts held for unfulfilled subscriptions reflected as a liability of the Reserve Fund on the accompanying consolidated statements of financial position. Any withdrawals from the Reserve Fund must be specifically authorized by G.S.B. upon recommendation of the Trustee's Finance Committee. In 2022, the General Service Board adopted a Statement of Investment Policy to codify all aspects of the Reserve Fund, including its purpose, its use, where it is invested and reported, and who has authority and responsibility for Reserve Fund actions.

*Capital Projects Fund* - This fund accounts for the cost of leasehold improvements, computer hardware and software, furniture and equipment, and website development incurred under major capital projects and records depreciation and amortization on such assets.

*Postretirement Medical Fund* - In 2016, a goal of accumulating assets was established to fund 100% of the liability by 2025. The goal was achieved in 2022 (see Notes 3 and 7).

# **The General Service Board of Alcoholics Anonymous, Inc. and Affiliates**

## **Notes to Consolidated Financial Statements**

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### **2. Summary of Significant Accounting Policies**

#### ***Principles of Consolidation***

The consolidated financial statements of the Organization have been prepared by consolidating the financial statements of G.S.B., A.A.W.S., and A.A.G.V. All intercompany transactions and balances (when applicable) have been eliminated in the consolidation.

#### ***Basis of Presentation***

The accompanying consolidated financial statements of the Organization have been prepared on the accrual basis of accounting. The Organization adheres to accounting principles generally accepted in the United States of America (GAAP).

#### ***Net Assets***

The Organization maintains its net assets under the following classes:

*Without Donor Restrictions* - This class represents net assets not subject to donor-imposed stipulations and that have no time restrictions. Such resources are available for support of the Organization's operations over which the Board of Directors has discretionary control.

*With Donor Restrictions* - This class represents net assets subject to donor-imposed stipulations that will be met by actions of the Organization or by the passage of time. When a stipulated time restriction ends or purpose restriction is accomplished, such net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. The Organization had no net assets with donor restrictions as of December 31, 2024 and 2023.

The Organization does not accept contributions with restrictions. Therefore, all net assets of the Organization are net assets without donor restrictions as of December 31, 2024 and 2023.

#### ***Cash and Cash Equivalents***

The Organization considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents, except for cash equivalents held as part of the Organization's investment portfolio.

#### ***Fair Value Measurements***

GAAP establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that inputs that are most observable be used when available. Observable inputs are those that market participants operating within the same marketplace as the Organization would use in pricing the Organization's asset or liability based on independently derived and observable market data. Unobservable inputs are inputs that cannot be sourced from a broad active market in which assets or liabilities identical or similar to those of the Organization are traded. The Organization estimates the price of any asset or liability for which there are only unobservable inputs by using assumptions that market participants that have investments in the same or similar assets or liabilities would use as determined by the money managers for each investment based on best information available in the

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

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circumstances. The input hierarchy is broken down into three levels based on the degree to which the exit price is independently observable or determinable, as follows:

*Level 1* - Valuations are based on quoted market prices in active markets for identical assets or liabilities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

*Level 2* - Valuations are based on quoted market prices of investments that are not actively traded or for which certain significant inputs are not observable, either directly or indirectly, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

*Level 3* - Valuations are based on inputs that are unobservable and reflect management's best estimate of what market participants would use as fair value.

Investment return, net, is recognized when earned and consists of interest, dividends, and realized and unrealized gains and losses, less direct external investment expenses. Dividends are recorded on the ex-dividend date. Purchases and sales are recorded on a trade-date basis.

### ***Inventory***

Inventory is valued at the lower of cost or net realizable value, as determined on the weighted-average cost method. Net realizable value is defined as the estimated selling price (in the ordinary course of business) less reasonably expected costs for completion, disposal, and transportation. Literature distributed without charge is included in the cost of printing as a reduction of inventory. Inventory costs include paper, printing, binding, warehousing, and shipping.

### ***Property and Equipment, Net***

Property and equipment acquisitions are stated at cost, less accumulated depreciation. Depreciation is charged to expense on the straight-line basis over the estimated useful life of each asset.

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Asset Category	Years
Furniture and equipment	8
Software and hardware	3-5
Website	5
Leasehold Improvements	Life of lease

The Organization's policy is to capitalize all capital assets with an individual acquisition cost exceeding \$1,000.

# **The General Service Board of Alcoholics Anonymous, Inc. and Affiliates**

## **Notes to Consolidated Financial Statements**

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### ***Leases***

Leases are classified as operating leases based on the underlying terms of the agreement and certain criteria, such as the term of the lease related to the useful life of the asset and the total lease payments to be made as compared to the fair value of the asset, amongst other criteria. For leases with initial terms greater than a year (or greater than one year remaining under the lease at the date of adoption of Accounting Standards Codification (ASC) 842, *Leases*) the Organization records the related right-of-use (ROU) assets and liabilities at the present value of the lease payments to be paid over the life of the related lease. Variable lease payments are excluded from the amounts used to determine the ROU assets and liabilities unless the variable lease payments depend on an index or rate or are, in substance, fixed payments. Lease payments related to periods subject to renewal options are also excluded from the amounts used to determine the ROU assets and liabilities unless the Organization is reasonably certain to exercise the option to extend the lease. The present value of lease payments is calculated by utilizing the discount rate stated in the lease, when readily determinable. For leases for which this rate is not readily available, the Organization has elected to use a risk-free discount rate determined using a period comparable with that of the lease term. The Organization has made an accounting policy election not to separate lease components from non-lease components in contracts when determining its lease payments for all of its asset classes, as permitted by ASU 2016-02. As such, the Organization accounts for the applicable non-lease components together with the related lease components when determining the ROU assets and liabilities. The Organization has made an accounting policy election not to record leases with an initial term of less than a year as ROU assets and liabilities.

