

District Advisory Board Financial Reports

April 2026

Churches sending support to the District:

March	29/59	49%
June through March	44/59	75%

Total fiscal year deposits for the District (6/01/2025 - 4/30/2026) are \$526,237.40. This is down \$17,967.62 (or 3.3%) from the same period in the prior year of \$544,205.02. The District also received \$8,082.43 in allocation payments during the current year designated for the prior fiscal year.

Items to highlight in the April report:

Mt. Carmel building was sold with \$364,489.50 being deposited to New Start. A portion of this will be set aside for future Fairfax/Mt. Carmel plans. \$300,000.00 was moved to an investment account on May 4, 2026.

Lighting for the Graves Center totaling \$13,335.00 was purchased in April. The District portion of \$4,335.00 includes wire fees. A receivable from NYI was created for \$9,000.00 which will be repaid over three years.

The change in valuation of investments with the Nazarene Foundation for the month of March was a loss of \$9,690.89 on the unrestricted account and a loss of \$12,141.64 on the New Start account.

The District continues to have strong reserves with \$524,923.89 in checking and \$1,413,902.46 in various savings and investment accounts.

Respectfully submitted,

Lee K. Van Houten, treasurer

Fiscal YTD Totals

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
June 2025 -March 2026								
Alpha	39,738.20	8,812.20	2,185.59	3,396.39	2,406.10	824.12	8,812.20	-
Amelia	-	2,699.03	-	2,699.03	-	-	2,699.03	-
Bethel	-	12,497.95	-	12,497.95	-	-	12,497.95	-
Bethesda	-	1,000.00	400.00	272.73	181.82	145.45	1,000.00	-
Blanchester	-	18,599.91	-	11,159.95	7,439.96	-	18,599.91	-
Brookville	-	4,858.85	2,375.03	1,619.88	-	863.94	4,858.85	-
Cedarville	45,395.24	1,702.32	-	1,702.32	-	-	1,702.32	-
Cincinnati Carthage	-	-	-	-	-	-	-	-
Chase Ave.	-	-	-	-	-	-	-	-
Ethiopian Evang.	-	406.04	162.42	110.74	73.82	59.06	406.04	-
Fairfax	-	-	-	-	-	-	-	-
Lockland	-	1,374.34	-	827.73	546.61	-	1,374.34	-
Montana Ave.	-	13,607.74	5,044.96	4,036.95	2,691.30	1,834.53	13,607.74	-
Springdale	-	172,979.12	-	103,787.45	69,191.67	-	172,979.12	-
Victory	-	-	-	-	-	-	-	-
Countryside Comm.	-	37,367.15	-	22,420.29	14,946.86	-	37,367.15	-
Crossroads	-	-	-	-	-	-	-	-
Dayton Be Hope	2,190,662.36	82,149.45	-	82,149.45	-	-	82,149.45	-
Daytonview closed)	-	-	-	-	-	-	-	-
Drexel (closed)	-	-	-	-	-	-	-	-
First	-	21,927.86	8,233.89	6,195.34	4,130.22	3,368.41	21,927.86	-
Northridge	-	3,160.00	-	1,841.00	1,319.00	-	3,160.00	-
Parkview	-	58,300.00	-	34,980.00	23,320.00	-	58,300.00	-
Eaton First	-	1,905.00	-	1,905.00	-	-	1,905.00	-
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	16,649.64	-	16,649.64	-	-	16,649.64	-
Felicity	-	1,893.00	-	1,136.88	756.12	-	1,893.00	-
Journey	-	2,577.55	-	2,577.55	-	-	2,577.55	-
Georgetown	-	-	-	-	-	-	-	-
Germantown	-	3,389.57	-	2,182.99	1,206.58	-	3,389.57	-
Hamilton Millville Ave.	72,468.00	9,658.00	2,420.00	4,003.00	2,407.00	828.00	9,658.00	-
Walden Ponds	-	-	-	-	-	-	-	-
Harrison	73,797.72	2,767.44	-	2,767.44	-	-	2,767.44	-

Fiscal YTD Totals

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Hillsboro	-	7,173.23	-	7,173.23	-	-	7,173.23	-
Living Hope Comm.	-	-	-	-	-	-	-	-
Manchester	-	6,409.37	-	3,845.62	2,563.75	-	6,409.37	-
Liberation/Miamisburg First	-	-	-	-	-	-	-	-
Middletown First	-	10,714.37	1,744.44	2,826.09	4,862.55	1,281.29	10,714.37	-
Monroe	-	12,606.74	-	7,564.04	5,042.70	-	12,606.74	-
Morrow (closed)	-	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-	-
New Lebanon	-	6,682.15	2,286.06	1,957.46	1,294.67	1,143.96	6,682.15	-
New Richmond	6,567.00	225.00	-	225.00	-	-	225.00	-
North Point	-	7,376.03	2,951.42	2,011.56	1,340.36	1,072.69	7,376.03	-
Oxford	-	2,571.60	1,275.70	603.90	-	322.08	2,571.60	369.92
Peebles	30,917.00	3,264.69	1,215.68	931.37	604.13	513.51	3,264.69	-
Penuel	-	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-	-
Ripley	108,710.00	14,948.00	5,979.00	4,076.00	2,718.00	2,175.00	14,948.00	-
Sardinia	94,581.97	12,210.71	5,045.87	3,231.36	2,180.52	1,752.96	12,210.71	-
Shelter Comm.	-	4,500.00	1,800.00	1,227.24	818.19	654.57	4,500.00	-
Trenton	217,372.00	23,767.00	11,955.00	7,702.00	-	4,110.00	23,767.00	-
Tri-County	-	12,196.08	-	7,318.03	4,878.05	-	12,196.08	-
Trotwood West Acres	28,268.46	3,885.54	1,554.22	1,059.68	690.24	581.40	3,885.54	-
Vandalia	195,842.49	7,670.46	-	5,752.84	1,917.62	-	7,670.46	-
Washington Court House	-	-	-	-	-	-	-	-
Waynesville	25,165.91	1,551.61	-	921.96	629.65	-	1,551.61	-
West Carrollton	488,988.64	55,379.63	22,151.84	15,103.53	10,069.03	8,055.23	55,379.63	-
West Chester	-	71,263.74	-	43,724.31	27,539.43	-	71,263.74	-
West Union	-	-	-	-	-	-	-	-
Wilmington	-	5,652.29	2,867.07	1,453.97	-	1,331.25	5,652.29	-
Xenia	627,148.74	37,611.19	-	37,611.19	-	-	37,611.19	-
Grand Totals	4,245,623.73	787,941.59	81,648.19	477,240.08	197,765.95	30,917.45	787,941.59	369.92

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
March 2026 Payments								
Alpha	-	393.72	-	236.23	157.49	-	393.72	-
Amelia	-	279.09	-	279.09	-	-	279.09	-
Bethel	-	2,796.19	-	2,796.19	-	-	2,796.19	-
Bethesda	-	-	-	-	-	-	-	-
Blanchester	-	1,295.13	-	777.08	518.05	-	1,295.13	-
Brookville	-	-	-	-	-	-	-	-
Cedarville	-	-	-	-	-	-	-	-
Cincinnati								
Carthage	-	-	-	-	-	-	-	-
Chase Ave.	-	-	-	-	-	-	-	-
Ethiopian Evang.	-	-	-	-	-	-	-	-
Fairfax	-	-	-	-	-	-	-	-
Lockland	-	202.15	-	121.29	80.86	-	202.15	-
Montana Ave.	-	995.35	-	597.21	398.14	-	995.35	-
Springdale	-	27,371.05	-	16,422.63	10,948.42	-	27,371.05	-
Victory	-	-	-	-	-	-	-	-
Countryside Comm.	-	20,120.83	-	12,072.50	8,048.33	-	20,120.83	-
Crossroads	-	-	-	-	-	-	-	-
Dayton								
Be Hope	247,667.00	9,287.50	-	9,287.50	-	-	9,287.50	-
Daytonview	-	-	-	-	-	-	-	-
Drexel	-	-	-	-	-	-	-	-
First	-	2,199.98	864.28	589.28	392.85	353.57	2,199.98	-
Northridge	-	377.00	-	226.00	151.00	-	377.00	-
Parkview	-	4,578.00	-	2,747.00	1,831.00	-	4,578.00	-
Eaton First	-	-	-	-	-	-	-	-
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	1,697.42	-	1,697.42	-	-	1,697.42	-
Felicity	-	-	-	-	-	-	-	-
Journey	-	-	-	-	-	-	-	-
Georgetown	-	-	-	-	-	-	-	-
Germanatown	-	478.33	-	294.36	183.97	-	478.33	-
Hamilton Millville Ave.	-	812.00	-	487.00	325.00	-	812.00	-
Waldon Ponds	-	-	-	-	-	-	-	-
Harrison	7,784.00	291.90	-	291.90	-	-	291.90	-

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Hillsboro	-	-	-	-	-	-	-	-
Living Hope Comm.	-	-	-	-	-	-	-	-
Manchester	-	926.95	-	556.17	370.78	-	926.95	-
Journey/Miamisburg First	-	-	-	-	-	-	-	-
Middletown First	-	1,203.35	-	-	1,203.35	-	1,203.35	-
Monroe	-	2,779.80	-	1,667.88	1,111.92	-	2,779.80	-
Morrow	-	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-	-
New Lebanon	-	-	-	-	-	-	-	-
New Richmond	-	-	-	-	-	-	-	-
North Point	-	-	-	-	-	-	-	-
Oxford	-	-	-	-	-	-	-	-
Peebles	4,642.00	402.41	125.50	125.87	67.13	83.91	402.41	-
Penuel	-	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-	-
Ripley	12,778.00	1,757.00	703.00	479.00	319.00	256.00	1,757.00	-
Sardinia	-	-	-	-	-	-	-	-
Shelter Comm.	-	500.00	200.00	136.36	90.91	72.73	500.00	-
Trenton	30,347.00	3,318.00	1,669.00	1,075.00	-	574.00	3,318.00	-
Tri-County	-	1,094.41	-	656.63	437.78	-	1,094.41	-
Trotwood West Acres	2,538.00	348.98	139.59	95.18	63.45	50.76	348.98	-
Vandalia	25,172.43	950.20	-	712.65	237.55	-	950.20	-
Washington Court House	-	-	-	-	-	-	-	-
Waynesville	4,106.48	257.00	-	154.00	103.00	-	257.00	-
West Carrollton	82,705.34	9,061.62	3,624.64	2,471.35	1,647.57	1,318.06	9,061.62	-
West Chester	-	-	-	-	-	-	-	-
West Union	-	-	-	-	-	-	-	-
Wilmington	-	570.48	285.24	142.62	-	142.62	570.48	-
Xenia	248,415.51	9,315.58	-	9,315.58	-	-	9,315.58	-
Grand Totals	666,155.76	105,661.42	7,611.25	66,510.97	28,687.55	2,851.65	105,661.42	-

