

## District Advisory Board Financial Reports

April 2025

Churches sending support to the District:

March	36/60	60%
June through March	44/61	72%

Total fiscal year deposits for the District (6/01/2024 - 4/30/2025) are \$551,861.88. This is up \$41,264.95 (or 8.1%) from the same period in the prior year of \$510,596.93. The District also received \$3,342.33 for the prior fiscal year during the same current period.

Items to highlight in the April report:

The gift of \$10,000.00 to the North Point Church for renovations was funded.

The change in valuation of investments with the Nazarene Foundation for the month of March was a loss of \$2,848.57 on the unrestricted account and a loss of \$4,584.18 on the New Start account.

The District continues to have strong reserves with \$162,910.16 in checking and \$1,468,959.56 in various savings and investment accounts.

Respectfully submitted,

Lee K. Van Houten, treasurer

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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 2024 -March 2025								
Alpha	105,407.03	14,492.10	5,796.82	3,952.40	2,634.94	2,107.94	14,492.10	
Amelia	-	2,706.48	-	2,706.48	-	-	2,706.48	
Bethel	-	19,171.03	-	19,171.03	-	-	19,171.03	
Bethesda	-	-	-	-	-	-	-	
Blanchester	24,993.81	15,572.91	-	9,702.59	5,870.32	-	15,572.91	-
Brookville	25,319.67	4,674.43	1,998.33	1,524.25	338.91	812.94	4,674.43	
Cedarville	-	-	-	-	-	-	-	
Cincinnati Carthage	-	8,357.77	3,283.78	2,238.00	1,492.63	1,343.36	8,357.77	
Chase Ave.	-	-	-	-	-	-	-	
Ethiopian Evang.	-	1,381.96	552.77	376.91	251.27	201.01	1,381.96	
Fairfax	-	-	-	-	-	-	-	
Lockland	-	-	-	-	-	-	-	
Montana Ave.	11,980.36	12,934.22	3,981.04	5,695.96	1,780.11	1,477.11	12,934.22	
Springdale	507,587.40	172,067.04	-	103,240.22	68,826.82	-	172,067.04	
Victory	-	-	-	-	-	-	-	
Countryside Comm.	-	32,061.21	-	16,729.12	15,332.09	-	32,061.21	
Crossroads	-	-	-	-	-	-	-	-
Dayton Be Hope	2,189,675.14	82,112.82	-	82,112.82	-	-	82,112.82	
Daytonview	-	-	-	-	-	-	-	
Drexel	-	-	-	-	-	-	-	
First	-	16,445.66	4,734.47	5,864.60	3,909.76	1,936.83	16,445.66	-
Northridge	-	4,434.00	-	2,660.00	1,774.00	-	4,434.00	
Parkview	58,803.85	42,491.00	-	26,463.00	16,028.00	-	42,491.00	
Eaton First	-	4,328.86	-	3,280.51	1,048.35	-	4,328.86	
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	12,794.75	-	12,794.75	-	-	12,794.75	
Felicity	-	1,418.90	-	851.34	567.56	-	1,418.90	
Journey	-	3,261.35	-	3,261.35	-	-	3,261.35	
Georgetown	-	-	-	-	-	-	-	
Germantown	6,907.46	3,350.94	-	2,346.25	1,004.69	-	3,350.94	
Hamilton Millville Ave.	117,159.00	4,127.00	-	4,127.00	-	-	4,127.00	
Walden Ponds	-	-	-	-	-	-	-	
Harrison	78,636.00	2,948.84	-	2,948.84	-	-	2,948.84	

Fiscal YTD Totals

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Hillsboro	-	5,515.00	-	5,515.00	-	-	5,515.00	
Living Hope Comm.	-	26,141.89	10,456.64	6,487.80	5,395.04	3,802.41	26,141.89	-
Manchester	-	6,373.73	-	3,980.52	2,393.21	-	6,373.73	
Journey/Miamisburg First	-	-	-	-	-	-	-	
Middletown First	-	-	-	-	-	-	-	
Monroe	-	18,106.90	-	13,926.94	4,179.96	-	18,106.90	
Morrow	-	977.24	-	586.34	390.90	-	977.24	
Mount Carmel	-	-	-	-	-	-	-	
New Lebanon	-	9,660.03	2,556.84	3,710.85	2,290.12	1,102.22	9,660.03	
New Richmond	-	600.30	-	400.20	200.10	-	600.30	
North Point	28,042.43	8,794.02	3,517.99	2,398.61	1,598.18	1,279.24	8,794.02	
Oxford	15,369.68	2,653.59	1,255.33	576.36	-	307.40	2,653.59	514.50
Peebles	36,299.43	4,093.49	1,433.07	1,140.18	760.12	760.12	4,093.49	
Penuel	-	-	-	-	-	-	-	-
Philadelphia	22,121.85	3,039.95	1,216.15	830.00	552.22	441.58	3,039.95	
Ripley	147,214.61	20,240.00	8,097.00	5,521.00	3,679.00	2,943.00	20,240.00	
Sardinia	76,049.66	9,206.12	3,481.60	2,581.77	1,742.18	1,400.57	9,206.12	
Shelter Comm.	-	5,500.00	-	5,500.00	-	-	5,500.00	
Trenton	203,317.00	24,607.00	12,417.00	7,950.00	-	4,240.00	24,607.00	
Tri-County	210,776.00	28,981.70	11,592.69	7,904.09	5,269.41	4,215.51	28,981.70	
Trotwood West Acres	25,032.69	3,442.02	1,376.81	938.72	579.14	547.35	3,442.02	
Vandalia	201,199.42	8,049.21	-	6,036.90	2,012.31	-	8,049.21	
Washington Court House	-	-	-	-	-	-	-	
Waynesville	11,597.41	869.38	-	497.22	372.16	-	869.38	
West Carrollton	445,705.00	53,260.88	21,304.35	14,525.69	9,683.79	7,747.05	53,260.88	
West Chester	114,827.45	79,637.67	-	47,630.16	32,007.51	-	79,637.67	
West Union	-	-	-	-	-	-	-	
Wilmington	-	1,665.34	247.31	1,294.38	-	123.65	1,665.34	
Xenia	984,867.09	36,932.52	-	36,932.52	-	-	36,932.52	
Grand Totals	5,648,889.44	819,481.25	99,299.99	488,912.67	193,964.80	36,789.29	819,481.25	514.50

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
<b>March 2025 Payments</b>								
Alpha	7,482.78	1,028.88	411.55	280.60	187.07	149.66	1,028.88	
Amelia	-	344.63	-	344.63	-	-	344.63	
Bethel	-	2,436.20	-	2,436.20	-	-	2,436.20	
Bethesda	-	-	-	-	-	-	-	
Blanchester	-	2,707.10	-	1,624.25	1,082.85	-	2,707.10	
Brookville	-	1,724.29	842.99	574.76	-	306.54	1,724.29	
Cedarville	-	-	-	-	-	-	-	
<b>Cincinnati</b>								
Carthage	-	8,357.77	3,283.78	2,238.00	1,492.63	1,343.36	8,357.77	
Chase Ave.	-	-	-	-	-	-	-	
Ethiopian Evang.	-	178.34	71.33	48.64	32.43	25.94	178.34	
Fairfax	-	-	-	-	-	-	-	
Lockland	-	-	-	-	-	-	-	
Montana Ave.	-	3,106.44	1,242.58	847.21	564.80	451.85	3,106.44	
Springdale	-	34,863.98	-	20,918.38	13,945.60	-	34,863.98	
Victory	-	-	-	-	-	-	-	
Countryside Comm.	-	8,780.07	-	4,265.00	4,515.07	-	8,780.07	
Crossroads	-	-	-	-	-	-	-	
<b>Dayton</b>								
Be Hope	260,969.56	9,786.36	-	9,786.36	-	-	9,786.36	
Daytonview	-	-	-	-	-	-	-	
Drexel	-	-	-	-	-	-	-	
First	-	1,853.55	-	1,112.13	741.42	-	1,853.55	
Northridge	-	980.00	-	588.00	392.00	-	980.00	
Parkview	-	7,296.00	-	4,377.00	2,919.00	-	7,296.00	
Eaton First	-	730.00	-	730.00	-	-	730.00	
Fairborn Wrightview	-	-	-	-	-	-	-	
Fairfield	-	1,326.51	-	1,326.51	-	-	1,326.51	
Felicity	-	266.30	-	160.18	106.12	-	266.30	
Journey	-	495.23	-	495.23	-	-	495.23	
Georgetown	-	-	-	-	-	-	-	
Germanatown	-	632.86	-	389.45	243.41	-	632.86	
Hamilton Millville Ave.	14,649.00	512.00	-	512.00	-	-	512.00	
Waldon Ponds	-	-	-	-	-	-	-	
Harrison	9,799.00	367.46	-	367.46	-	-	367.46	

