

District Advisory Board Financial Reports

May 2026

Churches sending support to the District:

April	35/59	59%
June through April	45/59	76%

Total fiscal year deposits for the District (6/01/2025 - 5/31/2026) are \$578,209.64. This is down \$25,138.80 (or 4.2%) from the same period in the prior year of \$603,348.44. 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 May report:

The change in valuation of investments with the Nazarene Foundation for the month of April was a gain of \$9,970.41 on the unrestricted account and a gain of \$13,781.89 on the New Start account.

The District continues to have strong reserves with \$219,037.49 in checking and \$1,737,636.69 in various savings and investment accounts.

Respectfully submitted,

Lee K. Van Houten, treasurer

# Fiscal YTD Totals

*HRG/ASH 6/10/26*  
 Church

June 2025 -May 2026

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Alpha	39,738.20	9,166.89	2,185.59	3,609.20	2,547.98	824.12	9,166.89	-
Amelia	-	3,202.32	-	3,202.32	-	-	3,202.32	-
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	-	21,120.68	-	12,672.41	8,448.27	-	21,120.68	-
Brookville	-	6,434.12	3,145.16	2,144.97	-	1,143.99	6,434.12	-
Cedarville	94,042.90	3,526.92	-	3,526.92	-	-	3,526.92	-
Cincinnati Carthage	88,919.00	10,892.00	3,557.00	3,334.00	2,223.00	1,778.00	10,892.00	-
Chase Ave.	-	-	-	-	-	-	-	-
Ethiopian Evang.	-	406.04	162.42	110.74	73.82	59.06	406.04	-
Fairfax	-	-	-	-	-	-	-	-
Lockland	-	1,676.54	-	1,009.05	667.49	-	1,676.54	-
Montana Ave.	-	15,880.90	5,652.98	4,903.37	3,268.92	2,055.63	15,880.90	-
Springdale	-	205,293.60	-	123,176.14	82,117.46	-	205,293.60	-
Victory	-	-	-	-	-	-	-	-
Countryside Comm.	-	43,871.08	-	26,322.65	17,548.43	-	43,871.08	-
Crossroads	-	-	-	-	-	-	-	-
Dayton Be Hope	2,647,777.31	99,291.26	-	99,291.26	-	-	99,291.26	-
Daytonview closed)	-	-	-	-	-	-	-	-
Drexel (closed)	-	-	-	-	-	-	-	-
First	-	25,833.90	9,768.41	7,241.59	4,827.73	3,996.17	25,833.90	-
Northridge	-	3,919.00	-	2,351.00	1,568.00	-	3,919.00	-
Parkview	-	67,323.00	-	40,334.00	26,989.00	-	67,323.00	-
Eaton First	-	3,777.00	-	3,777.00	-	-	3,777.00	-
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	19,987.73	-	19,987.73	-	-	19,987.73	-
Felicity	-	3,148.40	-	1,889.92	1,258.48	-	3,148.40	-
Journey	-	3,870.62	-	3,870.62	-	-	3,870.62	-
Georgetown	-	-	-	-	-	-	-	-
Germantown	-	4,258.37	-	2,717.64	1,540.73	-	4,258.37	-
Hamilton Millville Ave.	72,468.00	11,407.00	2,420.00	5,052.00	3,107.00	828.00	11,407.00	-
Walden Ponds	-	-	-	-	-	-	-	-
Harrison	92,041.72	3,451.60	-	3,451.60	-	-	3,451.60	-

# Fiscal YTD Totals

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Hillsboro	-	13,229.71	-	13,229.71	-	-	13,229.71	-
Living Hope Comm.	-	-	-	-	-	-	-	-
Manchester	-	7,734.55	-	4,640.73	3,093.82	-	7,734.55	-
Liberation/Miamisburg First	-	1,351.60	-	810.36	541.24	-	1,351.60	-
Middletown First	-	15,814.22	1,744.44	7,925.94	4,862.55	1,281.29	15,814.22	-
Monroe	-	14,663.58	-	8,798.15	5,865.43	-	14,663.58	-
Morrow (closed)	-	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-	-
New Lebanon	-	13,275.90	3,515.60	5,172.59	2,083.02	2,504.69	13,275.90	-
New Richmond	6,567.00	450.00	-	450.00	-	-	450.00	-
North Point	-	10,333.03	4,134.42	2,818.56	1,877.36	1,502.69	10,333.03	-
Oxford	-	2,571.60	1,275.70	603.90	-	322.08	2,571.60	369.92
Peebles	39,373.00	4,180.69	1,471.68	1,231.37	820.91	656.73	4,180.69	-
Penuel	-	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-	-
Ripley	128,761.00	17,705.00	7,082.00	4,828.00	3,219.00	2,576.00	17,705.00	-
Sardinia	94,581.97	19,632.92	7,349.97	5,539.64	3,738.14	3,005.17	19,632.92	-
Shelter Comm.	-	5,000.00	2,000.00	1,363.60	909.10	727.30	5,000.00	-
Trenton	259,151.00	28,335.00	14,253.00	9,182.00	-	4,900.00	28,335.00	-
Tri-County	-	15,720.15	-	9,432.47	6,287.68	-	15,720.15	-
Trotwood West Acres	34,088.75	4,685.84	1,874.34	1,277.94	835.75	697.81	4,685.84	-
Vandalia	213,299.77	8,368.75	-	6,276.56	2,092.19	-	8,368.75	-
Washington Court House	-	4,445.00	-	2,667.00	1,778.00	-	4,445.00	-
Waynesville	33,311.07	2,061.61	-	1,227.96	833.65	-	2,061.61	-
West Carrollton	594,832.02	67,220.41	26,888.15	18,332.84	12,221.90	9,777.52	67,220.41	-
West Chester	-	93,937.00	-	57,780.35	36,156.65	-	93,937.00	-
West Union	-	3,045.55	1,500.00	1,000.00	-	545.55	3,045.55	-
Wilmington	-	8,645.30	4,113.57	2,280.83	500.00	1,750.90	8,645.30	-
Xenia	853,713.76	46,107.38	-	46,107.38	-	-	46,107.38	-
<b>Grand Totals</b>	<b>5,292,666.47</b>	<b>989,751.71</b>	<b>104,494.43</b>	<b>599,724.69</b>	<b>244,084.52</b>	<b>41,078.15</b>	<b>989,751.71</b>	<b>369.92</b>



Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Harrison	8,650.00	324.38	-	324.38	-	-	324.38	-
Hillsboro	-	-	-	-	-	-	-	-
Living Hope Comm.	-	-	-	-	-	-	-	-
Manchester	-	636.88	-	382.13	254.75	-	636.88	-
Miamisburg/Liberation	-	647.30	-	388.18	259.12	-	647.30	-
Middletown First	-	-	-	-	-	-	-	-
Monroe	-	1,001.71	-	601.03	400.68	-	1,001.71	-
Morrow	-	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-	-
New Lebanon	-	2,435.21	974.09	664.14	442.77	354.21	2,435.21	-
New Richmond	-	-	-	-	-	-	-	-
North Point	-	1,905.00	762.00	520.00	346.00	277.00	1,905.00	-
Oxford	-	-	-	-	-	-	-	-
Peebles	5,803.00	565.86	112.93	205.88	154.03	93.02	565.86	-
Penuel	-	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-	-
Ripley	9,192.00	1,265.00	506.00	345.00	230.00	184.00	1,265.00	-
Sardinia	-	-	-	-	-	-	-	-
Shelter Comm.	-	500.00	200.00	136.36	90.91	72.73	500.00	-
Trenton	22,270.00	2,435.00	1,225.00	789.00	-	421.00	2,435.00	-
Tri-County	-	2,600.69	-	1,560.41	1,040.28	-	2,600.69	-
Trotwood West Acres	3,290.46	452.44	180.98	123.39	82.26	65.81	452.44	-
Vandalia	17,457.28	698.29	-	523.72	174.57	-	698.29	-
Washington Court House	-	-	-	-	-	-	-	-
Waynesville	3,943.16	247.00	-	148.00	99.00	-	247.00	-
West Carrollton	51,099.39	5,637.12	2,254.85	1,537.40	1,024.93	819.94	5,637.12	-
West Chester	-	15,367.17	-	9,571.39	5,795.78	-	15,367.17	-
West Union	-	-	-	-	-	-	-	-
Wilmington	-	2,178.59	839.29	419.65	500.00	419.65	2,178.59	-
Xenia	106,185.04	3,981.94	-	3,981.94	-	-	3,981.94	-
<b>Grand Totals</b>	<b>498,161.90</b>	<b>85,598.80</b>	<b>8,575.10</b>	<b>51,972.24</b>	<b>21,757.30</b>	<b>3,294.16</b>	<b>85,598.80</b>	<b>-</b>



Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Harrison	9,594.00	359.78	-	359.78	-	-	359.78	-
Hillsboro	-	6,056.48	-	6,056.48	-	-	6,056.48	-
Living Hope Comm.	-	-	-	-	-	-	-	-
Manchester	-	688.30	-	412.98	275.32	-	688.30	-
Miamisburg/Liberation	-	704.30	-	422.18	282.12	-	704.30	-
Middletown First	-	5,099.85	-	5,099.85	-	-	5,099.85	-
Monroe	-	1,055.13	-	633.08	422.05	-	1,055.13	-
Morrow	-	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-	-
New Lebanon	-	4,158.54	255.45	2,550.99	345.58	1,006.52	4,158.54	-
New Richmond	-	225.00	-	225.00	-	-	225.00	-
North Point	-	1,052.00	421.00	287.00	191.00	153.00	1,052.00	-
Oxford	-	-	-	-	-	-	-	-
Peebles	2,653.00	350.14	143.07	94.12	62.75	50.20	350.14	-
Penuel	-	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-	-
Ripley	10,859.00	1,492.00	597.00	407.00	271.00	217.00	1,492.00	-
Sardinia	-	7,422.21	2,304.10	2,308.28	1,557.62	1,252.21	7,422.21	-
Shelter Comm.	-	-	-	-	-	-	-	-
Trenton	19,509.00	2,133.00	1,073.00	691.00	-	369.00	2,133.00	-
Tri-County	-	923.38	-	554.03	369.35	-	923.38	-
Trotwood West Acres	2,529.83	347.86	139.14	94.87	63.25	50.60	347.86	-
Vandalia	-	-	-	-	-	-	-	-
Washington Court House	-	4,445.00	-	2,667.00	1,778.00	-	4,445.00	-
Waynesville	4,202.00	263.00	-	158.00	105.00	-	263.00	-
West Carrollton	54,743.99	6,203.66	2,481.46	1,691.91	1,127.94	902.35	6,203.66	-
West Chester	-	7,306.09	-	4,484.65	2,821.44	-	7,306.09	-
West Union	-	3,045.55	1,500.00	1,000.00	-	545.55	3,045.55	-
Wilmington	-	814.42	407.21	407.21	-	-	814.42	-
Xenia	120,379.98	4,514.25	-	4,514.25	-	-	4,514.25	-
<b>Grand Totals</b>	<b>548,880.84</b>	<b>116,211.32</b>	<b>14,271.14</b>	<b>70,512.37</b>	<b>24,561.27</b>	<b>6,866.54</b>	<b>116,211.32</b>	<b>-</b>

## SWO District Church of the Nazarene

## Balance Sheet

As of May 31, 2026

06/16/26

Accrual Basis

	<u>May 31, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001-00 · Checking - FFB	124,954.96
1001-01 · Checking - NMDC	(1,785.89)
1001-02 · Checking - Insurance	47.37
1001-03 · Checking - New Start	94,821.05
1002-00 · Checking - Electronic Payments	1,000.00
1010-00 · Savings - District	473,983.58
1014-00 · Parsonage Savings	90,102.70
1016-03 · New Start - Savings	461,532.13
1017-03 · New Start - Endowment	341,661.34
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	258,333.23
<b>Total Checking/Savings</b>	<u>1,956,674.18</u>
<b>Other Current Assets</b>	
1202-00 · Budget Payment Receivable	75,000.00
1203-00 · Due from SWO - NYI	9,000.00
<b>Total Other Current Assets</b>	<u>84,000.00</u>
<b>Total Current Assets</b>	<u>2,040,674.18</u>
<b>Fixed Assets</b>	
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	(329,936.49)
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
<b>Total Fixed Assets</b>	<u>614,535.21</u>
<b>Other Assets</b>	
1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	47,562.11
1221-00 · Note Receivable - Higher Ground	81,315.41
1222-03 · Drexel Land Contract	14,708.00
1700-00 · Prepaid Expenses	8,967.21
<b>Total Other Assets</b>	<u>162,552.73</u>
<b>TOTAL ASSETS</b>	<u><u>2,817,762.12</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2005-00 · Accounts Payable	6,125.17
<b>Total Accounts Payable</b>	<u>6,125.17</u>
<b>Other Current Liabilities</b>	
2006-00 · General Assembly Payable	18,488.85
2120-00 · FICA	282.96
2123-00 · Workers Compensation	20.38
2201-00 · Benevolence Payable	246.38
2203-00 · Scholarships - Daytonview	2,000.00
2420-00 · Accrued Payroll	9,907.09
<b>Total Other Current Liabilities</b>	<u>30,945.66</u>
<b>Total Current Liabilities</b>	<u>37,070.83</u>

4:12 PM

06/16/26

Accrual Basis

**SWO District Church of the Nazarene**

**Balance Sheet**

As of May 31, 2026

---

	<u>May 31, 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	67,070.83
Equity	
2900-01 · NMDC	3,566.95
2900-02 · Insurance	47.37
2900-03 · New Start	2,362,946.88
2950-00 · General Fund Balance	40,069.56
2951-00 · Net activity	182,947.12
3200-00 · Unrestricted Net Assets	325,467.69
Net Income	<u>(164,354.28)</u>
Total Equity	<u>2,750,691.29</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,817,762.12</u></b>

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

06/16/26

Accrual Basis

Ordinary Income/Expense	May 26	Jun '25 - May 26
Income		
3102-00 · Alpha	354.69	10,131.23
3103-00 · Amelia	240.38	3,143.68
3105-00 · Bethel	0.00	12,497.95
3106-00 · Blanchester	1,203.82	21,289.81
3107-00 · Brookville	1,575.27	8,181.71
3108-00 · Cedarville	824.56	4,281.88
3113-00 · Cincinnati Ethiopian Evang.	0.00	406.04
3115-00 · Cincinnati Lockland	95.52	1,469.86
3116-00 · Cincinnati Montana Ave.	753.10	15,672.80
3120-00 · Cincinnati Springdale	16,807.83	204,451.15
3122-00 · Cincinnati Victory	0.00	700.00
3123-00 · Countryside Community	0.00	37,367.15
3125-00 · Dayton BeHope	9,310.93	99,263.78
3129-00 · Dayton First	1,908.65	25,613.69
3132-00 · Dayton Northridge	404.00	3,564.00
3133-00 · Dayton Parkview	4,600.00	66,401.00
3135-00 · Eaton First	647.00	2,941.00
3138-00 · Fairfield	1,892.77	19,888.91
3139-00 · Felicity	950.40	2,843.40
3140-00 · Journey	0.00	3,141.89
3142-00 · Germantown	473.30	4,084.49
3144-00 · Hamilton Millville Ave.	677.00	10,745.00
3147-00 · Harrison	324.38	3,341.65
3148-00 · Hillsboro	0.00	14,305.49
3152-00 · Manchester	636.88	7,611.10
3153-00 · Miamisburg/Liberation	647.30	647.30
3154-00 · Middletown First	0.00	16,286.76
3156-00 · Monroe	1,001.71	14,890.54
3159-00 · New Lebanon	2,435.21	9,842.36
3160-00 · New Richmond	0.00	225.00
3161-00 · North Point	1,905.00	10,340.61
3162-00 · Oxford	0.00	5,663.23
3163-00 · Peebles	565.86	4,009.37
3164-00 · Ripley	1,265.00	17,291.00
3165-00 · Sardinia	0.00	12,210.71
3166-00 · Shelter Community	500.00	5,500.00
3168-00 · Trenton	2,435.00	28,558.00
3169-00 · Tri-County	2,600.69	18,230.70
3170-00 · Trotwood West Acres	452.44	4,622.86
3171-00 · Vandalia	698.29	9,082.38
3172-00 · Washington Court House	0.00	6,123.00
3173-00 · Waynesville	247.00	1,934.33
3174-00 · West Carrollton	5,637.12	66,436.07
3175-00 · West Chester	15,367.17	92,988.93
3178-00 · Wilmington	2,178.59	8,630.88
3179-00 · Xenia	3,981.94	45,367.17
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	(8,575.10)	(104,913.24)
3212-00 · Budget Allocated to Education	(21,757.30)	(240,260.17)
3213-00 · Budget Allocated Pensions & Ben	(3,294.16)	(39,188.96)
3250-00 · Prior Yr. Budget Payments	0.00	8,082.43
3252-00 · Budget Pmts. Rec. Current Year	75,000.00	26,000.00
3305-00 · Int & Div Savings District	0.00	11,136.10
3305-03 · Int & Div New Start	0.00	23,851.38
3306-00 · Change in Market Value Nz. Fnd.	9,970.41	26,735.72
3306-03 · Chg in Market Value N S Naz Fnd	13,781.89	36,292.47
3308-00 · Interest Fort McKinley	280.48	3,560.76
3310-00 · Int & Div Parsonage Savings	0.00	3,921.76
3316-00 · Interest Income - Higher Ground	375.94	4,721.69
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	0.00	6,265.00

