

District Advisory Board Financial Reports

June 2026

Churches sending support to the District:

May	48/59	81%
June through May	52/59	88%

Total allocation year deposits for the District (7/01/2025 - 6/30/2026) are \$613,050.91. This is up \$23,654.36 (or 4.0%) from the same period in the prior year of \$589,396.55. District deposits in June 2026 for the May 2026 allocation period totaled \$83,838.59.

Items to highlight in the June report:

The change in valuation of investments with the Nazarene Foundation for the month of May was posted as an adjusting entry at May 31, 2026 on the audited financial statements.

Interest income on the Wesleyan Investment Foundation accounts for the six months ended 6/30/2026 was recorded. \$7,884.32 was allocated to various savings accounts and \$9,154.78 was added to New Start savings.

All audit adjustments have been posted to the proper period.

The District continues to have strong reserves with \$241,747.93 in checking and \$1,771,438.43 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 -May 2026								
Alpha	39,738.20	9,573.56	2,185.59	3,853.20	2,710.65	824.12	9,573.56	
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	-	7,980.14	-	2,660.31	-	1,418.84	7,980.14	
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	16,474.00	2,220.00	859.00	619.00	412.00	330.00	2,220.00	-
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.	-	1,000.00	-	500.00	-	500.00	1,000.00	-
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	9,987.78	5,018.02	2,520.81	1,011.71	50.00	594.58	5,018.02	840.92
Peebles	39,373.00	4,180.69	1,471.68	1,231.37	820.91	656.73	4,180.69	-
Penuel	226,000.00	8,475.00	-	8,475.00	-	-	8,475.00	-
Philadelphia	12,580.00	1,729.76	691.90	471.76	314.50	251.60	1,729.76	-
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.	-	6,050.00	2,420.00	1,649.96	1,100.01	880.03	6,050.00	-
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	652,693.75	73,845.91	29,538.35	20,139.79	13,426.54	10,741.23	73,845.91	-
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	-
Grand Totals	5,615,569.98	1,015,251.08	111,116.47	613,050.91	246,419.24	43,823.54	1,015,251.08	840.92

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
May 2026 Payments								
Alpha	-	406.67	-	244.00	162.67	-	406.67	
Amelia	-	262.91	-	262.91	-	-	262.91	
Bethel	-	-	-	-	-	-	-	
Bethesda	-	-	-	-	-	-	-	
Blanchester	-	1,316.95	-	790.17	526.78	-	1,316.95	
Brookville	-	1,546.02	755.83	515.34	-	274.85	1,546.02	
Cedarville	26,667.50	1,000.04	-	1,000.04	-	-	1,000.04	
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.	-	-	-	-	-	-	-	
Fairfax	-	-	-	-	-	-	-	
Lockland	-	206.68	-	124.01	82.67	-	206.68	
Montana Ave.	-	1,520.06	608.02	414.56	276.38	221.10	1,520.06	
Springdale	-	15,506.65	-	9,303.99	6,202.66	-	15,506.65	
Victory	16,474.00	2,220.00	859.00	619.00	412.00	330.00	2,220.00	-
Countryside Comm.	-	6,503.93	-	3,902.36	2,601.57	-	6,503.93	
Crossroads	-	-	-	-	-	-	-	
Dayton								
Be Hope	208,823.54	7,830.88	-	7,830.88	-	-	7,830.88	
Daytonview	-	-	-	-	-	-	-	
Drexel	-	-	-	-	-	-	-	
First	-	1,997.39	784.69	535.01	356.68	321.01	1,997.39	-
Northridge	-	355.00	-	268.00	87.00	-	355.00	
Parkview	-	4,423.00	-	2,594.00	1,829.00	-	4,423.00	
Eaton First	-	1,225.00	-	1,225.00	-	-	1,225.00	
Fairborn Wrightview	-	-	-	-	-	-	-	
Fairfield	-	1,445.32	-	1,445.32	-	-	1,445.32	
Felicity	-	305.00	-	183.00	122.00	-	305.00	
Journey	-	1,293.07	-	1,293.07	-	-	1,293.07	
Georgetown	-	-	-	-	-	-	-	
Germantown	-	395.50	-	243.39	152.11	-	395.50	
Hamilton Millville Ave.	-	1,072.00	-	643.00	429.00	-	1,072.00	
Waldon Ponds	-	-	-	-	-	-	-	

SWO District Church of the Nazarene

Balance Sheet

As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1001-00 · Checking - FFB	98,823.17
1001-02 · Checking - Insurance	129.37
1001-03 · Checking - New Start	86,487.72
1002-00 · Checking - Electronic Payments	56,307.67
1010-00 · Savings - District	482,421.16
1014-00 · Parsonage Savings	91,889.94
1016-03 · New Start - Savings	470,686.91
1017-03 · New Start - Endowment	362,244.06
1019-00 · Diversity Assistance Saving	12,196.51
1022-00 · District Grant Fund Savings	18,637.68
1023-00 · DS Deferred Comp Savings	32,397.89
1024-00 · Penuel Assistance Savings	50,964.38
1032-03 · Be Hope Allocation	249,999.90
Total Checking/Savings	2,013,186.36
Other Current Assets	
1203-00 · Due from SWO - NYI	9,000.00
Total Other Current Assets	9,000.00
Total Current Assets	2,022,186.36
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	(330,574.16)
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	613,897.54
Other Assets	
1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	47,039.56
1221-00 · Note Receivable - Higher Ground	80,602.85
1222-03 · Drexel Land Contract	14,708.00
1700-00 · Prepaid Expenses	7,679.13
Total Other Assets	160,029.54
TOTAL ASSETS	2,796,113.44
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2005-00 · Accounts Payable	6,313.38
Total Accounts Payable	6,313.38
Other Current Liabilities	
2006-00 · General Assembly Payable	18,488.85
2123-00 · Workers Compensation	7.24
2201-00 · Benevolence Payable	246.38
2203-00 · Scholarships - Daytonview	2,000.00
Total Other Current Liabilities	20,742.47
Total Current Liabilities	27,055.85

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Accrual Basis

SWO District Church of the Nazarene

Balance Sheet

As of June 30, 2026

	Jun 30, 26
Long Term Liabilities	
2008-00 · D S Deferred Comp Payable	30,000.00
Total Long Term Liabilities	30,000.00
Total Liabilities	57,055.85
Equity	
2900-01 · NMDC	3,355.08
2900-02 · Insurance	129.37
2900-03 · New Start	2,379,798.41
2950-00 · General Fund Balance	40,069.56
2951-00 · Net activity	182,203.67
3200-00 · Unrestricted Net Assets	161,897.84
Net Income	(28,396.34)
Total Equity	2,739,057.59
TOTAL LIABILITIES & EQUITY	2,796,113.44