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Hillsboro	-	2,515.00	-	2,515.00	-	-	2,515.00	
Living Hope Comm.	-	-	-	-	-	-	-	
Manchester	-	1,332.10	-	799.26	532.84	-	1,332.10	
Journey/Miamisburg First	-	-	-	-	-	-	-	
Middletown First	-	-	-	-	-	-	-	
Monroe	-	11,037.57	-	9,685.31	1,352.26	-	11,037.57	
Morrow	-	-	-	-	-	-	-	
Mount Carmel	-	-	-	-	-	-	-	
New Lebanon	-	1,535.38	-	957.74	577.64	-	1,535.38	
New Richmond	-	-	-	-	-	-	-	
North Point	-	1,903.85	761.90	519.47	345.43	277.05	1,903.85	
Oxford	-	-	-	-	-	-	-	
Peebles	4,453.00	567.73	223.95	147.34	98.22	98.22	567.73	
Penuel	-	-	-	-	-	-	-	
Philadelphia	-	-	-	-	-	-	-	
Ripley	10,949.00	1,506.00	602.00	411.00	274.00	219.00	1,506.00	
Sardinia	-	-	-	-	-	-	-	
Shelter Comm.	-	500.00	-	500.00	-	-	500.00	
Trenton	23,821.00	2,605.00	1,311.00	844.00	-	450.00	2,605.00	
Tri-County	24,714.00	3,398.12	1,359.25	926.76	617.84	494.27	3,398.12	
Trotwood West Acres	2,656.90	365.32	146.13	99.63	66.42	53.14	365.32	
Vandalia	25,411.46	1,016.45	-	762.34	254.11	-	1,016.45	
Washington Court House	-	-	-	-	-	-	-	
Waynesville	-	-	-	-	-	-	-	
West Carrollton	-	-	-	-	-	-	-	
West Chester	-	11,190.19	-	6,561.38	4,628.81	-	11,190.19	
West Union	-	-	-	-	-	-	-	
Wilmington	-	632.92	-	632.92	-	-	632.92	
Xenia	125,263.00	4,697.37	-	4,697.37	-	-	4,697.37	
<b>Grand Totals</b>	<b>510,168.70</b>	<b>132,576.97</b>	<b>10,256.46</b>	<b>83,481.51</b>	<b>34,969.97</b>	<b>3,869.03</b>	<b>132,576.97</b>	<b>-</b>

## SWO District Church of the Nazarene

## Balance Sheet

As of April 30, 2025

	Apr 30, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1001-00 · Checking - FFB	73,104.11
1001-01 · Checking - NMDC	3,687.22
1001-02 · Checking - Insurance	92.61
1001-03 · Checking - New Start	75,737.60
1002-00 · Checking - Electronic Payments	10,288.62
1010-00 · Savings - District	460,400.38
1014-00 · Parsonage Savings	86,180.94
1016-03 · New Start - Savings	537,680.75
1017-03 · New Start - Endowment	275,562.19
1019-00 · Diversity Assistance Saving	59,236.78
1022-00 · District Grant Fund Savings	22,293.59
1023-00 · DS Deferred Comp Savings	27,604.93
<b>Total Checking/Savings</b>	<b>1,631,869.72</b>
<b>Total Current Assets</b>	<b>1,631,869.72</b>
<b>Fixed Assets</b>	
1410-00 · Office Furniture & Equipment	104,521.35
1410-01 · Office Furniture & Equip - NMDC	4,026.55
1440-00 · Building - District Office	382,600.35
1510-00 · Accumulated Depreciation	(321,009.15)
1510-01 · Accumulated Depreciation - NMDC	(4,026.55)
1621-03 · Real Estate New Life	374,950.00
1624-03 · Real Estate Dayton Central	361,651.82
<b>Total Fixed Assets</b>	<b>902,714.37</b>
<b>Other Assets</b>	
1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	54,085.85
1221-00 · Note Receivable - Higher Ground	90,288.28
1700-00 · Prepaid Expenses	10,743.53
1700-03 · Prepaid Expenses - New Start	319.33
<b>Total Other Assets</b>	<b>165,436.99</b>
<b>TOTAL ASSETS</b>	<b>2,700,021.08</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
2006-00 · General Assembly Payable	13,488.85
2201-00 · Benevolence Payable	246.38
2202-00 · Allocation Refund Payable	27.61
2203-00 · Scholarships - Daytonview	2,000.00
<b>Total Other Current Liabilities</b>	<b>15,762.84</b>
<b>Total Current Liabilities</b>	<b>15,762.84</b>
<b>Long Term Liabilities</b>	
2008-00 · D S Deferred Comp Payable	27,000.00
<b>Total Long Term Liabilities</b>	<b>27,000.00</b>
<b>Total Liabilities</b>	<b>42,762.84</b>

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**SWO District Church of the Nazarene**

**Balance Sheet**

05/01/25

As of April 30, 2025

Accrual Basis

	Apr 30, 25
Equity	
2900-01 · NMDC	3,687.22
2900-02 · Insurance	92.61
2900-03 · New Start	2,344,069.37
2951-00 · Net activity	162,731.60
3200-00 · Unrestricted Net Assets	362,033.59
Net Income	(215,356.15)
Total Equity	2,657,258.24
TOTAL LIABILITIES & EQUITY	2,700,021.08



11:25 AM

**SWO District Church of the Nazarene**  
**Profit & Loss - Month & YTD**  
**April 2025**

05/01/25

Accrual Basis

	Apr 25	Jun '24 - Apr 25
Ordinary Income/Expense		
Income		
3102-00 · Alpha	1,028.88	15,252.32
3103-00 · Amelia	344.63	2,939.31
3105-00 · Bethel	2,436.20	20,777.94
3106-00 · Blanchester	1,549.46	16,296.81
3107-00 · Brookville	0.00	4,674.43
3109-00 · Cincinnati Carthage	8,357.77	12,165.77
3113-00 · Cincinnati Ethiopian Evang.	178.34	1,534.17
3115-00 · Cincinnati Lockland	0.00	859.21
3116-00 · Cincinnati Montana Ave.	1,900.18	14,554.07
3120-00 · Cincinnati Springdale	21,799.74	188,119.55
3123-00 · Countryside Community	0.00	40,135.80
3124-00 · Crossroads	0.00	4,615.00
3125-00 · Dayton BeHope	9,786.36	89,215.92
3129-00 · Dayton First	1,137.43	16,888.99
3132-00 · Dayton Northridge	535.00	4,766.00
3133-00 · Dayton Parkview	4,034.00	45,593.00
3135-00 · Eaton First	730.00	4,590.54
3138-00 · Fairfield	1,326.51	14,724.75
3139-00 · Felicity	266.30	1,709.90
3140-00 · Journey	495.23	3,261.35
3142-00 · Germantown	350.14	3,350.94
3144-00 · Hamilton Millville Ave.	512.00	4,495.00
3147-00 · Harrison	367.46	2,948.84
3148-00 · Hillsboro	2,515.00	6,131.54
3150-00 · Living Hope	0.00	26,141.89
3152-00 · Manchester	858.73	6,711.28
3156-00 · Monroe	9,829.95	19,194.85
3157-00 · Morrow	0.00	977.24
3159-00 · New Lebanon	1,535.38	9,970.33
3160-00 · New Richmond	0.00	600.30
3161-00 · North Point	1,239.85	9,576.54
3162-00 · Oxford	0.00	6,530.48
3163-00 · Peebles	567.73	4,093.49
3164-00 · Ripley	1,506.00	21,518.00
3165-00 · Sardinia	0.00	9,206.12
3166-00 · Shelter Community	500.00	5,500.00
3167-00 · Penuel	0.00	7,000.00
3168-00 · Trenton	2,605.00	27,191.00
3169-00 · Tri-County	3,398.12	31,446.67
3170-00 · Trotwood West Acres	365.32	3,442.02
3171-00 · Vandalia	1,016.45	8,880.41
3172-00 · Washington Court House	0.00	641.00
3173-00 · Waynesville	0.00	1,012.15
3174-00 · West Carrollton	0.00	60,194.66
3175-00 · West Chester	11,190.19	87,019.41
3176-00 · West Union	0.00	3,807.00
3178-00 · Wilmington	329.13	1,665.34
3179-00 · Xenia	4,697.37	39,976.92
3180-00 · Philadelphia	0.00	3,039.95
3181-00 · Bethesda Iglesia del Nazareno	0.00	2,000.00
3195-00 · Additional WEF Contribution	0.00	(2,342.00)
3211-00 · Budget Allocated to WEF	(10,256.46)	(110,613.54)
3212-00 · Budget Allocated to Education	(34,969.97)	(208,200.13)
3213-00 · Budget Allocated Pensions & Ben	(3,869.03)	(43,920.65)
3250-00 · Prior Yr. Budget Payments	0.00	3,342.33
3252-00 · Budget Pmts. Rec. Current Year	0.00	(62,400.00)
3305-00 · Int & Div Savings District	0.27	13,431.56
3305-03 · Int & Div New Start	0.00	33,542.07
3306-00 · Change in Market Value Nz. Fnd.	(2,848.57)	9,053.56
3306-03 · Chg in Market Value N S Naz Fnd	(4,584.18)	10,757.51
3308-00 · Interest Fort McKinley	318.31	3,652.42
3310-00 · Int & Div Parsonage Savings	0.00	4,362.67
3316-00 · Interest Income - Higher Ground	416.88	4,751.15
3322-00 · Interest Inc - Intl Assistance	0.00	2,998.69