## SWO District Church of the Nazarene

## Profit &amp; Loss - Month &amp; YTD

May 2026

06/16/26

Accrual Basis

	May 26	Jun '25 - May 26
3354-02 · District Insurance Income	0.00	164.00
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(47,460.50)
<b>Total Income</b>	<b>151,380.96</b>	<b>685,157.68</b>
<b>Gross Profit</b>	<b>151,380.96</b>	<b>685,157.68</b>
<b>Expense</b>		
4101-00 · D S Salary	11,446.17	101,732.31
4103-00 · Office Secretary Salary	9,614.25	57,270.21
4104-00 · District Secretary Salary	576.93	5,150.06
4105-00 · DS Assistant Salary	784.62	6,950.04
4106-00 · Housing Allowance - Sec/Asst	1,615.38	13,999.96
4107-00 · Custodian Salary	326.76	3,981.12
4109-00 · District Treasurer Salary	2,650.00	15,900.00
4110-00 · Recurring Gifts	0.00	2,750.00
4111-00 · Min Training Coord Salary	0.00	3,800.00
4214-00 · D S Housing Allowance	1,730.76	14,999.92
4314-00 · D S Social Security Tax	2,016.06	17,472.52
4315-00 · D S Emp. Annuity Contribution	2,583.33	30,999.96
4317-00 · Workers Comp Expense	46.62	236.70
4320-00 · Secretary Health Ins Reimb	200.00	2,400.00
4321-00 · DS Asst. Social Security Tax	455.46	3,947.32
4325-00 · FICA Employer Portion	760.49	4,685.73
4326-00 · Other Personnel Life Insurance	1,998.60	23,466.05
4331-00 · D S Deferred Compensation	0.00	3,000.00
5040-00 · D S Prof. Expense Reimb.	2,253.13	18,162.08
5041-00 · Assistants Professional Expense	84.83	2,627.89
6024-00 · Office Space Maint & Repairs	854.99	7,184.90
6025-00 · Office Space Utilities	582.85	5,541.40
6026-00 · Office Space Telephone	330.00	2,850.34
6027-00 · Office Space Insurance	531.95	6,275.12
6028-00 · Office Equip & Maint Contracts	547.51	7,039.02
6031-00 · Stationary & Supplies	535.01	2,668.25
6032-00 · Postage	322.64	1,478.31
6033-00 · Audit Fees	0.00	6,336.00
6034-00 · Real Estate Taxes	751.12	9,623.49
6036-00 · ACH Payment Fees	13.50	271.79
6036-01 · Credit Card Payment Fees - NMDC	0.00	127.16
6050-00 · Depreciation Expense	3,826.00	7,652.01
7024-00 · Campmeeting	0.00	8,134.30
7025-00 · Flowers and Gifts	187.85	942.85
7026-01 · NMDC Expenses	1,475.00	10,025.00
7027-00 · Benevolence Expense	0.00	31.50
7029-00 · Ministerial Assessment Expense	5,191.29	3,541.29
7031-02 · District Insurance Expense	16.40	196.80
7033-00 · District Assembly	0.00	5,028.46
7034-00 · District Projects	1,750.22	6,995.37
7035-00 · District Conf. Meetings	323.96	3,813.41
7038-00 · General Assembly	0.00	5,000.00
7039-00 · Miscellaneous Expense	0.00	361.43
7041-00 · Background Checks	79.00	(294.65)
7042-00 · Counseling Expense	0.00	380.00
7043-00 · Website/Computer Expense	780.76	6,134.47
7046-00 · NMI Allocation Supplement	3,300.00	39,600.00
7047-00 · SS Min. Allocation	4,000.00	48,000.00
7048-00 · NYI Min. Allocation	3,091.63	37,100.04
7055-00 · Campground Budget	18.07	34,547.93
<b>Total Expense</b>	<b>67,653.14</b>	<b>600,117.86</b>
<b>Net Ordinary Income</b>	<b>83,727.82</b>	<b>85,039.82</b>

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

	<u>May 26</u>	<u>Jun '25 - May 26</u>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
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	0.00	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	41,666.69
8799-03 · Liberation Church	0.00	20,000.00
8800-00 · Drexel Church Building	983.53	8,027.72
8802-00 · Dayton View Expenses	436.64	5,118.94
8803-03 · Morrow Church	0.00	(3,765.07)
<b>Total Other Expense</b>	<u>9,753.50</u>	<u>249,394.10</u>
<b>Net Other Income</b>	<u>(9,753.50)</u>	<u>(249,394.10)</u>
<b>Net Income</b>	<u><u>73,974.32</u></u>	<u><u>(164,354.28)</u></u>

**SWO District Church of the Nazarene  
Profit & Loss by Class**

May 2026

4:13 PM

06/16/26

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	354.69	354.69
3103-00 · Amelia	0.00	0.00	0.00	240.38	240.38
3106-00 · Blanchester	0.00	0.00	0.00	1,203.82	1,203.82
3107-00 · Brookville	0.00	0.00	0.00	1,575.27	1,575.27
3108-00 · Cedarville	0.00	0.00	0.00	824.56	824.56
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	95.52	95.52
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	753.10	753.10
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	16,807.83	16,807.83
3125-00 · Dayton BeHope	0.00	0.00	0.00	9,310.93	9,310.93
3129-00 · Dayton First	0.00	0.00	0.00	1,908.65	1,908.65
3132-00 · Dayton Northridge	0.00	0.00	0.00	404.00	404.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	4,600.00	4,600.00
3135-00 · Eaton First	0.00	0.00	0.00	647.00	647.00
3138-00 · Fairfield	0.00	0.00	0.00	1,892.77	1,892.77
3139-00 · Felicity	0.00	0.00	0.00	950.40	950.40
3142-00 · Germantown	0.00	0.00	0.00	473.30	473.30
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	677.00	677.00
3147-00 · Harrison	0.00	0.00	0.00	324.38	324.38
3152-00 · Manchester	0.00	0.00	0.00	636.88	636.88
3153-00 · Miamisburg/Liberation	0.00	0.00	0.00	647.30	647.30
3156-00 · Monroe	0.00	0.00	0.00	1,001.71	1,001.71
3159-00 · New Lebanon	0.00	0.00	0.00	2,435.21	2,435.21
3161-00 · North Point	0.00	0.00	0.00	1,905.00	1,905.00
3163-00 · Peebles	0.00	0.00	0.00	565.86	565.86
3164-00 · Ripley	0.00	0.00	0.00	1,265.00	1,265.00
3166-00 · Shelter Community	0.00	0.00	0.00	500.00	500.00
3168-00 · Trenton	0.00	0.00	0.00	2,435.00	2,435.00
3169-00 · Tri-County	0.00	0.00	0.00	2,600.69	2,600.69
3170-00 · Trotwood West Acres	0.00	0.00	0.00	452.44	452.44
3171-00 · Vandalia	0.00	0.00	0.00	698.29	698.29
3173-00 · Waynesville	0.00	0.00	0.00	247.00	247.00
3174-00 · West Carrollton	0.00	0.00	0.00	5,637.12	5,637.12
3175-00 · West Chester	0.00	0.00	0.00	15,367.17	15,367.17
3178-00 · Wilmington	0.00	0.00	0.00	2,178.59	2,178.59
3179-00 · Xenia	0.00	0.00	0.00	3,981.94	3,981.94
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(8,575.10)	(8,575.10)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(21,757.30)	(21,757.30)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(3,294.16)	(3,294.16)
3252-00 · Budget Pmts. Rec. Current Year	0.00	0.00	0.00	75,000.00	75,000.00
3306-00 · Change in Market Value Nz. Fnd.	0.00	0.00	0.00	9,970.41	9,970.41
3306-03 · Chg in Market Value N S Naz Fnd	0.00	13,781.89	0.00	0.00	13,781.89

**SWO District Church of the Nazarene**  
**Profit & Loss by Class**  
 May 2026

4:13 PM  
 06/16/26  
 Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	280.48	280.48
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	375.94	375.94
<b>Total Income</b>	<b>0.00</b>	<b>13,781.89</b>	<b>0.00</b>	<b>137,599.07</b>	<b>151,380.96</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>13,781.89</b>	<b>0.00</b>	<b>137,599.07</b>	<b>151,380.96</b>
<b>Expense</b>					
4101-00 · D S Salary	0.00	0.00	0.00	11,446.17	11,446.17
4103-00 · Office Secretary Salary	0.00	0.00	0.00	9,614.25	9,614.25
4104-00 · District Secretary Salary	0.00	0.00	0.00	576.93	576.93
4105-00 · DS Assistant Salary	0.00	0.00	0.00	784.62	784.62
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	1,615.38	1,615.38
4107-00 · Custodian Salary	0.00	0.00	0.00	326.76	326.76
4109-00 · District Treasurer Salary	0.00	0.00	0.00	2,650.00	2,650.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	1,730.76	1,730.76
4314-00 · D S Social Security Tax	0.00	0.00	0.00	2,016.06	2,016.06
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	46.62	46.62
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	455.46	455.46
4325-00 · FICA Employer Portion	0.00	0.00	0.00	760.49	760.49
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	1,998.60	1,998.60
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	2,253.13	2,253.13
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	84.83	84.83
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	854.99	854.99
6025-00 · Office Space Utilities	0.00	0.00	0.00	582.85	582.85
6026-00 · Office Space Telephone	0.00	0.00	0.00	330.00	330.00
6027-00 · Office Space Insurance	0.00	0.00	0.00	531.95	531.95
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	547.51	547.51
6031-00 · Stationary & Supplies	0.00	0.00	0.00	535.01	535.01
6032-00 · Postage	0.00	0.00	0.00	322.64	322.64
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	13.50	13.50
6050-00 · Depreciation Expense	0.00	0.00	0.00	3,826.00	3,826.00
7025-00 · Flowers and Gifts	0.00	0.00	0.00	187.85	187.85
7026-01 · NMDC Expenses	0.00	0.00	1,475.00	0.00	1,475.00
7029-00 · Ministerial Assessment Expense	0.00	0.00	0.00	5,191.29	5,191.29
7031-02 · District Insurance Expense	16.40	0.00	0.00	0.00	16.40
7034-00 · District Projects	0.00	0.00	0.00	1,750.22	1,750.22
7035-00 · District Conf. Meetings	0.00	0.00	0.00	323.96	323.96
7041-00 · Background Checks	0.00	0.00	0.00	79.00	79.00
7043-00 · Website/Computer Expense	0.00	0.00	0.00	780.76	780.76
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