### ***Accounts Receivable, Net***

Trade receivables include receivables due within 30 days for a range of literature and related materials for the purpose of recovery from alcoholism including books, pamphlets, flyers, video, and audio recordings. Receivables consist of amounts billed to entities both within and outside the A.A. service structure such as Intergroups, Central Offices, International General Service Offices, districts, areas, groups, meetings, government entities, book retailers, and addiction treatment organizations in exchange for obligations that take place during the year. Accounts receivable are presented net of an allowance for credit losses, which is an estimate of amounts that may not be collectible. The Organization estimates credit losses based on management's historical collection experience, adjusted for management's expectations about current and future economic conditions. At December 31, 2024 and 2023, the Organization determined that historic and future loss rates will be consistent during the next fiscal year and considered the need for any additional qualitative adjustments and concluded for 2024 and 2023 to record \$87,491 and \$48,338, respectively, allowance on outstanding balances. Management has correlated the history of the ratio of bad debts to accounts receivable with economic data and noted that the ratio increased in four of the last five recessions. Therefore, management has determined that the allowance for credit losses should be increased when a recession is forecast for the coming year. However, since economic growth is forecast for 2025, management has not adjusted the allowance for credit loss as of December 31, 2024 for current and future economic conditions.

Taking place once every five years, the A.A. International Convention marks the anniversary of its two founders, Bill W. and Dr. Bob's, first meeting and the birth of Alcoholics Anonymous in 1935. A.A. members and their families and friends from around the globe attend the event. At the International Convention, people attend meetings, workshops, dances, and events. The 2025 convention takes place in Vancouver, British Columbia from July 3-6, 2025. Attendees pay a registration fee of \$160-\$185. This fee is refundable until May 9, 2025. Because the registration fee

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

is refundable, registration receipts are credited to deferred revenue when received and recognized as revenue upon the completion of the convention. A.A.W.S. also sells a souvenir book and transit pass in connection with the convention. The accounting treatment of these receipts is the same as the treatment of registration receipts. Direct expenses related to the convention such as site research, mailings, deposits, and other miscellaneous expenses are debited to prepaid expense when disbursed and recognized as expense upon the completion of the convention. As of December 31, 2024, deferred revenue from the convention totaled \$4,737,179.

### **Revenue Recognition**

The Organization earns revenue from the publication of magazines and distribution of literature. Magazine revenue is recorded as subscriptions are fulfilled. Revenue from the distribution of other publications is recognized when goods are shipped. Performance obligations are identified in the arrangement based on the relative standalone selling price of each publication and are recognized as revenue when the subscriptions are fulfilled or when shipped. Payments received in advance related to subscriptions are reflected as deferred revenue on the accompanying consolidated statements of financial position. Revenue is accounted for under ASC 606, *Revenue from Contracts with Customers*.

Revenue with customers is comprised of the following:

<i>December 31,</i>	<b>2024</b>	<b>2023</b>
Gross profit from literature sales	\$ 9,331,464	\$ 8,125,865
<b>Total Revenue Subject to ASC 606</b>	<b>9,331,464</b>	<b>8,125,865</b>
<b>Total Revenue Not Subject to ASC 606</b>	<b>12,683,794</b>	<b>12,192,522</b>
<b>Total Operating Revenue and Support</b>	<b>\$ 22,015,258</b>	<b>\$ 20,318,387</b>

Accounts receivable, net balances were as follows:

### ***December 31, 2024***

	Contract Assets Receivable	Contract Liabilities
Beginning of year	\$ 1,078,012	\$ 1,884,857
End of year	901,657	6,630,933

### ***December 31, 2023***

	Contract Assets Receivable	Contract Liabilities
Beginning of year	\$ 765,625	\$ 1,843,340
End of year	1,078,012	1,884,857

### **Contributions**

The G.S.B. accepts contributions from A.A. groups and members. Contributions are non-exchange transactions in which no commensurate value is exchanged. Therefore, contributions fall under the

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

purview of ASC Topic 958, *Not-for-Profit Entities*. Contributions are recorded as increases in net assets with or without donor restrictions, depending on the existence and/or nature of any donor restrictions. Contributions that are restricted by the donor are considered as increases in net assets without donor restrictions if the restrictions are satisfied in the period in which the contributions are recognized. The Organization does not receive or solicit pledges, so contributions are recorded as revenue when cash is received. The Organization does not accept contributions with restrictions. For the year ended December 31, 2024, all contributions were included in net assets without donor restrictions.

A contribution, gift, or grant is conditional if an agreement includes a barrier that must be overcome and either a right of return of assets transferred or a right or release of a promisor's obligation to transfer assets. The presence of both a barrier and a right of return or right of release indicates that a recipient's promises to give are not recognized until they become unconditional—that is, when the barriers in the agreement are overcome. As of December 31, 2024, there were no conditional contributions.