SWO District Church of the Nazarene

Balance Sheet

As of April 30, 2026

	Apr 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1001-00 · Checking - FFB	121,016.63
1001-01 · Checking - NMDC	(310.89)
1001-02 · Checking - Insurance	63.77
1001-03 · Checking - New Start	403,154.38
1002-00 · Checking - Electronic Payments	1,000.00
1010-00 · Savings - District	464,031.24
1014-00 · Parsonage Savings	90,102.70
1016-03 · New Start - Savings	461,532.13
1017-03 · New Start - Endowment	19,546.12
1019-00 · Diversity Assistance Saving	11,932.42
1022-00 · District Grant Fund Savings	18,275.18
1023-00 · DS Deferred Comp Savings	31,816.11
1024-00 · Penuel Assistance Savings	50,000.00
1032-03 · Be Hope Allocation	266,666.56
Total Checking/Savings	<u>1,938,826.35</u>
Other Current Assets	
1203-00 · Due from SWO - NYI	9,000.00
Total Other Current Assets	<u>9,000.00</u>
Total Current Assets	<u>1,947,826.35</u>
Fixed Assets	
1410-00 · Office Furniture & Equipment	104,521.35
1410-01 · Office Furniture & Equip - NMDC	4,026.55
1440-00 · Building - District Office	382,600.35
1510-00 · Accumulated Depreciation	(326,110.49)
1510-01 · Accumulated Depreciation - NMDC	(4,026.55)
1624-03 · Real Estate Dayton Central	357,350.00
1626-03 · Real Estate Drexel	100,000.00
Total Fixed Assets	<u>618,361.21</u>
Other Assets	
1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	48,081.63
1221-00 · Note Receivable - Higher Ground	82,024.73
1222-03 · Drexel Land Contract	14,708.00
1700-00 · Prepaid Expenses	10,250.28
Total Other Assets	<u>165,064.64</u>
TOTAL ASSETS	<u><u>2,731,252.20</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2005-00 · Accounts Payable	3,800.00
Total Accounts Payable	<u>3,800.00</u>
Other Current Liabilities	
2006-00 · General Assembly Payable	18,488.85
2201-00 · Benevolence Payable	246.38
2203-00 · Scholarships - Daytonview	2,000.00
Total Other Current Liabilities	<u>20,735.23</u>
Total Current Liabilities	<u>24,535.23</u>

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05/04/26

Accrual Basis

SWO District Church of the Nazarene

Balance Sheet

As of April 30, 2026

	<u>Apr 30, 26</u>
Long Term Liabilities	
2008-00 · D S Deferred Comp Payable	30,000.00
Total Long Term Liabilities	<u>30,000.00</u>
Total Liabilities	54,535.23
Equity	
2900-01 · NMDC	5,041.95
2900-02 · Insurance	63.77
2900-03 · New Start	2,357,498.32
2950-00 · General Fund Balance	40,069.56
2951-00 · Net activity	186,904.28
3200-00 · Unrestricted Net Assets	325,467.69
Net Income	<u>(238,328.60)</u>
Total Equity	<u>2,676,716.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,731,252.20</u></u>

SWO District Church of the Nazarene
Profit & Loss - Month & YTD
April 2026

05/04/26

Accrual Basis

Ordinary Income/Expense	Apr 26	Jun '25 - Apr 26
Income		
3102-00 · Alpha	393.72	9,776.54
3103-00 · Amelia	279.09	2,903.30
3105-00 · Bethel	2,796.19	12,497.95
3106-00 · Blanchester	1,295.13	20,085.99
3107-00 · Brookville	0.00	6,606.44
3108-00 · Cedarville	0.00	3,457.32
3113-00 · Cincinnati Ethiopian Evang.	0.00	406.04
3115-00 · Cincinnati Lockland	202.15	1,374.34
3116-00 · Cincinnati Montana Ave.	995.35	14,919.70
3120-00 · Cincinnati Springdale	27,371.05	187,643.32
3122-00 · Cincinnati Victory	0.00	700.00
3123-00 · Countryside Community	20,120.83	37,367.15
3125-00 · Dayton BeHope	9,287.50	89,952.85
3129-00 · Dayton First	2,199.98	23,705.04
3132-00 · Dayton Northridge	377.00	3,160.00
3133-00 · Dayton Parkview	4,578.00	61,801.00
3135-00 · Eaton First	0.00	2,294.00
3138-00 · Fairfield	1,697.42	17,996.14
3139-00 · Felicity	0.00	1,893.00
3140-00 · Journey	0.00	3,141.89
3142-00 · Germantown	478.33	3,611.19
3144-00 · Hamilton Millville Ave.	812.00	10,068.00
3147-00 · Harrison	291.90	3,017.27
3148-00 · Hillsboro	0.00	14,305.49
3152-00 · Manchester	926.95	6,974.22
3154-00 · Middletown First	1,203.35	16,286.76
3156-00 · Monroe	2,779.80	13,888.83
3159-00 · New Lebanon	0.00	7,407.15
3160-00 · New Richmond	0.00	225.00
3161-00 · North Point	0.00	8,435.61
3162-00 · Oxford	0.00	5,663.23
3163-00 · Peebles	402.41	3,443.51
3164-00 · Ripley	1,757.00	16,026.00
3165-00 · Sardinia	0.00	12,210.71
3166-00 · Shelter Community	500.00	5,000.00
3168-00 · Trenton	3,318.00	26,123.00
3169-00 · Tri-County	1,094.41	15,630.01
3170-00 · Trotwood West Acres	348.98	4,170.42
3171-00 · Vandalia	950.20	8,384.09
3172-00 · Washington Court House	0.00	6,123.00
3173-00 · Waynesville	257.00	1,687.33
3174-00 · West Carrollton	9,061.62	60,798.95
3175-00 · West Chester	0.00	77,621.76
3178-00 · Wilmington	570.48	6,452.29
3179-00 · Xenia	9,315.58	41,385.23
3181-00 · Bethesda Iglesia del Nazareno	0.00	1,000.00
3195-00 · Additional WEF Contribution	0.00	(647.85)
3211-00 · Budget Allocated to WEF	(7,611.25)	(96,338.14)
3212-00 · Budget Allocated to Education	(28,687.55)	(218,502.87)
3213-00 · Budget Allocated Pensions & Ben	(2,851.65)	(35,894.80)
3250-00 · Prior Yr. Budget Payments	0.00	8,082.43
3252-00 · Budget Pmts. Rec. Current Year	0.00	(49,000.00)
3305-00 · Int & Div Savings District	0.27	11,136.10
3305-03 · Int & Div New Start	0.00	23,851.38
3306-00 · Change in Market Value Nz. Fnd.	(9,690.89)	16,765.31
3306-03 · Chg in Market Value N S Naz Fnd	(12,141.64)	22,510.58
3308-00 · Interest Fort McKinley	283.49	3,280.28
3310-00 · Int & Div Parsonage Savings	0.00	3,921.76
3316-00 · Interest Income - Higher Ground	379.18	4,345.75
3322-00 · Interest Inc - Intl Assistance	0.00	2,695.64
3323-00 · Interest Inc - District Grant	0.00	981.59
3353-01 · NMDC Income	155.00	6,265.00

SWO District Church of the Nazarene
Profit & Loss - Month & YTD
April 2026

05/04/26

Accrual Basis

	Apr 26	Jun '25 - Apr 26
3354-02 · District Insurance Income	0.00	164.00
3366-03 · Gain/Loss on Sale of Assets NS	364,489.50	(47,460.50)
Total Income	409,985.88	533,776.72
Gross Profit	409,985.88	533,776.72
Expense		
4101-00 · D S Salary	7,630.78	90,286.14
4103-00 · Office Secretary Salary	4,165.43	47,655.96
4104-00 · District Secretary Salary	384.62	4,573.13
4105-00 · DS Assistant Salary	523.08	6,165.42
4106-00 · Housing Allowance - Sec/Asst	1,076.92	12,384.58
4107-00 · Custodian Salary	326.76	3,654.36
4109-00 · District Treasurer Salary	0.00	13,250.00
4110-00 · Recurring Gifts	125.00	2,750.00
4111-00 · Min Training Coord Salary	0.00	3,800.00
4214-00 · D S Housing Allowance	1,153.84	13,269.16
4314-00 · D S Social Security Tax	1,344.04	15,456.46
4315-00 · D S Emp. Annuity Contribution	2,583.33	28,416.63
4317-00 · Workers Comp Expense	23.20	190.08
4320-00 · Secretary Health Ins Reimb	200.00	2,200.00
4321-00 · DS Asst. Social Security Tax	303.64	3,491.86
4325-00 · FICA Employer Portion	343.66	3,925.24
4326-00 · Other Personnel Life Insurance	2,104.40	21,467.45
4331-00 · D S Deferred Compensation	0.00	3,000.00
5040-00 · D S Prof. Expense Reimb.	1,348.38	15,908.95
5041-00 · Assistants Professional Expense	400.38	2,543.06
6024-00 · Office Space Maint & Repairs	940.00	6,329.91
6025-00 · Office Space Utilities	457.76	4,958.55
6026-00 · Office Space Telephone	0.00	2,520.34
6027-00 · Office Space Insurance	536.96	5,743.17
6028-00 · Office Equip & Maint Contracts	468.40	6,491.51
6031-00 · Stationary & Supplies	159.61	2,133.24
6032-00 · Postage	70.99	1,155.67
6033-00 · Audit Fees	0.00	6,336.00
6034-00 · Real Estate Taxes	751.12	8,872.37
6036-00 · ACH Payment Fees	36.15	258.29
6036-01 · Credit Card Payment Fees - NMDC	0.00	127.16
6050-00 · Depreciation Expense	0.00	3,826.01
7024-00 · Campmeeting	0.00	8,134.30
7025-00 · Flowers and Gifts	0.00	755.00
7026-01 · NMDC Expenses	155.00	8,550.00
7027-00 · Benevolence Expense	0.00	31.50
7029-00 · Ministerial Assessment Expense	(1,110.00)	(1,650.00)
7031-02 · District Insurance Expense	16.40	180.40
7033-00 · District Assembly	58.00	5,028.46
7034-00 · District Projects	4,335.00	5,245.15
7035-00 · District Conf. Meetings	445.82	3,489.45
7038-00 · General Assembly	0.00	5,000.00
7039-00 · Miscellaneous Expense	0.00	361.43
7041-00 · Background Checks	165.00	(373.65)
7042-00 · Counseling Expense	95.00	380.00
7043-00 · Website/Computer Expense	129.47	5,353.71
7046-00 · NMI Allocation Supplement	3,300.00	36,300.00
7047-00 · SS Min. Allocation	4,000.00	44,000.00
7048-00 · NYI Min. Allocation	3,091.67	34,008.41
7055-00 · Campground Budget	0.00	34,529.86
Total Expense	42,139.81	532,464.72
Net Ordinary Income	367,846.07	1,312.00