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss - Month & YTD

June 2026

	Jun 26	Jun 26
Ordinary Income/Expense		
Income		
3102-00 · Alpha	406.67	406.67
3103-00 · Amelia	262.91	262.91
3106-00 · Blanchester	1,316.95	1,316.95
3107-00 · Brookville	1,546.02	1,546.02
3108-00 · Cedarville	1,000.04	1,000.04
3109-00 · Cincinnati Carthage	10,892.00	10,892.00
3115-00 · Cincinnati Lockland	206.68	206.68
3116-00 · Cincinnati Montana Ave.	1,520.06	1,520.06
3120-00 · Cincinnati Springdale	15,506.65	15,506.65
3122-00 · Cincinnati Victory	2,220.00	2,220.00
3123-00 · Countryside Community	6,503.93	6,503.93
3125-00 · Dayton BeHope	7,830.88	7,830.88
3129-00 · Dayton First	1,997.39	1,997.39
3132-00 · Dayton Northridge	355.00	355.00
3133-00 · Dayton Parkview	4,423.00	4,423.00
3135-00 · Eaton First	1,225.00	1,225.00
3138-00 · Fairfield	1,445.32	1,445.32
3139-00 · Felicity	305.00	305.00
3140-00 · Journey	1,293.07	1,293.07
3142-00 · Germantown	395.50	395.50
3144-00 · Hamilton Millville Ave.	1,072.00	1,072.00
3147-00 · Harrison	359.78	359.78
3148-00 · Hillsboro	6,056.48	6,056.48
3150-00 · Living Hope	1,000.00	1,000.00
3152-00 · Manchester	688.30	688.30
3153-00 · Miamisburg/Liberation	704.30	704.30
3154-00 · Middletown First	5,099.85	5,099.85
3156-00 · Monroe	1,055.13	1,055.13
3159-00 · New Lebanon	4,158.54	4,158.54
3160-00 · New Richmond	225.00	225.00
3161-00 · North Point	1,052.00	1,052.00
3162-00 · Oxford	2,446.42	2,446.42
3163-00 · Peebles	350.14	350.14
3164-00 · Ripley	1,492.00	1,492.00
3165-00 · Sardinia	7,422.21	7,422.21
3166-00 · Shelter Community	1,050.00	1,050.00
3167-00 · Penuel	8,475.00	8,475.00
3168-00 · Trenton	2,133.00	2,133.00
3169-00 · Tri-County	923.38	923.38
3170-00 · Trotwood West Acres	347.86	347.86
3172-00 · Washington Court House	4,445.00	4,445.00
3173-00 · Waynesville	263.00	263.00
3174-00 · West Carrollton	12,829.16	12,829.16
3175-00 · West Chester	7,306.09	7,306.09
3176-00 · West Union	3,045.55	3,045.55
3178-00 · Wilmington	814.42	814.42
3179-00 · Xenia	4,514.25	4,514.25
3180-00 · Philadelphia	1,729.76	1,729.76
3211-00 · Budget Allocated to WEF	(21,364.18)	(21,364.18)
3212-00 · Budget Allocated to Education	(26,895.99)	(26,895.99)
3213-00 · Budget Allocated Pensions & Ben	(9,611.93)	(9,611.93)
3252-00 · Budget Pmts. Rec. Current Year	(75,000.00)	(75,000.00)
3305-00 · Int & Div Savings District	5,470.49	5,470.49
3305-03 · Int & Div New Start	9,154.78	9,154.78
3308-00 · Interest Fort McKinley	277.45	277.45
3310-00 · Int & Div Parsonage Savings	1,787.24	1,787.24
3316-00 · Interest Income - Higher Ground	372.70	372.70
3322-00 · Interest Inc - Intl Assistance	264.09	264.09
3323-00 · Interest Inc - District Grant	362.50	362.50

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss - Month & YTD

June 2026

	Jun 26	Jun 26
3353-01 · NMDC Income	2,400.00	2,400.00
3354-02 · District Insurance Income	98.40	98.40
Total Income	29,026.24	29,026.24
Gross Profit	29,026.24	29,026.24
Expense		
4101-00 · D S Salary	8,015.38	8,015.38
4103-00 · Office Secretary Salary	5,451.35	5,451.35
4104-00 · District Secretary Salary	423.08	423.08
4105-00 · DS Assistant Salary	561.54	561.54
4106-00 · Housing Allowance - Sec/Asst	1,076.92	1,076.92
4107-00 · Custodian Salary	338.10	338.10
4109-00 · District Treasurer Salary	1,375.00	1,375.00
4214-00 · D S Housing Allowance	1,153.84	1,153.84
4314-00 · D S Social Security Tax	1,402.90	1,402.90
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,583.33
4317-00 · Workers Comp Expense	20.82	20.82
4320-00 · Secretary Health Ins Reimb	200.00	200.00
4321-00 · DS Asst. Social Security Tax	315.40	315.40
4325-00 · FICA Employer Portion	442.88	442.88
4326-00 · Other Personnel Life Insurance	1,953.30	1,953.30
6024-00 · Office Space Maint & Repairs	7,189.64	7,189.64
6025-00 · Office Space Utilities	169.66	169.66
6026-00 · Office Space Telephone	215.19	215.19
6027-00 · Office Space Insurance	536.96	536.96
6028-00 · Office Equip & Maint Contracts	296.99	296.99
6031-00 · Stationary & Supplies	816.39	816.39
6034-00 · Real Estate Taxes	751.12	751.12
6036-00 · ACH Payment Fees	81.72	81.72
6050-00 · Depreciation Expense	637.67	637.67
7026-01 · NMDC Expenses	2,560.00	2,560.00
7031-02 · District Insurance Expense	16.40	16.40
7033-00 · District Assembly	44.56	44.56
7041-00 · Background Checks	(428.00)	(428.00)
7043-00 · Website/Computer Expense	434.00	434.00
7046-00 · NMI Allocation Supplement	3,300.00	3,300.00
7047-00 · SS Min. Allocation	4,000.00	4,000.00
7048-00 · NYI Min. Allocation	3,091.67	3,091.67
Total Expense	49,027.81	49,027.81
Net Ordinary Income	(20,001.57)	(20,001.57)
Other Income/Expense		
Other Expense		
8793-03 · BeHope Grant	8,333.33	8,333.33
8800-00 · Drexel Church Building	61.44	61.44
Total Other Expense	8,394.77	8,394.77
Net Other Income	(8,394.77)	(8,394.77)
Net Income	(28,396.34)	(28,396.34)