### ***Contributed Nonfinancial Assets***

Contributions of nonfinancial assets are recognized when goods or services are received if they (a) create or enhance nonfinancial assets or (b) require specialized skills, and are provided by individuals possessing those skills, and would typically need to be purchased if not donated. Contributed nonfinancial assets are recorded at their estimated values at the time that such nonfinancial assets are contributed.

The Organization receives free airtime for Public Service Announcements (PSAs) from broadcast stations and other media outlets. The fair value of the free PSAs received totaled \$5,704,398 and \$16,899,522 for the years ended December 31, 2024 and 2023, respectively, and is reflected as contributed nonfinancial assets in the consolidated statements of activities and contributed nonfinancial assets - advertising on in the consolidated statements of functional expenses.

#### ***Year ended December 31, 2024***

Consolidated Financial Statement Disaggregation	Revenue Recognized	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques/Inputs
Contributed nonfinancial assets	\$ 5,704,398	Public Service Announcements	No donor restrictions	Estimated fair market value based on other observable inputs (Level 2) gathered from the nation's largest media buying services.

#### ***Year ended December 31, 2023***

Consolidated Financial Statement Disaggregation	Revenue Recognized	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques/Inputs
Contributed nonfinancial assets	\$ 16,899,522	Public Service Announcements	No donor restrictions	Estimated fair market value based on other observable inputs (Level 2) gathered from the nation's largest media buying services.

# **The General Service Board of Alcoholics Anonymous, Inc. and Affiliates**

## **Notes to Consolidated Financial Statements**

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### ***Functional Allocation of Expenses***

The cost of providing the various program and supporting services has been summarized on a functional basis in the accompanying consolidated statements of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited. The Organization only considers costs that are directly spent for the fellowship as program expenses. Other expenses are not indirectly allocated and are considered supporting services.

### ***Use of Estimates***

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### ***Income Taxes***

The Organization is exempt from federal, state, and local income taxes under Section 501(c)(3) of the IRC and, therefore, has made no provision for income taxes in the accompanying consolidated financial statements. In addition, the Organization has been determined by the Internal Revenue Service (IRS) not to be a “private foundation” within the meaning of Section 509(a) of the IRC.

Under ASC 740, an organization must recognize the financial statement effects of a tax position taken for tax return purposes when it is more likely than not that the position will not be sustained upon examination by a taxing authority. The Organization does not believe that it has taken any material uncertain tax positions and, accordingly, it has not recorded any liability for unrecognized tax benefits. The Organization has filed for and received income tax exemptions in the jurisdictions where it is required to do so. Additionally, the Organization has filed IRS Form 990 information returns, as required, and all other applicable returns in jurisdictions where so required. For the years ended December 31, 2024 and 2023, there were no income tax-related interest or penalties recorded or included in the consolidated statements of activities.

### ***Concentration of Credit Risk***

Cash and cash equivalents that potentially subject the Organization to a concentration of credit risk include cash accounts with a bank that may exceed the Federal Deposit Insurance Corporation (FDIC) insurance limits. Accounts are insured up to \$250,000 per depositor per insured financial institution. The financial institutions have strong credit ratings and management believes that credit risk related to these accounts is minimal.

### ***Risks and Uncertainties - Investments***

The Organization’s investments consist of a variety of investment securities. Such securities are subject to various risks that determine the value of the funds, such as interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain securities and the level of uncertainty related to changes in the value of these securities, it is reasonably possible that changes in market conditions in the near term could materially affect the value of the Organization’s investments reported in the accompanying consolidated financial statements.

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

### *Operating Measure*

The Organization includes in its definition of operations all revenues and expenses that are an integral part of its program and supporting activities. Changes in retirement liabilities, support for La Viña, contributed nonfinancial assets, and intercompany and interfund transfers are recognized as non-operating activities.

### **3. Liquidity and Availability of Resources for Operating Expenditures**

The Organization regularly monitors its financial assets available to meet general expenditures during the course of 12 months. It operates within a budget and anticipates collecting sufficient revenue to cover general expenditures. The Organization has eight non-interest-bearing accounts that enable it to meet these needs.

The Organization considers all expenditures related to its ongoing programs, as well as services undertaken to support these activities, to be general expenditures.

The Organization's liquid financial assets were as follows:

<i>December 31,</i>	<b>2024</b>	<b>2023</b>
Cash and cash equivalents	\$ 5,520,108	\$ 1,205,313
Investments	16,943,205	18,360,157
Accounts receivable, net	901,657	1,078,012
	<b>23,364,970</b>	<b>20,643,482</b>
Less: assets held for Postretirement Medical Fund	<b>(8,789,577)</b>	<b>(7,949,883)</b>
Less: long-term investments held in Reserve Fund	-	<b>(1,530,470)</b>
<b>Total Financial Assets Available to Management for General Expenditures Within One Year</b>	<b>\$ 14,575,393</b>	<b>\$ 11,163,129</b>

The Reserve Fund is not considered available for operations. The Reserve Fund may be available to management for the Organization at the discretion and approval of the G.S.B.. Cash and cash equivalents in the Reserve Fund amounted to \$4,268,422 and \$2,754,519 as of December 31, 2024 and 2023, respectively.