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05/04/26

Accrual Basis

SWO District Church of the Nazarene
Profit & Loss - Month & YTD
April 2026

	<u>Apr 26</u>	<u>Jun '25 - Apr 26</u>
Other Income/Expense		
Other Expense		
7055-03 · Campground/Retreat Center Impr.	0.00	69,558.87
8001-03 · Church New Plant Support - NS	0.00	100,000.00
8002-00 · Church Support non New Start	0.00	69.03
8005-00 · Small Church Growth Grant	3,000.00	8,000.00
8761-03 · Williamsburg/Bethel Expense	0.00	226.00
8774-03 · New Life Expenses	0.00	453.25
8792-03 · Dayton Central Expenses	0.00	38.67
8793-03 · BeHope Grant	8,333.33	33,333.36
8799-03 · Liberation Church	0.00	20,000.00
8800-00 · Drexel Church Building	527.79	7,044.19
8802-00 · Dayton View Expenses	115.43	4,682.30
8803-03 · Morrow Church	(3,765.07)	(3,765.07)
Total Other Expense	<u>8,211.48</u>	<u>239,640.60</u>
Net Other Income	<u>(8,211.48)</u>	<u>(239,640.60)</u>
Net Income	<u><u>359,634.59</u></u>	<u><u>(238,328.60)</u></u>

SWO District Church of the Nazarene

05/04/26

Profit & Loss by Class

Accrual Basis

April 2026

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	393.72	393.72
3103-00 · Amelia	0.00	0.00	0.00	279.09	279.09
3105-00 · Bethel	0.00	0.00	0.00	2,796.19	2,796.19
3106-00 · Blanchester	0.00	0.00	0.00	1,295.13	1,295.13
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	202.15	202.15
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	995.35	995.35
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	27,371.05	27,371.05
3123-00 · Countryside Community	0.00	0.00	0.00	20,120.83	20,120.83
3125-00 · Dayton BeHope	0.00	0.00	0.00	9,287.50	9,287.50
3129-00 · Dayton First	0.00	0.00	0.00	2,199.98	2,199.98
3132-00 · Dayton Northridge	0.00	0.00	0.00	377.00	377.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	4,578.00	4,578.00
3138-00 · Fairfield	0.00	0.00	0.00	1,697.42	1,697.42
3142-00 · Germantown	0.00	0.00	0.00	478.33	478.33
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	812.00	812.00
3147-00 · Harrison	0.00	0.00	0.00	291.90	291.90
3152-00 · Manchester	0.00	0.00	0.00	926.95	926.95
3154-00 · Middletown First	0.00	0.00	0.00	1,203.35	1,203.35
3156-00 · Monroe	0.00	0.00	0.00	2,779.80	2,779.80
3163-00 · Peebles	0.00	0.00	0.00	402.41	402.41
3164-00 · Ripley	0.00	0.00	0.00	1,757.00	1,757.00
3166-00 · Shelter Community	0.00	0.00	0.00	500.00	500.00
3168-00 · Trenton	0.00	0.00	0.00	3,318.00	3,318.00
3169-00 · Tri-County	0.00	0.00	0.00	1,094.41	1,094.41
3170-00 · Trotwood West Acres	0.00	0.00	0.00	348.98	348.98
3171-00 · Vandalia	0.00	0.00	0.00	950.20	950.20
3173-00 · Waynesville	0.00	0.00	0.00	257.00	257.00
3174-00 · West Carrollton	0.00	0.00	0.00	9,061.62	9,061.62
3178-00 · Wilmington	0.00	0.00	0.00	570.48	570.48
3179-00 · Xenia	0.00	0.00	0.00	9,315.58	9,315.58
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(7,611.25)	(7,611.25)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(28,687.55)	(28,687.55)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(2,851.65)	(2,851.65)
3305-00 · Int & Div Savings District	0.00	0.00	0.00	0.27	0.27
3306-00 · Change in Market Value Nz. Fnd.	0.00	0.00	0.00	(9,690.89)	(9,690.89)
3306-03 · Chg in Market Value N S Naz Fnd	0.00	(12,141.64)	0.00	0.00	(12,141.64)
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	283.49	283.49
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	379.18	379.18
3353-01 · NMDC Income	0.00	0.00	155.00	0.00	155.00
3366-03 · Gain/Loss on Sale of Assets NS	0.00	364,489.50	0.00	0.00	364,489.50
Total Income	0.00	352,347.86	155.00	57,483.02	409,985.88
Gross Profit	0.00	352,347.86	155.00	57,483.02	409,985.88
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	7,630.78	7,630.78
4103-00 · Office Secretary Salary	0.00	0.00	0.00	4,165.43	4,165.43
4104-00 · District Secretary Salary	0.00	0.00	0.00	384.62	384.62
4105-00 · DS Assistant Salary	0.00	0.00	0.00	523.08	523.08
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	1,076.92	1,076.92
4107-00 · Custodian Salary	0.00	0.00	0.00	326.76	326.76
4110-00 · Recurring Gifts	0.00	0.00	0.00	125.00	125.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	1,153.84	1,153.84
4314-00 · D S Social Security Tax	0.00	0.00	0.00	1,344.04	1,344.04
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	2,583.33	2,583.33
4317-00 · Workers Comp Expense	0.00	0.00	0.00	23.20	23.20
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	200.00	200.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	303.64	303.64
4325-00 · FICA Employer Portion	0.00	0.00	0.00	343.66	343.66
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	2,104.40	2,104.40
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	1,348.38	1,348.38
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	400.38	400.38
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	940.00	940.00
6025-00 · Office Space Utilities	0.00	0.00	0.00	457.76	457.76

SWO District Church of the Nazarene

Profit & Loss by Class

05/04/26

April 2026

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
6027-00 · Office Space Insurance	0.00	0.00	0.00	536.96	536.96
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	468.40	468.40
6031-00 · Stationary & Supplies	0.00	0.00	0.00	159.61	159.61
6032-00 · Postage	0.00	0.00	0.00	70.99	70.99
6034-00 · Real Estate Taxes	0.00	0.00	0.00	751.12	751.12
6036-00 · ACH Payment Fees	0.00	0.00	0.00	36.15	36.15
7026-01 · NMDC Expenses	0.00	0.00	155.00	0.00	155.00
7029-00 · Ministerial Assessment Expense	0.00	0.00	0.00	(1,110.00)	(1,110.00)
7031-02 · District Insurance Expense	16.40	0.00	0.00	0.00	16.40
7033-00 · District Assembly	0.00	0.00	0.00	58.00	58.00
7034-00 · District Projects	0.00	0.00	0.00	4,335.00	4,335.00
7035-00 · District Conf. Meetings	0.00	0.00	0.00	445.82	445.82
7041-00 · Background Checks	0.00	0.00	0.00	165.00	165.00
7042-00 · Counseling Expense	0.00	0.00	0.00	95.00	95.00
7043-00 · Website/Computer Expense	0.00	0.00	0.00	129.47	129.47
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	3,300.00	3,300.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	4,000.00	4,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	3,091.67	3,091.67
Total Expense	16.40	0.00	155.00	41,968.41	42,139.81
Net Ordinary Income	(16.40)	352,347.86	0.00	15,514.61	367,846.07
Other Income/Expense					
Other Expense					
8005-00 · Small Church Growth Grant	0.00	0.00	0.00	3,000.00	3,000.00
8793-03 · BeHope Grant	0.00	8,333.33	0.00	0.00	8,333.33
8800-00 · Drexel Church Building	0.00	0.00	0.00	527.79	527.79
8802-00 · Dayton View Expenses	0.00	0.00	0.00	115.43	115.43
8803-03 · Morrow Church	0.00	(3,765.07)	0.00	0.00	(3,765.07)
Total Other Expense	0.00	4,568.26	0.00	3,643.22	8,211.48
Net Other Income	0.00	(4,568.26)	0.00	(3,643.22)	(8,211.48)
Net Income	(16.40)	347,779.60	0.00	11,871.39	359,634.59

SWO District Church of the Nazarene
Profit & Loss by Class
June 2025 through April 2026