SWO District Church of the Nazarene

Profit & Loss by Class

June 2026

Ordinary Income/Expense	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Income					
3102-00 · Alpha	0.00	0.00	0.00	406.67	406.67
3103-00 · Amelia	0.00	0.00	0.00	262.91	262.91
3106-00 · Blanchester	0.00	0.00	0.00	1,316.95	1,316.95
3107-00 · Brookville	0.00	0.00	0.00	1,546.02	1,546.02
3108-00 · Cedarville	0.00	0.00	0.00	1,000.04	1,000.04
3109-00 · Cincinnati Carthage	0.00	0.00	0.00	10,892.00	10,892.00
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	206.68	206.68
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	1,520.06	1,520.06
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	15,506.65	15,506.65
3122-00 · Cincinnati Victory	0.00	0.00	0.00	2,220.00	2,220.00
3123-00 · Countryside Community	0.00	0.00	0.00	6,503.93	6,503.93
3125-00 · Dayton BeHope	0.00	0.00	0.00	7,830.88	7,830.88
3129-00 · Dayton First	0.00	0.00	0.00	1,997.39	1,997.39
3132-00 · Dayton Northridge	0.00	0.00	0.00	355.00	355.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	4,423.00	4,423.00
3135-00 · Eaton First	0.00	0.00	0.00	1,225.00	1,225.00
3138-00 · Fairfield	0.00	0.00	0.00	1,445.32	1,445.32
3139-00 · Felicity	0.00	0.00	0.00	305.00	305.00
3140-00 · Journey	0.00	0.00	0.00	1,293.07	1,293.07
3142-00 · Germantown	0.00	0.00	0.00	395.50	395.50
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	1,072.00	1,072.00
3147-00 · Harrison	0.00	0.00	0.00	359.78	359.78
3148-00 · Hillsboro	0.00	0.00	0.00	6,056.48	6,056.48
3150-00 · Living Hope	0.00	0.00	0.00	1,000.00	1,000.00
3152-00 · Manchester	0.00	0.00	0.00	688.30	688.30
3153-00 · Miamisburg/Liberation	0.00	0.00	0.00	704.30	704.30
3154-00 · Middletown First	0.00	0.00	0.00	5,099.85	5,099.85
3156-00 · Monroe	0.00	0.00	0.00	1,055.13	1,055.13
3159-00 · New Lebanon	0.00	0.00	0.00	4,158.54	4,158.54
3160-00 · New Richmond	0.00	0.00	0.00	225.00	225.00
3161-00 · North Point	0.00	0.00	0.00	1,052.00	1,052.00
3162-00 · Oxford	0.00	0.00	0.00	2,446.42	2,446.42
3163-00 · Peebles	0.00	0.00	0.00	350.14	350.14
3164-00 · Ripley	0.00	0.00	0.00	1,492.00	1,492.00
3165-00 · Sardinia	0.00	0.00	0.00	7,422.21	7,422.21
3166-00 · Shelter Community	0.00	0.00	0.00	1,050.00	1,050.00
3167-00 · Penuel	0.00	0.00	0.00	8,475.00	8,475.00
3168-00 · Trenton	0.00	0.00	0.00	2,133.00	2,133.00
3169-00 · Tri-County	0.00	0.00	0.00	923.38	923.38
3170-00 · Trotwood West Acres	0.00	0.00	0.00	347.86	347.86
3172-00 · Washington Court House	0.00	0.00	0.00	4,445.00	4,445.00
3173-00 · Waynesville	0.00	0.00	0.00	263.00	263.00
3174-00 · West Carrollton	0.00	0.00	0.00	12,829.16	12,829.16
3175-00 · West Chester	0.00	0.00	0.00	7,306.09	7,306.09
3176-00 · West Union	0.00	0.00	0.00	3,045.55	3,045.55

SWO District Church of the Nazarene

Profit & Loss by Class

June 2026

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07/06/26
Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
3178-00 · Wilmington	0.00	0.00	0.00	814.42	814.42
3179-00 · Xenia	0.00	0.00	0.00	4,514.25	4,514.25
3180-00 · Philadelphia	0.00	0.00	0.00	1,729.76	1,729.76
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(21,364.18)	(21,364.18)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(26,895.99)	(26,895.99)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(9,611.93)	(9,611.93)
3252-00 · Budget Pmts. Rec. Current Year	0.00	0.00	0.00	(75,000.00)	(75,000.00)
3305-00 · Int & Div Savings District	0.00	0.00	0.00	5,470.49	5,470.49
3305-03 · Int & Div New Start	0.00	9,154.78	0.00	0.00	9,154.78
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	277.45	277.45
3310-00 · Int & Div Parsonage Savings	0.00	0.00	0.00	1,787.24	1,787.24
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	372.70	372.70
3322-00 · Interest Inc - Intl Assistance	0.00	0.00	0.00	264.09	264.09
3323-00 · Interest Inc - District Grant	0.00	0.00	0.00	362.50	362.50
3353-01 · NMDC Income	0.00	0.00	2,400.00	0.00	2,400.00
3354-02 · District Insurance Income	98.40	0.00	0.00	0.00	98.40
Total Income	98.40	9,154.78	2,400.00	17,373.06	29,026.24
Gross Profit	98.40	9,154.78	2,400.00	17,373.06	29,026.24
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	8,015.38	8,015.38
4103-00 · Office Secretary Salary	0.00	0.00	0.00	5,451.35	5,451.35
4104-00 · District Secretary Salary	0.00	0.00	0.00	423.08	423.08
4105-00 · DS Assistant Salary	0.00	0.00	0.00	561.54	561.54
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	338.10	338.10
4109-00 · District Treasurer Salary	0.00	0.00	0.00	1,375.00	1,375.00
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	1,402.90	1,402.90
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	20.82	20.82
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	315.40	315.40
4325-00 · FICA Employer Portion	0.00	0.00	0.00	442.88	442.88
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	1,953.30	1,953.30
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	7,189.64	7,189.64
6025-00 · Office Space Utilities	0.00	0.00	0.00	169.66	169.66
6026-00 · Office Space Telephone	0.00	0.00	0.00	215.19	215.19
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	296.99	296.99
6031-00 · Stationary & Supplies	0.00	0.00	0.00	816.39	816.39
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	81.72	81.72
6050-00 · Depreciation Expense	0.00	0.00	0.00	637.67	637.67
7026-01 · NMDC Expenses	0.00	0.00	2,560.00	0.00	2,560.00
7031-02 · District Insurance Expense	16.40	0.00	0.00	0.00	16.40

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss by Class

June 2026

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
7033-00 · District Assembly	0.00	0.00	0.00	44.56	44.56
7041-00 · Background Checks	0.00	0.00	0.00	(428.00)	(428.00)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	434.00	434.00
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	2,560.00	46,451.41	49,027.81
Net Ordinary Income	82.00	9,154.78	(160.00)	(29,078.35)	(20,001.57)
Other Income/Expense					
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	61.44	61.44
Total Other Expense	0.00	8,333.33	0.00	61.44	8,394.77
Net Other Income	0.00	(8,333.33)	0.00	(61.44)	(8,394.77)
Net Income	82.00	821.45	(160.00)	(29,139.79)	(28,396.34)

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SWO District Church of the Nazarene