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05/01/25

Accrual Basis

**SWO District Church of the Nazarene**  
**Profit & Loss - Month & YTD**  
**April 2025**

	Apr 25	Jun '24 - Apr 25
3323-00 · Interest Inc - District Grant	0.00	1,381.66
3350-00 · Misc. Income	0.00	1.00
3353-01 · NMDC Income	2,585.00	13,365.00
3354-02 · District Insurance Income	128.49	1,956.95
<b>Total Income</b>	<b>46,210.59</b>	<b>592,058.45</b>
<b>Gross Profit</b>	<b>46,210.59</b>	<b>592,058.45</b>
<b>Expense</b>		
4101-00 · D S Salary	7,134.74	84,088.33
4103-00 · Office Secretary Salary	3,476.05	43,881.71
4104-00 · District Secretary Salary	338.46	4,042.29
4105-00 · DS Assistant Salary	476.92	5,634.58
4106-00 · Housing Allowance - Sec/Asst	1,076.92	12,384.58
4107-00 · Custodian Salary	311.22	3,172.20
4109-00 · District Treasurer Salary	1,258.00	13,838.00
4110-00 · Recurring Gifts	125.00	2,250.00
4111-00 · Min Training Coord Salary	3,640.00	3,640.00
4214-00 · D S Housing Allowance	1,153.84	13,269.16
4314-00 · D S Social Security Tax	1,258.48	14,472.52
4315-00 · D S Emp. Annuity Contribution	2,541.67	27,958.33
4316-00 · D S Insurance	0.00	205.45
4317-00 · Workers Comp Expense	55.18	355.50
4320-00 · Secretary Health Ins Reimb	200.00	2,200.00
4321-00 · DS Asst. Social Security Tax	289.52	3,329.48
4325-00 · FICA Employer Portion	289.73	3,599.64
4326-00 · Other Personnel Life Insurance	1,862.70	20,728.90
4331-00 · D S Deferred Compensation	3,000.00	3,000.00
5040-00 · D S Prof. Expense Reimb.	746.95	19,470.40
5041-00 · Assistants Professional Expense	0.00	2,706.23
6024-00 · Office Space Maint & Repairs	1,240.46	15,462.83
6025-00 · Office Space Utilities	455.82	4,593.32
6026-00 · Office Space Telephone	234.28	3,204.02
6027-00 · Office Space Insurance	507.25	5,712.42
6028-00 · Office Equip & Maint Contracts	205.00	4,168.40
6031-00 · Stationary & Supplies	991.48	5,040.16
6032-00 · Postage	19.99	1,265.64
6033-00 · Audit Fees	0.00	6,162.00
6034-00 · Real Estate Taxes	827.38	9,037.59
6036-00 · ACH Payment Fees	26.00	100.68
6036-01 · Credit Card Payment Fees - NMDC	44.88	228.03
6050-00 · Depreciation Expense	0.00	6,376.68
7022-00 · Retreats	0.00	700.00
7024-00 · Campmeeting	0.00	9,777.09
7025-00 · Flowers and Gifts	173.70	960.18
7026-01 · NMDC Expenses	1,640.00	9,855.00
7027-00 · Benevolence Expense	0.00	2,000.00
7029-00 · Ministerial Assessment Expense	3,833.83	3,773.83
7031-02 · District Insurance Expense	103.61	1,955.66
7033-00 · District Assembly	0.00	7,660.70
7034-00 · District Projects	0.00	750.00
7035-00 · District Conf. Meetings	301.52	3,076.65
7037-00 · Ministry Training/Education	0.00	205.00
7038-00 · General Assembly	4,000.00	4,000.00
7039-00 · Miscellaneous Expense	0.00	301.00
7041-00 · Background Checks	10.00	15.00
7043-00 · Website/Computer Expense	129.51	4,210.54
7046-00 · NMI Allocation Supplement	3,300.00	36,300.00
7047-00 · SS Min. Allocation	4,000.00	44,000.00
7048-00 · NYI Min. Allocation	3,008.33	33,091.63

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## SWO District Church of the Nazarene

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

05/01/25

April 2025

Accrual Basis

	Apr 25	Jun '24 - Apr 25
7055-00 · Campground Budget	2,500.00	27,500.00
8002-00 · Church Support non New Start	500.00	5,500.00
<b>Total Expense</b>	<b>57,288.42</b>	<b>541,211.35</b>
<b>Net Ordinary Income</b>	<b>(11,077.83)</b>	<b>50,847.10</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
7045-00 · District Allocation Refund	0.00	41,421.50
7056-00 · International Assistance Exp	1,666.67	18,333.33
8005-00 · Small Church Growth Grant	0.00	10,000.00
8351-00 · Dayton Central Philadelphia	0.00	1,350.00
8353-03 · Target Dayton support	0.00	20,000.00
8761-03 · Williamsburg/Bethel Expense	976.40	4,475.64
8774-03 · New Life Expenses	0.00	831.38
8775-03 · 317 Burns Ave	0.00	2,978.92
8778-03 · Generations Church	0.00	50,000.00
8779-03 · Waynesville Remodel	0.00	46,359.70
8792-03 · Dayton Central Expenses	5.67	2,334.97
8797-03 · North Point Expense	10,000.00	10,000.00
8799-03 · Liberation Church	0.00	30,000.00
8800-00 · Drexel Church Building	999.67	3,117.81
8801-03 · Mt. Vernon Nazarene University	0.00	25,000.00
<b>Total Other Expense</b>	<b>13,648.41</b>	<b>266,203.25</b>
<b>Net Other Income</b>	<b>(13,648.41)</b>	<b>(266,203.25)</b>
<b>Net Income</b>	<b>(24,726.24)</b>	<b>(215,356.15)</b>