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	9,776.54	9,776.54
3103-00 · Amelia	0.00	0.00	0.00	2,903.30	2,903.30
3105-00 · Bethel	0.00	0.00	0.00	12,497.95	12,497.95
3106-00 · Blanchester	0.00	0.00	0.00	20,085.99	20,085.99
3107-00 · Brookville	0.00	0.00	0.00	6,606.44	6,606.44
3108-00 · Cedarville	0.00	0.00	0.00	3,457.32	3,457.32
3113-00 · Cincinnati Ethiopian Evang.	0.00	0.00	0.00	406.04	406.04
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	1,374.34	1,374.34
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	14,919.70	14,919.70
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	187,643.32	187,643.32
3122-00 · Cincinnati Victory	0.00	0.00	0.00	700.00	700.00
3123-00 · Countryside Community	0.00	0.00	0.00	37,367.15	37,367.15
3125-00 · Dayton BeHope	0.00	0.00	0.00	89,952.85	89,952.85
3129-00 · Dayton First	0.00	0.00	0.00	23,705.04	23,705.04
3132-00 · Dayton Northridge	0.00	0.00	0.00	3,160.00	3,160.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	61,801.00	61,801.00
3135-00 · Eaton First	0.00	0.00	0.00	2,294.00	2,294.00
3138-00 · Fairfield	0.00	0.00	0.00	17,996.14	17,996.14
3139-00 · Felicity	0.00	0.00	0.00	1,893.00	1,893.00
3140-00 · Journey	0.00	0.00	0.00	3,141.89	3,141.89
3142-00 · Germantown	0.00	0.00	0.00	3,611.19	3,611.19
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	10,068.00	10,068.00
3147-00 · Harrison	0.00	0.00	0.00	3,017.27	3,017.27
3148-00 · Hillsboro	0.00	0.00	0.00	14,305.49	14,305.49
3152-00 · Manchester	0.00	0.00	0.00	6,974.22	6,974.22
3154-00 · Middletown First	0.00	0.00	0.00	16,286.76	16,286.76
3156-00 · Monroe	0.00	0.00	0.00	13,888.83	13,888.83
3159-00 · New Lebanon	0.00	0.00	0.00	7,407.15	7,407.15
3160-00 · New Richmond	0.00	0.00	0.00	225.00	225.00
3161-00 · North Point	0.00	0.00	0.00	8,435.61	8,435.61
3162-00 · Oxford	0.00	0.00	0.00	5,663.23	5,663.23
3163-00 · Peebles	0.00	0.00	0.00	3,443.51	3,443.51
3164-00 · Ripley	0.00	0.00	0.00	16,026.00	16,026.00
3165-00 · Sardinia	0.00	0.00	0.00	12,210.71	12,210.71
3166-00 · Shelter Community	0.00	0.00	0.00	5,000.00	5,000.00
3168-00 · Trenton	0.00	0.00	0.00	26,123.00	26,123.00
3169-00 · Tri-County	0.00	0.00	0.00	15,630.01	15,630.01
3170-00 · Trotwood West Acres	0.00	0.00	0.00	4,170.42	4,170.42
3171-00 · Vandalia	0.00	0.00	0.00	8,384.09	8,384.09
3172-00 · Washington Court House	0.00	0.00	0.00	6,123.00	6,123.00
3173-00 · Waynesville	0.00	0.00	0.00	1,687.33	1,687.33
3174-00 · West Carrollton	0.00	0.00	0.00	60,798.95	60,798.95
3175-00 · West Chester	0.00	0.00	0.00	77,621.76	77,621.76
3178-00 · Wilmington	0.00	0.00	0.00	6,452.29	6,452.29
3179-00 · Xenia	0.00	0.00	0.00	41,385.23	41,385.23
3181-00 · Bethesda Iglesia del Nazareno	0.00	0.00	0.00	1,000.00	1,000.00
3195-00 · Additional WEF Contribution	0.00	0.00	0.00	(647.85)	(647.85)
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(96,338.14)	(96,338.14)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(218,502.87)	(218,502.87)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(35,894.80)	(35,894.80)
3250-00 · Prior Yr. Budget Payments	0.00	0.00	0.00	8,082.43	8,082.43
3252-00 · Budget Pmts. Rec. Current Year	0.00	0.00	0.00	(49,000.00)	(49,000.00)
3305-00 · Int & Div Savings District	0.00	0.00	0.00	11,136.10	11,136.10
3305-03 · Int & Div New Start	0.00	23,851.38	0.00	0.00	23,851.38
3306-00 · Change in Market Value Nz. Fnd.	0.00	0.00	0.00	16,765.31	16,765.31
3306-03 · Chg in Market Value N S Naz Fnd	0.00	22,510.58	0.00	0.00	22,510.58
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	3,280.28	3,280.28
3310-00 · Int & Div Parsonage Savings	0.00	0.00	0.00	3,921.76	3,921.76
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	4,345.75	4,345.75
3322-00 · Interest Inc - Intl Assistance	0.00	0.00	0.00	2,695.64	2,695.64
3323-00 · Interest Inc - District Grant	0.00	0.00	0.00	981.59	981.59
3353-01 · NMDC Income	0.00	0.00	6,265.00	0.00	6,265.00

SWO District Church of the Nazarene

Profit & Loss by Class

June 2025 through April 2026

05/04/26

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
3354-02 · District Insurance Income	164.00	0.00	0.00	0.00	164.00
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(47,460.50)	0.00	0.00	(47,460.50)
Total Income	164.00	(1,098.54)	6,265.00	528,446.26	533,776.72
Gross Profit	164.00	(1,098.54)	6,265.00	528,446.26	533,776.72
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	90,286.14	90,286.14
4103-00 · Office Secretary Salary	0.00	0.00	0.00	47,655.96	47,655.96
4104-00 · District Secretary Salary	0.00	0.00	0.00	4,573.13	4,573.13
4105-00 · DS Assistant Salary	0.00	0.00	0.00	6,165.42	6,165.42
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	12,384.58	12,384.58
4107-00 · Custodian Salary	0.00	0.00	0.00	3,654.36	3,654.36
4109-00 · District Treasurer Salary	0.00	0.00	0.00	13,250.00	13,250.00
4110-00 · Recurring Gifts	0.00	0.00	0.00	2,750.00	2,750.00
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	3,800.00	3,800.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	13,269.16	13,269.16
4314-00 · D S Social Security Tax	0.00	0.00	0.00	15,456.46	15,456.46
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	28,416.63	28,416.63
4317-00 · Workers Comp Expense	0.00	0.00	0.00	190.08	190.08
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	2,200.00	2,200.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	3,491.86	3,491.86
4325-00 · FICA Employer Portion	0.00	0.00	0.00	3,925.24	3,925.24
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	21,467.45	21,467.45
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	3,000.00	3,000.00
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	15,908.95	15,908.95
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	2,543.06	2,543.06
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	6,329.91	6,329.91
6025-00 · Office Space Utilities	0.00	0.00	0.00	4,958.55	4,958.55
6026-00 · Office Space Telephone	0.00	0.00	0.00	2,520.34	2,520.34
6027-00 · Office Space Insurance	0.00	0.00	0.00	5,743.17	5,743.17
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	6,491.51	6,491.51
6031-00 · Stationary & Supplies	0.00	0.00	0.00	2,133.24	2,133.24
6032-00 · Postage	0.00	0.00	0.00	1,155.67	1,155.67
6033-00 · Audit Fees	0.00	0.00	0.00	6,336.00	6,336.00
6034-00 · Real Estate Taxes	0.00	0.00	0.00	8,872.37	8,872.37
6036-00 · ACH Payment Fees	0.00	0.00	0.00	258.29	258.29
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	127.16	0.00	127.16
6050-00 · Depreciation Expense	0.00	0.00	0.00	3,826.01	3,826.01
7024-00 · Campmeeting	0.00	0.00	0.00	8,134.30	8,134.30
7025-00 · Flowers and Gifts	0.00	0.00	0.00	755.00	755.00
7026-01 · NMDC Expenses	0.00	0.00	8,550.00	0.00	8,550.00
7027-00 · Benevolence Expense	0.00	0.00	0.00	31.50	31.50
7029-00 · Ministerial Assessment Expense	0.00	0.00	0.00	(1,650.00)	(1,650.00)
7031-02 · District Insurance Expense	180.40	0.00	0.00	0.00	180.40
7033-00 · District Assembly	0.00	0.00	0.00	5,028.46	5,028.46
7034-00 · District Projects	0.00	0.00	0.00	5,245.15	5,245.15
7035-00 · District Conf. Meetings	0.00	0.00	0.00	3,489.45	3,489.45
7038-00 · General Assembly	0.00	0.00	0.00	5,000.00	5,000.00
7039-00 · Miscellaneous Expense	0.00	0.00	0.00	361.43	361.43
7041-00 · Background Checks	0.00	0.00	0.00	(373.65)	(373.65)
7042-00 · Counseling Expense	0.00	0.00	0.00	380.00	380.00
7043-00 · Website/Computer Expense	0.00	0.00	0.00	5,353.71	5,353.71
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	36,300.00	36,300.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	44,000.00	44,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	34,008.41	34,008.41
7055-00 · Campground Budget	0.00	0.00	0.00	34,529.86	34,529.86
Total Expense	180.40	0.00	8,677.16	523,607.16	532,464.72
Net Ordinary Income	(16.40)	(1,098.54)	(2,412.16)	4,839.10	1,312.00

SWO District Church of the Nazarene

05/04/26

Profit & Loss by Class

Accrual Basis

June 2025 through April 2026

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Other Income/Expense					
Other Expense					
7055-03 · Campground/Retreat Center Impr.	0.00	69,558.87	0.00	0.00	69,558.87
8001-03 · Church New Plant Support - NS	0.00	100,000.00	0.00	0.00	100,000.00
8002-00 · Church Support non New Start	0.00	0.00	0.00	69.03	69.03
8005-00 · Small Church Growth Grant	0.00	0.00	0.00	8,000.00	8,000.00
8761-03 · Williamsburg/Bethel Expense	0.00	226.00	0.00	0.00	226.00
8774-03 · New Life Expenses	0.00	453.25	0.00	0.00	453.25
8792-03 · Dayton Central Expenses	0.00	37.67	0.00	1.00	38.67
8793-03 · BeHope Grant	0.00	25,000.03	0.00	8,333.33	33,333.36
8799-03 · Liberation Church	0.00	20,000.00	0.00	0.00	20,000.00
8800-00 · Drexel Church Building	0.00	0.00	0.00	7,044.19	7,044.19
8802-00 · Dayton View Expenses	0.00	116.64	0.00	4,565.66	4,682.30
8803-03 · Morrow Church	0.00	(3,765.07)	0.00	0.00	(3,765.07)
Total Other Expense	0.00	211,627.39	0.00	28,013.21	239,640.60
Net Other Income	0.00	(211,627.39)	0.00	(28,013.21)	(239,640.60)
Net Income	(16.40)	(212,725.93)	(2,412.16)	(23,174.11)	(238,328.60)