**SWO District Church of the Nazarene  
Profit & Loss by Class  
May 2026**

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	3,091.63	3,091.63
7055-00 · Campground Budget	0.00	0.00	0.00	18.07	18.07
<b>Total Expense</b>	16.40	0.00	1,475.00	66,161.74	67,653.14
<b>Net Ordinary Income</b>	(16.40)	13,781.89	(1,475.00)	71,437.33	83,727.82
<b>Other Income/Expense</b>					
Other Expense					
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	983.53	983.53
8802-00 · Dayton View Expenses	0.00	0.00	0.00	436.64	436.64
<b>Total Other Expense</b>	0.00	8,333.33	0.00	1,420.17	9,753.50
<b>Net Other Income</b>	0.00	(8,333.33)	0.00	(1,420.17)	(9,753.50)
<b>Net Income</b>	(16.40)	5,448.56	(1,475.00)	70,017.16	73,974.32

## SWO District Church of the Nazarene

## Profit &amp; Loss by Class

June 2025 through May 2026

06/16/26

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	10,131.23	10,131.23
3103-00 · Amelia	0.00	0.00	0.00	3,143.68	3,143.68
3105-00 · Bethel	0.00	0.00	0.00	12,497.95	12,497.95
3106-00 · Blanchester	0.00	0.00	0.00	21,289.81	21,289.81
3107-00 · Brookville	0.00	0.00	0.00	8,181.71	8,181.71
3108-00 · Cedarville	0.00	0.00	0.00	4,281.88	4,281.88
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	1,469.86	1,469.86
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	15,672.80	15,672.80
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	204,451.15	204,451.15
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	99,263.78	99,263.78
3129-00 · Dayton First	0.00	0.00	0.00	25,613.69	25,613.69
3132-00 · Dayton Northridge	0.00	0.00	0.00	3,564.00	3,564.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	66,401.00	66,401.00
3135-00 · Eaton First	0.00	0.00	0.00	2,941.00	2,941.00
3138-00 · Fairfield	0.00	0.00	0.00	19,888.91	19,888.91
3139-00 · Felicity	0.00	0.00	0.00	2,843.40	2,843.40
3140-00 · Journey	0.00	0.00	0.00	3,141.89	3,141.89
3142-00 · Germantown	0.00	0.00	0.00	4,084.49	4,084.49
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	10,745.00	10,745.00
3147-00 · Harrison	0.00	0.00	0.00	3,341.65	3,341.65
3148-00 · Hillsboro	0.00	0.00	0.00	14,305.49	14,305.49
3152-00 · Manchester	0.00	0.00	0.00	7,611.10	7,611.10
3153-00 · Miamisburg/Liberation	0.00	0.00	0.00	647.30	647.30
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	14,890.54	14,890.54
3159-00 · New Lebanon	0.00	0.00	0.00	9,842.36	9,842.36
3160-00 · New Richmond	0.00	0.00	0.00	225.00	225.00
3161-00 · North Point	0.00	0.00	0.00	10,340.61	10,340.61
3162-00 · Oxford	0.00	0.00	0.00	5,663.23	5,663.23
3163-00 · Peebles	0.00	0.00	0.00	4,009.37	4,009.37
3164-00 · Ripley	0.00	0.00	0.00	17,291.00	17,291.00
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	5,500.00	5,500.00
3168-00 · Trenton	0.00	0.00	0.00	28,558.00	28,558.00
3169-00 · Tri-County	0.00	0.00	0.00	18,230.70	18,230.70
3170-00 · Trotwood West Acres	0.00	0.00	0.00	4,622.86	4,622.86
3171-00 · Vandalia	0.00	0.00	0.00	9,082.38	9,082.38
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	1,934.33	1,934.33
3174-00 · West Carrollton	0.00	0.00	0.00	66,436.07	66,436.07
3175-00 · West Chester	0.00	0.00	0.00	92,988.93	92,988.93
3178-00 · Wilmington	0.00	0.00	0.00	8,630.88	8,630.88
3179-00 · Xenia	0.00	0.00	0.00	45,367.17	45,367.17
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	(104,913.24)	(104,913.24)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(240,260.17)	(240,260.17)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(39,188.96)	(39,188.96)
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	26,000.00	26,000.00
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	26,735.72	26,735.72
3306-03 · Chg in Market Value N S Naz Fnd	0.00	36,292.47	0.00	0.00	36,292.47
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	3,560.76	3,560.76
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	4,721.69	4,721.69
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 &amp; Loss by Class

June 2025 through May 2026

06/16/26

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)
<b>Total Income</b>	<b>164.00</b>	<b>12,683.35</b>	<b>6,265.00</b>	<b>666,045.33</b>	<b>685,157.68</b>
<b>Gross Profit</b>	<b>164.00</b>	<b>12,683.35</b>	<b>6,265.00</b>	<b>666,045.33</b>	<b>685,157.68</b>
<b>Expense</b>					
4101-00 · D S Salary	0.00	0.00	0.00	101,732.31	101,732.31
4103-00 · Office Secretary Salary	0.00	0.00	0.00	57,270.21	57,270.21
4104-00 · District Secretary Salary	0.00	0.00	0.00	5,150.06	5,150.06
4105-00 · DS Assistant Salary	0.00	0.00	0.00	6,950.04	6,950.04
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	13,999.96	13,999.96
4107-00 · Custodian Salary	0.00	0.00	0.00	3,981.12	3,981.12
4109-00 · District Treasurer Salary	0.00	0.00	0.00	15,900.00	15,900.00
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	14,999.92	14,999.92
4314-00 · D S Social Security Tax	0.00	0.00	0.00	17,472.52	17,472.52
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	30,999.96	30,999.96
4317-00 · Workers Comp Expense	0.00	0.00	0.00	236.70	236.70
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	2,400.00	2,400.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	3,947.32	3,947.32
4325-00 · FICA Employer Portion	0.00	0.00	0.00	4,685.73	4,685.73
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	23,466.05	23,466.05
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	18,162.08	18,162.08
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	2,627.89	2,627.89
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	7,184.90	7,184.90
6025-00 · Office Space Utilities	0.00	0.00	0.00	5,541.40	5,541.40
6026-00 · Office Space Telephone	0.00	0.00	0.00	2,850.34	2,850.34
6027-00 · Office Space Insurance	0.00	0.00	0.00	6,275.12	6,275.12
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	7,039.02	7,039.02
6031-00 · Stationary & Supplies	0.00	0.00	0.00	2,668.25	2,668.25
6032-00 · Postage	0.00	0.00	0.00	1,478.31	1,478.31
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	9,623.49	9,623.49
6036-00 · ACH Payment Fees	0.00	0.00	0.00	271.79	271.79
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	7,652.01	7,652.01
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	942.85	942.85
7026-01 · NMDC Expenses	0.00	0.00	10,025.00	0.00	10,025.00
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	3,541.29	3,541.29
7031-02 · District Insurance Expense	196.80	0.00	0.00	0.00	196.80
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	6,995.37	6,995.37
7035-00 · District Conf. Meetings	0.00	0.00	0.00	3,813.41	3,813.41
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	(294.65)	(294.65)
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	6,134.47	6,134.47
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	39,600.00	39,600.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	48,000.00	48,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	37,100.04	37,100.04
7055-00 · Campground Budget	0.00	0.00	0.00	34,547.93	34,547.93
<b>Total Expense</b>	<b>196.80</b>	<b>0.00</b>	<b>10,152.16</b>	<b>589,768.90</b>	<b>600,117.86</b>
<b>Net Ordinary Income</b>	<b>(32.80)</b>	<b>12,683.35</b>	<b>(3,887.16)</b>	<b>76,276.43</b>	<b>85,039.82</b>