11:25 AM

05/01/25

Accrual Basis

# SWO District Church of the Nazarene

## Profit & Loss by Class

### April 2025

Ordinary Income/Expense	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Income					
3102-00 · Alpha	0.00	0.00	0.00	1,028.88	1,028.88
3103-00 · Amelia	0.00	0.00	0.00	344.63	344.63
3105-00 · Bethel	0.00	0.00	0.00	2,436.20	2,436.20
3106-00 · Blanchester	0.00	0.00	0.00	1,549.46	1,549.46
3109-00 · Cincinnati Carthage	0.00	0.00	0.00	8,357.77	8,357.77
3113-00 · Cincinnati Ethiopian Evang.	0.00	0.00	0.00	178.34	178.34
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	1,900.18	1,900.18
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	21,799.74	21,799.74
3125-00 · Dayton BeHope	0.00	0.00	0.00	9,786.36	9,786.36
3129-00 · Dayton First	0.00	0.00	0.00	1,137.43	1,137.43
3132-00 · Dayton Northridge	0.00	0.00	0.00	535.00	535.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	4,034.00	4,034.00
3135-00 · Eaton First	0.00	0.00	0.00	730.00	730.00
3138-00 · Fairfield	0.00	0.00	0.00	1,326.51	1,326.51
3139-00 · Felicity	0.00	0.00	0.00	266.30	266.30
3140-00 · Journey	0.00	0.00	0.00	495.23	495.23
3142-00 · Germantown	0.00	0.00	0.00	350.14	350.14
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	512.00	512.00
3147-00 · Harrison	0.00	0.00	0.00	367.46	367.46
3148-00 · Hillsboro	0.00	0.00	0.00	2,515.00	2,515.00
3152-00 · Manchester	0.00	0.00	0.00	858.73	858.73
3156-00 · Monroe	0.00	0.00	0.00	9,829.95	9,829.95
3159-00 · New Lebanon	0.00	0.00	0.00	1,535.38	1,535.38
3161-00 · North Point	0.00	0.00	0.00	1,239.85	1,239.85
3163-00 · Peebles	0.00	0.00	0.00	567.73	567.73
3164-00 · Ripley	0.00	0.00	0.00	1,506.00	1,506.00
3166-00 · Shelter Community	0.00	0.00	0.00	500.00	500.00
3168-00 · Trenton	0.00	0.00	0.00	2,605.00	2,605.00
3169-00 · Tri-County	0.00	0.00	0.00	3,398.12	3,398.12
3170-00 · Trotwood West Acres	0.00	0.00	0.00	365.32	365.32
3171-00 · Vandalia	0.00	0.00	0.00	1,016.45	1,016.45
3175-00 · West Chester	0.00	0.00	0.00	11,190.19	11,190.19
3178-00 · Wilmington	0.00	0.00	0.00	329.13	329.13
3179-00 · Xenia	0.00	0.00	0.00	4,697.37	4,697.37
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(10,256.46)	(10,256.46)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(34,969.97)	(34,969.97)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(3,869.03)	(3,869.03)
3305-00 · Int & Div Savings District	0.00	0.00	0.00	0.27	0.27
3306-00 · Chg in Market Value Nz. Fnd.	0.00	0.00	0.00	(2,848.57)	(2,848.57)
3306-03 · Chg in Market Value N S Naz Fnd	0.00	(4,584.18)	0.00	0.00	(4,584.18)
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	318.31	318.31
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	416.88	416.88

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05/01/25

Accrual Basis

# SWO District Church of the Nazarene

## Profit & Loss by Class

### April 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
3353-01 · NMDC Income	0.00	0.00	2,585.00	0.00	2,585.00
3354-02 · District Insurance Income	128.49	0.00	0.00	0.00	128.49
<b>Total Income</b>	<b>128.49</b>	<b>(4,584.18)</b>	<b>2,585.00</b>	<b>48,081.28</b>	<b>46,210.59</b>
<b>Gross Profit</b>	<b>128.49</b>	<b>(4,584.18)</b>	<b>2,585.00</b>	<b>48,081.28</b>	<b>46,210.59</b>
<b>Expense</b>					
4101-00 · D S Salary	0.00	0.00	0.00	7,134.74	7,134.74
4103-00 · Office Secretary Salary	0.00	0.00	0.00	3,476.05	3,476.05
4104-00 · District Secretary Salary	0.00	0.00	0.00	338.46	338.46
4105-00 · DS Assistant Salary	0.00	0.00	0.00	476.92	476.92
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	311.22	311.22
4109-00 · District Treasurer Salary	0.00	0.00	0.00	1,258.00	1,258.00
4110-00 · Recurring Gifts	0.00	0.00	0.00	125.00	125.00
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	3,640.00	3,640.00
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	1,258.48	1,258.48
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	2,541.67	2,541.67
4317-00 · Workers Comp Expense	0.00	0.00	0.00	55.18	55.18
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	289.52	289.52
4325-00 · FICA Employer Portion	0.00	0.00	0.00	289.73	289.73
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	1,862.70	1,862.70
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	3,000.00	3,000.00
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	746.95	746.95
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	1,240.46	1,240.46
6025-00 · Office Space Utilities	0.00	0.00	0.00	455.82	455.82
6026-00 · Office Space Telephone	0.00	0.00	0.00	234.28	234.28
6027-00 · Office Space Insurance	0.00	0.00	0.00	507.25	507.25
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	205.00	205.00
6031-00 · Stationary & Supplies	0.00	0.00	0.00	991.48	991.48
6032-00 · Postage	0.00	0.00	0.00	19.99	19.99
6034-00 · Real Estate Taxes	0.00	0.00	0.00	827.38	827.38
6036-00 · ACH Payment Fees	0.00	0.00	0.00	26.00	26.00
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	44.88	0.00	44.88
7025-00 · Flowers and Gifts	0.00	0.00	0.00	173.70	173.70
7026-01 · NMDC Expenses	0.00	0.00	1,640.00	0.00	1,640.00
7029-00 · Ministerial Assessment Expense	0.00	0.00	0.00	3,833.83	3,833.83
7031-02 · District Insurance Expense	103.61	0.00	0.00	0.00	103.61
7035-00 · District Conf. Meetings	0.00	0.00	0.00	301.52	301.52
7038-00 · General Assembly	0.00	0.00	0.00	4,000.00	4,000.00
7041-00 · Background Checks	0.00	0.00	0.00	10.00	10.00
7043-00 · Website/Computer Expense	0.00	0.00	0.00	129.51	129.51
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	3,008.33	3,008.33

11:25 AM

05/01/25

Accrual Basis

# SWO District Church of the Nazarene

## Profit & Loss by Class

### April 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
7055-00 · Campground Budget	0.00	0.00	0.00	2,500.00	2,500.00
8002-00 · Church Support non New Start	0.00	0.00	0.00	500.00	500.00
Total Expense	103.61	0.00	1,684.88	55,499.93	57,288.42
Net Ordinary Income	24.88	(4,584.18)	900.12	(7,418.65)	(11,077.83)
Other Income/Expense					
Other Expense					
7056-00 · International Assistance Exp	0.00	1,666.67	0.00	0.00	1,666.67
8761-03 · Williamsburg/Bethel Expense	0.00	976.40	0.00	0.00	976.40
8792-03 · Dayton Central Expenses	0.00	5.67	0.00	0.00	5.67
8797-03 · North Point Expense	0.00	10,000.00	0.00	0.00	10,000.00
8800-00 · Drexel Church Building	0.00	0.00	0.00	999.67	999.67
Total Other Expense	0.00	12,648.74	0.00	999.67	13,648.41
Net Other Income	0.00	(12,648.74)	0.00	(999.67)	(13,648.41)
Net Income	24.88	(17,232.92)	900.12	(8,418.32)	(24,726.24)

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## SWO District Church of the Nazarene