### **4. Investments**

As described in Note 1, all funds of the Organization not required for working capital are invested in the Reserve Fund of G.S.B. In accordance with established policy, the Reserve Fund invests in certificates of deposit.

The Postretirement Medical Fund holds investments designed to assist in reaching the stated goal of accumulating assets equal to 100% of the accrued postretirement health benefits by December 31, 2025. The goal was achieved in 2022. This fund invests in bond and equity mutual funds.



# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

Investments recorded at fair value have been categorized based upon a fair value hierarchy in accordance with GAAP. See Note 2 for a discussion of the Organization's policies regarding this hierarchy.

The financial assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Organization's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the placement within the fair value hierarchy levels.

A description of the valuation techniques applied to the Organization's assets measured at fair value is as follows:

*Mutual Funds* - Mutual funds are carried at their aggregate market value, as determined by quoted market prices. These investments are classified as Level 1.

*Certificates of Deposit* - Certificates of deposit are priced by the investment managers using nationally recognized pricing services. These investments are classified as Level 2.

The following table represents the Organization's fair value hierarchy for those assets measured at fair value:

### *December 31, 2024*

	Fair Value	Level 1	Level 2	Level 3
Reserve Fund:				
Certificates of deposit	\$ 8,186,316	\$ -	\$ 8,186,316	\$ -
Postretirement Medical Fund:				
Mutual funds - bond funds	3,205,390	3,205,390	-	-
Mutual funds - equity funds	5,551,499	5,551,499	-	-
	8,756,889	8,756,889	-	-
<b>Total Investments</b>	<b>\$ 16,943,205</b>	<b>\$ 8,756,889</b>	<b>\$ 8,186,316</b>	<b>\$ -</b>

### *December 31, 2023*

	Fair Value	Level 1	Level 2	Level 3
Reserve Fund:				
Certificates of deposit	\$ 10,449,356	\$ -	\$ 10,449,356	\$ -
Postretirement Medical Fund:				
Mutual funds - bond funds	2,875,460	2,875,460	-	-
Mutual funds - equity funds	5,035,341	5,035,341	-	-
	7,910,801	7,910,801	-	-
<b>Total Investments</b>	<b>\$ 18,360,157</b>	<b>\$ 7,910,801</b>	<b>\$ 10,449,356</b>	<b>\$ -</b>

There have been no changes in the methodologies used at December 31, 2024. There were no transfers between levels during the year ended December 31, 2024.

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

### 5. Property and Equipment, Net

Property and equipment consisted of the following:

<i>December 31,</i>	<b>2024</b>	<b>2023</b>
Furniture and equipment	\$ 158,744	\$ 663,267
Software and hardware	1,615,981	3,060,811
Website	949,930	400,111
Leasehold improvements	2,231,416	2,231,416
<b>Total Cost</b>	<b>4,956,071</b>	<b>6,355,605</b>
Less: accumulated depreciation and amortization	(3,352,794)	(4,091,316)
<b>Net Book Value</b>	<b>\$ 1,603,277</b>	<b>\$ 2,264,289</b>

Depreciation and amortization expenses amounted to \$979,262 and \$1,138,889 for the years ended December 31, 2024 and 2023, respectively.

### 6. Postretirement Health Benefits

The Organization provides health care benefits for retired employees, substantially all of whom become eligible if they attain retirement age while working at the General Service Office (GSO). Benefits are provided through health insurance contracts maintained by the Organization.

For employees hired before 2004, 25% of the cost is borne by the retirees.

For employees hired after January 1, 2004 through June 30, 2016, there is a three-tier structure in the level of group medical insurance premiums paid for on behalf of employees who retire directly from the GSO. For employees with five to nine years of service, the Organization pays 25%; ten to 15 years, 50%; and more than 15 years, 75%.

In March 2016, the Organization decided to no longer provide health care benefits upon retirement for employees hired after June 30, 2016.

Change in benefit obligation is as follows:

<i>December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Benefit Obligation, beginning of year</b>	<b>\$ 5,631,648</b>	<b>\$ 5,388,395</b>
Service cost	57,903	52,170
Interest cost	274,420	272,577
Plan participants' contributions	106,301	127,069
Actuarial gain	(534,006)	238,693
Benefits paid	(346,757)	(447,256)
<b>Benefit Obligation, end of the year</b>	<b>\$ 5,189,509</b>	<b>\$ 5,631,648</b>

As described in Note 1, a Postretirement Medical Fund has been created by the Board with the purpose of accumulating assets to fund 100% of the postretirement health benefits liability. As of December 31, 2024 and 2023, this fund had assets with a fair value of \$8,789,577 and \$7,949,883,

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

respectively. As required under GAAP, such assets are not reported net of the related postretirement benefit obligation on the accompanying consolidated statements of financial position.

The net change in the retirement liability is reported as non-operating activity in the accompanying consolidated statements of activities and amounted to \$600,119 and \$(243,253) for the years ended December 31, 2024 and 2023, respectively.