Profit & Loss by Class

June 2026

07/06/26

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	406.67	406.67
3103-00 · Amelia	0.00	0.00	0.00	262.91	262.91
3106-00 · Blanchester	0.00	0.00	0.00	1,316.95	1,316.95
3107-00 · Brookville	0.00	0.00	0.00	1,546.02	1,546.02
3108-00 · Cedarville	0.00	0.00	0.00	1,000.04	1,000.04
3109-00 · Cincinnati Carthage	0.00	0.00	0.00	10,892.00	10,892.00
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	206.68	206.68
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	1,520.06	1,520.06
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	15,506.65	15,506.65
3122-00 · Cincinnati Victory	0.00	0.00	0.00	2,220.00	2,220.00
3123-00 · Countryside Community	0.00	0.00	0.00	6,503.93	6,503.93
3125-00 · Dayton BeHope	0.00	0.00	0.00	7,830.88	7,830.88
3129-00 · Dayton First	0.00	0.00	0.00	1,997.39	1,997.39
3132-00 · Dayton Northridge	0.00	0.00	0.00	355.00	355.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	4,423.00	4,423.00
3135-00 · Eaton First	0.00	0.00	0.00	1,225.00	1,225.00
3138-00 · Fairfield	0.00	0.00	0.00	1,445.32	1,445.32
3139-00 · Felicity	0.00	0.00	0.00	305.00	305.00
3140-00 · Journey	0.00	0.00	0.00	1,293.07	1,293.07
3142-00 · Germantown	0.00	0.00	0.00	395.50	395.50
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	1,072.00	1,072.00
3147-00 · Harrison	0.00	0.00	0.00	359.78	359.78
3148-00 · Hillsboro	0.00	0.00	0.00	6,056.48	6,056.48
3150-00 · Living Hope	0.00	0.00	0.00	1,000.00	1,000.00
3152-00 · Manchester	0.00	0.00	0.00	688.30	688.30
3153-00 · Miamisburg/Liberation	0.00	0.00	0.00	704.30	704.30
3154-00 · Middletown First	0.00	0.00	0.00	5,099.85	5,099.85
3156-00 · Monroe	0.00	0.00	0.00	1,055.13	1,055.13
3159-00 · New Lebanon	0.00	0.00	0.00	4,158.54	4,158.54
3160-00 · New Richmond	0.00	0.00	0.00	225.00	225.00
3161-00 · North Point	0.00	0.00	0.00	1,052.00	1,052.00
3162-00 · Oxford	0.00	0.00	0.00	2,446.42	2,446.42
3163-00 · Peebles	0.00	0.00	0.00	350.14	350.14
3164-00 · Ripley	0.00	0.00	0.00	1,492.00	1,492.00
3165-00 · Sardinia	0.00	0.00	0.00	7,422.21	7,422.21
3166-00 · Shelter Community	0.00	0.00	0.00	1,050.00	1,050.00
3167-00 · Penuel	0.00	0.00	0.00	8,475.00	8,475.00
3168-00 · Trenton	0.00	0.00	0.00	2,133.00	2,133.00
3169-00 · Tri-County	0.00	0.00	0.00	923.38	923.38
3170-00 · Trotwood West Acres	0.00	0.00	0.00	347.86	347.86
3172-00 · Washington Court House	0.00	0.00	0.00	4,445.00	4,445.00
3173-00 · Waynesville	0.00	0.00	0.00	263.00	263.00
3174-00 · West Carrollton	0.00	0.00	0.00	12,829.16	12,829.16
3175-00 · West Chester	0.00	0.00	0.00	7,306.09	7,306.09
3176-00 · West Union	0.00	0.00	0.00	3,045.55	3,045.55
3178-00 · Wilmington	0.00	0.00	0.00	814.42	814.42
3179-00 · Xenia	0.00	0.00	0.00	4,514.25	4,514.25
3180-00 · Philadelphia	0.00	0.00	0.00	1,729.76	1,729.76
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(21,364.18)	(21,364.18)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(26,895.99)	(26,895.99)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(9,611.93)	(9,611.93)
3252-00 · Budget Pmts. Rec. Current Year	0.00	0.00	0.00	(75,000.00)	(75,000.00)
3305-00 · Int & Div Savings District	0.00	0.00	0.00	5,470.49	5,470.49
3305-03 · Int & Div New Start	0.00	9,154.78	0.00	0.00	9,154.78
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	277.45	277.45
3310-00 · Int & Div Parsonage Savings	0.00	0.00	0.00	1,787.24	1,787.24
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	372.70	372.70
3322-00 · Interest Inc - Intl Assistance	0.00	0.00	0.00	264.09	264.09
3323-00 · Interest Inc - District Grant	0.00	0.00	0.00	362.50	362.50

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SWO District Church of the Nazarene

Profit & Loss by Class

June 2026

07/06/26

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
3353-01 · NMDC Income	0.00	0.00	2,400.00	0.00	2,400.00
3354-02 · District Insurance Income	98.40	0.00	0.00	0.00	98.40
Total Income	98.40	9,154.78	2,400.00	17,373.06	29,026.24
Gross Profit	98.40	9,154.78	2,400.00	17,373.06	29,026.24
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	8,015.38	8,015.38
4103-00 · Office Secretary Salary	0.00	0.00	0.00	5,451.35	5,451.35
4104-00 · District Secretary Salary	0.00	0.00	0.00	423.08	423.08
4105-00 · DS Assistant Salary	0.00	0.00	0.00	561.54	561.54
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	338.10	338.10
4109-00 · District Treasurer Salary	0.00	0.00	0.00	1,375.00	1,375.00
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	1,402.90	1,402.90
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	20.82	20.82
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	315.40	315.40
4325-00 · FICA Employer Portion	0.00	0.00	0.00	442.88	442.88
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	1,953.30	1,953.30
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	7,189.64	7,189.64
6025-00 · Office Space Utilities	0.00	0.00	0.00	169.66	169.66
6026-00 · Office Space Telephone	0.00	0.00	0.00	215.19	215.19
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	296.99	296.99
6031-00 · Stationary & Supplies	0.00	0.00	0.00	816.39	816.39
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	81.72	81.72
6050-00 · Depreciation Expense	0.00	0.00	0.00	637.67	637.67
7026-01 · NMDC Expenses	0.00	0.00	2,560.00	0.00	2,560.00
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	44.56	44.56
7041-00 · Background Checks	0.00	0.00	0.00	(428.00)	(428.00)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	434.00	434.00
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	2,560.00	46,451.41	49,027.81
Net Ordinary Income	82.00	9,154.78	(160.00)	(29,078.35)	(20,001.57)
Other Income/Expense					
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	61.44	61.44
Total Other Expense	0.00	8,333.33	0.00	61.44	8,394.77
Net Other Income	0.00	(8,333.33)	0.00	(61.44)	(8,394.77)
Net Income	82.00	821.45	(160.00)	(29,139.79)	(28,396.34)

SWO District Church of the Nazarene

Balance Sheet Prev Year Comparison

As of June 30, 2026

	Jun 30, 26	Jun 30, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1001-00 · Checking - FFB	98,823.17	91,455.14	7,368.03	8.1%
1001-01 · Checking - NMDC	0.00	1,778.58	-1,778.58	-100.0%
1001-02 · Checking - Insurance	129.37	63.77	65.60	102.9%
1001-03 · Checking - New Start	86,487.72	34,161.43	52,326.29	153.2%
1002-00 · Checking - Electronic Payments	56,307.67	2,776.88	53,530.79	1,927.7%
1010-00 · Savings - District	482,421.16	470,550.32	11,870.84	2.5%
1014-00 · Parsonage Savings	91,889.94	88,104.07	3,785.87	4.3%
1016-03 · New Start - Savings	470,686.91	549,679.13	-78,992.22	-14.4%
1017-03 · New Start - Endowment	362,244.06	283,702.10	78,541.96	27.7%
1019-00 · Diversity Assistance Savings	12,196.51	60,558.65	-48,362.14	-79.9%
1022-00 · District Grant Fund Savings	18,637.68	22,834.84	-4,197.16	-18.4%
1023-00 · DS Deferred Comp Savings	32,397.89	28,176.92	4,220.97	15.0%
1024-00 · Penuel Assistance Savings	50,964.38	0.00	50,964.38	100.0%
1032-03 · Be Hope Allocation	249,999.90	0.00	249,999.90	100.0%
Total Checking/Savings	2,013,186.36	1,633,841.83	379,344.53	23.2%
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	2,022,186.36	1,633,841.83	388,344.53	23.8%
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	-330,574.16	-322,922.15	-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%
Total Fixed Assets	613,897.54	1,096,499.55	-482,602.01	-44.0%