05/01/25

## Profit &amp; Loss by Class

Accrual Basis

June 2024 through April 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	15,252.32	15,252.32
3103-00 · Amelia	0.00	0.00	0.00	2,939.31	2,939.31
3105-00 · Bethel	0.00	0.00	0.00	20,777.94	20,777.94
3106-00 · Blanchester	0.00	0.00	0.00	16,296.81	16,296.81
3107-00 · Brookville	0.00	0.00	0.00	4,674.43	4,674.43
3109-00 · Cincinnati Carthage	0.00	0.00	0.00	12,165.77	12,165.77
3113-00 · Cincinnati Ethiopian Evang.	0.00	0.00	0.00	1,534.17	1,534.17
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	859.21	859.21
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	14,554.07	14,554.07
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	188,119.55	188,119.55
3123-00 · Countryside Community	0.00	0.00	0.00	40,135.80	40,135.80
3124-00 · Crossroads	0.00	0.00	0.00	4,615.00	4,615.00
3125-00 · Dayton BeHope	0.00	0.00	0.00	89,215.92	89,215.92
3129-00 · Dayton First	0.00	0.00	0.00	16,888.99	16,888.99
3132-00 · Dayton Northridge	0.00	0.00	0.00	4,766.00	4,766.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	45,593.00	45,593.00
3135-00 · Eaton First	0.00	0.00	0.00	4,590.54	4,590.54
3138-00 · Fairfield	0.00	0.00	0.00	14,724.75	14,724.75
3139-00 · Felicity	0.00	0.00	0.00	1,709.90	1,709.90
3140-00 · Journey	0.00	0.00	0.00	3,261.35	3,261.35
3142-00 · Germantown	0.00	0.00	0.00	3,350.94	3,350.94
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	4,495.00	4,495.00
3147-00 · Harrison	0.00	0.00	0.00	2,948.84	2,948.84
3148-00 · Hillsboro	0.00	0.00	0.00	6,131.54	6,131.54
3150-00 · Living Hope	0.00	0.00	0.00	26,141.89	26,141.89
3152-00 · Manchester	0.00	0.00	0.00	6,711.28	6,711.28
3156-00 · Monroe	0.00	0.00	0.00	19,194.85	19,194.85
3157-00 · Morrow	0.00	0.00	0.00	977.24	977.24
3159-00 · New Lebanon	0.00	0.00	0.00	9,970.33	9,970.33
3160-00 · New Richmond	0.00	0.00	0.00	600.30	600.30
3161-00 · North Point	0.00	0.00	0.00	9,576.54	9,576.54
3162-00 · Oxford	0.00	0.00	0.00	6,530.48	6,530.48
3163-00 · Peebles	0.00	0.00	0.00	4,093.49	4,093.49
3164-00 · Ripley	0.00	0.00	0.00	21,518.00	21,518.00
3165-00 · Sardinia	0.00	0.00	0.00	9,206.12	9,206.12
3166-00 · Shelter Community	0.00	0.00	0.00	5,500.00	5,500.00
3167-00 · Penuel	0.00	0.00	0.00	7,000.00	7,000.00
3168-00 · Trenton	0.00	0.00	0.00	27,191.00	27,191.00
3169-00 · Tri-County	0.00	0.00	0.00	31,446.67	31,446.67
3170-00 · Trotwood West Acres	0.00	0.00	0.00	3,442.02	3,442.02
3171-00 · Vandalia	0.00	0.00	0.00	8,880.41	8,880.41
3172-00 · Washington Court House	0.00	0.00	0.00	641.00	641.00
3173-00 · Waynesville	0.00	0.00	0.00	1,012.15	1,012.15
3174-00 · West Carrollton	0.00	0.00	0.00	60,194.66	60,194.66
3175-00 · West Chester	0.00	0.00	0.00	87,019.41	87,019.41
3176-00 · West Union	0.00	0.00	0.00	3,807.00	3,807.00
3178-00 · Wilmington	0.00	0.00	0.00	1,665.34	1,665.34
3179-00 · Xenia	0.00	0.00	0.00	39,976.92	39,976.92
3180-00 · Philadelphia	0.00	0.00	0.00	3,039.95	3,039.95
3181-00 · Bethesda Iglesia del Nazareno	0.00	0.00	0.00	2,000.00	2,000.00
3195-00 · Additional WEF Contribution	0.00	0.00	0.00	(2,342.00)	(2,342.00)
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(110,613.54)	(110,613.54)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(208,200.13)	(208,200.13)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(43,920.65)	(43,920.65)
3250-00 · Prior Yr. Budget Payments	0.00	0.00	0.00	3,342.33	3,342.33
3252-00 · Budget Pmts. Rec. Current Year	0.00	0.00	0.00	(62,400.00)	(62,400.00)
3305-00 · Int & Div Savings District	0.00	0.00	0.00	13,431.56	13,431.56
3305-03 · Int & Div New Start	0.00	33,542.07	0.00	0.00	33,542.07
3306-00 · Change in Market Value Nz. Fnd.	0.00	0.00	0.00	9,053.56	9,053.56
3306-03 · Chg in Market Value N S Naz Fnd	0.00	10,757.51	0.00	0.00	10,757.51
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	3,652.42	3,652.42
3310-00 · Int & Div Parsonage Savings	0.00	0.00	0.00	4,362.67	4,362.67
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	4,751.15	4,751.15
3322-00 · Interest Inc - Intl Assistance	0.00	0.00	0.00	2,998.69	2,998.69

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## SWO District Church of the Nazarene

## Profit &amp; Loss by Class

05/01/25

June 2024 through April 2025

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
3323-00 · Interest Inc - District Grant	0.00	0.00	0.00	1,381.66	1,381.66
3350-00 · Misc. Income	0.00	0.00	0.00	1.00	1.00
3353-01 · NMDC Income	0.00	0.00	13,365.00	0.00	13,365.00
3354-02 · District Insurance Income	1,956.95	0.00	0.00	0.00	1,956.95
<b>Total Income</b>	<b>1,956.95</b>	<b>44,299.58</b>	<b>13,365.00</b>	<b>532,436.92</b>	<b>592,058.45</b>
<b>Gross Profit</b>	<b>1,956.95</b>	<b>44,299.58</b>	<b>13,365.00</b>	<b>532,436.92</b>	<b>592,058.45</b>
<b>Expense</b>					
4101-00 · D S Salary	0.00	0.00	0.00	84,088.33	84,088.33
4103-00 · Office Secretary Salary	0.00	0.00	0.00	43,881.71	43,881.71
4104-00 · District Secretary Salary	0.00	0.00	0.00	4,042.29	4,042.29
4105-00 · DS Assistant Salary	0.00	0.00	0.00	5,634.58	5,634.58
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	12,384.58	12,384.58
4107-00 · Custodian Salary	0.00	0.00	0.00	3,172.20	3,172.20
4109-00 · District Treasurer Salary	0.00	0.00	0.00	13,838.00	13,838.00
4110-00 · Recurring Gifts	0.00	0.00	0.00	2,250.00	2,250.00
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	3,640.00	3,640.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	13,269.16	13,269.16
4314-00 · D S Social Security Tax	0.00	0.00	0.00	14,472.52	14,472.52
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	27,958.33	27,958.33
4316-00 · D S Insurance	0.00	0.00	0.00	205.45	205.45
4317-00 · Workers Comp Expense	0.00	0.00	0.00	355.50	355.50
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	2,200.00	2,200.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	3,329.48	3,329.48
4325-00 · FICA Employer Portion	0.00	0.00	0.00	3,599.64	3,599.64
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	20,728.90	20,728.90
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	3,000.00	3,000.00
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	19,470.40	19,470.40
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	2,706.23	2,706.23
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	15,462.83	15,462.83
6025-00 · Office Space Utilities	0.00	0.00	0.00	4,593.32	4,593.32
6026-00 · Office Space Telephone	0.00	0.00	0.00	3,204.02	3,204.02
6027-00 · Office Space Insurance	0.00	0.00	0.00	5,712.42	5,712.42
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	4,168.40	4,168.40
6031-00 · Stationary & Supplies	0.00	0.00	0.00	5,040.16	5,040.16
6032-00 · Postage	0.00	0.00	0.00	1,265.64	1,265.64
6033-00 · Audit Fees	0.00	0.00	0.00	6,162.00	6,162.00
6034-00 · Real Estate Taxes	0.00	0.00	0.00	9,037.59	9,037.59
6036-00 · ACH Payment Fees	0.00	0.00	0.00	100.68	100.68
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	228.03	0.00	228.03
6050-00 · Depreciation Expense	0.00	0.00	0.00	6,376.68	6,376.68
7022-00 · Retreats	0.00	0.00	0.00	700.00	700.00
7024-00 · Campmeeting	0.00	0.00	0.00	9,777.09	9,777.09
7025-00 · Flowers and Gifts	0.00	0.00	0.00	960.18	960.18
7026-01 · NMDC Expenses	0.00	0.00	9,855.00	0.00	9,855.00
7027-00 · Benevolence Expense	0.00	0.00	0.00	2,000.00	2,000.00
7029-00 · Ministerial Assessment Expense	0.00	0.00	0.00	3,773.83	3,773.83
7031-02 · District Insurance Expense	1,955.66	0.00	0.00	0.00	1,955.66
7033-00 · District Assembly	0.00	0.00	0.00	7,660.70	7,660.70
7034-00 · District Projects	0.00	0.00	0.00	750.00	750.00
7035-00 · District Conf. Meetings	0.00	0.00	0.00	3,076.65	3,076.65
7037-00 · Ministry Training/Education	0.00	0.00	0.00	205.00	205.00
7038-00 · General Assembly	0.00	0.00	0.00	4,000.00	4,000.00
7039-00 · Miscellaneous Expense	0.00	0.00	0.00	301.00	301.00
7041-00 · Background Checks	0.00	0.00	0.00	15.00	15.00
7043-00 · Website/Computer Expense	0.00	0.00	0.00	4,210.54	4,210.54
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	36,300.00	36,300.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	44,000.00	44,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	33,091.63	33,091.63



