

District Advisory Board Financial Reports

July 2026

Churches sending support to the District:

June	22/59	37%
June	22/59	37%

Total fiscal year deposits for the District (6/01/2026 – 7/31/2026) are \$119,866.59. This is up \$33,554.94 from the same period in the prior year of \$86,311.65 due to end of year giving during June. Deposits received in July for June allocations to the District totaled \$36,028.00 which was down \$1,236.33 from the same month in the prior year.

Items to highlight in the July report:

The change in valuation of investments with the Nazarene Foundation for the month of June was a loss of \$1,626.85 on the unrestricted account and a loss of \$4,970.71 on the New Start account.

The first draw of \$128,530.34 was paid for Higher Ground's new entrance on 7/10/2026. The second draw of \$128,530.34 was paid on 8/05/2026. These amounts are listed as a note receivable on the District balance sheet. Terms of the note receivable have not been finalized.

The District continues to have strong reserves with \$131,670.39 in checking and \$1,714,840.87 in various savings and investment accounts.

Respectfully submitted,

Lee K. Van Houten, treasurer

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
June 2026 Payments								
Alpha	-	-	-	-	-	-	-	-
Amelia	-	190.12	-	190.12	-	-	190.12	-
Bethel	-	-	-	-	-	-	-	-
Bethesda	-	-	-	-	-	-	-	-
Blanchester	-	1,134.98	-	698.45	436.53	-	1,134.98	-
Brookville	-	-	-	-	-	-	-	-
Cedarville	-	-	-	-	-	-	-	-
Cincinnati								
Carthage	-	-	-	-	-	-	-	-
Chase Ave.	-	-	-	-	-	-	-	-
Ethiopian Evang.	-	-	-	-	-	-	-	-
Fairfax	-	-	-	-	-	-	-	-
Lockland	-	175.43	-	107.96	67.47	-	175.43	-
Montana Ave.	-	-	-	-	-	-	-	-
Springdale	-	16,314.90	-	9,788.93	6,525.97	-	16,314.90	-
Victory	-	-	-	-	-	-	-	-
Countryside Comm.	-	-	-	-	-	-	-	-
Crossroads	-	-	-	-	-	-	-	-
Dayton								
Be Hope	236,499.90	9,460.00	-	9,460.00	-	-	9,460.00	-
Daytonview	-	-	-	-	-	-	-	-
Drexel	-	-	-	-	-	-	-	-
First	-	1,608.77	632.02	430.92	287.28	258.55	1,608.77	-
Northridge	-	313.00	-	188.00	125.00	-	313.00	-
Parkview	-	5,725.00	-	3,523.00	2,202.00	-	5,725.00	-
Eaton First	7,185.67	290.00	-	290.00	-	-	290.00	-
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	-	-	-	-	-	-	-
Felicity	-	-	-	-	-	-	-	-
Journey	-	-	-	-	-	-	-	-
Georgetown	-	-	-	-	-	-	-	-
Germantown	-	369.73	-	227.53	142.20	-	369.73	-
Hamilton Millville Ave.	-	1,075.00	-	645.00	430.00	-	1,075.00	-
Waldon Ponds	-	-	-	-	-	-	-	-

Harrison	8,113.83	1,136.00	446.26	324.61	202.85	162.28	1,136.00
Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total
Hillsboro	-	-	-	-	-	-	-
Living Hope Comm.	-	500.00	-	-	500.00	-	500.00
Manchester	-	540.96	-	332.90	208.06	-	540.96
Miamisburg/Liberation	-	-	-	-	-	-	-
Middletown First	-	-	-	-	-	-	-
Monroe	-	900.97	-	554.44	346.53	-	900.97
Morrow	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-
New Lebanon	-	-	-	-	-	-	-
New Richmond	-	-	-	-	-	-	-
North Point	-	972.00	389.00	265.00	177.00	141.00	972.00
Oxford	-	-	-	-	-	-	-
Peebles	6,464.00	853.11	348.58	229.33	152.89	122.31	853.11
Penuel	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-
Ripley	-	-	-	-	-	-	-
Sardinia	-	-	-	-	-	-	-
Shelter Comm.	-	-	-	-	-	-	-
Trenton	30,434.00	3,399.00	1,674.00	1,150.00	-	575.00	3,399.00
Tri-County	-	965.19	-	593.96	371.23	-	965.19
Trotwood West Acres	2,271.00	317.95	124.91	90.84	56.78	45.42	317.95
Vandalia	18,582.18	1,695.23	-	1,271.43	423.80	-	1,695.23
Washington Court House	-	-	-	-	-	-	-
Waynesville	-	-	-	-	-	-	-
West Carrollton	-	-	-	-	-	-	-
West Chester	-	5,768.34	-	2,217.29	3,551.05	-	5,768.34
West Union	-	-	-	-	-	-	-
Wilmington	-	-	-	-	-	-	-
Xenia	-	5,747.15	-	3,448.29	2,298.86	-	5,747.15
Grand Totals	309,550.58	59,452.83	3,614.77	36,028.00	18,505.50	1,304.56	59,452.83
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SWO District Church of the Nazarene
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1001-00 · Checking - FFB	51,903.33
1001-02 · Checking - Insurance	112.97
1001-03 · Checking - New Start	78,154.39
1002-00 · Checking - Electronic Payments	1,499.70
1010-00 · Savings - District	559,324.65
1014-00 · Parsonage Savings	91,889.94
1016-03 · New Start - Savings	342,156.57
1017-03 · New Start - Endowment	365,606.68
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	241,666.57
Total Checking/Savings	1,846,511.26
Other Current Assets	
1203-00 · Due from SWO - NYI	6,000.00
1221-03 · Note Receivable #2- Higher Grnd	128,530.34
Total Other Current Assets	134,530.34
Total Current Assets	1,981,041.60
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	(331,211.83)
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	613,259.87
Other Assets	
1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	46,513.96
1221-00 · Note Receivable - Higher Ground	80,602.85
1222-03 · Drexel Land Contract	14,708.00
1700-00 · Prepaid Expenses	6,391.06
Total Other Assets	158,215.87
TOTAL ASSETS	2,752,517.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2005-00 · Accounts Payable	1,375.00
Total Accounts Payable	1,375.00
Other Current Liabilities	
2006-00 · General Assembly Payable	18,488.85
2203-00 · Scholarships - Daytonview	2,000.00
2204-00 · DS Discretionary Account	15,000.00
Total Other Current Liabilities	35,488.85
Total Current Liabilities	36,863.85