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

	<u>Insurance-02</u>	<u>New Start-03</u>	<u>NMDC-01</u>	<u>Unclassified</u>	<u>TOTAL</u>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
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	33,333.36	0.00	8,333.33	41,666.69
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	8,027.72	8,027.72
8802-00 · Dayton View Expenses	0.00	116.64	0.00	5,002.30	5,118.94
8803-03 · Morrow Church	0.00	(3,765.07)	0.00	0.00	(3,765.07)
<b>Total Other Expense</b>	<u>0.00</u>	<u>219,960.72</u>	<u>0.00</u>	<u>29,433.38</u>	<u>249,394.10</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>(219,960.72)</u>	<u>0.00</u>	<u>(29,433.38)</u>	<u>(249,394.10)</u>
<b>Net Income</b>	<u>(32.80)</u>	<u>(207,277.37)</u>	<u>(3,887.16)</u>	<u>46,843.05</u>	<u>(164,354.28)</u>

## SWO District Church of the Nazarene Balance Sheet Prev Year Comparison As of May 31, 2026

	May 31, 26	May 31, 25	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
1001-00 · Checking - FFB	124,954.96	93,360.81	31,594.15	33.8%
1001-01 · Checking - NMDC	-1,785.89	1,922.24	-3,708.13	-192.9%
1001-02 · Checking - Insurance	47.37	80.17	-32.80	-40.9%
1001-03 · Checking - New Start	94,821.05	74,070.93	20,750.12	28.0%
1002-00 · Checking - Electronic Payments	1,000.00	1,000.00	0.00	0.0%
1010-00 · Savings - District	473,983.58	465,341.01	8,642.57	1.9%
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	341,661.34	283,702.10	57,959.24	20.4%
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	258,333.23	0.00	258,333.23	100.0%
<b>Total Checking/Savings</b>	<b>1,956,674.18</b>	<b>1,652,474.25</b>	<b>304,199.93</b>	<b>18.4%</b>
<b>Other Current Assets</b>				
1202-00 · Budget Payment Receivable	75,000.00	49,000.00	26,000.00	53.1%
1203-00 · Due from SWO - NYI	9,000.00	0.00	9,000.00	100.0%
<b>Total Other Current Assets</b>	<b>84,000.00</b>	<b>49,000.00</b>	<b>35,000.00</b>	<b>71.4%</b>
<b>Total Current Assets</b>	<b>2,040,674.18</b>	<b>1,701,474.25</b>	<b>339,199.93</b>	<b>19.9%</b>
<b>Fixed Assets</b>				
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	-329,936.49	-322,284.48	-7,652.01	-2.4%
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	357,350.00	0.00	0.0%
1625-03 · Real Estate Morrow	0.00	100,000.00	-100,000.00	-100.0%
1626-03 · Real Estate Drexel	100,000.00	100,000.00	0.00	0.0%
<b>Total Fixed Assets</b>	<b>614,535.21</b>	<b>1,097,137.22</b>	<b>-482,602.01</b>	<b>-44.0%</b>

**SWO District Church of the Nazarene**  
**Balance Sheet Prev Year Comparison**  
**As of May 31, 2026**

4:15 PM  
06/16/26  
Accrual Basis

	May 31, 26	May 31, 25	\$ Change	% Change
<b>Other Assets</b>				
1201-00 · Accounts Receivable	0.00	179.03	-179.03	-100.0%
1209-00 · Loan Receivable - Miamisburg	10,000.00	10,000.00	0.00	0.0%
1210-00 · Loan Receivable Fort McKinley	47,562.11	53,601.35	-6,039.24	-11.3%
1221-00 · Note Receivable - Higher Ground	81,315.41	89,616.84	-8,301.43	-9.3%
1222-03 · Drexel Land Contract	14,708.00	16,000.00	-1,292.00	-8.1%
1700-00 · Prepaid Expenses	8,967.21	9,408.90	-441.69	-4.7%
1700-03 · Prepaid Expenses - New Start	0.00	263.67	-263.67	-100.0%
<b>Total Other Assets</b>	<b>162,552.73</b>	<b>179,069.79</b>	<b>-16,517.06</b>	<b>-9.2%</b>
<b>TOTAL ASSETS</b>	<b>2,817,762.12</b>	<b>2,977,681.26</b>	<b>-159,919.14</b>	<b>-5.4%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	6,125.17	12,065.50	-5,940.33	-49.2%
2005-00 · Accounts Payable	6,125.17	12,065.50	-5,940.33	-49.2%
<b>Total Accounts Payable</b>	<b>6,125.17</b>	<b>12,065.50</b>	<b>-5,940.33</b>	<b>-49.2%</b>
<b>Other Current Liabilities</b>				
2006-00 · General Assembly Payable	18,488.85	13,488.85	5,000.00	37.1%
2120-00 · FICA	282.96	139.05	143.91	103.5%
2123-00 · Workers Compensation	20.38	13.71	6.67	48.7%
2201-00 · Benevolence Payable	246.38	246.38	0.00	0.0%
2203-00 · Scholarships - Daytonview	2,000.00	2,000.00	0.00	0.0%
2420-00 · Accrued Payroll	9,907.09	7,982.20	2,224.89	29.0%
<b>Total Other Current Liabilities</b>	<b>30,945.66</b>	<b>23,570.19</b>	<b>7,375.47</b>	<b>31.3%</b>
<b>Total Current Liabilities</b>	<b>37,070.83</b>	<b>35,635.69</b>	<b>1,435.14</b>	<b>4.0%</b>
<b>Long Term Liabilities</b>				
2008-00 · D S Deferred Comp Payable	30,000.00	27,000.00	3,000.00	11.1%
<b>Total Long Term Liabilities</b>	<b>30,000.00</b>	<b>27,000.00</b>	<b>3,000.00</b>	<b>11.1%</b>
<b>Total Liabilities</b>	<b>67,070.83</b>	<b>62,635.69</b>	<b>4,435.14</b>	<b>7.1%</b>
<b>Equity</b>				
2900-01 · NMDC	3,566.95	7,275.08	-3,708.13	-51.0%
2900-02 · Insurance	47.37	80.17	-32.80	-40.9%
2900-03 · New Start	2,362,946.88	2,582,222.63	-219,275.75	-8.5%
2950-00 · General Fund Balance	40,069.56	0.00	40,069.56	100.0%
2951-00 · Net activity	182,947.12	0.00	182,947.12	100.0%

**SWO District Church of the Nazarene**  
**Balance Sheet Prev Year Comparison**  
 As of May 31, 2026

	May 31, 26	May 31, 25	\$ Change	% Change
3200-00 - Unrestricted Net Assets	325,467.69	283,036.51	42,431.18	15.0%
Net Income	-164,354.28	42,431.18	-206,785.46	-487.3%
Total Equity	2,750,691.29	2,915,045.57	-164,354.28	-5.6%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,817,762.12</b>	<b>2,977,681.26</b>	<b>-159,919.14</b>	<b>-5.4%</b>