The components of the net periodic benefit cost are as follows:

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
Service cost	\$ 57,903	\$ 52,170
Interest cost	274,420	272,577
Amortization of net gain	(145,023)	171,319
<b>Net Periodic Cost</b>	<b>\$ 187,300</b>	<b>\$ 496,066</b>

The assumed health care cost trend rate used to measure the expected cost of benefits covered by the plan was 4.037% and 4.037% as of December 31, 2024 and 2023, respectively, and the ultimate trend rate is anticipated to be 4.037% by 2075. A discount rate of 5.02% has been used to measure the accrued postretirement health benefit obligation reflected on the accompanying consolidated statements of financial position as of December 31, 2024.

Contributions expected to be paid to the plan during the next fiscal year amounted to \$345,016.

Included in net assets without donor restrictions is an unamortized net gain of \$600,119 and net loss of \$89,825 as of December 31, 2024 and 2023, respectively, which has not yet been recognized as a component of net periodic benefit cost.

The expected postretirement benefits to be paid for the next ten years are as follows:

<i>Year ending December 31,</i>	
2025	\$ 345,016
2026	336,279
2027	342,230
2028	335,686
2029	336,338
2030-2034	1,725,096

## 7. Retirement Plans

The Organization adopted a defined benefit pension plan (the Plan) effective January 1, 1965 to provide retirement benefits to eligible employees who have completed one year of service.

The Plan provides an annual benefit equal to 2% of final average compensation multiplied by years of service (not to exceed 35 years), less 0.65% of average social security earnings multiplied by years of service (not to exceed 30 years). The social security offset cannot reduce the gross benefit by more than 50%.

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

The funding status of the Plan is as follows:

<i>December 31, 2023</i>	<b>2024</b>	<b>2023</b>
<b>Change in Benefit Obligation</b>		
<b>Benefit Obligation</b> , beginning of year	\$ 26,028,397	\$ 25,570,160
Service cost	193,516	175,129
Interest cost	1,235,282	1,297,132
Actuarial gain	(1,439,385)	823,958
Benefits paid	(1,835,849)	(1,837,982)
<b>Benefit Obligation</b> , end of year	24,181,961	26,028,397
Fair value of Plan assets	35,596,693	33,212,087
<b>Funded Status</b>	11,414,732	7,183,690
<b>Prepaid Pension Benefit Obligation</b> , recognized in the consolidated statements of financial position	\$ 11,414,732	\$ 7,183,690

The components of the net periodic benefit cost are as follows:

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
Service cost	\$ 193,516	\$ 175,129
Interest cost	1,235,282	1,297,132
Expected return on Plan assets	(2,258,776)	(2,055,771)
Amortization of actuarial gain	-	47,276
<b>Net Periodic Cost</b>	\$ (829,978)	\$ (536,234)

Other changes in Plan assets and benefit obligations recognized in the change in net assets without donor restrictions are as follows:

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
Actuarial gain	\$ 3,401,064	\$ 1,814,596
Amortization of actuarial gain	-	47,276
<b>Net Periodic Benefit</b>	\$ 3,401,064	\$ 1,861,872

Weighted-average assumptions used to determine benefit obligations were as follows:

<i>December 31,</i>	<b>2024 (%)</b>	<b>2023 (%)</b>
Discount rate	5.59	5.00
Salary increases	4.00	3.00
Expected long-term return on assets	6.00	7.00

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

Weighted-average assumptions used to determine net periodic pension cost were as follows:

<i>Year ended December 31,</i>	<b>2024 (%)</b>	<b>2023 (%)</b>
Discount rate	<b>5.00</b>	5.25
Salary increases	<b>3.00</b>	3.00
Expected long-term return on assets	<b>7.00</b>	7.00

The expected rate of return on Plan assets is determined by those assets' historical long-term investment performance, current asset allocation, and estimates of future long-term returns by asset class.

The fair value of Plan assets was classified as follows:

### ***December 31, 2024***

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 725,934	\$ -	\$ -	\$ 725,934
Mutual funds - domestic equity	20,731,226	-	-	20,731,226
Mutual funds - international equity	4,227,471	-	-	4,227,471
Mutual funds - bond funds	10,272,062	-	-	10,272,062
	<b>\$ 35,956,693</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,956,693</b>

### ***December 31, 2023***

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 1,633,578	\$ -	\$ -	\$ 1,633,578
Mutual funds - domestic equity	17,573,579	-	-	17,573,579
Mutual funds - international equity	4,013,004	-	-	4,013,004
Mutual funds - bond funds	9,991,926	-	-	9,991,926
	<b>\$ 33,212,087</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,212,087</b>

The expected benefits to be paid for the next ten years are as follows:

### ***Year ending December 31,***

2025	\$ 1,865,527
2026	1,875,409
2027	1,808,447
2028	1,746,823
2029	1,706,041
2030-2034	<b>8,218,599</b>

For the years ended December 31, 2024 and 2023, the Organization did not contribute to the Plan.

Effective January 1, 2013, the Organization implemented a soft freeze of the Plan. Employees in the Plan as of December 31, 2012 continue to accrue benefits; however, employees hired after that date are eligible to participate in a new defined contribution plan. The Organization contributes 5% of eligible salary plus a 50% match on employee contributions up to a maximum of 5% of eligible

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Notes to Consolidated Financial Statements

salary. For the years ended December 31, 2024 and 2023, contributions to the defined contribution plan amounted to approximately \$410,000 and \$317,000, respectively.