SWO District Church of the Nazarene

Balance Sheet Prev Year Comparison

As of June 30, 2026

	Jun 30, 26	Jun 30, 25	\$ Change	% Change
Other Assets				
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	47,039.56	53,114.02	-6,074.46	-11.4%
1221-00 · Note Receivable - Higher Ground	80,602.85	88,942.32	-8,339.47	-9.4%
1222-03 · Drexel Land Contract	14,708.00	16,000.00	-1,292.00	-8.1%
1700-00 · Prepaid Expenses	7,679.13	8,074.28	-395.15	-4.9%
1700-03 · Prepaid Expenses - New Start	0.00	263.67	-263.67	-100.0%
Total Other Assets	160,029.54	176,573.32	-16,543.78	-9.4%
TOTAL ASSETS	2,796,113.44	2,906,914.70	-110,801.26	-3.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2005-00 · Accounts Payable	6,313.38	342.93	5,970.45	1,741.0%
Total Accounts Payable	6,313.38	342.93	5,970.45	1,741.0%
Other Current Liabilities				
2006-00 · General Assembly Payable	18,488.85	13,488.85	5,000.00	37.1%
2123-00 · Workers Compensation	7.24	0.00	7.24	100.0%
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%
Total Other Current Liabilities	20,742.47	15,735.23	5,007.24	31.8%
Total Current Liabilities	27,055.85	16,078.16	10,977.69	68.3%
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	57,055.85	43,078.16	13,977.69	32.5%
Equity				
2900-01 · NMDC	3,355.08	7,131.42	-3,776.34	-53.0%
2900-02 · Insurance	129.37	63.77	65.60	102.9%
2900-03 · New Start	2,379,798.41	2,542,313.13	-162,514.72	-6.4%
2950-00 · General Fund Balance	40,069.56	40,069.56	0.00	0.0%
2951-00 · Net activity	182,203.67	0.00	182,203.67	100.0%
3200-00 · Unrestricted Net Assets	161,897.84	325,467.69	-163,569.85	-50.3%
Net Income	-28,396.34	-51,209.03	22,812.69	44.6%
Total Equity	2,739,057.59	2,863,836.54	-124,778.95	-4.4%
TOTAL LIABILITIES & EQUITY	2,796,113.44	2,906,914.70	-110,801.26	-3.8%

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07/06/26

Accrual Basis

SWO District Church of the Nazarene

Profit & Loss Prev Year Comparison

June 2026

	Jun 26	Jun 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	406.67	964.34	-557.67	-57.8%
3103-00 · Amelia	262.91	204.27	58.64	28.7%
3106-00 · Blanchester	1,316.95	1,486.08	-169.13	-11.4%
3107-00 · Brookville	1,546.02	1,747.59	-201.57	-11.5%
3108-00 · Cedarville	1,000.04	1,755.00	-754.96	-43.0%
3109-00 · Cincinnati Carthage	10,892.00	0.00	10,892.00	100.0%
3115-00 · Cincinnati Lockland	206.68	0.00	206.68	100.0%
3116-00 · Cincinnati Montana Ave.	1,520.06	1,311.96	208.10	15.9%
3120-00 · Cincinnati Springdale	15,506.65	14,664.20	842.45	5.7%
3122-00 · Cincinnati Victory	2,220.00	700.00	1,520.00	217.1%
3123-00 · Countryside Community	6,503.93	0.00	6,503.93	100.0%
3125-00 · Dayton BeHope	7,830.88	7,803.40	27.48	0.4%
3129-00 · Dayton First	1,997.39	1,777.18	220.21	12.4%
3132-00 · Dayton Northridge	355.00	0.00	355.00	100.0%
3133-00 · Dayton Parkview	4,423.00	3,501.00	922.00	26.3%
3135-00 · Eaton First	1,225.00	389.00	836.00	214.9%
3138-00 · Fairfield	1,445.32	1,346.50	98.82	7.3%
3139-00 · Felicity	305.00	0.00	305.00	100.0%
3140-00 · Journey	1,293.07	564.34	728.73	129.1%
3141-00 · Georgetown	0.00	0.00	0.00	0.0%
3142-00 · Germantown	395.50	221.62	173.88	78.5%
3144-00 · Hamilton Millville Ave.	1,072.00	410.00	662.00	161.5%
3147-00 · Harrison	359.78	249.83	109.95	44.0%
3148-00 · Hillsboro	6,056.48	7,132.26	-1,075.78	-15.1%
3150-00 · Living Hope	1,000.00	0.00	1,000.00	100.0%
3152-00 · Manchester	688.30	564.85	123.45	21.9%
3153-00 · Miamisburg/Liberation	704.30	0.00	704.30	100.0%
3154-00 · Middletown First	5,099.85	5,572.39	-472.54	-8.5%
3156-00 · Monroe	1,055.13	1,282.09	-226.96	-17.7%
3159-00 · New Lebanon	4,158.54	725.00	3,433.54	473.6%
3160-00 · New Richmond	225.00	0.00	225.00	100.0%
3161-00 · North Point	1,052.00	1,059.58	-7.58	-0.7%
3162-00 · Oxford	2,446.42	3,091.63	-645.21	-20.9%
3163-00 · Peebles	350.14	178.82	171.32	95.8%
3164-00 · Ripley	1,492.00	1,078.00	414.00	38.4%
3165-00 · Sardinia	7,422.21	0.00	7,422.21	100.0%
3166-00 · Shelter Community	1,050.00	500.00	550.00	110.0%
3167-00 · Penuel	8,475.00	0.00	8,475.00	100.0%
3168-00 · Trenton	2,133.00	2,356.00	-223.00	-9.5%
3169-00 · Tri-County	923.38	3,433.93	-2,510.55	-73.1%
3170-00 · Trotwood West Acres	347.86	284.88	62.98	22.1%
3171-00 · Vandalia	0.00	713.63	-713.63	-100.0%
3172-00 · Washington Court House	4,445.00	6,123.00	-1,678.00	-27.4%
3173-00 · Waynesville	263.00	135.72	127.28	93.8%
3174-00 · West Carrollton	12,829.16	5,419.32	7,409.84	136.7%
3175-00 · West Chester	7,306.09	6,358.02	948.07	14.9%
3176-00 · West Union	3,045.55	0.00	3,045.55	100.0%
3178-00 · Wilmington	814.42	800.00	14.42	1.8%
3179-00 · Xenia	4,514.25	3,774.04	740.21	19.6%
3180-00 · Philadelphia	1,729.76	0.00	1,729.76	100.0%
3195-00 · Additional WEF Contribution	0.00	-647.85	647.85	100.0%
3211-00 · Budget Allocated to WEF	-21,364.18	-14,320.03	-7,044.15	-49.2%
3212-00 · Budget Allocated to Education	-26,895.99	-20,736.92	-6,159.07	-29.7%
3213-00 · Budget Allocated Pensions & Ben	-9,611.93	-4,977.35	-4,634.58	-93.1%
3252-00 · Budget Pmts. Rec. Current Year	-75,000.00	-49,000.00	-26,000.00	-53.1%
3305-00 · Int & Div Savings District	5,470.49	5,781.30	-310.81	-5.4%
3305-03 · Int & Div New Start	9,154.78	11,998.38	-2,843.60	-23.7%
3308-00 · Interest Fort McKinley	277.45	312.67	-35.22	-11.3%
3310-00 · Int & Div Parsonage Savings	1,787.24	1,923.13	-135.89	-7.1%
3316-00 · Interest Income - Higher Ground	372.70	410.74	-38.04	-9.3%
3322-00 · Interest Inc - Intl Assistance	264.09	1,321.87	-1,057.78	-80.0%
3323-00 · Interest Inc - District Grant	362.50	541.25	-178.75	-33.0%