SWO District Church of the Nazarene
Balance Sheet Prev Year Comparison
As of April 30, 2026

2:26 PM
05/04/26
Accrual Basis

	Apr 30, 26	Apr 30, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1001-00 · Checking - FFB	121,016.63	73,183.39	47,833.24	65.4%
1001-01 · Checking - NMDC	-310.89	3,687.22	-3,998.11	-108.4%
1001-02 · Checking - Insurance	63.77	92.61	-28.84	-31.1%
1001-03 · Checking - New Start	403,154.38	75,737.60	327,416.78	432.3%
1002-00 · Checking - Electronic Payments	1,000.00	10,288.62	-9,288.62	-90.3%
1010-00 · Savings - District	464,031.24	460,400.38	3,630.86	0.8%
1014-00 · Parsonage Savings	90,102.70	86,180.94	3,921.76	4.6%
1016-03 · New Start - Savings	461,532.13	537,680.75	-76,148.62	-14.2%
1017-03 · New Start - Endowment	19,546.12	275,562.19	-256,016.07	-92.9%
1019-00 · Diversity Assistance Saving	11,932.42	59,236.78	-47,304.36	-79.9%
1022-00 · District Grant Fund Savings	18,275.18	22,293.59	-4,018.41	-18.0%
1023-00 · DS Deferred Comp Savings	31,816.11	27,604.93	4,211.18	15.3%
1024-00 · Penuel Assistance Savings	50,000.00	0.00	50,000.00	100.0%
1032-03 · Be Hope Allocation	266,666.56	0.00	266,666.56	100.0%
Total Checking/Savings	1,938,826.35	1,631,949.00	306,877.35	18.8%
Other Current Assets				
1203-00 · Due from SWO - NYI	9,000.00	0.00	9,000.00	100.0%
Total Other Current Assets	9,000.00	0.00	9,000.00	100.0%
Total Current Assets	1,947,826.35	1,631,949.00	315,877.35	19.4%
Fixed Assets				
1410-00 · Office Furniture & Equipment	104,521.35	104,521.35	0.00	0.0%
1410-01 · Office Furniture & Equip - NMDC	4,026.55	4,026.55	0.00	0.0%
1440-00 · Building - District Office	382,600.35	382,600.35	0.00	0.0%
1510-00 · Accumulated Depreciation	-326,110.49	-321,009.15	-5,101.34	-1.6%
1510-01 · Accumulated Depreciation - NMDC	-4,026.55	-4,026.55	0.00	0.0%
1621-03 · Real Estate New Life	0.00	374,950.00	-374,950.00	-100.0%
1624-03 · Real Estate Dayton Central	357,350.00	361,651.82	-4,301.82	-1.2%
1626-03 · Real Estate Drexel	100,000.00	0.00	100,000.00	100.0%
Total Fixed Assets	618,361.21	902,714.37	-284,353.16	-31.5%
Other Assets				
1209-00 · Loan Receivable - Miamisburg	10,000.00	10,000.00	0.00	0.0%
1210-00 · Loan Receivable Fort McKinley	48,081.63	54,085.85	-6,004.22	-11.1%
1221-00 · Note Receivable - Higher Ground	82,024.73	90,288.28	-8,263.55	-9.2%
1222-03 · Drexel Land Contract	14,708.00	0.00	14,708.00	100.0%

SWO District Church of the Nazarene
Balance Sheet Prev Year Comparison
As of April 30, 2026

2:26 PM
 05/04/26
 Accrual Basis

	Apr 30, 26	Apr 30, 25	\$ Change	% Change
1700-00 · Prepaid Expenses	10,250.28	10,743.53	-493.25	-4.6%
1700-03 · Prepaid Expenses - New Start	0.00	319.33	-319.33	-100.0%
Total Other Assets	165,064.64	165,436.99	-372.35	-0.2%
TOTAL ASSETS	2,731,252.20	2,700,100.36	31,151.84	1.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	3,800.00	7,735.84	-3,935.84	-50.9%
2005-00 · Accounts Payable	3,800.00	7,735.84	-3,935.84	-50.9%
Total Accounts Payable				
Other Current Liabilities				
2006-00 · General Assembly Payable	18,488.85	13,488.85	5,000.00	37.1%
2201-00 · Benevolence Payable	246.38	246.38	0.00	0.0%
2202-00 · Allocation Refund Payable	0.00	27.61	-27.61	-100.0%
2203-00 · Scholarships - Daytonview	2,000.00	2,000.00	0.00	0.0%
Total Other Current Liabilities	20,735.23	15,762.84	4,972.39	31.6%
Total Current Liabilities	24,535.23	23,498.68	1,036.55	4.4%
Long Term Liabilities				
2008-00 · D S Deferred Comp Payable	30,000.00	27,000.00	3,000.00	11.1%
Total Long Term Liabilities	30,000.00	27,000.00	3,000.00	11.1%
Total Liabilities	54,535.23	50,498.68	4,036.55	8.0%
Equity				
2900-01 · NMDC	5,041.95	3,687.22	1,354.73	36.7%
2900-02 · Insurance	63.77	92.61	-28.84	-31.1%
2900-03 · New Start	2,357,498.32	2,344,069.37	13,428.95	0.6%
2950-00 · General Fund Balance	40,069.56	0.00	40,069.56	100.0%
2951-00 · Net activity	186,904.28	162,731.60	24,172.68	14.9%
3200-00 · Unrestricted Net Assets	325,467.69	362,033.59	-36,565.90	-10.1%
Net Income	-238,328.60	-223,012.71	-15,315.89	-6.9%
Total Equity	2,676,716.97	2,649,601.68	27,115.29	1.0%
TOTAL LIABILITIES & EQUITY	2,731,252.20	2,700,100.36	31,151.84	1.2%

SWO District Church of the Nazarene
Profit & Loss Prev Year Comparison
June 2025 through April 2026

	Jun '25 - Apr 26	Jun '24 - Apr 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	9,776.54	15,252.32	-5,475.78	-35.9%
3103-00 · Amelia	2,903.30	2,939.31	-36.01	-1.2%
3105-00 · Bethel	12,497.95	20,777.94	-8,279.99	-39.9%
3106-00 · Blanchester	20,085.99	16,296.81	3,789.18	23.3%
3107-00 · Brookville	6,606.44	4,674.43	1,932.01	41.3%
3108-00 · Cedarville	3,457.32	0.00	3,457.32	100.0%
3109-00 · Cincinnati Carthage	0.00	12,165.77	-12,165.77	-100.0%
3113-00 · Cincinnati Ethiopian Evang.	406.04	1,534.17	-1,128.13	-73.5%
3115-00 · Cincinnati Lockland	1,374.34	859.21	515.13	60.0%
3116-00 · Cincinnati Montana Ave.	14,919.70	14,554.07	365.63	2.5%
3120-00 · Cincinnati Springdale	187,643.32	188,119.55	-476.23	-0.3%
3122-00 · Cincinnati Victory	700.00	0.00	700.00	100.0%
3123-00 · Countryside Community	37,367.15	40,135.80	-2,768.65	-6.9%
3124-00 · Crossroads	0.00	4,615.00	-4,615.00	-100.0%
3125-00 · Dayton BeHope	89,952.85	89,215.92	736.93	0.8%
3129-00 · Dayton First	23,705.04	16,888.99	6,816.05	40.4%
3132-00 · Dayton Northridge	3,160.00	4,766.00	-1,606.00	-33.7%
3133-00 · Dayton Parkview	61,801.00	45,593.00	16,208.00	35.6%
3135-00 · Eaton First	2,294.00	4,590.54	-2,296.54	-50.0%
3138-00 · Fairfield	17,996.14	14,724.75	3,271.39	22.2%
3139-00 · Felicity	1,893.00	1,709.90	183.10	10.7%
3140-00 · Journey	3,141.89	3,261.35	-119.46	-3.7%
3142-00 · Germantown	3,611.19	3,350.94	260.25	7.8%
3144-00 · Hamilton Millville Ave.	10,068.00	4,495.00	5,573.00	124.0%
3147-00 · Harrison	3,017.27	2,948.84	68.43	2.3%
3148-00 · Hillsboro	14,305.49	6,131.54	8,173.95	133.3%
3150-00 · Living Hope	0.00	26,141.89	-26,141.89	-100.0%
3152-00 · Manchester	6,974.22	6,711.28	262.94	3.9%
3154-00 · Middletown First	16,286.76	0.00	16,286.76	100.0%
3156-00 · Monroe	13,888.83	11,537.99	2,350.84	20.4%
3157-00 · Morrow	0.00	977.24	-977.24	-100.0%
3159-00 · New Lebanon	7,407.15	9,970.33	-2,563.18	-25.7%
3160-00 · New Richmond	225.00	600.30	-375.30	-62.5%
3161-00 · North Point	8,435.61	9,576.54	-1,140.93	-11.9%
3162-00 · Oxford	5,663.23	6,530.48	-867.25	-13.3%
3163-00 · Peebles	3,443.51	4,093.49	-649.98	-15.9%
3164-00 · Ripley	16,026.00	21,518.00	-5,492.00	-25.5%
3165-00 · Sardinia	12,210.71	9,206.12	3,004.59	32.6%
3166-00 · Shelter Community	5,000.00	5,500.00	-500.00	-9.1%
3167-00 · Penuel	0.00	7,000.00	-7,000.00	-100.0%
3168-00 · Trenton	26,123.00	27,191.00	-1,068.00	-3.9%
3169-00 · Tri-County	15,630.01	31,446.67	-15,816.66	-50.3%
3170-00 · Trotwood West Acres	4,170.42	3,442.02	728.40	21.2%
3171-00 · Vandalia	8,384.09	8,880.41	-496.32	-5.6%
3172-00 · Washington Court House	6,123.00	641.00	5,482.00	855.2%
3173-00 · Waynesville	1,687.33	1,012.15	675.18	66.7%
3174-00 · West Carrollton	60,798.95	60,194.66	604.29	1.0%
3175-00 · West Chester	77,621.76	87,019.41	-9,397.65	-10.8%
3176-00 · West Union	0.00	3,807.00	-3,807.00	-100.0%
3178-00 · Wilmington	6,452.29	1,665.34	4,786.95	287.5%
3179-00 · Xenia	41,385.23	39,976.92	1,408.31	3.5%
3180-00 · Philadelphia	0.00	3,039.95	-3,039.95	-100.0%
3181-00 · Bethesda Iglesia del Nazareno	1,000.00	2,000.00	-1,000.00	-50.0%
3195-00 · Additional WEF Contribution	-647.85	-2,342.00	1,694.15	72.3%
3211-00 · Budget Allocated to WEF	-96,338.14	-110,613.54	14,275.40	12.9%
3212-00 · Budget Allocated to Education	-218,502.87	-208,200.13	-10,302.74	-5.0%
3213-00 · Budget Allocated Pensions & Ben	-35,894.80	-43,920.65	8,025.85	18.3%
3250-00 · Prior Yr. Budget Payments	8,082.43	3,342.33	4,740.10	141.8%
3252-00 · Budget Pmts. Rec. Current Year	-49,000.00	-62,400.00	13,400.00	21.5%
3305-00 · Int & Div Savings District	11,136.10	13,431.56	-2,295.46	-17.1%
3305-03 · Int & Div New Start	23,851.38	33,542.07	-9,690.69	-28.9%
3306-00 · Change in Market Value Nz. Fnd.	16,765.31	9,053.56	7,711.75	85.2%
3306-03 · Chg in Market Value N S Naz Fnd	22,510.58	10,757.51	11,753.07	109.3%
3308-00 · Interest Fort McKinley	3,280.28	3,652.42	-372.14	-10.2%