### 8. Intercompany and Interfund Transactions

As of December 31, 2024 and 2023, G.S.B. owed A.A.W.S. \$4,298,157 and \$2,353,092, respectively, for various organizational expenses.

The Reserve Fund of G.S.B. includes transfers from A.A.G.V. that represent amounts held for unfulfilled subscriptions. This balance amounted to \$540,000 and \$573,012 as of December 31, 2024 and 2023, respectively. The balance is reflected as an asset of A.A.G.V. and a liability of the Reserve Fund of G.S.B on the accompanying consolidated statements of financial position.

Additionally, \$374,577 was transferred from the Postretirement Medical Fund to the General Fund for the years ended December 31, 2024 and 2023. Funds of \$103,234 were transferred from the General Fund and A.A.W.S. to the Capital Projects Fund for the year ended December 31, 2023. For the year ended December 31, 2024, \$30,723 was transferred from the Capital Projects Fund to the General Fund and A.A.W.S.

### 9. Leases

A.A.W.S., as fiscal agent for G.S.B. and A.A.G.V., has a lease agreement for the office space at 475 Riverside Drive in New York City expiring in December 2025.

The operating lease ROU asset and operating lease liability are recorded in the accompanying consolidated statements of financial position.

The following table summarizes information related to the lease asset and liability:

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
Operating lease cost	\$ 955,572	\$ 955,572
Other information:		
Cash paid for accounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	955,572	925,711
Weighted-average remaining lease term - operating leases	1 year	2 years
Weighted-average discount rate - operating leases	1.25%	1.25%

The following table reconciles the undiscounted operating lease payments to the lease liabilities recorded on the accompanying consolidated statements of financial position at December 31, 2024:

<i>Year ending December 31,</i>	
2025	\$ 955,572
<b>Total Lease Payments</b>	955,572
Less: imputed interest	(6,439)
<b>Present Value of Net Minimum Lease Payments</b>	\$ 949,133

# **The General Service Board of Alcoholics Anonymous, Inc. and Affiliates**

## **Notes to Consolidated Financial Statements**

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### **10. Subsequent Events**

Management has evaluated, for potential recognition and disclosure, events subsequent to the date of the consolidated statements of financial position through April 23, 2025, the date the consolidated financial statements were available to be issued.

## Supplementary Information

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# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Supplemental Schedules of Unit Sales

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Number of Books Sold</b>		
Alcoholics Anonymous - hard cover	346,914	432,870
Alcoholics Anonymous - pocket	49,564	52,846
Alcoholics Anonymous - soft cover	262,632	284,554
Alcoholics Anonymous - large print	49,839	54,144
Alcoholics Anonymous - large print abridged	37,655	35,079
Alcoholics Anonymous - 75 <sup>th</sup> anniversary	28,539	18,909
Plain Language Big Book: A Tool for Reading Alcoholics Anonymous	71,975	-
12 Steps and 12 Traditions - hard cover	86,773	121,159
12 Steps and 12 Traditions - pocket	11,962	17,263
12 Steps and 12 Traditions - soft cover	134,630	154,271
12 Steps and 12 Traditions - soft pocket	-	3,259
12 Steps and 12 Traditions - large print	25,794	34,003
A.A. Comes of Age	4,969	6,224
As Bill Sees It	34,951	50,510
Dr. Bob and the Good Oldtimers	4,721	5,058
Pass It On	3,279	4,115
Daily Reflections	93,504	109,921
Experience, Strength and Hope	6,344	7,906
Came to Believe	22,581	26,392
Living Sober	84,503	108,206
Inmate to Inmate	7,847	7,476
E-Books	33,884	40,804
Our Great Responsibility	2,043	5,727
A Visual History of Alcoholics Anonymous	802	2,124
A.A. for the Older Alcoholic	6,851	-
A.A. 80 Years Happy, Joyous and Free	401	-
Boxed sets	341	-
	<b>1,413,298</b>	<b>1,582,820</b>

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Supplemental Schedules of Gross Sales

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Gross Sales</b>		
Alcoholics Anonymous - hard cover	\$ 3,411,321	\$ 3,941,989
Alcoholics Anonymous - pocket	243,282	243,920
Alcoholics Anonymous - soft cover	2,329,458	2,401,035
Alcoholics Anonymous - large print	492,803	492,218
Alcoholics Anonymous - large print abridged	185,619	161,972
Alcoholics Anonymous - 75 <sup>th</sup> anniversary	88,123	79,836
Plain Language Big Book: A Tool for Reading Alcoholics Anonymous	691,823	-
12 Steps and 12 Traditions - hard cover	810,715	1,007,505
12 Steps and 12 Traditions - pocket	79,867	103,596
12 Steps and 12 Traditions - soft cover	1,106,742	1,164,479
12 Steps and 12 Traditions - soft pocket	-	25,801
12 Steps and 12 Traditions - large print	239,217	284,008
A.A. Comes of Age	51,051	56,403
As Bill Sees It	327,543	422,636
Dr. Bob and the Good Oldtimers	49,217	48,260
Pass It On	33,621	40,134
Daily Reflections	978,861	1,054,283
Experience, Strength and Hope	32,362	37,462
Came to Believe	114,655	123,829
Living Sober	428,092	501,960
Inmate to Inmate	16,727	15,342
E-books	155,597	152,811
Audiobooks	53,920	-
DVDs	5,362	-
Our Great Responsibility	21,876	33,192
A Visual History of Alcoholics Anonymous	8,573	22,171
A.A. for the Older Alcoholic	11,605	-
A.A. 80 Years Happy, Joyous and Free	3,203	-
Boxed sets	10,875	-
Pamphlets	439,664	372,765
Foreign literature	1,220,869	1,101,874
Other	1,142,792	1,046,016
	<b>\$ 14,785,435</b>	<b>\$ 14,935,497</b>