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Accrual Basis

## SWO District Church of the Nazarene

## Profit &amp; Loss by Class

June 2024 through April 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
7055-00 · Campground Budget	0.00	0.00	0.00	27,500.00	27,500.00
8002-00 · Church Support non New Start	0.00	0.00	0.00	5,500.00	5,500.00
<b>Total Expense</b>	<b>1,955.66</b>	<b>0.00</b>	<b>10,083.03</b>	<b>529,172.66</b>	<b>541,211.35</b>
<b>Net Ordinary Income</b>	<b>1.29</b>	<b>44,299.58</b>	<b>3,281.97</b>	<b>3,264.26</b>	<b>50,847.10</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
7045-00 · District Allocation Refund	0.00	0.00	0.00	41,421.50	41,421.50
7056-00 · International Assistance Exp	0.00	18,333.33	0.00	0.00	18,333.33
8005-00 · Small Church Growth Grant	0.00	0.00	0.00	10,000.00	10,000.00
8351-00 · Dayton Central Philadelphia	0.00	0.00	0.00	1,350.00	1,350.00
8353-03 · Target Dayton support	0.00	20,000.00	0.00	0.00	20,000.00
8761-03 · Williamsburg/Bethel Expense	0.00	4,475.64	0.00	0.00	4,475.64
8774-03 · New Life Expenses	0.00	831.38	0.00	0.00	831.38
8775-03 · 317 Burns Ave	0.00	2,978.92	0.00	0.00	2,978.92
8778-03 · Generations Church	0.00	50,000.00	0.00	0.00	50,000.00
8779-03 · Waynesville Remodel	0.00	46,359.70	0.00	0.00	46,359.70
8792-03 · Dayton Central Expenses	0.00	2,334.97	0.00	0.00	2,334.97
8797-03 · North Point Expense	0.00	10,000.00	0.00	0.00	10,000.00
8799-03 · Liberation Church	0.00	30,000.00	0.00	0.00	30,000.00
8800-00 · Drexel Church Building	0.00	0.00	0.00	3,117.81	3,117.81
8801-03 · Mt. Vernon Nazarene University	0.00	25,000.00	0.00	0.00	25,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>210,313.94</b>	<b>0.00</b>	<b>55,889.31</b>	<b>266,203.25</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>(210,313.94)</b>	<b>0.00</b>	<b>(55,889.31)</b>	<b>(266,203.25)</b>
<b>Net Income</b>	<b>1.29</b>	<b>(166,014.36)</b>	<b>3,281.97</b>	<b>(52,625.05)</b>	<b>(215,356.15)</b>

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Accrual Basis

# SWO District Church of the Nazarene

## Balance Sheet Prev Year Comparison

As of April 30, 2025

	Apr 30, 25	Apr 30, 24	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
1001-00 · Checking - FFB	73,104.11	73,819.66	-715.55	-1.0%
1001-01 · Checking - NMDC	3,687.22	250.25	3,436.97	1,373.4%
1001-02 · Checking - Insurance	92.61	106.91	-14.30	-13.4%
1001-03 · Checking - New Start	75,737.60	9,196.21	66,541.39	723.6%
1002-00 · Checking - Electronic Payments	10,288.62	1,755.30	8,533.32	486.2%
1010-00 · Savings - District	460,400.38	440,415.52	19,984.86	4.5%
1014-00 · Parsonage Savings	86,180.94	81,818.27	4,362.67	5.3%
1016-03 · New Start - Savings	537,680.75	679,138.68	-141,457.93	-20.8%
1017-03 · New Start - Endowment	275,562.19	285,964.13	-10,401.94	-3.6%
1019-00 · Diversity Assistance Savings	59,236.78	56,238.09	2,998.69	5.3%
1022-00 · District Grant Fund Savings	22,293.59	25,911.93	-3,618.34	-14.0%
1023-00 · DS Deferred Comp Savings	27,604.93	21,000.00	6,604.93	31.5%
Total Checking/Savings	1,631,869.72	1,675,614.95	-43,745.23	-2.6%
<b>Total Current Assets</b>	1,631,869.72	1,675,614.95	-43,745.23	-2.6%
<b>Fixed Assets</b>				
1410-00 · Office Furniture & Equipment	104,521.35	104,521.35	0.00	0.0%
1410-01 · Office Furniture & Equip - NMDC	4,026.55	4,026.55	0.00	0.0%
1440-00 · Building - District Office	382,600.35	382,600.35	0.00	0.0%
1510-00 · Accumulated Depreciation	-321,009.15	-313,994.81	-7,014.34	-2.2%
1510-01 · Accumulated Depreciation - NMDC	-4,026.55	-4,026.55	0.00	0.0%
1617-03 · Real Estate Williamsburg	0.00	50,000.00	-50,000.00	-100.0%
1621-03 · Real Estate New Life	374,950.00	374,950.00	0.00	0.0%
1624-03 · Real Estate Dayton Central	361,651.82	403,500.00	-41,848.18	-10.4%
Total Fixed Assets	902,714.37	1,001,576.89	-98,862.52	-9.9%
<b>Other Assets</b>				
1209-00 · Loan Receivable - Miamisburg	10,000.00	10,000.00	0.00	0.0%
1210-00 · Loan Receivable Fort McKinley	54,085.85	59,685.27	-5,599.42	-9.4%
1221-00 · Note Receivable - Higher Ground	90,288.28	98,743.27	-8,454.99	-8.6%
1700-00 · Prepaid Expenses	10,743.53	10,594.30	149.23	1.4%
1700-03 · Prepaid Expenses - New Start	319.33	4,736.33	-4,417.00	-93.3%
Total Other Assets	165,436.99	183,759.17	-18,322.18	-10.0%
<b>TOTAL ASSETS</b>	<b>2,700,021.08</b>	<b>2,860,951.01</b>	<b>-160,929.93</b>	<b>-5.6%</b>

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Accrual Basis

# SWO District Church of the Nazarene

## Balance Sheet Prev Year Comparison

As of April 30, 2025

	Apr 30, 25	Apr 30, 24	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable				
2005-00 · Accounts Payable	0.00	9,058.40	-9,058.40	-100.0%
Total Accounts Payable	0.00	9,058.40	-9,058.40	-100.0%
<b>Other Current Liabilities</b>				
2006-00 · General Assembly Payable	13,488.85	5,488.85	8,000.00	145.8%
2201-00 · Benevolence Payable	246.38	246.38	0.00	0.0%
2202-00 · Allocation Refund Payable	27.61	0.00	27.61	100.0%
2203-00 · Scholarships - Daytonview	2,000.00	2,000.00	0.00	0.0%
Total Other Current Liabilities	15,762.84	7,735.23	8,027.61	103.8%
Total Current Liabilities	15,762.84	16,793.63	-1,030.79	-6.1%
<b>Long Term Liabilities</b>				
2008-00 · D S Deferred Comp Payable	27,000.00	21,000.00	6,000.00	28.6%
Total Long Term Liabilities	27,000.00	21,000.00	6,000.00	28.6%
Total Liabilities	42,762.84	37,793.63	4,969.21	13.2%
<b>Equity</b>				
2900-01 · NMDC	3,687.22	250.25	3,436.97	1,373.4%
2900-02 · Insurance	92.61	106.91	-14.30	-13.4%
2900-03 · New Start	2,344,069.37	2,529,219.99	-185,150.62	-7.3%
2951-00 · Net activity	162,731.60	-12,673.97	175,405.57	1,384.0%
3200-00 · Unrestricted Net Assets	362,033.59	435,001.21	-72,967.62	-16.8%
Net Income	-215,356.15	-128,747.01	-86,609.14	-67.3%
Total Equity	2,657,258.24	2,823,157.38	-165,899.14	-5.9%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,700,021.08</b>	<b>2,860,951.01</b>	<b>-160,929.93</b>	<b>-5.6%</b>