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss Prev Year Comparison

June 2026

	Jun 26	Jun 25	\$ Change	% Change
3353-01 · NMDC Income	2,400.00	1,440.00	960.00	66.7%
3354-02 · District Insurance Income	98.40	0.00	98.40	100.0%
Total Income	29,026.24	23,726.66	5,299.58	22.3%
Gross Profit	29,026.24	23,726.66	5,299.58	22.3%
Expense				
4101-00 · D S Salary	8,015.38	3,815.39	4,199.99	110.1%
4103-00 · Office Secretary Salary	5,451.35	2,320.36	3,130.99	134.9%
4104-00 · District Secretary Salary	423.08	192.31	230.77	120.0%
4105-00 · DS Assistant Salary	561.54	261.54	300.00	114.7%
4106-00 · Housing Allowance - Sec/Asst	1,076.92	538.46	538.46	100.0%
4107-00 · Custodian Salary	338.10	326.76	11.34	3.5%
4109-00 · District Treasurer Salary	1,375.00	1,325.00	50.00	3.8%
4214-00 · D S Housing Allowance	1,153.84	576.92	576.92	100.0%
4314-00 · D S Social Security Tax	1,402.90	672.02	730.88	108.8%
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,583.33	0.00	0.0%
4317-00 · Workers Comp Expense	20.82	15.04	5.78	38.4%
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	315.40	151.82	163.58	107.8%
4325-00 · FICA Employer Portion	442.88	202.52	240.36	118.7%
4326-00 · Other Personnel Life Insurance	1,953.30	1,958.60	-5.30	-0.3%
6024-00 · Office Space Maint & Repairs	7,189.64	500.00	6,689.64	1,337.9%
6025-00 · Office Space Utilities	169.66	124.09	45.57	36.7%
6026-00 · Office Space Telephone	215.19	195.00	20.19	10.4%
6027-00 · Office Space Insurance	536.96	507.25	29.71	5.9%
6028-00 · Office Equip & Maint Contracts	296.99	176.78	120.21	68.0%
6031-00 · Stationary & Supplies	816.39	108.75	707.64	650.7%
6034-00 · Real Estate Taxes	751.12	827.37	-76.25	-9.2%
6036-00 · ACH Payment Fees	81.72	42.37	39.35	92.9%
6036-01 · Credit Card Payment Fees - NMDC	0.00	33.66	-33.66	-100.0%
6050-00 · Depreciation Expense	637.67	637.67	0.00	0.0%
7026-01 · NMDC Expenses	2,560.00	1,550.00	1,010.00	65.2%
7031-02 · District Insurance Expense	16.40	16.40	0.00	0.0%
7033-00 · District Assembly	44.56	243.91	-199.35	-81.7%
7041-00 · Background Checks	-428.00	-470.00	42.00	8.9%
7043-00 · Website/Computer Expense	434.00	365.00	69.00	18.9%
7046-00 · NMI Allocation Supplement	3,300.00	3,300.00	0.00	0.0%
7047-00 · SS Min. Allocation	4,000.00	4,000.00	0.00	0.0%
7048-00 · NYI Min. Allocation	3,091.67	3,008.37	83.30	2.8%
7055-00 · Campground Budget	0.00	4,529.86	-4,529.86	-100.0%
Total Expense	49,027.81	34,836.55	14,191.26	40.7%
Net Ordinary Income	-20,001.57	-11,109.89	-8,891.68	-80.0%
Other Income/Expense				
Other Expense				
7055-03 · Campground/Retreat Center Impr.	0.00	39,909.50	-39,909.50	-100.0%
8793-03 · BeHope Grant	8,333.33	0.00	8,333.33	100.0%
8800-00 · Drexel Church Building	61.44	189.64	-128.20	-67.6%
Total Other Expense	8,394.77	40,099.14	-31,704.37	-79.1%
Net Other Income	-8,394.77	-40,099.14	31,704.37	79.1%
Net Income	-28,396.34	-51,209.03	22,812.69	44.6%

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss Budget vs. Actual

June 2026

	Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	406.67			
3103-00 · Amelia	262.91			
3106-00 · Blanchester	1,316.95			
3107-00 · Brookville	1,546.02			
3108-00 · Cedarville	1,000.04			
3109-00 · Cincinnati Carthage	10,892.00			
3115-00 · Cincinnati Lockland	206.68			
3116-00 · Cincinnati Montana Ave.	1,520.06			
3120-00 · Cincinnati Springdale	15,506.65			
3122-00 · Cincinnati Victory	2,220.00			
3123-00 · Countryside Community	6,503.93			
3125-00 · Dayton BeHope	7,830.88			
3129-00 · Dayton First	1,997.39			
3132-00 · Dayton Northridge	355.00			
3133-00 · Dayton Parkview	4,423.00			
3135-00 · Eaton First	1,225.00			
3138-00 · Fairfield	1,445.32			
3139-00 · Felicity	305.00			
3140-00 · Journey	1,293.07			
3141-00 · Georgetown	0.00			
3142-00 · Germantown	395.50			
3144-00 · Hamilton Millville Ave.	1,072.00			
3147-00 · Harrison	359.78			
3148-00 · Hillsboro	6,056.48			
3150-00 · Living Hope	1,000.00			
3152-00 · Manchester	688.30			
3153-00 · Miamisburg/Liberation	704.30			
3154-00 · Middletown First	5,099.85			
3156-00 · Monroe	1,055.13			
3159-00 · New Lebanon	4,158.54			
3160-00 · New Richmond	225.00			
3161-00 · North Point	1,052.00			
3162-00 · Oxford	2,446.42			
3163-00 · Peebles	350.14			
3164-00 · Ripley	1,492.00			
3165-00 · Sardinia	7,422.21			
3166-00 · Shelter Community	1,050.00			
3167-00 · Penuei	8,475.00			
3168-00 · Trenton	2,133.00			
3169-00 · Tri-County	923.38			
3170-00 · Trotwood West Acres	347.86			
3172-00 · Washington Court House	4,445.00			
3173-00 · Waynesville	263.00			
3174-00 · West Carrollton	12,829.16			
3175-00 · West Chester	7,306.09			
3176-00 · West Union	3,045.55			
3178-00 · Wilmington	814.42			
3179-00 · Xenia	4,514.25			
3180-00 · Philadelphia	1,729.76			
3211-00 · Budget Allocated to WEF	-21,364.18			
3212-00 · Budget Allocated to Education	-26,895.99			
3213-00 · Budget Allocated Pensions & Ben	-9,611.93			
3252-00 · Budget Pmts. Rec. Current Year	-75,000.00			
3305-00 · Int & Div Savings District	5,470.49			
3305-03 · Int & Div New Start	9,154.78			
3308-00 · Interest Fort McKinley	277.45			
3310-00 · Int & Div Parsonage Savings	1,787.24			
3316-00 · Interest Income - Higher Ground	372.70			
3322-00 · Interest Inc - Intl Assistance	264.09			
3323-00 · Interest Inc - District Grant	362.50			