SWO District Church of the Nazarene
Profit & Loss Prev Year Comparison
June 2025 through April 2026

	Jun '25 - Apr 26	Jun '24 - Apr 25	\$ Change	% Change
3310-00 · Int & Div Parsonage Savings	3,921.76	4,362.67	-440.91	-10.1%
3316-00 · Interest Income - Higher Ground	4,345.75	4,751.15	-405.40	-8.5%
3322-00 · Interest Inc - Intl Assistance	2,695.64	2,998.69	-303.05	-10.1%
3323-00 · Interest Inc - District Grant	981.59	1,381.66	-400.07	-29.0%
3350-00 · Misc. Income	0.00	1.00	-1.00	-100.0%
3353-01 · NMDC Income	6,265.00	13,365.00	-7,100.00	-53.1%
3354-02 · District Insurance Income	164.00	1,956.95	-1,792.95	-91.6%
3366-00 · Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.0%
3366-03 · Gain/Loss on Sale of Assets NS	-47,460.50	0.00	-47,460.50	-100.0%
Total Income	533,776.72	584,401.59	-50,624.87	-8.7%
Gross Profit	533,776.72	584,401.59	-50,624.87	-8.7%
Expense				
4101-00 · D S Salary	90,286.14	84,088.33	6,197.81	7.4%
4103-00 · Office Secretary Salary	47,655.96	43,881.71	3,774.25	8.6%
4104-00 · District Secretary Salary	4,573.13	4,042.29	530.84	13.1%
4105-00 · DS Assistant Salary	6,165.42	5,634.58	530.84	9.4%
4106-00 · Housing Allowance - Sec/Asst	12,384.58	12,384.58	0.00	0.0%
4107-00 · Custodian Salary	3,654.36	3,172.20	482.16	15.2%
4109-00 · District Treasurer Salary	13,250.00	13,838.00	-588.00	-4.3%
4110-00 · Recurring Gifts	2,750.00	2,250.00	500.00	22.2%
4111-00 · Min Training Coord Salary	3,800.00	3,640.00	160.00	4.4%
4214-00 · D S Housing Allowance	13,269.16	13,269.16	0.00	0.0%
4314-00 · D S Social Security Tax	15,456.46	14,472.52	983.94	6.8%
4315-00 · D S Emp. Annuity Contribution	28,416.63	27,958.33	458.30	1.6%
4316-00 · D S Insurance	0.00	205.45	-205.45	-100.0%
4317-00 · Workers Comp Expense	190.08	355.50	-165.42	-46.5%
4320-00 · Secretary Health Ins Reimb	2,200.00	2,200.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	3,491.86	3,329.48	162.38	4.9%
4325-00 · FICA Employer Portion	3,925.24	3,599.64	325.60	9.1%
4326-00 · Other Personnel Life Insurance	21,467.45	20,728.90	738.55	3.6%
4331-00 · D S Deferred Compensation	3,000.00	3,000.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	15,908.95	19,470.40	-3,561.45	-18.3%
5041-00 · Assistants Professional Expense	2,543.06	2,706.23	-163.17	-6.0%
6024-00 · Office Space Maint & Repairs	6,329.91	15,462.83	-9,132.92	-59.1%
6025-00 · Office Space Utilities	4,958.55	4,593.32	365.23	8.0%
6026-00 · Office Space Telephone	2,520.34	3,204.02	-683.68	-21.3%
6027-00 · Office Space Insurance	5,743.17	5,712.42	30.75	0.5%
6028-00 · Office Equip & Maint Contracts	6,491.51	4,168.40	2,323.11	55.7%
6031-00 · Stationary & Supplies	2,133.24	5,040.16	-2,906.92	-57.7%
6032-00 · Postage	1,155.67	1,265.64	-109.97	-8.7%
6033-00 · Audit Fees	6,336.00	6,162.00	174.00	2.8%
6034-00 · Real Estate Taxes	8,872.37	9,037.59	-165.22	-1.8%
6036-00 · ACH Payment Fees	258.29	100.38	157.91	157.3%
6036-01 · Credit Card Payment Fees - NMDC	127.16	228.03	-100.87	-44.2%
6050-00 · Depreciation Expense	3,826.01	6,376.68	-2,550.67	-40.0%
7022-00 · Retreats	0.00	700.00	-700.00	-100.0%
7024-00 · Campmeeting	8,134.30	9,777.09	-1,642.79	-16.8%
7025-00 · Flowers and Gifts	755.00	960.18	-205.18	-21.4%
7026-01 · NMDC Expenses	8,550.00	9,855.00	-1,305.00	-13.2%
7027-00 · Benevolence Expense	31.50	2,000.00	-1,968.50	-98.4%
7029-00 · Ministerial Assessment Expense	-1,650.00	3,773.83	-5,423.83	-143.7%
7031-02 · District Insurance Expense	180.40	1,955.66	-1,775.26	-90.8%
7033-00 · District Assembly	5,028.46	7,660.70	-2,632.24	-34.4%
7034-00 · District Projects	5,245.15	750.00	4,495.15	599.4%
7035-00 · District Conf. Meetings	3,489.45	3,076.65	412.80	13.4%
7037-00 · Ministry Training/Education	0.00	205.00	-205.00	-100.0%
7038-00 · General Assembly	5,000.00	4,000.00	1,000.00	25.0%
7039-00 · Miscellaneous Expense	361.43	301.00	60.43	20.1%
7041-00 · Background Checks	-373.65	15.00	-388.65	-2,591.0%
7042-00 · Counseling Expense	380.00	0.00	380.00	100.0%
7043-00 · Website/Computer Expense	5,353.71	4,210.54	1,143.17	27.2%
7046-00 · NMI Allocation Supplement	36,300.00	36,300.00	0.00	0.0%
7047-00 · SS Min. Allocation	44,000.00	44,000.00	0.00	0.0%

SWO District Church of the Nazarene
Profit & Loss Prev Year Comparison
June 2025 through April 2026

	Jun '25 - Apr 26	Jun '24 - Apr 25	\$ Change	% Change
7048-00 · NYI Min. Allocation	34,008.41	33,091.63	916.78	2.8%
7055-00 · Campground Budget	34,529.86	27,500.00	7,029.86	25.6%
Total Expense	532,464.72	535,711.05	-3,246.33	-0.6%
Net Ordinary Income	1,312.00	48,690.54	-47,378.54	-97.3%
Other Income/Expense				
Other Expense				
7045-00 · District Allocation Refund	0.00	41,421.50	-41,421.50	-100.0%
7055-03 · Campground/Retreat Center Impr.	69,558.87	0.00	69,558.87	100.0%
7056-00 · International Assistance Exp	0.00	18,333.33	-18,333.33	-100.0%
8001-03 · Church New Plant Support - NS	100,000.00	0.00	100,000.00	100.0%
8002-00 · Church Support non New Start	69.03	5,500.00	-5,430.97	-98.7%
8005-00 · Small Church Growth Grant	8,000.00	10,000.00	-2,000.00	-20.0%
8351-00 · Dayton Central Philadelphia	0.00	1,350.00	-1,350.00	-100.0%
8353-03 · Target Dayton support	0.00	20,000.00	-20,000.00	-100.0%
8761-03 · Williamsburg/Bethel Expense	226.00	4,475.64	-4,249.64	-95.0%
8774-03 · New Life Expenses	453.25	831.38	-378.13	-45.5%
8775-03 · 317 Burns Ave	0.00	2,978.92	-2,978.92	-100.0%
8778-03 · Generations Church	0.00	50,000.00	-50,000.00	-100.0%
8779-03 · Waynesville Remodel	0.00	46,359.70	-46,359.70	-100.0%
8792-03 · Dayton Central Expenses	38.67	2,334.97	-2,296.30	-98.3%
8793-03 · BeHope Grant	33,333.36	0.00	33,333.36	100.0%
8797-03 · North Point Expense	0.00	10,000.00	-10,000.00	-100.0%
8799-03 · Liberation Church	20,000.00	30,000.00	-10,000.00	-33.3%
8800-00 · Drexel Church Building	7,044.19	3,117.81	3,926.38	125.9%
8801-03 · Mt. Vernon Nazarene University	0.00	25,000.00	-25,000.00	-100.0%
8802-00 · Dayton View Expenses	4,682.30	0.00	4,682.30	100.0%
8803-03 · Morrow Church	-3,765.07	0.00	-3,765.07	-100.0%
Total Other Expense	239,640.60	271,703.25	-32,062.65	-11.8%
Net Other Income	-239,640.60	-271,703.25	32,062.65	11.8%
Net Income	-238,328.60	-223,012.71	-15,315.89	-6.9%