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

06/16/26

Accrual Basis

	Jun '25 - May 26	Jun '24 - May 25	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3102-00 · Alpha	10,131.23	16,952.27	-6,821.04	-40.2%
3103-00 · Amelia	3,143.68	3,229.02	-85.34	-2.6%
3105-00 · Bethel	12,497.95	22,701.10	-10,203.15	-45.0%
3106-00 · Blanchester	21,289.81	17,354.54	3,935.27	22.7%
3107-00 · Brookville	8,181.71	4,674.43	3,507.28	75.0%
3108-00 · Cedarville	4,281.88	0.00	4,281.88	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	1,469.86	859.21	610.65	71.1%
3116-00 · Cincinnati Montana Ave.	15,672.80	17,130.68	-1,457.88	-8.5%
3120-00 · Cincinnati Springdale	204,451.15	203,047.11	1,404.04	0.7%
3122-00 · Cincinnati Victory	700.00	0.00	700.00	100.0%
3123-00 · Countryside Community	37,367.15	46,525.36	-9,158.21	-19.7%
3124-00 · Crossroads	0.00	4,615.00	-4,615.00	-100.0%
3125-00 · Dayton BeHope	99,263.78	98,505.14	758.64	0.8%
3129-00 · Dayton First	25,613.69	18,041.17	7,572.52	42.0%
3132-00 · Dayton Northridge	3,564.00	5,227.00	-1,663.00	-31.8%
3133-00 · Dayton Parkview	66,401.00	49,331.00	17,070.00	34.6%
3135-00 · Eaton First	2,941.00	4,925.54	-1,984.54	-40.3%
3138-00 · Fairfield	19,888.91	17,921.94	1,966.97	11.0%
3139-00 · Felicity	2,843.40	3,766.90	-923.50	-24.5%
3140-00 · Journey	3,141.89	3,261.35	-119.46	-3.7%
3142-00 · Germantown	4,084.49	3,821.49	263.00	6.9%
3144-00 · Hamilton Millville Ave.	10,745.00	4,915.00	5,830.00	118.6%
3147-00 · Harrison	3,341.65	3,200.95	140.70	4.4%
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	7,611.10	7,298.13	312.97	4.3%
3153-00 · Miamisburg/Liberation	647.30	0.00	647.30	100.0%
3154-00 · Middletown First	16,286.76	0.00	16,286.76	100.0%
3156-00 · Monroe	14,890.54	12,499.42	2,391.12	19.1%
3157-00 · Morrow	0.00	977.24	-977.24	-100.0%
3159-00 · New Lebanon	9,842.36	13,698.19	-3,855.83	-28.2%
3160-00 · New Richmond	225.00	750.30	-525.30	-70.0%
3161-00 · North Point	10,340.61	10,597.34	-256.73	-2.4%
3162-00 · Oxford	5,663.23	6,530.48	-867.25	-13.3%
3163-00 · Peebles	4,009.37	4,393.36	-383.99	-8.7%
3164-00 · Ripley	17,291.00	22,754.00	-5,463.00	-24.0%
3165-00 · Sardinia	12,210.71	16,745.78	-4,535.07	-27.1%
3166-00 · Shelter Community	5,500.00	6,000.00	-500.00	-8.3%
3167-00 · Penuel	0.00	7,000.00	-7,000.00	-100.0%
3168-00 · Trenton	28,558.00	29,029.00	-471.00	-1.6%
3169-00 · Tri-County	18,230.70	33,947.67	-15,716.97	-46.3%
3170-00 · Trotwood West Acres	4,622.86	3,833.53	789.33	20.6%
3171-00 · Vandalia	9,082.38	9,675.73	-593.35	-6.1%
3172-00 · Washington Court House	6,123.00	641.00	5,482.00	855.2%
3173-00 · Waynesville	1,934.33	1,239.35	694.98	56.1%
3174-00 · West Carrollton	66,436.07	81,455.64	-15,019.57	-18.4%
3175-00 · West Chester	92,988.93	94,035.23	-1,046.30	-1.1%
3176-00 · West Union	0.00	5,365.81	-5,365.81	-100.0%
3178-00 · Wilmington	8,630.88	3,280.89	5,349.99	163.1%
3179-00 · Xenia	45,367.17	43,091.89	2,275.28	5.3%
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	-104,913.24	-129,070.01	24,156.77	18.7%
3212-00 · Budget Allocated to Education	-240,260.17	-230,000.51	-10,259.66	-4.5%
3213-00 · Budget Allocated Pensions & Ben	-39,188.96	-51,098.54	11,909.58	23.3%
3250-00 · Prior Yr. Budget Payments	8,082.43	3,342.33	4,740.10	141.8%
3252-00 · Budget Pmts. Rec. Current Year	26,000.00	-13,400.00	39,400.00	294.0%
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.	26,735.72	9,652.31	17,083.41	177.0%
3306-03 · Chg in Market Value N S Naz Fnd	36,292.47	12,950.95	23,341.52	180.2%

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

06/16/26

Accrual Basis

	Jun '25 - May 26	Jun '24 - May 25	\$ Change	% Change
3308-00 · Interest Fort McKinley	3,560.76	3,967.92	-407.16	-10.3%
3310-00 · Int & Div Parsonage Savings	3,921.76	4,362.67	-440.91	-10.1%
3316-00 · Interest Income - Higher Ground	4,721.69	5,164.97	-443.28	-8.6%
3321-00 · Interest & Div Nz. Foundation	0.00	8,368.69	-8,368.69	-100.0%
3321-03 · Int. & Div N S Nz Foundation	0.00	9,572.27	-9,572.27	-100.0%
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	14,165.00	-7,900.00	-55.8%
3354-02 · District Insurance Income	164.00	2,044.16	-1,880.16	-92.0%
3366-00 · Gain/Loss on Sale of Assets	0.00	-4,026.81	4,026.81	100.0%
3366-03 · Gain/Loss on Sale of Assets NS	-47,460.50	-3,625.80	-43,834.70	-1,209.0%
<b>Total Income</b>	<b>685,157.68</b>	<b>707,242.08</b>	<b>-22,084.40</b>	<b>-3.1%</b>
<b>Gross Profit</b>	<b>685,157.68</b>	<b>707,242.08</b>	<b>-22,084.40</b>	<b>-3.1%</b>
<b>Expense</b>				
4101-00 · D S Salary	101,732.31	94,790.44	6,941.87	7.3%
4103-00 · Office Secretary Salary	57,270.21	49,328.61	7,941.60	16.1%
4104-00 · District Secretary Salary	5,150.06	4,549.98	600.08	13.2%
4105-00 · DS Assistant Salary	6,950.04	6,349.96	600.08	9.5%
4106-00 · Housing Allowance - Sec/Asst	13,999.96	13,999.96	0.00	0.0%
4107-00 · Custodian Salary	3,981.12	3,483.42	497.70	14.3%
4109-00 · District Treasurer Salary	15,900.00	15,100.00	800.00	5.3%
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	14,999.92	14,999.92	0.00	0.0%
4314-00 · D S Social Security Tax	17,472.52	16,360.24	1,112.28	6.8%
4315-00 · D S Emp. Annuity Contribution	30,999.96	30,500.00	499.96	1.6%
4316-00 · D S Insurance	0.00	205.45	-205.45	-100.0%
4317-00 · Workers Comp Expense	236.70	388.68	-151.98	-39.1%
4320-00 · Secretary Health Ins Reimb	2,400.00	2,400.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	3,947.32	3,763.76	183.56	4.9%
4325-00 · FICA Employer Portion	4,685.73	4,040.14	645.59	16.0%
4326-00 · Other Personnel Life Insurance	23,466.05	22,718.15	747.90	3.3%
4331-00 · D S Deferred Compensation	3,000.00	3,000.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	18,162.08	26,762.27	-8,600.19	-32.1%
5041-00 · Assistants Professional Expense	2,627.89	3,161.86	-533.97	-16.9%
6024-00 · Office Space Maint & Repairs	7,184.90	16,224.71	-9,039.81	-55.7%
6025-00 · Office Space Utilities	5,541.40	5,256.24	285.16	5.4%
6026-00 · Office Space Telephone	2,850.34	3,672.58	-822.24	-22.4%
6027-00 · Office Space Insurance	6,275.12	6,256.67	18.45	0.3%
6028-00 · Office Equip & Maint Contracts	7,039.02	4,655.94	2,383.08	51.2%
6031-00 · Stationary & Supplies	2,668.25	5,209.17	-2,540.92	-48.8%
6032-00 · Postage	1,478.31	1,512.87	-34.56	-2.3%
6033-00 · Audit Fees	6,336.00	6,162.00	174.00	2.8%
6034-00 · Real Estate Taxes	9,623.49	9,864.97	-241.48	-2.5%
6036-00 · ACH Payment Fees	271.79	144.02	127.77	88.7%
6036-01 · Credit Card Payment Fees - NMDC	127.16	235.51	-108.35	-46.0%
6050-00 · Depreciation Expense	7,652.01	7,652.01	0.00	0.0%
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	942.85	1,144.07	-201.22	-17.6%
7026-01 · NMDC Expenses	10,025.00	12,412.50	-2,387.50	-19.2%
7027-00 · Benevolence Expense	31.50	2,000.00	-1,968.50	-98.4%
7029-00 · Ministerial Assessment Expense	3,541.29	3,773.83	-232.54	-6.2%
7031-02 · District Insurance Expense	196.80	2,055.31	-1,858.51	-90.4%
7033-00 · District Assembly	5,028.46	7,914.42	-2,885.96	-36.5%
7034-00 · District Projects	6,995.37	750.00	6,245.37	832.7%
7035-00 · District Conf. Meetings	3,813.41	3,373.04	440.37	13.1%
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	-294.65	473.00	-767.65	-162.3%
7042-00 · Counseling Expense	380.00	0.00	380.00	100.0%

4:15 PM

06/16/26

Accrual Basis

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

	Jun '25 - May 26	Jun '24 - May 25	\$ Change	% Change
7043-00 · Website/Computer Expense	6,134.47	4,486.56	1,647.91	36.7%
7044-00 · Retired Pastor Subsidy	0.00	300.00	-300.00	-100.0%
7046-00 · NMI Allocation Supplement	39,600.00	39,600.00	0.00	0.0%
7047-00 · SS Min. Allocation	48,000.00	48,000.00	0.00	0.0%
7048-00 · NYI Min. Allocation	37,100.04	36,100.00	1,000.04	2.8%
7055-00 · Campground Budget	34,547.93	30,000.00	4,547.93	15.2%
<b>Total Expense</b>	<b>600,117.86</b>	<b>596,005.35</b>	<b>4,112.51</b>	<b>0.7%</b>
<b>Net Ordinary Income</b>	<b>85,039.82</b>	<b>111,236.73</b>	<b>-26,196.91</b>	<b>-23.6%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
3365-03 · Church Reversion Income	0.00	216,000.00	-216,000.00	-100.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>216,000.00</b>	<b>-216,000.00</b>	<b>-100.0%</b>
<b>Other Expense</b>				
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	20,000.00	-20,000.00	-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	11,000.00	-10,930.97	-99.4%
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	4,494.46	-4,268.46	-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	6,636.63	-6,597.96	-99.4%
8793-03 · BeHope Grant	41,666.69	0.00	41,666.69	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	8,027.72	4,732.96	3,294.76	69.6%
8801-03 · Mt. Vernon Nazarene University	0.00	25,000.00	-25,000.00	-100.0%
8802-00 · Dayton View Expenses	5,118.94	0.00	5,118.94	100.0%
8803-03 · Morrow Church	-3,765.07	0.00	-3,765.07	-100.0%
<b>Total Other Expense</b>	<b>249,394.10</b>	<b>284,805.55</b>	<b>-35,411.45</b>	<b>-12.4%</b>
<b>Net Other Income</b>	<b>-249,394.10</b>	<b>-68,805.55</b>	<b>-180,588.55</b>	<b>-262.5%</b>
<b>Net Income</b>	<b>-164,354.28</b>	<b>42,431.18</b>	<b>-206,785.46</b>	<b>-487.3%</b>