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08/05/26

Accrual Basis

SWO District Church of the Nazarene

Balance Sheet

As of July 31, 2026

	<u>Jul 31, 26</u>
Long Term Liabilities	
2008-00 · D S Deferred Comp Payable	<u>30,000.00</u>
Total Long Term Liabilities	<u>30,000.00</u>
Total Liabilities	66,863.85
Equity	
2900-01 · NMDC	3,355.08
2900-02 · Insurance	112.97
2900-03 · New Start	2,366,494.37
2950-00 · General Fund Balance	40,069.56
2951-00 · Net activity	195,524.11
3200-00 · Unrestricted Net Assets	161,897.84
Net Income	<u>(81,800.44)</u>
Total Equity	<u>2,685,653.49</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,752,517.34</u></u>

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08/05/26

Accrual Basis

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

	Jul 26	Jun - Jul 26
Ordinary Income/Expense		
Income		
3102-00 · Alpha	0.00	406.67
3103-00 · Amelia	190.12	453.03
3106-00 · Blanchester	1,134.98	2,451.93
3107-00 · Brookville	0.00	1,546.02
3108-00 · Cedarville	0.00	1,000.04
3109-00 · Cincinnati Carthage	0.00	10,892.00
3115-00 · Cincinnati Lockland	175.43	382.11
3116-00 · Cincinnati Montana Ave.	0.00	1,520.06
3120-00 · Cincinnati Springdale	16,314.90	31,821.55
3122-00 · Cincinnati Victory	0.00	2,220.00
3123-00 · Countryside Community	0.00	6,503.93
3125-00 · Dayton BeHope	9,460.00	17,290.88
3129-00 · Dayton First	1,608.77	3,606.16
3132-00 · Dayton Northridge	313.00	668.00
3133-00 · Dayton Parkview	5,725.00	10,148.00
3135-00 · Eaton First	290.00	1,515.00
3138-00 · Fairfield	0.00	1,445.32
3139-00 · Felicity	0.00	305.00
3140-00 · Journey	0.00	1,293.07
3142-00 · Germantown	369.73	765.23
3144-00 · Hamilton Millville Ave.	1,075.00	2,147.00
3147-00 · Harrison	1,136.00	1,495.78
3148-00 · Hillsboro	0.00	6,056.48
3150-00 · Living Hope	500.00	1,500.00
3152-00 · Manchester	540.96	1,229.26
3153-00 · Miamisburg/Liberation	0.00	704.30
3154-00 · Middletown First	0.00	5,099.85
3156-00 · Monroe	900.97	1,956.10
3159-00 · New Lebanon	0.00	4,158.54
3160-00 · New Richmond	0.00	225.00
3161-00 · North Point	972.00	2,024.00
3162-00 · Oxford	0.00	2,446.42
3163-00 · Peebles	853.11	1,203.25
3164-00 · Ripley	0.00	1,492.00
3165-00 · Sardinia	0.00	7,422.21
3166-00 · Shelter Community	550.00	1,600.00
3167-00 · Penuel	0.00	8,475.00
3168-00 · Trenton	3,399.00	5,532.00
3169-00 · Tri-County	965.19	1,888.57
3170-00 · Trotwood West Acres	317.95	665.81
3171-00 · Vandalia	1,695.23	1,695.23
3172-00 · Washington Court House	0.00	4,445.00
3173-00 · Waynesville	0.00	263.00
3174-00 · West Carrollton	0.00	12,829.16
3175-00 · West Chester	5,768.34	13,074.43
3176-00 · West Union	0.00	3,045.55
3178-00 · Wilmington	0.00	814.42
3179-00 · Xenia	5,747.15	10,261.40
3180-00 · Philadelphia	0.00	1,729.76
3211-00 · Budget Allocated to WEF	(3,614.77)	(24,978.95)
3212-00 · Budget Allocated to Education	(18,505.50)	(45,401.49)
3213-00 · Budget Allocated Pensions & Ben	(1,304.56)	(10,916.49)
3252-00 · Budget Pmts. Rec. Current Year	0.00	(75,000.00)
3305-00 · Int & Div Savings District	0.00	5,470.49
3305-03 · Int & Div New Start	0.00	9,154.78
3306-00 · Change in Market Value Nz. Fnd.	(1,626.85)	(1,626.85)
3306-03 · Chg in Market Value N S Naz Fnd	(4,970.71)	(4,970.71)
3308-00 · Interest Fort McKinley	274.40	551.85
3310-00 · Int & Div Parsonage Savings	0.00	1,787.24
3316-00 · Interest Income - Higher Ground	0.00	372.70
3322-00 · Interest Inc - Intl Assistance	0.00	264.09
3323-00 · Interest Inc - District Grant	0.00	362.50

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Accrual Basis

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

	Jul 26	Jun - Jul 26
3353-01 · NMDC Income	0.00	2,400.00
3354-02 · District Insurance Income	0.00	98.40
Total Income	30,254.84	59,281.08
Gross Profit	30,254.84	59,281.08
Expense		
4101-00 · D S Salary	8,015.38	16,030.76
4103-00 · Office Secretary Salary	6,401.98	11,853.33
4104-00 · District Secretary Salary	423.08	846.16
4105-00 · DS Assistant Salary	561.54	1,123.08
4106-00 · Housing Allowance - Sec/Asst	1,076.92	2,153.84
4107-00 · Custodian Salary	338.10	676.20
4109-00 · District Treasurer Salary	1,375.00	2,750.00
4110-00 · Recurring Gifts	21,708.72	21,708.72
4214-00 · D S Housing Allowance	1,153.84	2,307.68
4314-00 · D S Social Security Tax	1,402.90	2,805.80
4315-00 · D S Emp. Annuity Contribution	2,583.33	5,166.66
4317-00 · Workers Comp Expense	14.48	35.30
4320-00 · Secretary Health Ins Reimb	200.00	400.00
4321-00 · DS Asst. Social Security Tax	315.40	630.80
4325-00 · FICA Employer Portion	515.61	958.49
4326-00 · Other Personnel Life Insurance	2,094.75	4,048.05
5040-00 · D S Prof. Expense Reimb.	2,873.50	2,873.50
5041-00 · Assistants Professional Expense	197.47	197.47
6024-00 · Office Space Maint & Repairs	763.31	7,952.95
6025-00 · Office Space Utilities	545.46	715.12
6026-00 · Office Space Telephone	165.00	380.19
6027-00 · Office Space Insurance	536.95	1,073.91
6028-00 · Office Equip & Maint Contracts	1,358.84	1,655.83
6031-00 · Stationary & Supplies	111.31	927.70
6032-00 · Postage	20.99	20.99
6034-00 · Real Estate Taxes	751.12	1,502.24
6036-00 · ACH Payment Fees	8.87	90.59
6050-00 · Depreciation Expense	637.67	1,275.34
7025-00 · Flowers and Gifts	91.90	91.90
7026-01 · NMDC Expenses	0.00	2,560.00
7027-00 · Benevolence Expense	753.62	753.62
7031-02 · District Insurance Expense	16.40	32.80
7033-00 · District Assembly	5,675.56	5,720.12
7041-00 · Background Checks	80.50	(347.50)
7043-00 · Website/Computer Expense	872.47	1,306.47
7046-00 · NMI Allocation Supplement	3,300.00	6,600.00
7047-00 · SS Min. Allocation	4,000.00	8,000.00
7048-00 · NYI Min. Allocation	3,091.67	6,183.34
Total Expense	74,033.64	123,061.45
Net Ordinary Income	(43,778.80)	(63,780.37)
Other Income/Expense		
Other Expense		
8793-03 · BeHope Grant	8,333.33	16,666.66
8800-00 · Drexel Church Building	1,256.76	1,318.20
8802-00 · Dayton View Expenses	35.21	35.21
Total Other Expense	9,625.30	18,020.07
Net Other Income	(9,625.30)	(18,020.07)
Net Income	(53,404.10)	(81,800.44)