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Supplemental Schedules of Activities - A.A. Grapevine

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Operating Revenue and Support</b>		
Subscription revenue - print and digital	\$ 1,957,486	\$ 1,708,941
	1,957,486	1,708,941
Less: cost of goods and delivery	(1,191,482)	(1,128,448)
<b>Gross Profit on Subscription Revenue</b>	<b>766,004</b>	<b>580,493</b>
Other publishing revenue	1,079,785	922,408
Less: cost of goods and delivery	(255,394)	(270,947)
<b>Gross Profit on Other Publishing Items</b>	<b>824,391</b>	<b>651,461</b>
Interest on Reserve Fund	15,493	6,760
<b>Total Operating Revenue and Support</b>	<b>1,605,888</b>	<b>1,238,714</b>
<b>Operating Expenses</b>		
Editorial costs	722,098	981,786
Circulation and business expenses	1,565,680	883,663
Other expenses	169,845	230,409
<b>Total Operating Expenses</b>	<b>2,457,623</b>	<b>2,095,858</b>
<b>Net Change from Operations</b>	<b>(851,735)</b>	<b>(857,144)</b>
<b>La Viña Operations</b>	<b>(571,939)</b>	<b>(755,749)</b>
<b>Transfers from the General Service Board - La Viña</b>	<b>571,939</b>	<b>755,749</b>
<b>Transfers from the General Service Board - Grapevine</b>	<b>597,664</b>	<b>500,000</b>
<b>Change in Net Assets</b>	<b>(254,071)</b>	<b>(357,144)</b>
<b>Net Assets, beginning of year</b>	<b>(341,523)</b>	<b>15,621</b>
<b>Net Assets, end of year</b>	<b>\$ (595,594)</b>	<b>\$ (341,523)</b>
<b>Paid Circulation - Average</b>	<b>\$ 59,189</b>	<b>\$ 55,412</b>

*See independent auditor's report.*

**The General Service Board of Alcoholics Anonymous, Inc.  
and Affiliates**

**Supplemental Schedules of Gross Profit Analysis - A.A. Grapevine**

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Other Publishing Income</b>		
Spiritual Awakening Vol. I & II	\$ 35,380	\$ 33,765
Grapevine Daily Quote Book	30,898	27,380
Our Twelve Traditions	11,468	10,824
Beginners' Book	32,865	33,507
Best of Bill	52,776	49,506
No Matter What	20,361	15,714
A Rabbit Walks Into A Bar	16,899	14,403
Language of the Heart	118,193	96,405
Language of the Heart - Spanish	42,286	41,052
Step by Step	12,672	14,253
Un Día A La Vez	2,459	-
Emotional Sobriety Vol. I & II	146,030	129,464
Young & Sober	8,737	8,234
Into Action	11,936	10,756
Happy, Joyous & Free	25,301	14,919
One on One	9,470	10,238
Voices of Women in AA	45,982	44,620
Forming True Partnerships	11,423	11,923
Making Amends	19,654	21,639
Sober & Out	8,130	7,739
A.A. in the Military	3,433	5,406
Frente a Frente	14,638	-
One Big Tent	13,767	14,638
Take Me to Your Sponsor	12,394	15,972
The Best of the Grapevine: Volumes 1, 2 & 3	10,442	11,003
La Sobriete Emotive	14,805	10,365
Baja El Mismo Techo	9,280	15,438
Prayer and Meditation	59,098	69,159
Women in AA	16,231	16,947
Free on the Inside	17,569	21,860
Heartbeat of AA	13,796	12,886
Compact Discs	2,410	5,084
Calendars and Pocket Planners	38,772	45,349
Fun in Sobriety	20,416	20,823
Voices of Long-Term Sobriety	8,878	9,099
Thank You for Sharing	3,833	3,984
In Our Own Words	4,814	4,474
Our Twelve Steps	93,747	-
Other items	58,542	43,580
<b>Total Other Publishing Income</b>	<b>\$ 1,079,785</b>	<b>\$ 922,408</b>

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Supplemental Schedules of Gross Profit Analysis - A.A. Grapevine