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

	May 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3102-00 · Alpha	354.69			
3103-00 · Amelia	240.38			
3106-00 · Blanchester	1,203.82			
3107-00 · Brookville	1,575.27			
3108-00 · Cedarville	824.56			
3115-00 · Cincinnati Lockland	95.52			
3116-00 · Cincinnati Montana Ave.	753.10			
3120-00 · Cincinnati Springdale	16,807.83			
3125-00 · Dayton BeHope	9,310.93			
3129-00 · Dayton First	1,908.65			
3132-00 · Dayton Northridge	404.00			
3133-00 · Dayton Parkview	4,600.00			
3135-00 · Eaton First	647.00			
3138-00 · Fairfield	1,892.77			
3139-00 · Felicity	950.40			
3142-00 · Germantown	473.30			
3144-00 · Hamilton Millville Ave.	677.00			
3147-00 · Harrison	324.38			
3152-00 · Manchester	636.88			
3153-00 · Miamisburg/Liberation	647.30			
3156-00 · Monroe	1,001.71			
3159-00 · New Lebanon	2,435.21			
3161-00 · North Point	1,905.00			
3163-00 · Peebles	565.86			
3164-00 · Ripley	1,265.00			
3166-00 · Shelter Community	500.00			
3168-00 · Trenton	2,435.00			
3169-00 · Tri-County	2,600.69			
3170-00 · Trotwood West Acres	452.44			
3171-00 · Vandalia	698.29			
3173-00 · Waynesville	247.00			
3174-00 · West Carrollton	5,637.12			
3175-00 · West Chester	15,367.17			
3178-00 · Wilmington	2,178.59			
3179-00 · Xenia	3,981.94			
3211-00 · Budget Allocated to WEF	-8,575.10			
3212-00 · Budget Allocated to Education	-21,757.30			
3213-00 · Budget Allocated Pensions & Ben	-3,294.16			
3252-00 · Budget Pmts. Rec. Current Year	75,000.00			
3306-00 · Change in Market Value Nz. Fnd.	9,970.41			
3306-03 · Chg in Market Value N S Naz Fnd	13,781.89			
3308-00 · Interest Fort McKinley	280.48			
3316-00 · Interest Income - Higher Ground	375.94			
3353-01 · NMDC Income	0.00	834.00	-834.00	0.0%
3354-02 · District Insurance Income	0.00	16.40	-16.40	0.0%
<b>Total Income</b>	<b>151,380.96</b>	<b>850.40</b>	<b>150,530.56</b>	<b>17,801.1%</b>
<b>Gross Profit</b>	<b>151,380.96</b>	<b>850.40</b>	<b>150,530.56</b>	<b>17,801.1%</b>
<b>Expense</b>				
4101-00 · D S Salary	11,446.17	7,630.64	3,815.53	150.0%
4103-00 · Office Secretary Salary	9,614.25	3,877.59	5,736.66	247.9%
4104-00 · District Secretary Salary	576.93	384.56	192.37	150.0%
4105-00 · DS Assistant Salary	784.62	523.04	261.58	150.0%
4106-00 · Housing Allowance - Sec/Asst	1,615.38	1,078.96	536.42	149.7%
4107-00 · Custodian Salary	326.76	325.00	1.76	100.5%
4109-00 · District Treasurer Salary	2,650.00	1,325.00	1,325.00	200.0%
4110-00 · Recurring Gifts	0.00	0.00	0.00	0.0%
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	0.0%
4214-00 · D S Housing Allowance	1,730.76	1,153.92	576.84	150.0%
4314-00 · D S Social Security Tax	2,016.06	1,344.12	671.94	150.0%
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,583.37	-0.04	100.0%
4317-00 · Workers Comp Expense	46.62	33.34	13.28	139.8%

4:17 PM

06/16/26

Accrual Basis

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

	May 26	Budget	\$ Over Budget	% of Budget
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	455.46	303.72	151.74	150.0%
4325-00 · FICA Employer Portion	760.49	319.58	440.91	238.0%
4326-00 · Other Personnel Life Insurance	1,998.60	1,958.34	40.26	102.1%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	2,253.13	1,541.66	711.47	146.1%
5041-00 · Assistants Professional Expense	84.83	250.00	-165.17	33.9%
6024-00 · Office Space Maint & Repairs	854.99	833.34	21.65	102.6%
6025-00 · Office Space Utilities	582.85	416.66	166.19	139.9%
6026-00 · Office Space Telephone	330.00	300.00	30.00	110.0%
6027-00 · Office Space Insurance	531.95	550.59	-18.64	96.6%
6028-00 · Office Equip & Maint Contracts	547.51	416.66	130.85	131.4%
6031-00 · Stationary & Supplies	535.01	416.66	118.35	128.4%
6032-00 · Postage	322.64	141.66	180.98	227.8%
6034-00 · Real Estate Taxes	751.12	820.84	-69.72	91.5%
6036-00 · ACH Payment Fees	13.50			
6050-00 · Depreciation Expense	3,826.00			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7025-00 · Flowers and Gifts	187.85	100.00	87.85	187.9%
7026-01 · NMDC Expenses	1,475.00	833.34	641.66	177.0%
7027-00 · Benevolence Expense	0.00	166.66	-166.66	0.0%
7029-00 · Ministerial Assessment Expense	5,191.29	416.66	4,774.63	1,245.9%
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%
7034-00 · District Projects	1,750.22	916.66	833.56	190.9%
7035-00 · District Conf. Meetings	323.96	250.00	73.96	129.6%
7037-00 · Ministry Training/Education	0.00	83.34	-83.34	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	0.00	166.66	-166.66	0.0%
7041-00 · Background Checks	79.00	8.34	70.66	947.2%
7042-00 · Counseling Expense	0.00	83.34	-83.34	0.0%
7043-00 · Website/Computer Expense	780.76	416.66	364.10	187.4%
7044-00 · Retired Pastor Subsidy	0.00	83.34	-83.34	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	3,091.63	3,091.63	0.00	100.0%
7055-00 · Campground Budget	18.07			
<b>Total Expense</b>	<b>67,653.14</b>	<b>43,162.28</b>	<b>24,490.86</b>	<b>156.7%</b>
<b>Net Ordinary Income</b>	<b>83,727.82</b>	<b>-42,311.88</b>	<b>126,039.70</b>	<b>-197.9%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8002-00 · Church Support non New Start	0.00	500.00	-500.00	0.0%
8793-03 · BeHope Grant	8,333.33			
8800-00 · Drexel Church Building	983.53			
8802-00 · Dayton View Expenses	436.64			
<b>Total Other Expense</b>	<b>9,753.50</b>	<b>500.00</b>	<b>9,253.50</b>	<b>1,950.7%</b>
<b>Net Other Income</b>	<b>-9,753.50</b>	<b>-500.00</b>	<b>-9,253.50</b>	<b>1,950.7%</b>
<b>Net Income</b>	<b>73,974.32</b>	<b>-42,811.88</b>	<b>116,786.20</b>	<b>-172.8%</b>