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

	Insurance-02	New Start-03	Unclassified	TOTAL
Ordinary Income/Expense				
Income				
3103-00 · Amelia	0.00	0.00	190.12	190.12
3106-00 · Blanchester	0.00	0.00	1,134.98	1,134.98
3115-00 · Cincinnati Lockland	0.00	0.00	175.43	175.43
3120-00 · Cincinnati Springdale	0.00	0.00	16,314.90	16,314.90
3125-00 · Dayton BeHope	0.00	0.00	9,460.00	9,460.00
3129-00 · Dayton First	0.00	0.00	1,608.77	1,608.77
3132-00 · Dayton Northridge	0.00	0.00	313.00	313.00
3133-00 · Dayton Parkview	0.00	0.00	5,725.00	5,725.00
3135-00 · Eaton First	0.00	0.00	290.00	290.00
3142-00 · Germantown	0.00	0.00	369.73	369.73
3144-00 · Hamilton Millville Ave.	0.00	0.00	1,075.00	1,075.00
3147-00 · Harrison	0.00	0.00	1,136.00	1,136.00
3150-00 · Living Hope	0.00	0.00	500.00	500.00
3152-00 · Manchester	0.00	0.00	540.96	540.96
3156-00 · Monroe	0.00	0.00	900.97	900.97
3161-00 · North Point	0.00	0.00	972.00	972.00
3163-00 · Peebles	0.00	0.00	853.11	853.11
3166-00 · Shelter Community	0.00	0.00	550.00	550.00
3168-00 · Trenton	0.00	0.00	3,399.00	3,399.00
3169-00 · Tri-County	0.00	0.00	965.19	965.19
3170-00 · Trotwood West Acres	0.00	0.00	317.95	317.95
3171-00 · Vandalia	0.00	0.00	1,695.23	1,695.23
3175-00 · West Chester	0.00	0.00	5,768.34	5,768.34
3179-00 · Xenia	0.00	0.00	5,747.15	5,747.15
3211-00 · Budget Allocated to WEF	0.00	0.00	(3,614.77)	(3,614.77)
3212-00 · Budget Allocated to Education	0.00	0.00	(18,505.50)	(18,505.50)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	(1,304.56)	(1,304.56)
3306-00 · Change in Market Value Nz. Fnd.	0.00	0.00	(1,626.85)	(1,626.85)
3306-03 · Chg in Market Value N S Naz Fnd	0.00	(4,970.71)	0.00	(4,970.71)
3308-00 · Interest Fort McKinley	0.00	0.00	274.40	274.40
Total Income	0.00	(4,970.71)	35,225.55	30,254.84
Gross Profit	0.00	(4,970.71)	35,225.55	30,254.84
Expense				
4101-00 · D S Salary	0.00	0.00	8,015.38	8,015.38
4103-00 · Office Secretary Salary	0.00	0.00	6,401.98	6,401.98
4104-00 · District Secretary Salary	0.00	0.00	423.08	423.08
4105-00 · DS Assistant Salary	0.00	0.00	561.54	561.54
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	1,076.92	1,076.92
4107-00 · Custodian Salary	0.00	0.00	338.10	338.10
4109-00 · District Treasurer Salary	0.00	0.00	1,375.00	1,375.00
4110-00 · Recurring Gifts	0.00	0.00	21,708.72	21,708.72
4214-00 · D S Housing Allowance	0.00	0.00	1,153.84	1,153.84
4314-00 · D S Social Security Tax	0.00	0.00	1,402.90	1,402.90
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	2,583.33	2,583.33
4317-00 · Workers Comp Expense	0.00	0.00	14.48	14.48
4320-00 · Secretary Health Ins Reimb	0.00	0.00	200.00	200.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	315.40	315.40
4325-00 · FICA Employer Portion	0.00	0.00	515.61	515.61
4326-00 · Other Personnel Life Insurance	0.00	0.00	2,094.75	2,094.75
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	2,873.50	2,873.50
5041-00 · Assistants Professional Expense	0.00	0.00	197.47	197.47
6024-00 · Office Space Maint & Repairs	0.00	0.00	763.31	763.31
6025-00 · Office Space Utilities	0.00	0.00	545.46	545.46
6026-00 · Office Space Telephone	0.00	0.00	165.00	165.00
6027-00 · Office Space Insurance	0.00	0.00	536.95	536.95
6028-00 · Office Equip & Maint Contracts	0.00	0.00	1,358.84	1,358.84
6031-00 · Stationary & Supplies	0.00	0.00	111.31	111.31
6032-00 · Postage	0.00	0.00	20.99	20.99
6034-00 · Real Estate Taxes	0.00	0.00	751.12	751.12
6036-00 · ACH Payment Fees	0.00	0.00	8.87	8.87
6050-00 · Depreciation Expense	0.00	0.00	637.67	637.67

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SWO District Church of the Nazarene

Profit & Loss by Class

08/05/26

July 2026

Accrual Basis

	Insurance-02	New Start-03	Unclassified	TOTAL
7025-00 · Flowers and Gifts	0.00	0.00	91.90	91.90
7027-00 · Benevolence Expense	0.00	0.00	753.62	753.62
7031-02 · District Insurance Expense	16.40	0.00	0.00	16.40
7033-00 · District Assembly	0.00	0.00	5,675.56	5,675.56
7041-00 · Background Checks	0.00	0.00	80.50	80.50
7043-00 · Website/Computer Expense	0.00	0.00	872.47	872.47
7046-00 · NMI Allocation Supplement	0.00	0.00	3,300.00	3,300.00
7047-00 · SS Min. Allocation	0.00	0.00	4,000.00	4,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	3,091.67	3,091.67
Total Expense	16.40	0.00	74,017.24	74,033.64
Net Ordinary Income	(16.40)	(4,970.71)	(38,791.69)	(43,778.80)
Other Income/Expense				
Other Expense				
8793-03 · BeHope Grant	0.00	8,333.33	0.00	8,333.33
8800-00 · Drexel Church Building	0.00	0.00	1,256.76	1,256.76
8802-00 · Dayton View Expenses	0.00	0.00	35.21	35.21
Total Other Expense	0.00	8,333.33	1,291.97	9,625.30
Net Other Income	0.00	(8,333.33)	(1,291.97)	(9,625.30)
Net Income	(16.40)	(13,304.04)	(40,083.66)	(53,404.10)