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Costs of Goods and Delivery</b>		
Spiritual Awakening Vol. I & II	\$ 5,014	\$ 6,688
Grapevine Daily Quote Book	7,949	4,216
Our Twelve Traditions	1,442	1,372
Beginners' Book	6,852	6,934
Best of Bill	9,519	10,671
No Matter What	1,877	1,367
A Rabbit Walks Into A Bar	1,506	1,331
Language of the Heart	29,117	24,994
Language of the Heart - Spanish	7,467	10,619
Step by Step	1,600	2,399
Un Día A La Vez	1,215	
Emotional Sobriety Vol. I & II	26,098	24,557
Young & Sober	860	1,952
Into Action	2,602	1,424
Happy, Joyous & Free	4,749	4,237
One on One	1,869	1,712
Voices of Women in AA	10,177	9,925
Forming True Partnerships	3,429	4,911
El Grupo Base	3,743	-
Making Amends	2,999	5,202
Sober & Out	1,703	1,298
AA in the Military	749	1,574
Frente a Frente	3,365	-
One Big Tent	2,687	2,588
Take Me to Your Sponsor	2,857	13,302
The Best of the Grapevine: Volumes 1, 2 & 3	1,384	1,526
La Sobriete Emotive	2,188	1,473
Baja El Mismo Techo	1,633	4,293
Prayer and Meditation	6,815	9,863
Women in AA	3,785	5,374
Free on the Inside	3,463	11,064
Heartbeat of AA	1,647	1,398
Compact Discs	619	1,045
Fun in Sobriety	3,269	4,564
Voices of Long-Term Sobriety	1,118	2,909
Thank You for Sharing	489	357
In Our Own Words	863	1,239
E-Books	18,687	10,557
Our Twelve Steps	13,296	-
Other items	32,951	50,411
Mailing - service	21,742	21,601
<b>Total Costs of Goods and Delivery</b>	<b>255,394</b>	<b>270,947</b>
<b>Gross Profit on Other Publishing Items</b>	<b>\$ 824,391</b>	<b>\$ 651,461</b>

# The General Service Board of Alcoholics Anonymous, Inc. and Affiliates

## Supplemental Schedules of Total Costs and Expenses - A.A. Grapevine

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Editorial Costs</b>		
Salaries, including temporary help	\$ 428,487	\$ 594,669
Payroll taxes and benefits	82,695	110,269
Insurance	5,497	4,278
Equipment maintenance	13,752	-
Occupancy	19,685	24,767
Office supplies and expenses	7,232	35,084
Selling expenses	134	-
Professional fees	70,628	52,651
Meetings and conference	7,311	13,847
Contracted services	86,677	146,221
<b>Total Editorial Costs</b>	<b>722,098</b>	<b>981,786</b>
<b>Circulation and Business Expenses</b>		
Salaries, including temporary help	676,410	346,896
Payroll taxes and benefits	236,026	99,830
Occupancy	35,193	25,332
Insurance	4,713	5,563
Equipment maintenance	518	-
Professional fees	173,923	52,451
Office supplies and expenses	13,319	70,043
Selling expense - regular	260,425	59,600
Meetings and conferences	27,686	25,481
Subscriber services	-	59,600
Fulfillment services	-	61,406
Bank service charges	94,524	72,967
Contracted services	42,943	4,494
<b>Total Circulation and Business Expenses</b>	<b>1,565,680</b>	<b>883,663</b>
<b>Other Expenses</b>		
Salaries, including temporary help	-	61,449
Occupancy	8,244	3,997
Professional fees	18,484	14,726
Depreciation	136,018	82,259
Office supplies and expenses	1,645	37,978
Conferences and travel	1,374	-
Bank service charges	4,080	-
Contracted services	-	30,000
<b>Total Other Expenses</b>	<b>169,845</b>	<b>230,409</b>
<b>Total Costs and Expenses</b>	<b>\$ 2,457,623</b>	<b>\$ 2,095,858</b>

**The General Service Board of Alcoholics Anonymous, Inc.  
and Affiliates**

**Supplemental La Viña Analysis**

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Subscription Income</b>	<b>\$ 109,717</b>	<b>\$ 111,788</b>
<b>Direct Costs</b>		
Cost of goods and delivery	98,148	81,416
<b>Total Direct Costs</b>	<b>98,148</b>	<b>81,416</b>
<b>Gross Profit on Magazine</b>	<b>11,569</b>	<b>30,372</b>
<b>Other La Viña Items, net of direct costs</b>	<b>97,469</b>	<b>108,728</b>
<b>Total Gross Profit</b>	<b>109,038</b>	<b>139,100</b>
<b>Costs and Expenses</b>		
Editorial costs:		
Salaries, including temporary help	207,031	362,218
Payroll taxes and benefits	59,994	71,653
Professional fees	10,167	30,203
Occupancy	6,979	-
Insurance	1,022	-
Other	23,232	105,000
<b>Total Editorial Costs</b>	<b>308,425</b>	<b>569,074</b>
Circulation and business expenses:		
Salaries, including temporary help	183,174	167,121
Payroll taxes and benefits	56,582	37,705
Professional fees	48,797	23,657
Occupancy costs	5,247	6,867
Fulfillment services	54,531	60,821
Insurance	1,135	3,505
Other	23,086	26,099
<b>Total Circulation and Business Expenses</b>	<b>372,552</b>	<b>325,775</b>
<b>Total Costs and Expenses</b>	<b>680,977</b>	<b>894,849</b>
<b>Net Loss on La Viña Operations</b>	<b>(571,939)</b>	<b>(755,749)</b>
<b>Transfers from General Service Board</b>	<b>571,939</b>	<b>755,749</b>
<b>Change in Net Assets</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Paid Circulation - Average</b>	<b>\$ 7,492</b>	<b>\$ 6,484</b>