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss Budget vs. Actual

June 2026

	Jun 26	Budget	\$ Over Budget	% of Budget
3353-01 · NMDC Income	2,400.00	0.00	2,400.00	100.0%
3354-02 · District Insurance Income	98.40	16.40	82.00	600.0%
Total Income	29,026.24	16.40	29,009.84	176,989.3%
Gross Profit	29,026.24	16.40	29,009.84	176,989.3%
Expense				
4101-00 · D S Salary	8,015.38	8,015.42	-0.04	100.0%
4103-00 · Office Secretary Salary	5,451.35	4,015.42	1,435.93	135.8%
4104-00 · District Secretary Salary	423.08	423.08	0.00	100.0%
4105-00 · DS Assistant Salary	561.54	561.54	0.00	100.0%
4106-00 · Housing Allowance - Sec/Asst	1,076.92	1,076.92	0.00	100.0%
4107-00 · Custodian Salary	338.10	338.46	-0.36	99.9%
4109-00 · District Treasurer Salary	1,375.00	1,375.00	0.00	100.0%
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	1,153.84	1,153.85	-0.01	100.0%
4314-00 · D S Social Security Tax	1,402.90	1,402.89	0.01	100.0%
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,384.61	198.72	108.3%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	20.82	19.23	1.59	108.3%
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	315.40	315.41	-0.01	100.0%
4325-00 · FICA Employer Portion	442.88	333.07	109.81	133.0%
4326-00 · Other Personnel Life Insurance	1,953.30	1,958.33	-5.03	99.7%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	0.00	1,541.67	-1,541.67	0.0%
5041-00 · Assistants Professional Expense	0.00	250.00	-250.00	0.0%
6024-00 · Office Space Maint & Repairs	7,189.64	833.33	6,356.31	862.8%
6025-00 · Office Space Utilities	169.66	500.00	-330.34	33.9%
6026-00 · Office Space Telephone	215.19	300.00	-84.81	71.7%
6027-00 · Office Space Insurance	536.96	550.58	-13.62	97.5%
6028-00 · Office Equip & Maint Contracts	296.99	500.00	-203.01	59.4%
6031-00 · Stationary & Supplies	816.39	416.67	399.72	195.9%
6032-00 · Postage	0.00	141.67	-141.67	0.0%
6033-00 · Audit Fees	0.00	0.00	0.00	0.0%
6034-00 · Real Estate Taxes	751.12	820.83	-69.71	91.5%
6036-00 · ACH Payment Fees	81.72	41.67	40.05	196.1%
6050-00 · Depreciation Expense	637.67			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7024-00 · Campmeeting	0.00	0.00	0.00	0.0%
7025-00 · Flowers and Gifts	0.00	100.00	-100.00	0.0%
7026-01 · NMDC Expenses	2,560.00	500.00	2,060.00	512.0%
7027-00 · Benevolence Expense	0.00	83.33	-83.33	0.0%
7029-00 · Ministerial Assessment Expense	0.00	0.00	0.00	0.0%
7030-00 · Education Assistance	0.00	83.33	-83.33	0.0%
7031-02 · District Insurance Expense	16.40	16.40	0.00	100.0%
7033-00 · District Assembly	44.56	500.00	-455.44	8.9%
7034-00 · District Projects	0.00	166.67	-166.67	0.0%
7035-00 · District Conf. Meetings	0.00	250.00	-250.00	0.0%
7037-00 · Ministry Training/Education	0.00	0.00	0.00	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	0.00	83.33	-83.33	0.0%
7041-00 · Background Checks	-428.00	8.33	-436.33	-5,138.1%
7042-00 · Counseling Expense	0.00	83.33	-83.33	0.0%
7043-00 · Website/Computer Expense	434.00	583.33	-149.33	74.4%
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	49,027.81	42,652.70	6,375.11	114.9%
Net Ordinary Income	-20,001.57	-42,636.30	22,634.73	46.9%

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Accrual Basis

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

	<u>Jun 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Expense				
8002-00 · Church Support non New Start	0.00	0.00	0.00	0.0%
8793-03 · BeHope Grant	8,333.33			
8800-00 · Drexel Church Building	61.44			
Total Other Expense	<u>8,394.77</u>	<u>0.00</u>	<u>8,394.77</u>	<u>100.0%</u>
Net Other Income	<u>-8,394.77</u>	<u>0.00</u>	<u>-8,394.77</u>	<u>100.0%</u>
Net Income	<u><u>-28,396.34</u></u>	<u><u>-42,636.30</u></u>	<u><u>14,239.96</u></u>	<u><u>66.6%</u></u>

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss Budget vs. Actual

June 2026

	Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	406.67			
3103-00 · Amelia	262.91			
3106-00 · Blanchester	1,316.95			
3107-00 · Brookville	1,546.02			
3108-00 · Cedarville	1,000.04			
3109-00 · Cincinnati Carthage	10,892.00			
3115-00 · Cincinnati Lockland	206.68			
3116-00 · Cincinnati Montana Ave.	1,520.06			
3120-00 · Cincinnati Springdale	15,506.65			
3122-00 · Cincinnati Victory	2,220.00			
3123-00 · Countryside Community	6,503.93			
3125-00 · Dayton BeHope	7,830.88			
3129-00 · Dayton First	1,997.39			
3132-00 · Dayton Northridge	355.00			
3133-00 · Dayton Parkview	4,423.00			
3135-00 · Eaton First	1,225.00			
3138-00 · Fairfield	1,445.32			
3139-00 · Felicity	305.00			
3140-00 · Journey	1,293.07			
3141-00 · Georgetown	0.00			
3142-00 · Germantown	395.50			
3144-00 · Hamilton Millville Ave.	1,072.00			
3147-00 · Harrison	359.78			
3148-00 · Hillsboro	6,056.48			
3150-00 · Living Hope	1,000.00			
3152-00 · Manchester	688.30			
3153-00 · Miamisburg/Liberation	704.30			
3154-00 · Middletown First	5,099.85			
3156-00 · Monroe	1,055.13			
3159-00 · New Lebanon	4,158.54			
3160-00 · New Richmond	225.00			
3161-00 · North Point	1,052.00			
3162-00 · Oxford	2,446.42			
3163-00 · Peebles	350.14			
3164-00 · Ripley	1,492.00			
3165-00 · Sardinia	7,422.21			
3166-00 · Shelter Community	1,050.00			
3167-00 · Penuel	8,475.00			
3168-00 · Trenton	2,133.00			
3169-00 · Tri-County	923.38			
3170-00 · Trotwood West Acres	347.86			
3172-00 · Washington Court House	4,445.00			
3173-00 · Waynesville	263.00			
3174-00 · West Carrollton	12,829.16			
3175-00 · West Chester	7,306.09			
3176-00 · West Union	3,045.55			
3178-00 · Wilmington	814.42			
3179-00 · Xenia	4,514.25			
3180-00 · Philadelphia	1,729.76			
3211-00 · Budget Allocated to WEF	-21,364.18			
3212-00 · Budget Allocated to Education	-26,895.99			
3213-00 · Budget Allocated Pensions & Ben	-9,611.93			
3252-00 · Budget Pmts. Rec. Current Year	-75,000.00			
3305-00 · Int & Div Savings District	5,470.49			
3305-03 · Int & Div New Start	9,154.78			
3308-00 · Interest Fort McKinley	277.45			
3310-00 · Int & Div Parsonage Savings	1,787.24			
3316-00 · Interest Income - Higher Ground	372.70			
3322-00 · Interest Inc - Intl Assistance	264.09			
3323-00 · Interest Inc - District Grant	362.50			
3353-01 · NMDC Income	2,400.00	0.00	2,400.00	100.0%
3354-02 · District Insurance Income	98.40	16.40	82.00	600.0%