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08/05/26

Accrual Basis

SWO District Church of the Nazarene

Profit & Loss by Class

June through July 2026

	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	453.03	453.03
3106-00 · Blanchester	0.00	0.00	0.00	2,451.93	2,451.93
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	382.11	382.11
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	31,821.55	31,821.55
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	17,290.88	17,290.88
3129-00 · Dayton First	0.00	0.00	0.00	3,606.16	3,606.16
3132-00 · Dayton Northridge	0.00	0.00	0.00	668.00	668.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	10,148.00	10,148.00
3135-00 · Eaton First	0.00	0.00	0.00	1,515.00	1,515.00
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	765.23	765.23
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	2,147.00	2,147.00
3147-00 · Harrison	0.00	0.00	0.00	1,495.78	1,495.78
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	1,500.00	1,500.00
3152-00 · Manchester	0.00	0.00	0.00	1,229.26	1,229.26
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	1,956.10	1,956.10
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	2,024.00	2,024.00
3162-00 · Oxford	0.00	0.00	0.00	2,446.42	2,446.42
3163-00 · Peebles	0.00	0.00	0.00	1,203.25	1,203.25
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	1,600.00	1,600.00
3167-00 · Penuel	0.00	0.00	0.00	8,475.00	8,475.00
3168-00 · Trenton	0.00	0.00	0.00	5,532.00	5,532.00
3169-00 · Tri-County	0.00	0.00	0.00	1,888.57	1,888.57
3170-00 · Trotwood West Acres	0.00	0.00	0.00	665.81	665.81
3171-00 · Vandalia	0.00	0.00	0.00	1,695.23	1,695.23
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	13,074.43	13,074.43
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	10,261.40	10,261.40
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	(24,978.95)	(24,978.95)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(45,401.49)	(45,401.49)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(10,916.49)	(10,916.49)
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
3306-00 · Change in Market Value Nz. Fnd.	0.00	0.00	0.00	(1,626.85)	(1,626.85)
3306-03 · Chg in Market Value N S Naz Fnd	0.00	(4,970.71)	0.00	0.00	(4,970.71)
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	551.85	551.85
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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Accrual Basis

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

	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	4,184.07	2,400.00	52,598.61	59,281.08
Gross Profit	98.40	4,184.07	2,400.00	52,598.61	59,281.08
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	16,030.76	16,030.76
4103-00 · Office Secretary Salary	0.00	0.00	0.00	11,853.33	11,853.33
4104-00 · District Secretary Salary	0.00	0.00	0.00	846.16	846.16
4105-00 · DS Assistant Salary	0.00	0.00	0.00	1,123.08	1,123.08
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	2,153.84	2,153.84
4107-00 · Custodian Salary	0.00	0.00	0.00	676.20	676.20
4109-00 · District Treasurer Salary	0.00	0.00	0.00	2,750.00	2,750.00
4110-00 · Recurring Gifts	0.00	0.00	0.00	21,708.72	21,708.72
4214-00 · D S Housing Allowance	0.00	0.00	0.00	2,307.68	2,307.68
4314-00 · D S Social Security Tax	0.00	0.00	0.00	2,805.80	2,805.80
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	5,166.66	5,166.66
4317-00 · Workers Comp Expense	0.00	0.00	0.00	35.30	35.30
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	400.00	400.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	630.80	630.80
4325-00 · FICA Employer Portion	0.00	0.00	0.00	958.49	958.49
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	4,048.05	4,048.05
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	2,873.50	2,873.50
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	197.47	197.47
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	7,952.95	7,952.95
6025-00 · Office Space Utilities	0.00	0.00	0.00	715.12	715.12
6026-00 · Office Space Telephone	0.00	0.00	0.00	380.19	380.19
6027-00 · Office Space Insurance	0.00	0.00	0.00	1,073.91	1,073.91
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	1,655.83	1,655.83
6031-00 · Stationary & Supplies	0.00	0.00	0.00	927.70	927.70
6032-00 · Postage	0.00	0.00	0.00	20.99	20.99
6034-00 · Real Estate Taxes	0.00	0.00	0.00	1,502.24	1,502.24
6036-00 · ACH Payment Fees	0.00	0.00	0.00	90.59	90.59
6050-00 · Depreciation Expense	0.00	0.00	0.00	1,275.34	1,275.34
7025-00 · Flowers and Gifts	0.00	0.00	0.00	91.90	91.90
7026-01 · NMDC Expenses	0.00	0.00	2,560.00	0.00	2,560.00
7027-00 · Benevolence Expense	0.00	0.00	0.00	753.62	753.62
7031-02 · District Insurance Expense	32.80	0.00	0.00	0.00	32.80
7033-00 · District Assembly	0.00	0.00	0.00	5,720.12	5,720.12
7041-00 · Background Checks	0.00	0.00	0.00	(347.50)	(347.50)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	1,306.47	1,306.47
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	6,600.00	6,600.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	8,000.00	8,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	6,183.34	6,183.34
Total Expense	32.80	0.00	2,560.00	120,468.65	123,061.45
Net Ordinary Income	65.60	4,184.07	(160.00)	(67,870.04)	(63,780.37)
Other Income/Expense					
Other Expense					
8793-03 · BeHope Grant	0.00	16,666.66	0.00	0.00	16,666.66
8800-00 · Drexel Church Building	0.00	0.00	0.00	1,318.20	1,318.20
8802-00 · Dayton View Expenses	0.00	0.00	0.00	35.21	35.21
Total Other Expense	0.00	16,666.66	0.00	1,353.41	18,020.07
Net Other Income	0.00	(16,666.66)	0.00	(1,353.41)	(18,020.07)
Net Income	65.60	(12,482.59)	(160.00)	(69,223.45)	(81,800.44)