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

Ordinary Income/Expense	Jun '25 - May 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
3102-00 · Alpha	10,131.23			
3103-00 · Amelia	3,143.68			
3105-00 · Bethel	12,497.95			
3106-00 · Blanchester	21,289.81			
3107-00 · Brookville	8,181.71			
3108-00 · Cedarville	4,281.88			
3113-00 · Cincinnati Ethiopian Evang.	406.04			
3115-00 · Cincinnati Lockland	1,469.86			
3116-00 · Cincinnati Montana Ave.	15,672.80			
3120-00 · Cincinnati Springdale	204,451.15			
3122-00 · Cincinnati Victory	700.00			
3123-00 · Countryside Community	37,367.15			
3125-00 · Dayton BeHope	99,263.78			
3129-00 · Dayton First	25,613.69			
3132-00 · Dayton Northridge	3,564.00			
3133-00 · Dayton Parkview	66,401.00			
3135-00 · Eaton First	2,941.00			
3138-00 · Fairfield	19,888.91			
3139-00 · Felicity	2,843.40			
3140-00 · Journey	3,141.89			
3142-00 · Germantown	4,084.49			
3144-00 · Hamilton Millville Ave.	10,745.00			
3147-00 · Harrison	3,341.65			
3148-00 · Hillsboro	14,305.49			
3152-00 · Manchester	7,611.10			
3153-00 · Miamisburg/Liberation	647.30			
3154-00 · Middletown First	16,286.76			
3156-00 · Monroe	14,890.54			
3159-00 · New Lebanon	9,842.36			
3160-00 · New Richmond	225.00			
3161-00 · North Point	10,340.61			
3162-00 · Oxford	5,663.23			
3163-00 · Peebles	4,009.37			
3164-00 · Ripley	17,291.00			
3165-00 · Sardinia	12,210.71			
3166-00 · Shelter Community	5,500.00			
3168-00 · Trenton	28,558.00			
3169-00 · Tri-County	18,230.70			
3170-00 · Trotwood West Acres	4,622.86			
3171-00 · Vandalia	9,082.38			
3172-00 · Washington Court House	6,123.00			
3173-00 · Waynesville	1,934.33			
3174-00 · West Carrollton	66,436.07			
3175-00 · West Chester	92,988.93			
3178-00 · Wilmington	8,630.88			
3179-00 · Xenia	45,367.17			
3181-00 · Bethesda Iglesia del Nazareno	1,000.00			
3195-00 · Additional WEF Contribution	-647.85			
3211-00 · Budget Allocated to WEF	-104,913.24			
3212-00 · Budget Allocated to Education	-240,260.17			
3213-00 · Budget Allocated Pensions & Ben	-39,188.96			
3250-00 · Prior Yr. Budget Payments	8,082.43			
3252-00 · Budget Pmts. Rec. Current Year	26,000.00			
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.	26,735.72			
3306-03 · Chg in Market Value N S Naz Fnd	36,292.47			
3308-00 · Interest Fort McKinley	3,560.76			
3310-00 · Int & Div Parsonage Savings	3,921.76			
3316-00 · Interest Income - Higher Ground	4,721.69			
3322-00 · Interest Inc - Intl Assistance	2,695.64			
3323-00 · Interest Inc - District Grant	981.59			
3353-01 · NMDC Income	6,265.00	10,000.00	-3,735.00	62.7%
3354-02 · District Insurance Income	164.00	196.80	-32.80	83.3%

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

06/16/26

Accrual Basis

	Jun '25 - May 26	Budget	\$ Over Budget	% of Budget
3366-00 · Gain/Loss on Sale of Assets	0.00			
3366-03 · Gain/Loss on Sale of Assets NS	-47,460.50			
<b>Total Income</b>	<b>685,157.68</b>	<b>10,196.80</b>	<b>674,960.88</b>	<b>6,719.3%</b>
<b>Gross Profit</b>	<b>685,157.68</b>	<b>10,196.80</b>	<b>674,960.88</b>	<b>6,719.3%</b>
<b>Expense</b>				
4101-00 · D S Salary	101,732.31	99,200.00	2,532.31	102.6%
4103-00 · Office Secretary Salary	57,270.21	50,400.00	6,870.21	113.6%
4104-00 · District Secretary Salary	5,150.06	5,000.00	150.06	103.0%
4105-00 · DS Assistant Salary	6,950.04	6,800.00	150.04	102.2%
4106-00 · Housing Allowance - Sec/Asst	13,999.96	14,000.00	-0.04	100.0%
4107-00 · Custodian Salary	3,981.12	3,900.00	81.12	102.1%
4109-00 · District Treasurer Salary	15,900.00	15,900.00	0.00	100.0%
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	14,999.92	15,000.00	-0.08	100.0%
4314-00 · D S Social Security Tax	17,472.52	17,472.60	-0.08	100.0%
4315-00 · D S Emp. Annuity Contribution	30,999.96	31,000.00	-0.04	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	236.70	400.00	-163.30	59.2%
4320-00 · Secretary Health Ins Reimb	2,400.00	2,400.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	3,947.32	3,947.40	-0.08	100.0%
4325-00 · FICA Employer Portion	4,685.73	4,153.95	531.78	112.8%
4326-00 · Other Personnel Life Insurance	23,466.05	23,500.00	-33.95	99.9%
4331-00 · D S Deferred Compensation	3,000.00	3,000.00	0.00	100.0%
5040-00 · D S Prof. Expense Reimb.	18,162.08	18,500.00	-337.92	98.2%
5041-00 · Assistants Professional Expense	2,627.89	3,000.00	-372.11	87.6%
6024-00 · Office Space Maint & Repairs	7,184.90	10,000.00	-2,815.10	71.8%
6025-00 · Office Space Utilities	5,541.40	5,000.00	541.40	110.8%
6026-00 · Office Space Telephone	2,850.34	3,600.00	-749.66	79.2%
6027-00 · Office Space Insurance	6,275.12	6,607.00	-331.88	95.0%
6028-00 · Office Equip & Maint Contracts	7,039.02	5,000.00	2,039.02	140.8%
6031-00 · Stationary & Supplies	2,668.25	5,000.00	-2,331.75	53.4%
6032-00 · Postage	1,478.31	1,700.00	-221.69	87.0%
6033-00 · Audit Fees	6,336.00	6,165.00	171.00	102.8%
6034-00 · Real Estate Taxes	9,623.49	9,850.00	-226.51	97.7%
6036-00 · ACH Payment Fees	271.79			
6036-01 · Credit Card Payment Fees - NMDC	127.16			
6050-00 · Depreciation Expense	7,652.01			
7022-00 · Retreats	0.00	3,000.00	-3,000.00	0.0%
7024-00 · Campmeeting	8,134.30	11,000.00	-2,865.70	73.9%
7025-00 · Flowers and Gifts	942.85	1,200.00	-257.15	78.6%
7026-01 · NMDC Expenses	10,025.00	10,000.00	25.00	100.3%
7027-00 · Benevolence Expense	31.50	2,000.00	-1,968.50	1.6%
7029-00 · Ministerial Assessment Expense	3,541.29	5,000.00	-1,458.71	70.8%
7030-00 · Education Assistance	0.00	3,000.00	-3,000.00	0.0%
7031-02 · District Insurance Expense	196.80	196.80	0.00	100.0%
7033-00 · District Assembly	5,028.46	7,500.00	-2,471.54	67.0%
7034-00 · District Projects	6,995.37	6,500.00	495.37	107.6%
7035-00 · District Conf. Meetings	3,813.41	3,000.00	813.41	127.1%
7037-00 · Ministry Training/Education	0.00	1,000.00	-1,000.00	0.0%
7038-00 · General Assembly	5,000.00	5,000.00	0.00	100.0%
7039-00 · Miscellaneous Expense	361.43	2,000.00	-1,638.57	18.1%
7041-00 · Background Checks	-294.65	100.00	-394.65	-294.7%
7042-00 · Counseling Expense	380.00	1,000.00	-620.00	38.0%
7043-00 · Website/Computer Expense	6,134.47	5,000.00	1,134.47	122.7%
7044-00 · Retired Pastor Subsidy	0.00	1,000.00	-1,000.00	0.0%
7046-00 · NMI Allocation Supplement	39,600.00	39,600.00	0.00	100.0%
7047-00 · SS Min. Allocation	48,000.00	48,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	37,100.04	37,100.00	0.04	100.0%
7055-00 · Campground Budget	34,547.93	30,000.00	4,547.93	115.2%
<b>Total Expense</b>	<b>600,117.86</b>	<b>602,305.26</b>	<b>-2,187.40</b>	<b>99.6%</b>

4:18 PM

06/16/26

Accrual Basis

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

	<u>Jun '25 - May 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Ordinary Income	85,039.82	-592,108.46	677,148.28	-14.4%
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	6,000.00	-5,930.97	1.2%
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	41,666.69			
8799-03 · Liberation Church	20,000.00			
8800-00 · Drexel Church Building	8,027.72			
8802-00 · Dayton View Expenses	5,118.94			
8803-03 · Morrow Church	-3,765.07			
Total Other Expense	<u>249,394.10</u>	<u>6,000.00</u>	<u>243,394.10</u>	<u>4,156.6%</u>
Net Other Income	<u>-249,394.10</u>	<u>-6,000.00</u>	<u>-243,394.10</u>	<u>4,156.6%</u>
Net Income	<u><u>-164,354.28</u></u>	<u><u>-598,108.46</u></u>	<u><u>433,754.18</u></u>	<u><u>27.5%</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	\$6,182.50		MKT
DIST. INVEST	1010-00	Naz Found		85	\$272,444.69		4.00%
DIST. INVEST	1010-00	Wesleyan		13123	\$195,356.39		4.00%
TOT. DIST. INV.				13123	\$473,983.58		
PAR. SAV.	1014-00	Wesleyan		13123	\$90,102.70		4.00%
TOT. PAR. SAV.					\$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					\$676,109.99		
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	\$341,661.34		MKT
N.S. Be Hope	1032-03	Naz Found		106	\$258,333.23		MKT
TOT. ENDOW.					\$599,994.57		
TOT. NEW START					\$1,061,526.70		
TOTAL					\$1,737,636.69		

as of 5/15/2026