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Accrual Basis

# SWO District Church of the Nazarene

## Profit & Loss Prev Year Comparison

### June 2024 through April 2025

	Jun '24 - Apr 25	Jun '23 - Apr 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	15,252.32	11,247.98	4,004.34	35.6%
3103-00 · Amelia	2,939.31	3,567.39	-628.08	-17.6%
3105-00 · Bethel	20,777.94	21,205.13	-427.19	-2.0%
3106-00 · Blanchester	16,296.81	8,242.83	8,053.98	97.7%
3107-00 · Brookville	4,674.43	0.00	4,674.43	100.0%
3108-00 · Cedarville	0.00	1,419.00	-1,419.00	-100.0%
3109-00 · Cincinnati Carthage	12,165.77	7,507.00	4,658.77	62.1%
3113-00 · Cincinnati Ethiopian Evang.	1,534.17	2,625.40	-1,091.23	-41.6%
3114-00 · Cincinnati Fairfax	0.00	1,683.62	-1,683.62	-100.0%
3115-00 · Cincinnati Lockland	859.21	1,819.38	-960.17	-52.8%
3116-00 · Cincinnati Montana Ave.	14,554.07	15,739.47	-1,185.40	-7.5%
3120-00 · Cincinnati Springdale	188,119.55	173,455.81	14,663.74	8.5%
3123-00 · Countryside Community	40,135.80	18,584.60	21,551.20	116.0%
3124-00 · Crossroads	4,615.00	0.00	4,615.00	100.0%
3125-00 · Dayton BeHope	89,215.92	75,864.62	13,351.30	17.6%
3127-00 · Dayton Daytonview	0.00	802.08	-802.08	-100.0%
3129-00 · Dayton First	16,888.99	4,802.17	12,086.82	251.7%
3132-00 · Dayton Northridge	4,766.00	5,642.51	-876.51	-15.5%
3133-00 · Dayton Parkview	45,593.00	26,052.00	19,541.00	75.0%
3135-00 · Eaton First	4,590.54	3,958.94	631.60	16.0%
3137-00 · Fairborn Wrightview	0.00	2,145.00	-2,145.00	-100.0%
3138-00 · Fairfield	14,724.75	22,307.13	-7,582.38	-34.0%
3139-00 · Felicity	1,709.90	2,335.20	-625.30	-26.8%
3140-00 · Journey	3,261.35	3,326.19	-64.84	-2.0%
3141-00 · Georgetown	0.00	873.45	-873.45	-100.0%
3142-00 · Germantown	3,350.94	2,678.03	672.91	25.1%
3144-00 · Hamilton Millville Ave.	4,495.00	3,844.00	651.00	16.9%
3147-00 · Harrison	2,948.84	3,525.34	-576.50	-16.4%
3148-00 · Hillsboro	6,131.54	12,028.64	-5,897.10	-49.0%
3150-00 · Living Hope	26,141.89	24,080.05	2,061.84	8.6%
3152-00 · Manchester	6,711.28	4,226.08	2,485.20	58.8%
3154-00 · Middletown First	0.00	4,102.14	-4,102.14	-100.0%
3156-00 · Monroe	19,194.85	7,152.89	12,041.96	168.4%
3157-00 · Morrow	977.24	2,041.32	-1,064.08	-52.1%
3159-00 · New Lebanon	9,970.33	3,560.70	6,409.63	180.0%
3160-00 · New Richmond	600.30	275.00	325.30	118.3%
3161-00 · North Point	9,576.54	8,830.30	746.24	8.5%
3162-00 · Oxford	6,530.48	8,614.61	-2,084.13	-24.2%
3163-00 · Peebles	4,093.49	4,379.74	-286.25	-6.5%
3164-00 · Ripley	21,518.00	20,066.00	1,452.00	7.2%
3165-00 · Sardinia	9,206.12	14,440.63	-5,234.51	-36.3%
3166-00 · Shelter Community	5,500.00	0.00	5,500.00	100.0%
3167-00 · Penuel	7,000.00	7,000.00	0.00	0.0%
3168-00 · Trenton	27,191.00	25,866.88	1,324.12	5.1%
3169-00 · Tri-County	31,446.67	26,967.96	4,478.71	16.6%
3170-00 · Trotwood West Acres	3,442.02	4,475.06	-1,033.04	-23.1%
3171-00 · Vandalia	8,880.41	11,894.35	-3,013.94	-25.3%
3172-00 · Washington Court House	641.00	4,193.56	-3,552.56	-84.7%
3173-00 · Waynesville	1,012.15	3,234.02	-2,221.87	-68.7%
3174-00 · West Carrollton	60,194.66	70,315.84	-10,121.18	-14.4%
3175-00 · West Chester	87,019.41	53,981.45	33,037.96	61.2%
3176-00 · West Union	3,807.00	0.00	3,807.00	100.0%
3178-00 · Wilmington	1,665.34	2,250.92	-585.58	-26.0%
3179-00 · Xenia	39,976.92	40,187.70	-210.78	-0.5%
3180-00 · Philadelphia	3,039.95	5,825.60	-2,785.65	-47.8%
3181-00 · Bethesda Iglesia del Nazareno	2,000.00	0.00	2,000.00	100.0%
3195-00 · Additional WEF Contribution	-2,342.00	-4,455.94	2,113.94	47.4%
3211-00 · Budget Allocated to WEF	-110,613.54	-104,141.90	-6,471.64	-6.2%
3212-00 · Budget Allocated to Education	-208,200.13	-131,904.06	-76,296.07	-57.8%
3213-00 · Budget Allocated Pensions & Ben	-43,920.65	-44,146.88	226.23	0.5%
3250-00 · Prior Yr. Budget Payments	3,342.33	4,181.00	-838.67	-20.1%
3252-00 · Budget Pmts. Rec. Current Year	-62,400.00	-61,936.31	-463.69	-0.8%
3305-00 · Int & Div Savings District	13,431.56	17,634.27	-4,202.71	-23.8%
3305-03 · Int & Div New Start	33,542.07	33,758.29	-216.22	-0.6%