SWO District Church of the Nazarene

Balance Sheet Prev Year Comparison

As of July 31, 2026

ASSETS	Jul 31, 26	Jul 31, 25	\$ Change	% Change
Current Assets				
Checking/Savings				
1001-00 · Checking - FFB	51,903.33	76,215.59	-24,312.26	-31.9%
1001-01 · Checking - NMDC	0.00	694.84	-694.84	-100.0%
1001-02 · Checking - Insurance	112.97	80.17	32.80	40.9%
1001-03 · Checking - New Start	78,154.39	34,161.43	43,992.96	128.8%
1002-00 · Checking - Electronic Payments	1,499.70	1,000.00	499.70	50.0%
1010-00 · Savings - District	559,324.65	475,971.20	83,353.45	17.5%
1014-00 · Parsonage Savings	91,889.94	88,104.07	3,785.87	4.3%
1016-03 · New Start - Savings	342,156.57	549,679.13	-207,522.56	-37.8%
1017-03 · New Start - Endowment	365,606.68	291,348.06	74,258.62	25.5%
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 · Penueel Assistance Savings	50,964.38	0.00	50,964.38	100.0%
1032-03 · Be Hope Allocation	241,666.57	0.00	241,666.57	100.0%
Total Checking/Savings	1,846,511.26	1,628,824.90	217,686.36	13.4%
Other Current Assets				
1203-00 · Due from SWO - NYI	6,000.00	0.00	6,000.00	100.0%
1221-03 · Note Receivable #2- Higher Grnd	128,530.34	0.00	128,530.34	100.0%
Total Other Current Assets	134,530.34	0.00	134,530.34	100.0%
Total Current Assets	1,981,041.60	1,628,824.90	352,216.70	21.6%
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	-331,211.83	-323,559.82	-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	613,259.87	1,095,861.88	-482,602.01	-44.0%

SWO District Church of the Nazarene

Balance Sheet Prev Year Comparison

As of July 31, 2026

	Jul 31, 26	Jul 31, 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	46,513.96	52,623.85	-6,109.89	-11.6%
1221-00 · Note Receivable - Higher Ground	80,602.85	88,264.71	-7,661.86	-8.7%
1222-03 · Drexel Land Contract	14,708.00	16,000.00	-1,292.00	-8.1%
1700-00 · Prepaid Expenses	6,391.06	6,739.66	-348.60	-5.2%
1700-03 · Prepaid Expenses - New Start	0.00	263.67	-263.67	-100.0%
Total Other Assets	158,215.87	174,070.92	-15,855.05	-9.1%
TOTAL ASSETS	2,752,517.34	2,898,757.70	-146,240.36	-5.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2005-00 · Accounts Payable	1,375.00	137.93	1,237.07	896.9%
Total Accounts Payable	1,375.00	137.93	1,237.07	896.9%
Other Current Liabilities				
2006-00 · General Assembly Payable	18,488.85	13,488.85	5,000.00	37.1%
2201-00 · Benevolence Payable	0.00	246.38	-246.38	-100.0%
2203-00 · Scholarships - Daytonview	2,000.00	2,000.00	0.00	0.0%
2204-00 · DS Discretionary Account	15,000.00	0.00	15,000.00	100.0%
Total Other Current Liabilities	35,488.85	15,735.23	19,753.62	125.5%
Total Current Liabilities	36,863.85	15,873.16	20,990.69	132.2%
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	66,863.85	42,873.16	23,990.69	56.0%
Equity				
2900-01 · NMDC	3,355.08	6,047.68	-2,692.60	-44.5%
2900-02 · Insurance	112.97	80.17	32.80	40.9%
2900-03 · New Start	2,366,494.37	2,549,959.09	-183,464.72	-7.2%
2950-00 · General Fund Balance	40,069.56	40,069.56	0.00	0.0%
2951-00 · Net activity	195,524.11	-6,578.62	202,102.73	3,072.1%
3200-00 · Unrestricted Net Assets	161,897.84	325,467.69	-163,569.85	-50.3%
Net Income	-81,800.44	-59,161.03	-22,639.41	-38.3%
Total Equity	2,685,653.49	2,855,884.54	-170,231.05	-6.0%
TOTAL LIABILITIES & EQUITY	2,752,517.34	2,898,757.70	-146,240.36	-5.0%

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Accrual Basis

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

	Jun - Jul 26	Jun - Jul 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	406.67	2,063.08	-1,656.41	-80.3%
3103-00 · Amelia	453.03	204.27	248.76	121.8%
3105-00 · Bethel	0.00	1,551.88	-1,551.88	-100.0%
3106-00 · Blanchester	2,451.93	2,746.88	-294.95	-10.7%
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	382.11	176.67	205.44	116.3%
3116-00 · Cincinnati Montana Ave.	1,520.06	2,178.36	-658.30	-30.2%
3120-00 · Cincinnati Springdale	31,821.55	32,876.70	-1,055.15	-3.2%
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	17,290.88	15,115.47	2,175.41	14.4%
3129-00 · Dayton First	3,606.16	2,746.11	860.05	31.3%
3132-00 · Dayton Northridge	668.00	384.00	284.00	74.0%
3133-00 · Dayton Parkview	10,148.00	6,783.00	3,365.00	49.6%
3135-00 · Eaton First	1,515.00	739.00	776.00	105.0%
3138-00 · Fairfield	1,445.32	3,127.34	-1,682.02	-53.8%
3139-00 · Felicity	305.00	323.00	-18.00	-5.6%
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	765.23	642.36	122.87	19.1%
3144-00 · Hamilton Millville Ave.	2,147.00	803.00	1,344.00	167.4%
3147-00 · Harrison	1,495.78	594.49	901.29	151.6%
3148-00 · Hillsboro	6,056.48	7,972.08	-1,915.60	-24.0%
3150-00 · Living Hope	1,500.00	0.00	1,500.00	100.0%
3152-00 · Manchester	1,229.26	1,223.20	6.06	0.5%
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	1,956.10	2,201.49	-245.39	-11.2%
3159-00 · New Lebanon	4,158.54	3,021.04	1,137.50	37.7%
3160-00 · New Richmond	225.00	0.00	225.00	100.0%
3161-00 · North Point	2,024.00	1,059.58	964.42	91.0%
3162-00 · Oxford	2,446.42	3,091.63	-645.21	-20.9%
3163-00 · Peebles	1,203.25	812.57	390.68	48.1%
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	1,600.00	1,000.00	600.00	60.0%
3167-00 · Penuel	8,475.00	0.00	8,475.00	100.0%
3168-00 · Trenton	5,532.00	4,923.00	609.00	12.4%
3169-00 · Tri-County	1,888.57	4,637.75	-2,749.18	-59.3%
3170-00 · Trotwood West Acres	665.81	735.81	-70.00	-9.5%
3171-00 · Vandalia	1,695.23	1,672.26	22.97	1.4%
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	13,074.43	14,530.56	-1,456.13	-10.0%
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	10,261.40	3,774.04	6,487.36	171.9%
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	-24,978.95	-17,954.83	-7,024.12	-39.1%
3212-00 · Budget Allocated to Education	-45,401.49	-36,421.31	-8,980.18	-24.7%
3213-00 · Budget Allocated Pensions & Ben	-10,916.49	-6,270.34	-4,646.15	-74.1%
3250-00 · Prior Yr. Budget Payments	0.00	8,082.43	-8,082.43	-100.0%
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	5,781.57	-311.08	-5.4%
3305-03 · Int & Div New Start	9,154.78	11,998.38	-2,843.60	-23.7%
3306-00 · Change in Market Value Nz. Fnd.	-1,626.85	5,420.61	-7,047.46	-130.0%
3306-03 · Chg in Market Value N S Naz Fnd	-4,970.71	7,645.96	-12,616.67	-165.0%
3308-00 · Interest Fort McKinley	551.85	622.50	-70.65	-11.4%
3310-00 · Int & Div Parsonage Savings	1,787.24	1,923.13	-135.89	-7.1%
3316-00 · Interest Income - Higher Ground	372.70	818.39	-445.69	-54.5%