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Accrual Basis

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

	Jun 26	Budget	\$ Over Budget	% of Budget
Total Income	29,026.24	16.40	29,009.84	176,989.3%
Gross Profit	29,026.24	16.40	29,009.84	176,989.3%
Expense				
4101-00 · D S Salary	8,015.38	8,015.42	-0.04	100.0%
4103-00 · Office Secretary Salary	5,451.35	4,015.42	1,435.93	135.8%
4104-00 · District Secretary Salary	423.08	423.08	0.00	100.0%
4105-00 · DS Assistant Salary	561.54	561.54	0.00	100.0%
4106-00 · Housing Allowance - Sec/Asst	1,076.92	1,076.92	0.00	100.0%
4107-00 · Custodian Salary	338.10	338.46	-0.36	99.9%
4109-00 · District Treasurer Salary	1,375.00	1,375.00	0.00	100.0%
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	1,153.84	1,153.85	-0.01	100.0%
4314-00 · D S Social Security Tax	1,402.90	1,402.89	0.01	100.0%
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,384.61	198.72	108.3%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	20.82	19.23	1.59	108.3%
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	315.40	315.41	-0.01	100.0%
4325-00 · FICA Employer Portion	442.88	333.07	109.81	133.0%
4326-00 · Other Personnel Life Insurance	1,953.30	1,958.33	-5.03	99.7%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	0.00	1,541.67	-1,541.67	0.0%
5041-00 · Assistants Professional Expense	0.00	250.00	-250.00	0.0%
6024-00 · Office Space Maint & Repairs	7,189.64	833.33	6,356.31	862.8%
6025-00 · Office Space Utilities	169.66	500.00	-330.34	33.9%
6026-00 · Office Space Telephone	215.19	300.00	-84.81	71.7%
6027-00 · Office Space Insurance	536.96	550.58	-13.62	97.5%
6028-00 · Office Equip & Maint Contracts	296.99	500.00	-203.01	59.4%
6031-00 · Stationary & Supplies	816.39	416.67	399.72	195.9%
6032-00 · Postage	0.00	141.67	-141.67	0.0%
6033-00 · Audit Fees	0.00	0.00	0.00	0.0%
6034-00 · Real Estate Taxes	751.12	820.83	-69.71	91.5%
6036-00 · ACH Payment Fees	81.72	41.67	40.05	196.1%
6050-00 · Depreciation Expense	637.67			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7024-00 · Campmeeting	0.00	0.00	0.00	0.0%
7025-00 · Flowers and Gifts	0.00	100.00	-100.00	0.0%
7026-01 · NMDC Expenses	2,560.00	500.00	2,060.00	512.0%
7027-00 · Benevolence Expense	0.00	83.33	-83.33	0.0%
7029-00 · Ministerial Assessment Expense	0.00	0.00	0.00	0.0%
7030-00 · Education Assistance	0.00	83.33	-83.33	0.0%
7031-02 · District Insurance Expense	16.40	16.40	0.00	100.0%
7033-00 · District Assembly	44.56	500.00	-455.44	8.9%
7034-00 · District Projects	0.00	166.67	-166.67	0.0%
7035-00 · District Conf. Meetings	0.00	250.00	-250.00	0.0%
7037-00 · Ministry Training/Education	0.00	0.00	0.00	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	0.00	83.33	-83.33	0.0%
7041-00 · Background Checks	-428.00	8.33	-436.33	-5,138.1%
7042-00 · Counseling Expense	0.00	83.33	-83.33	0.0%
7043-00 · Website/Computer Expense	434.00	583.33	-149.33	74.4%
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	49,027.81	42,652.70	6,375.11	114.9%
Net Ordinary Income	-20,001.57	-42,636.30	22,634.73	46.9%
Other Income/Expense				
Other Expense				
8002-00 · Church Support non New Start	0.00	0.00	0.00	0.0%
8793-03 · BeHope Grant	8,333.33			

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Accrual Basis

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

	Jun 26	Budget	\$ Over Budget	% of Budget
8800-00 · Drexel Church Building	61.44			
Total Other Expense	8,394.77	0.00	8,394.77	100.0%
Net Other Income	-8,394.77	0.00	-8,394.77	100.0%
Net Income	<u>-28,396.34</u>	<u>-42,636.30</u>	<u>14,239.96</u>	<u>66.6%</u>

SWO CERTIFICATES OF DEPOSIT AND INVESTMENTS

FUND	ACCT. #	BANK	CERT. #	ACCT. #	AMOUNT	RATE
DISTRICT:						
DIST. INVEST	1010-00	River Valley		Savings 541	\$6,182.50	
DIST. INVEST	1010-00	Naz Found		85	\$276,957.94	MKT
DIST. INVEST	1010-00	Wesleyan		13123	\$199,280.72	4.25%
TOT. DIST. INV.					\$482,421.16	
PAR. SAV.	1014-00	Wesleyan		13123	\$91,889.94	4.25%
TOT. PAR. SAV.					\$91,889.94	
Diversity Assist.	1019-00	Wesleyan		13123	\$12,196.51	4.25%
Penuel Assistance	1024-00	Wesleyan		13123	\$50,964.38	4.25%
District Grant	1022-00	Wesleyan		13123	\$18,637.68	4.25%
DS Deferred Comp	1023-00	Wesleyan		13123	\$32,397.89	4.25%
TOT. DISTRICT					\$688,507.56	
NEW START:						
N.S. SAV.	1016-03	Wesleyan		12869	\$470,686.91	4.25%
N.S. SAV. TOTAL					\$470,686.91	
N.S. ENDOW.	1017-03	Naz Found		106	\$362,244.06	MKT
N.S. Be Hope	1032-03	Naz Found		106	\$249,999.90	MKT
TOT. ENDOW.					\$612,243.96	
TOT. NEW START					\$1,082,930.87	
TOTAL					\$1,771,438.43	

as of 6/30/2026