SWO District Church of the Nazarene
Profit & Loss Budget vs. Actual
April 2026

05/04/26

Accrual Basis

	Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	393.72			
3103-00 · Amelia	279.09			
3105-00 · Bethel	2,796.19			
3106-00 · Blanchester	1,295.13			
3115-00 · Cincinnati Lockland	202.15			
3116-00 · Cincinnati Montana Ave.	995.35			
3120-00 · Cincinnati Springdale	27,371.05			
3123-00 · Countryside Community	20,120.83			
3125-00 · Dayton BeHope	9,287.50			
3129-00 · Dayton First	2,199.98			
3132-00 · Dayton Northridge	377.00			
3133-00 · Dayton Parkview	4,578.00			
3138-00 · Fairfield	1,697.42			
3142-00 · Germantown	478.33			
3144-00 · Hamilton Millville Ave.	812.00			
3147-00 · Harrison	291.90			
3152-00 · Manchester	926.95			
3154-00 · Middletown First	1,203.35			
3156-00 · Monroe	2,779.80			
3163-00 · Peebles	402.41			
3164-00 · Ripley	1,757.00			
3166-00 · Shelter Community	500.00			
3168-00 · Trenton	3,318.00			
3169-00 · Tri-County	1,094.41			
3170-00 · Trotwood West Acres	348.98			
3171-00 · Vandalia	950.20			
3173-00 · Waynesville	257.00			
3174-00 · West Carrollton	9,061.62			
3178-00 · Wilmington	570.48			
3179-00 · Xenia	9,315.58			
3211-00 · Budget Allocated to WEF	-7,611.25			
3212-00 · Budget Allocated to Education	-28,687.55			
3213-00 · Budget Allocated Pensions & Ben	-2,851.65			
3305-00 · Int & Div Savings District	0.27			
3306-00 · Change in Market Value Nz. Fnd.	-9,690.89			
3306-03 · Chg in Market Value N S Naz Fnd	-12,141.64			
3308-00 · Interest Fort McKinley	283.49			
3316-00 · Interest Income - Higher Ground	379.18			
3353-01 · NMDC Income	155.00	833.00	-678.00	18.6%
3354-02 · District Insurance Income	0.00	16.40	-16.40	0.0%
3366-03 · Gain/Loss on Sale of Assets NS	364,489.50			
Total Income	409,985.88	849.40	409,136.48	48,267.7%
Gross Profit	409,985.88	849.40	409,136.48	48,267.7%
Expense				
4101-00 · D S Salary	7,630.78	7,630.78	0.00	100.0%
4103-00 · Office Secretary Salary	4,165.43	3,876.92	288.51	107.4%
4104-00 · District Secretary Salary	384.62	384.62	0.00	100.0%
4105-00 · DS Assistant Salary	523.08	523.08	0.00	100.0%
4106-00 · Housing Allowance - Sec/Asst	1,076.92	1,076.92	0.00	100.0%
4107-00 · Custodian Salary	326.76	325.00	1.76	100.5%
4109-00 · District Treasurer Salary	0.00	1,325.00	-1,325.00	0.0%
4110-00 · Recurring Gifts	125.00	125.00	0.00	100.0%
4111-00 · Min Training Coord Salary	0.00	3,800.00	-3,800.00	0.0%
4214-00 · D S Housing Allowance	1,153.84	1,153.84	0.00	100.0%
4314-00 · D S Social Security Tax	1,344.04	1,344.04	0.00	100.0%
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,583.33	0.00	100.0%
4317-00 · Workers Comp Expense	23.20	33.33	-10.13	69.6%
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	303.64	303.64	0.00	100.0%
4325-00 · FICA Employer Portion	343.66	319.53	24.13	107.6%
4326-00 · Other Personnel Life Insurance	2,104.40	1,958.33	146.07	107.5%

SWO District Church of the Nazarene Profit & Loss Budget vs. Actual

05/04/26

April 2026

Accrual Basis

	Apr 26	Budget	\$ Over Budget	% of Budget
4331-00 · D S Deferred Compensation	0.00	3,000.00	-3,000.00	0.0%
5040-00 · D S Prof. Expense Reimb.	1,348.38	1,541.67	-193.29	87.5%
5041-00 · Assistants Professional Expense	400.38	250.00	150.38	160.2%
6024-00 · Office Space Maint & Repairs	940.00	833.33	106.67	112.8%
6025-00 · Office Space Utilities	457.76	416.67	41.09	109.9%
6026-00 · Office Space Telephone	0.00	300.00	-300.00	0.0%
6027-00 · Office Space Insurance	536.96	550.58	-13.62	97.5%
6028-00 · Office Equip & Maint Contracts	468.40	416.67	51.73	112.4%
6031-00 · Stationary & Supplies	159.61	416.67	-257.06	38.3%
6032-00 · Postage	70.99	141.67	-70.68	50.1%
6034-00 · Real Estate Taxes	751.12	820.83	-69.71	91.5%
6036-00 · ACH Payment Fees	36.15			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7025-00 · Flowers and Gifts	0.00	100.00	-100.00	0.0%
7026-01 · NMDC Expenses	155.00	833.33	-678.33	18.6%
7027-00 · Benevolence Expense	0.00	166.67	-166.67	0.0%
7029-00 · Ministerial Assessment Expense	-1,110.00	416.67	-1,526.67	-266.4%
7030-00 · Education Assistance	0.00	250.00	-250.00	0.0%
7031-02 · District Insurance Expense	16.40	16.40	0.00	100.0%
7033-00 · District Assembly	58.00			
7034-00 · District Projects	4,335.00	916.67	3,418.33	472.9%
7035-00 · District Conf. Meetings	445.82	250.00	195.82	178.3%
7037-00 · Ministry Training/Education	0.00	83.33	-83.33	0.0%
7038-00 · General Assembly	0.00	5,000.00	-5,000.00	0.0%
7039-00 · Miscellaneous Expense	0.00	166.67	-166.67	0.0%
7041-00 · Background Checks	165.00	8.33	156.67	1,980.8%
7042-00 · Counseling Expense	95.00	83.33	11.67	114.0%
7043-00 · Website/Computer Expense	129.47	416.67	-287.20	31.1%
7044-00 · Retired Pastor Subsidy	0.00	83.33	-83.33	0.0%
7046-00 · NMI Allocation Supplement	3,300.00	3,300.00	0.00	100.0%
7047-00 · SS Min. Allocation	4,000.00	4,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	3,091.67	3,091.67	0.00	100.0%
Total Expense	42,139.81	55,084.52	-12,944.71	76.5%
Net Ordinary Income	367,846.07	-54,235.12	422,081.19	-678.2%
Other Income/Expense				
Other Expense				
8002-00 · Church Support non New Start	0.00	500.00	-500.00	0.0%
8005-00 · Small Church Growth Grant	3,000.00			
8793-03 · BeHope Grant	8,333.33			
8800-00 · Drexel Church Building	527.79			
8802-00 · Dayton View Expenses	115.43			
8803-03 · Morrow Church	-3,765.07			
Total Other Expense	8,211.48	500.00	7,711.48	1,642.3%
Net Other Income	-8,211.48	-500.00	-7,711.48	1,642.3%
Net Income	359,634.59	-54,735.12	414,369.71	-657.0%

SWO District Church of the Nazarene
Profit & Loss Budget vs. Actual
 June 2025 through April 2026