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08/05/26

Accrual Basis

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

	Jun - Jul 26	Jun - Jul 25	\$ Change	% Change
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%
3353-01 · NMDC Income	2,400.00	1,600.00	800.00	50.0%
3354-02 · District Insurance Income	98.40	32.80	65.60	200.0%
Total Income	59,281.08	83,100.54	-23,819.46	-28.7%
Gross Profit	59,281.08	83,100.54	-23,819.46	-28.7%
Expense				
4101-00 · D S Salary	16,030.76	15,261.56	769.20	5.0%
4103-00 · Office Secretary Salary	11,853.33	9,683.93	2,169.40	22.4%
4104-00 · District Secretary Salary	846.16	769.24	76.92	10.0%
4105-00 · DS Assistant Salary	1,123.08	1,046.16	76.92	7.4%
4106-00 · Housing Allowance - Sec/Asst	2,153.84	2,153.84	0.00	0.0%
4107-00 · Custodian Salary	676.20	653.52	22.68	3.5%
4109-00 · District Treasurer Salary	2,750.00	2,650.00	100.00	3.8%
4110-00 · Recurring Gifts	21,708.72	2,000.00	19,708.72	985.4%
4214-00 · D S Housing Allowance	2,307.68	2,307.68	0.00	0.0%
4314-00 · D S Social Security Tax	2,805.80	2,688.08	117.72	4.4%
4315-00 · D S Emp. Annuity Contribution	5,166.66	5,166.66	0.00	0.0%
4317-00 · Workers Comp Expense	35.30	58.74	-23.44	-39.9%
4320-00 · Secretary Health Ins Reimb	400.00	400.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	630.80	607.28	23.52	3.9%
4325-00 · FICA Employer Portion	958.49	790.82	167.67	21.2%
4326-00 · Other Personnel Life Insurance	4,048.05	3,925.60	122.45	3.1%
5040-00 · D S Prof. Expense Reimb.	2,873.50	1,144.50	1,729.00	151.1%
5041-00 · Assistants Professional Expense	197.47	248.48	-51.01	-20.5%
6024-00 · Office Space Maint & Repairs	7,952.95	965.00	6,987.95	724.1%
6025-00 · Office Space Utilities	715.12	635.21	79.91	12.6%
6026-00 · Office Space Telephone	380.19	429.13	-48.94	-11.4%
6027-00 · Office Space Insurance	1,073.91	1,014.50	59.41	5.9%
6028-00 · Office Equip & Maint Contracts	1,655.83	1,610.68	45.15	2.8%
6031-00 · Stationary & Supplies	927.70	354.85	572.85	161.4%
6032-00 · Postage	20.99	20.99	0.00	0.0%
6034-00 · Real Estate Taxes	1,502.24	1,654.74	-152.50	-9.2%
6036-00 · ACH Payment Fees	90.59	51.27	39.32	76.7%
6036-01 · Credit Card Payment Fees - NMDC	0.00	37.40	-37.40	-100.0%
6050-00 · Depreciation Expense	1,275.34	1,275.34	0.00	0.0%
7024-00 · Campmeeting	0.00	8,134.30	-8,134.30	-100.0%
7025-00 · Flowers and Gifts	91.90	181.80	-89.90	-49.5%
7026-01 · NMDC Expenses	2,560.00	2,790.00	-230.00	-8.2%
7027-00 · Benevolence Expense	753.62	31.50	722.12	2,292.4%
7031-02 · District Insurance Expense	32.80	32.80	0.00	0.0%
7033-00 · District Assembly	5,720.12	4,406.02	1,314.10	29.8%
7035-00 · District Conf. Meetings	0.00	134.48	-134.48	-100.0%
7041-00 · Background Checks	-347.50	-569.00	221.50	38.9%
7043-00 · Website/Computer Expense	1,306.47	1,688.48	-382.01	-22.6%
7046-00 · NMI Allocation Supplement	6,600.00	6,600.00	0.00	0.0%
7047-00 · SS Min. Allocation	8,000.00	8,000.00	0.00	0.0%
7048-00 · NYI Min. Allocation	6,183.34	6,183.38	-0.04	0.0%
7055-00 · Campground Budget	0.00	4,529.86	-4,529.86	-100.0%
Total Expense	123,061.45	101,748.82	21,312.63	21.0%
Net Ordinary Income	-63,780.37	-18,648.28	-45,132.09	-242.0%

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08/05/26

Accrual Basis

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

	<u>Jun - Jul 26</u>	<u>Jun - Jul 25</u>	<u>\$ Change</u>	<u>% Change</u>
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	16,666.66	0.00	16,666.66	100.0%
8800-00 · Drexel Church Building	1,318.20	603.25	714.95	118.5%
8802-00 · Dayton View Expenses	35.21	0.00	35.21	100.0%
Total Other Expense	<u>18,020.07</u>	<u>40,512.75</u>	<u>-22,492.68</u>	<u>-55.5%</u>
Net Other Income	<u>-18,020.07</u>	<u>-40,512.75</u>	<u>22,492.68</u>	<u>55.5%</u>
Net Income	<u><u>-81,800.44</u></u>	<u><u>-59,161.03</u></u>	<u><u>-22,639.41</u></u>	<u><u>-38.3%</u></u>

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss Budget vs. Actual

July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3103-00 · Amelia	190.12			
3106-00 · Blanchester	1,134.98			
3115-00 · Cincinnati Lockland	175.43			
3120-00 · Cincinnati Springdale	16,314.90			
3125-00 · Dayton BeHope	9,460.00			
3129-00 · Dayton First	1,608.77			
3132-00 · Dayton Northridge	313.00			
3133-00 · Dayton Parkview	5,725.00			
3135-00 · Eaton First	290.00			
3142-00 · Germantown	369.73			
3144-00 · Hamilton Millville Ave.	1,075.00			
3147-00 · Harrison	1,136.00			
3150-00 · Living Hope	500.00			
3152-00 · Manchester	540.96			
3156-00 · Monroe	900.97			
3161-00 · North Point	972.00			
3163-00 · Peebles	853.11			
3166-00 · Shelter Community	550.00			
3168-00 · Trenton	3,399.00			
3169-00 · Tri-County	965.19			
3170-00 · Trotwood West Acres	317.95			
3171-00 · Vandalia	1,695.23			
3175-00 · West Chester	5,768.34			
3179-00 · Xenia	5,747.15			
3211-00 · Budget Allocated to WEF	-3,614.77			
3212-00 · Budget Allocated to Education	-18,505.50			
3213-00 · Budget Allocated Pensions & Ben	-1,304.56			
3306-00 · Change in Market Value Nz. Fnd.	-1,626.85			
3306-03 · Chg in Market Value N S Naz Fnd	-4,970.71			
3308-00 · Interest Fort McKinley	274.40			
3353-01 · NMDC Income	0.00	0.00	0.00	0.0%
3354-02 · District Insurance Income	0.00	16.40	-16.40	0.0%
Total Income	30,254.84	16.40	30,238.44	184,480.7%
Gross Profit	30,254.84	16.40	30,238.44	184,480.7%
Expense				
4101-00 · D S Salary	8,015.38	12,023.08	-4,007.70	66.7%
4103-00 · Office Secretary Salary	6,401.98	6,023.08	378.90	106.3%
4104-00 · District Secretary Salary	423.08	634.60	-211.52	66.7%
4105-00 · DS Assistant Salary	561.54	842.30	-280.76	66.7%
4106-00 · Housing Allowance - Sec/Asst	1,076.92	1,615.40	-538.48	66.7%
4107-00 · Custodian Salary	338.10	507.70	-169.60	66.6%
4109-00 · District Treasurer Salary	1,375.00	1,375.00	0.00	100.0%
4110-00 · Recurring Gifts	21,708.72	2,000.00	19,708.72	1,085.4%
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	0.0%
4214-00 · D S Housing Allowance	1,153.84	1,730.75	-576.91	66.7%
4314-00 · D S Social Security Tax	1,402.90	2,104.34	-701.44	66.7%
4315-00 · D S Emp. Annuity Contribution	2,583.33	3,576.92	-993.59	72.2%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	14.48	28.85	-14.37	50.2%
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	315.40	473.12	-157.72	66.7%
4325-00 · FICA Employer Portion	515.61	499.60	16.01	103.2%
4326-00 · Other Personnel Life Insurance	2,094.75	1,958.33	136.42	107.0%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	2,873.50	1,541.67	1,331.83	186.4%
5041-00 · Assistants Professional Expense	197.47	250.00	-52.53	79.0%
6024-00 · Office Space Maint & Repairs	763.31	833.33	-70.02	91.6%
6025-00 · Office Space Utilities	545.46	500.00	45.46	109.1%
6026-00 · Office Space Telephone	165.00	300.00	-135.00	55.0%
6027-00 · Office Space Insurance	536.95	550.58	-13.63	97.5%
6028-00 · Office Equip & Maint Contracts	1,358.84	500.00	858.84	271.8%

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08/05/26

Accrual Basis

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

	Jul 26	Budget	\$ Over Budget	% of Budget
6031-00 · Stationary & Supplies	111.31	416.67	-305.36	26.7%
6032-00 · Postage	20.99	141.67	-120.68	14.8%
6033-00 · Audit Fees	0.00	6,500.00	-6,500.00	0.0%
6034-00 · Real Estate Taxes	751.12	820.83	-69.71	91.5%
6036-00 · ACH Payment Fees	8.87	41.67	-32.80	21.3%
6050-00 · Depreciation Expense	637.67			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7024-00 · Campmeeting	0.00	8,000.00	-8,000.00	0.0%
7025-00 · Flowers and Gifts	91.90	100.00	-8.10	91.9%
7026-01 · NMDC Expenses	0.00	500.00	-500.00	0.0%
7027-00 · Benevolence Expense	753.62	83.33	670.29	904.4%
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	5,675.56	7,000.00	-1,324.44	81.1%
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	80.50	8.33	72.17	966.4%
7042-00 · Counseling Expense	0.00	83.33	-83.33	0.0%
7043-00 · Website/Computer Expense	872.47	583.33	289.14	149.6%
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	74,033.64	75,672.54	-1,638.90	97.8%
Net Ordinary Income	-43,778.80	-75,656.14	31,877.34	57.9%
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			
8800-00 · Drexel Church Building	1,256.76			
8802-00 · Dayton View Expenses	35.21			
Total Other Expense	9,625.30	0.00	9,625.30	100.0%
Net Other Income	-9,625.30	0.00	-9,625.30	100.0%
Net Income	-53,404.10	-75,656.14	22,252.04	70.6%

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08/05/26

Accrual Basis

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

	Jun - Jul 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	406.67			
3103-00 · Amelia	453.03			
3106-00 · Blancheater	2,451.93			
3107-00 · Brookville	1,546.02			
3108-00 · Cedarville	1,000.04			
3109-00 · Cincinnati Carthage	10,892.00			
3115-00 · Cincinnati Lockland	382.11			
3116-00 · Cincinnati Montana Ave.	1,520.06			
3120-00 · Cincinnati Springdale	31,821.55			
3122-00 · Cincinnati Victory	2,220.00			
3123-00 · Countryside Community	6,503.93			
3125-00 · Dayton BeHope	17,290.88			
3129-00 · Dayton First	3,606.16			
3132-00 · Dayton Northridge	668.00			
3133-00 · Dayton Parkview	10,148.00			
3135-00 · Eaton First	1,515.00			
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	765.23			
3144-00 · Hamilton Millville Ave.	2,147.00			
3147-00 · Harrison	1,495.78			
3148-00 · Hillsboro	6,056.48			
3150-00 · Living Hope	1,500.00			
3152-00 · Manchester	1,229.26			
3153-00 · Miamisburg/Liberation	704.30			
3154-00 · Middletown First	5,099.85			
3156-00 · Monroe	1,956.10			
3159-00 · New Lebanon	4,158.54			
3160-00 · New Richmond	225.00			
3161-00 · North Point	2,024.00			
3162-00 · Oxford	2,446.42			
3163-00 · Peebles	1,203.25			
3164-00 · Ripley	1,492.00			
3165-00 · Sardinia	7,422.21			
3166-00 · Shelter Community	1,600.00			
3167-00 · Penuel	8,475.00			
3168-00 · Trenton	5,532.00			
3169-00 · Tri-County	1,888.57			
3170-00 · Trotwood West Acres	665.81			
3171-00 · Vandalia	1,695.23			
3172-00 · Washington Court House	4,445.00			
3173-00 · Waynesville	263.00			
3174-00 · West Carrollton	12,829.16			
3175-00 · West Chester	13,074.43			
3176-00 · West Union	3,045.55			
3178-00 · Wilmington	814.42			
3179-00 · Xenia	10,261.40			
3180-00 · Philadelphia	1,729.76			
3211-00 · Budget Allocated to WEF	-24,978.95			
3212-00 · Budget Allocated to Education	-45,401.49			
3213-00 · Budget Allocated Pensions & Ben	-10,916.49			
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			
3306-00 · Change in Market Value Nz. Fnd.	-1,626.85			
3306-03 · Chg in Market Value N S Naz Fnd	-4,970.71			
3308-00 · Interest Fort McKinley	551.85			
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%