Ordinary Income/Expense	Jun '25 - Apr 26	Budget	\$ Over Budget	% of Budget
Income				
3102-00 · Alpha	9,776.54			
3103-00 · Amelia	2,903.30			
3105-00 · Bethel	12,497.95			
3106-00 · Blanchester	20,085.99			
3107-00 · Brookville	6,606.44			
3108-00 · Cedarville	3,457.32			
3113-00 · Cincinnati Ethiopian Evang.	406.04			
3115-00 · Cincinnati Lockland	1,374.34			
3116-00 · Cincinnati Montana Ave.	14,919.70			
3120-00 · Cincinnati Springdale	187,643.32			
3122-00 · Cincinnati Victory	700.00			
3123-00 · Countryside Community	37,367.15			
3125-00 · Dayton BeHope	89,952.85			
3129-00 · Dayton First	23,705.04			
3132-00 · Dayton Northridge	3,160.00			
3133-00 · Dayton Parkview	61,801.00			
3135-00 · Eaton First	2,294.00			
3138-00 · Fairfield	17,996.14			
3139-00 · Felicity	1,893.00			
3140-00 · Journey	3,141.89			
3142-00 · Germantown	3,611.19			
3144-00 · Hamilton Millville Ave.	10,068.00			
3147-00 · Harrison	3,017.27			
3148-00 · Hillsboro	14,305.49			
3152-00 · Manchester	6,974.22			
3154-00 · Middletown First	16,286.76			
3156-00 · Monroe	13,888.83			
3159-00 · New Lebanon	7,407.15			
3160-00 · New Richmond	225.00			
3161-00 · North Point	8,435.61			
3162-00 · Oxford	5,663.23			
3163-00 · Peebles	3,443.51			
3164-00 · Ripley	16,026.00			
3165-00 · Sardinia	12,210.71			
3166-00 · Shelter Community	5,000.00			
3168-00 · Trenton	26,123.00			
3169-00 · Tri-County	15,630.01			
3170-00 · Trotwood West Acres	4,170.42			
3171-00 · Vandalia	8,384.09			
3172-00 · Washington Court House	6,123.00			
3173-00 · Waynesville	1,687.33			
3174-00 · West Carrollton	60,798.95			
3175-00 · West Chester	77,621.76			
3178-00 · Wilmington	6,452.29			
3179-00 · Xenia	41,385.23			
3181-00 · Bethesda Iglesia del Nazareno	1,000.00			
3195-00 · Additional WEF Contribution	-647.85			
3211-00 · Budget Allocated to WEF	-96,338.14			
3212-00 · Budget Allocated to Education	-218,502.87			
3213-00 · Budget Allocated Pensions & Ben	-35,894.80			
3250-00 · Prior Yr. Budget Payments	8,082.43			
3252-00 · Budget Pmts. Rec. Current Year	-49,000.00			
3305-00 · Int & Div Savings District	11,136.10			
3305-03 · Int & Div New Start	23,851.38			
3306-00 · Change in Market Value Nz. Fnd.	16,765.31			
3306-03 · Chg in Market Value N S Naz Fnd	22,510.58			
3308-00 · Interest Fort McKinley	3,280.28			
3310-00 · Int & Div Parsonage Savings	3,921.76			
3316-00 · Interest Income - Higher Ground	4,345.75			
3322-00 · Interest Inc - Intl Assistance	2,695.64			
3323-00 · Interest Inc - District Grant	981.59			
3353-01 · NMDC Income	6,265.00	9,166.00	-2,901.00	68.4%
3354-02 · District Insurance Income	164.00	180.40	-16.40	90.9%
3366-00 · Gain/Loss on Sale of Assets	0.00			

SWO District Church of the Nazarene
Profit & Loss Budget vs. Actual
 June 2025 through April 2026

	Jun '25 - Apr 26	Budget	\$ Over Budget	% of Budget
3366-03 · Gain/Loss on Sale of Assets NS	-47,460.50			
Total Income	533,776.72	9,346.40	524,430.32	5,711.0%
Gross Profit	533,776.72	9,346.40	524,430.32	5,711.0%
Expense				
4101-00 · D S Salary	90,286.14	91,569.36	-1,283.22	98.6%
4103-00 · Office Secretary Salary	47,655.96	46,522.41	1,133.55	102.4%
4104-00 · District Secretary Salary	4,573.13	4,615.44	-42.31	99.1%
4105-00 · DS Assistant Salary	6,165.42	6,276.96	-111.54	98.2%
4106-00 · Housing Allowance - Sec/Asst	12,384.58	12,921.04	-536.46	95.8%
4107-00 · Custodian Salary	3,654.36	3,575.00	79.36	102.2%
4109-00 · District Treasurer Salary	13,250.00	14,575.00	-1,325.00	90.9%
4110-00 · Recurring Gifts	2,750.00	5,812.51	-3,062.51	47.3%
4111-00 · Min Training Coord Salary	3,800.00	3,800.00	0.00	100.0%
4214-00 · D S Housing Allowance	13,269.16	13,846.08	-576.92	95.8%
4314-00 · D S Social Security Tax	15,456.46	16,128.48	-672.02	95.8%
4315-00 · D S Emp. Annuity Contribution	28,416.63	28,416.63	0.00	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	190.08	366.66	-176.58	51.8%
4320-00 · Secretary Health Ins Reimb	2,200.00	2,200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	3,491.86	3,643.68	-151.82	95.8%
4325-00 · FICA Employer Portion	3,925.24	3,834.37	90.87	102.4%
4326-00 · Other Personnel Life Insurance	21,467.45	21,541.66	-74.21	99.7%
4331-00 · D S Deferred Compensation	3,000.00	3,000.00	0.00	100.0%
5040-00 · D S Prof. Expense Reimb.	15,908.95	16,958.34	-1,049.39	93.8%
5041-00 · Assistants Professional Expense	2,543.06	2,750.00	-206.94	92.5%
6024-00 · Office Space Maint & Repairs	6,329.91	9,166.66	-2,836.75	69.1%
6025-00 · Office Space Utilities	4,958.55	4,583.34	375.21	108.2%
6026-00 · Office Space Telephone	2,520.34	3,300.00	-779.66	76.4%
6027-00 · Office Space Insurance	5,743.17	6,056.41	-313.24	94.8%
6028-00 · Office Equip & Maint Contracts	6,491.51	4,583.34	1,908.17	141.6%
6031-00 · Stationary & Supplies	2,133.24	4,583.34	-2,450.10	46.5%
6032-00 · Postage	1,155.67	1,558.34	-402.67	74.2%
6033-00 · Audit Fees	6,336.00	6,165.00	171.00	102.8%
6034-00 · Real Estate Taxes	8,872.37	9,029.16	-156.79	98.3%
6036-00 · ACH Payment Fees	258.29			
6036-01 · Credit Card Payment Fees - NMDC	127.16			
6050-00 · Depreciation Expense	3,826.01			
7022-00 · Retreats	0.00	2,750.00	-2,750.00	0.0%
7024-00 · Campmeeting	8,134.30	11,000.00	-2,865.70	73.9%
7025-00 · Flowers and Gifts	755.00	1,100.00	-345.00	68.6%
7026-01 · NMDC Expenses	8,550.00	9,166.66	-616.66	93.3%
7027-00 · Benevolence Expense	31.50	1,833.34	-1,801.84	1.7%
7029-00 · Ministerial Assessment Expense	-1,650.00	4,583.34	-6,233.34	-36.0%
7030-00 · Education Assistance	0.00	2,750.00	-2,750.00	0.0%
7031-02 · District Insurance Expense	180.40	180.40	0.00	100.0%
7033-00 · District Assembly	5,028.46	7,500.00	-2,471.54	67.0%
7034-00 · District Projects	5,245.15	5,583.34	-338.19	93.9%
7035-00 · District Conf. Meetings	3,489.45	2,750.00	739.45	126.9%
7037-00 · Ministry Training/Education	0.00	916.66	-916.66	0.0%
7038-00 · General Assembly	5,000.00	5,000.00	0.00	100.0%
7039-00 · Miscellaneous Expense	361.43	1,833.34	-1,471.91	19.7%
7041-00 · Background Checks	-373.65	91.66	-465.31	-407.6%
7042-00 · Counseling Expense	380.00	916.66	-536.66	41.5%
7043-00 · Website/Computer Expense	5,353.71	4,583.34	770.37	116.8%
7044-00 · Retired Pastor Subsidy	0.00	916.66	-916.66	0.0%
7046-00 · NMI Allocation Supplement	36,300.00	36,300.00	0.00	100.0%
7047-00 · SS Min. Allocation	44,000.00	44,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	34,008.41	34,008.37	0.04	100.0%
7055-00 · Campground Budget	34,529.86	30,000.00	4,529.86	115.1%
Total Expense	532,464.72	559,142.98	-26,678.26	95.2%
Net Ordinary Income	1,312.00	-549,796.58	551,108.58	-0.2%

**SWO District Church of the Nazarene
Profit & Loss Budget vs. Actual
June 2025 through April 2026**

	<u>Jun '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Expense				
7055-03 · Campground/Retreat Center Impr.	69,558.87			
8001-03 · Church New Plant Support - NS	100,000.00			
8002-00 · Church Support non New Start	69.03	5,500.00	-5,430.97	1.3%
8005-00 · Small Church Growth Grant	8,000.00			
8761-03 · Williamsburg/Bethel Expense	226.00			
8774-03 · New Life Expenses	453.25			
8792-03 · Dayton Central Expenses	38.67			
8793-03 · BeHope Grant	33,333.36			
8799-03 · Liberation Church	20,000.00			
8800-00 · Drexel Church Building	7,044.19			
8802-00 · Dayton View Expenses	4,682.30			
8803-03 · Morrow Church	-3,765.07			
Total Other Expense	<u>239,640.60</u>	<u>5,500.00</u>	<u>234,140.60</u>	<u>4,357.1%</u>
Net Other Income	<u>-239,640.60</u>	<u>-5,500.00</u>	<u>-234,140.60</u>	<u>4,357.1%</u>
Net Income	<u><u>-238,328.60</u></u>	<u><u>-555,296.58</u></u>	<u><u>316,967.98</u></u>	<u><u>42.9%</u></u>

SWO CERTIFICATES OF DEPOSIT AND INVESTMENTS

FUND	ACCT. #	BANK	CERT. #	ACCT. #	AMOUNT	DATE/DEP LENGTH/DIMATURITY	RATE
DISTRICT:							
DIST. INVEST	1010-00	River Valley		Savings 54529	\$6,200.57		
DIST. INVEST	1010-00	Naz Found		85	\$262,474.28		MKT
DIST. INVEST	1010-00	Wesleyan		13123	\$195,356.39		4.00%
TOT. DIST. INV.				13123	\$464,031.24		
PAR. SAV.	1014-00	Wesleyan		13123	\$90,102.70		4.00%
TOT. PAR. SAV.				13123	\$90,102.70		
Diversity Assist.	1019-00	Wesleyan		13123	\$11,932.42		4.00%
Penuel Assistance	1024-00	Wesleyan		13123	\$50,000.00		4.00%
District Grant	1022-00	Wesleyan		13123	\$18,275.18		4.00%
DS Deferred Comp	1023-00	Wesleyan		13123	\$31,816.11		4.00%
TOT. DISTRICT					\$666,157.65		
NEW START:							
N.S. SAV.	1016-03	Wesleyan		12869	\$461,532.13		4.00%
N.S. SAV. TOTAL					\$461,532.13		
N.S. ENDOW.	1017-03	Naz Found		106	\$19,546.12		MKT
N.S. Be Hope	1032-03	Naz Found		106	\$266,666.56		MKT
TOT. ENDOW.					\$286,212.68		
TOT. NEW START					\$747,744.81		
TOTAL					\$1,413,902.46		

as of 4/15/2026