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08/05/26

Accrual Basis

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

	Jun - Jul 26	Budget	\$ Over Budget	% of Budget
3354-02 · District Insurance Income	98.40	32.80	65.60	300.0%
Total Income	59,281.08	32.80	59,248.28	180,735.0%
Gross Profit	59,281.08	32.80	59,248.28	180,735.0%
Expense				
4101-00 · D S Salary	16,030.76	20,038.50	-4,007.74	80.0%
4103-00 · Office Secretary Salary	11,853.33	10,038.50	1,814.83	118.1%
4104-00 · District Secretary Salary	846.16	1,057.68	-211.52	80.0%
4105-00 · DS Assistant Salary	1,123.08	1,403.84	-280.76	80.0%
4106-00 · Housing Allowance - Sec/Asst	2,153.84	2,692.32	-538.48	80.0%
4107-00 · Custodian Salary	676.20	846.16	-169.96	79.9%
4109-00 · District Treasurer Salary	2,750.00	2,750.00	0.00	100.0%
4110-00 · Recurring Gifts	21,708.72	2,000.00	19,708.72	1,085.4%
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	0.0%
4214-00 · D S Housing Allowance	2,307.68	2,884.60	-576.92	80.0%
4314-00 · D S Social Security Tax	2,805.80	3,507.23	-701.43	80.0%
4315-00 · D S Emp. Annuity Contribution	5,166.66	5,961.53	-794.87	86.7%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	35.30	48.08	-12.78	73.4%
4320-00 · Secretary Health Ins Reimb	400.00	400.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	630.80	788.53	-157.73	80.0%
4325-00 · FICA Employer Portion	958.49	832.67	125.82	115.1%
4326-00 · Other Personnel Life Insurance	4,048.05	3,916.66	131.39	103.4%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	2,873.50	3,083.34	-209.84	93.2%
5041-00 · Assistants Professional Expense	197.47	500.00	-302.53	39.5%
6024-00 · Office Space Maint & Repairs	7,952.95	1,666.66	6,286.29	477.2%
6025-00 · Office Space Utilities	715.12	1,000.00	-284.88	71.5%
6026-00 · Office Space Telephone	380.19	600.00	-219.81	63.4%
6027-00 · Office Space Insurance	1,073.91	1,101.16	-27.25	97.5%
6028-00 · Office Equip & Maint Contracts	1,655.83	1,000.00	655.83	165.6%
6031-00 · Stationary & Supplies	927.70	833.34	94.36	111.3%
6032-00 · Postage	20.99	283.34	-262.35	7.4%
6033-00 · Audit Fees	0.00	6,500.00	-6,500.00	0.0%
6034-00 · Real Estate Taxes	1,502.24	1,641.66	-139.42	91.5%
6036-00 · ACH Payment Fees	90.59	83.34	7.25	108.7%
6050-00 · Depreciation Expense	1,275.34			
7022-00 · Retreats	0.00	500.00	-500.00	0.0%
7024-00 · Campmeeting	0.00	8,000.00	-8,000.00	0.0%
7025-00 · Flowers and Gifts	91.90	200.00	-108.10	46.0%
7026-01 · NMDC Expenses	2,560.00	1,000.00	1,560.00	256.0%
7027-00 · Benevolence Expense	753.62	166.66	586.96	452.2%
7029-00 · Ministerial Assessment Expense	0.00	0.00	0.00	0.0%
7030-00 · Education Assistance	0.00	166.66	-166.66	0.0%
7031-02 · District Insurance Expense	32.80	32.80	0.00	100.0%
7033-00 · District Assembly	5,720.12	7,500.00	-1,779.88	76.3%
7034-00 · District Projects	0.00	333.34	-333.34	0.0%
7035-00 · District Conf. Meetings	0.00	500.00	-500.00	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	166.66	-166.66	0.0%
7041-00 · Background Checks	-347.50	16.66	-364.16	-2,085.8%
7042-00 · Counseling Expense	0.00	166.66	-166.66	0.0%
7043-00 · Website/Computer Expense	1,306.47	1,166.66	139.81	112.0%
7044-00 · Retired Pastor Subsidy	0.00	166.66	-166.66	0.0%
7046-00 · NMI Allocation Supplement	6,600.00	6,600.00	0.00	100.0%
7047-00 · SS Min. Allocation	8,000.00	8,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	6,183.34	6,183.34	0.00	100.0%
Total Expense	123,061.45	118,325.24	4,736.21	104.0%
Net Ordinary Income	-63,780.37	-118,292.44	54,512.07	53.9%
Other Income/Expense				
Other Expense				

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08/05/26

Accrual Basis

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

	<u>Jun - Jul 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8002-00 · Church Support non New Start	0.00	0.00	0.00	0.0%
8793-03 · BeHope Grant	16,666.66			
8800-00 · Drexel Church Building	1,318.20			
8802-00 · Dayton View Expenses	35.21			
Total Other Expense	<u>18,020.07</u>	<u>0.00</u>	<u>18,020.07</u>	<u>100.0%</u>
Net Other Income	<u>-18,020.07</u>	<u>0.00</u>	<u>-18,020.07</u>	<u>100.0%</u>
Net Income	<u>-81,800.44</u>	<u>-118,292.44</u>	<u>36,492.00</u>	<u>69.2%</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	\$275,331.09	MKT
DIST. INVEST	1010-00	Wesleyan		13123	\$149,280.72	4.25%
DIST. INVEST	1010-00	Wesleyan		12869	\$128,530.34	
TOT. DIST. INV.					\$559,324.65	
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					\$765,411.05	
NEW START:						
N.S. SAV.	1016-03	Wesleyan		12869	\$342,156.57	4.25%
N.S. SAV. TOTAL					\$342,156.57	
N.S. ENDOW.	1017-03	Naz Found		106	\$365,606.68	MKT
N.S. Be Hope	1032-03	Naz Found		106	\$241,666.57	MKT
TOT. ENDOW.					\$607,273.25	
TOT. NEW START					\$949,429.82	
TOTAL					\$1,714,840.87	

as of 7/29/2026