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Accrual Basis

**SWO District Church of the Nazarene**  
**Profit & Loss Prev Year Comparison**  
**June 2024 through April 2025**

	Jun '24 - Apr 25	Jun '23 - Apr 24	\$ Change	% Change
3306-00 · Change in Market Value Nz. Fnd.	9,053.56	18,123.20	-9,069.64	-50.0%
3306-03 · Chg in Market Value N S Naz Fnd	10,757.51	29,044.80	-18,287.29	-63.0%
3308-00 · Interest Fort McKinley	3,652.42	3,999.45	-347.03	-8.7%
3310-00 · Int & Div Parsonage Savings	4,362.67	3,925.43	437.24	11.1%
3316-00 · Interest Income - Higher Ground	4,751.15	913.79	3,837.36	419.9%
3321-00 · Interest & Div Nz. Foundation	0.00	0.00	0.00	0.0%
3321-03 · Int. & Div N S Nz Foundation	0.00	0.00	0.00	0.0%
3322-00 · Interest Inc - Intl Assistance	2,998.69	2,592.67	406.02	15.7%
3323-00 · Interest Inc - District Grant	1,381.66	1,907.82	-526.16	-27.6%
3350-00 · Misc. Income	1.00	273.14	-272.14	-99.6%
3353-01 · NMDC Income	13,365.00	6,710.00	6,655.00	99.2%
3354-02 · District Insurance Income	1,956.95	3,493.13	-1,536.18	-44.0%
<b>Total Income</b>	<b>592,058.45</b>	<b>575,217.61</b>	<b>16,840.84</b>	<b>2.9%</b>
<b>Gross Profit</b>	<b>592,058.45</b>	<b>575,217.61</b>	<b>16,840.84</b>	<b>2.9%</b>
<b>Expense</b>				
4101-00 · D S Salary	84,088.33	85,431.55	-1,343.22	-1.6%
4103-00 · Office Secretary Salary	43,881.71	44,147.07	-265.36	-0.6%
4104-00 · District Secretary Salary	4,042.29	3,683.20	359.09	9.8%
4105-00 · DS Assistant Salary	5,634.58	5,172.53	462.05	8.9%
4106-00 · Housing Allowance - Sec/Asst	12,384.58	12,492.27	-107.69	-0.9%
4107-00 · Custodian Salary	3,172.20	3,121.37	50.83	1.6%
4109-00 · District Treasurer Salary	13,838.00	13,282.50	555.50	4.2%
4110-00 · Recurring Gifts	2,250.00	756.06	1,493.94	197.6%
4111-00 · Min Training Coord Salary	3,640.00	0.00	3,640.00	100.0%
4214-00 · D S Housing Allowance	13,269.16	12,492.27	776.89	6.2%
4314-00 · D S Social Security Tax	14,472.52	14,260.27	212.25	1.5%
4315-00 · D S Emp. Annuity Contribution	27,958.33	22,916.63	5,041.70	22.0%
4316-00 · D S Insurance	205.45	821.80	-616.35	-75.0%
4317-00 · Workers Comp Expense	355.50	392.46	-36.96	-9.4%
4320-00 · Secretary Health Ins Reimb	2,200.00	2,200.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	3,329.48	3,190.02	139.46	4.4%
4325-00 · FICA Employer Portion	3,599.64	3,846.73	-247.09	-6.4%
4326-00 · Other Personnel Life Insurance	20,728.90	20,916.30	-187.40	-0.9%
4331-00 · D S Deferred Compensation	3,000.00	0.00	3,000.00	100.0%
5040-00 · D S Prof. Expense Reimb.	19,470.40	18,044.73	1,425.67	7.9%
5041-00 · Assistants Professional Expense	2,706.23	2,217.12	489.11	22.1%
6024-00 · Office Space Maint & Repairs	15,462.83	9,210.11	6,252.72	67.9%
6025-00 · Office Space Utilities	4,593.32	4,321.00	272.32	6.3%
6026-00 · Office Space Telephone	3,204.02	2,719.28	484.74	17.8%
6027-00 · Office Space Insurance	5,712.42	4,540.76	1,171.66	25.8%
6028-00 · Office Equip & Maint Contracts	4,168.40	3,525.80	642.60	18.2%
6031-00 · Stationary & Supplies	5,040.16	3,495.58	1,544.58	44.2%
6032-00 · Postage	1,265.64	1,299.55	-33.91	-2.6%
6033-00 · Audit Fees	6,162.00	4,500.00	1,662.00	36.9%
6034-00 · Real Estate Taxes	9,037.59	7,944.92	1,092.67	13.8%
6036-00 · ACH Payment Fees	100.68	24.70	75.98	307.6%
6036-01 · Credit Card Payment Fees - NMDC	228.03	0.00	228.03	100.0%
6050-00 · Depreciation Expense	6,376.68	7,014.35	-637.67	-9.1%
7022-00 · Retreats	700.00	1,427.68	-727.68	-51.0%
7024-00 · Campmeeting	9,777.09	9,613.99	163.10	1.7%
7025-00 · Flowers and Gifts	960.18	1,329.31	-369.13	-27.8%
7026-01 · NMDC Expenses	9,855.00	7,750.00	2,105.00	27.2%
7027-00 · Benevolence Expense	2,000.00	312.60	1,687.40	539.8%
7029-00 · Ministerial Assessment Expense	3,773.83	3,267.33	506.50	15.5%
7030-00 · Education Assistance	0.00	500.00	-500.00	-100.0%
7031-02 · District Insurance Expense	1,955.66	3,498.12	-1,542.46	-44.1%
7033-00 · District Assembly	7,660.70	7,685.19	-24.49	-0.3%
7034-00 · District Projects	750.00	27,449.97	-26,699.97	-97.3%
7035-00 · District Conf. Meetings	3,076.65	2,888.08	188.57	6.5%
7037-00 · Ministry Training/Education	205.00	0.00	205.00	100.0%
7038-00 · General Assembly	4,000.00	0.00	4,000.00	100.0%
7039-00 · Miscellaneous Expense	301.00	734.74	-433.74	-59.0%
7039-03 · Misc. Expense New Start	0.00	0.00	0.00	0.0%

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Accrual Basis

**SWO District Church of the Nazarene**  
**Profit & Loss Prev Year Comparison**  
**June 2024 through April 2025**

	Jun '24 - Apr 25	Jun '23 - Apr 24	\$ Change	% Change
7041-00 · Background Checks	15.00	-245.15	260.15	106.1%
7042-00 · Counseling Expense	0.00	400.00	-400.00	-100.0%
7043-00 · Website/Computer Expense	4,210.54	4,754.70	-544.16	-11.4%
7046-00 · NMI Allocation Supplement	36,300.00	26,583.36	9,716.64	36.6%
7047-00 · SS Min. Allocation	44,000.00	43,095.21	904.79	2.1%
7048-00 · NYI Min. Allocation	33,091.63	29,425.00	3,666.63	12.5%
7055-00 · Campground Budget	27,500.00	27,500.00	0.00	0.0%
8002-00 · Church Support non New Start	5,500.00	14,785.68	-9,285.68	-62.8%
<b>Total Expense</b>	<b>541,211.35</b>	<b>530,736.74</b>	<b>10,474.61</b>	<b>2.0%</b>
<b>Net Ordinary Income</b>	<b>50,847.10</b>	<b>44,480.87</b>	<b>6,366.23</b>	<b>14.3%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
7045-00 · District Allocation Refund	41,421.50	54,399.71	-12,978.21	-23.9%
7056-00 · International Assistance Exp	18,333.33	22,916.63	-4,583.30	-20.0%
8005-00 · Small Church Growth Grant	10,000.00	16,500.00	-6,500.00	-39.4%
8350-00 · Dayton Daytonview Subsidy	0.00	3,500.00	-3,500.00	-100.0%
8351-00 · Dayton Central Philadelphia	1,350.00	2,080.00	-730.00	-35.1%
8353-03 · Target Dayton support	20,000.00	0.00	20,000.00	100.0%
8761-03 · Williamsburg/Bethel Expense	4,475.64	5,072.17	-596.53	-11.8%
8766-03 · Hispanic Ministries	0.00	0.00	0.00	0.0%
8771-03 · New Start Expenses	0.00	0.00	0.00	0.0%
8774-03 · New Life Expenses	831.38	2,034.54	-1,203.16	-59.1%
8775-03 · 317 Burns Ave	2,978.92	10,562.17	-7,583.25	-71.8%
8776-03 · 317 Burns - restoration	0.00	2,027.32	-2,027.32	-100.0%
8778-03 · Generations Church	50,000.00	0.00	50,000.00	100.0%
8779-03 · Waynesville Remodel	46,359.70	0.00	46,359.70	100.0%
8792-03 · Dayton Central Expenses	2,334.97	3,278.20	-943.23	-28.8%
8797-03 · North Point Expense	10,000.00	857.14	9,142.86	1,066.7%
8799-03 · Liberation Church	30,000.00	50,000.00	-20,000.00	-40.0%
8800-00 · Drexel Church Building	3,117.81	0.00	3,117.81	100.0%
8801-03 · Mt. Vernon Nazarene University	25,000.00	0.00	25,000.00	100.0%
<b>Total Other Expense</b>	<b>266,203.25</b>	<b>173,227.88</b>	<b>92,975.37</b>	<b>53.7%</b>
<b>Net Other Income</b>	<b>-266,203.25</b>	<b>-173,227.88</b>	<b>-92,975.37</b>	<b>-53.7%</b>
<b>Net Income</b>	<b>-215,356.15</b>	<b>-128,747.01</b>	<b>-86,609.14</b>	<b>-67.3%</b>

# SWO District Church of the Nazarene

## Profit & Loss Budget vs. Actual

### April 2025

	Apr 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3102-00 · Alpha	1,028.88			
3103-00 · Amelia	344.63			
3105-00 · Bethel	2,436.20			
3106-00 · Blanchester	1,549.46			
3109-00 · Cincinnati Carthage	8,357.77			
3113-00 · Cincinnati Ethiopian Evang.	178.34			
3116-00 · Cincinnati Montana Ave.	1,900.18			
3120-00 · Cincinnati Springdale	21,799.74			
3125-00 · Dayton BeHope	9,786.36			
3129-00 · Dayton First	1,137.43			
3132-00 · Dayton Northridge	535.00			
3133-00 · Dayton Parkview	4,034.00			
3135-00 · Eaton First	730.00			
3138-00 · Fairfield	1,326.51			
3139-00 · Felicity	266.30			
3140-00 · Journey	495.23			
3142-00 · Germantown	350.14			
3144-00 · Hamilton Millville Ave.	512.00			
3147-00 · Harrison	367.46			
3148-00 · Hillsboro	2,515.00			
3152-00 · Manchester	858.73			
3156-00 · Monroe	9,829.95			
3159-00 · New Lebanon	1,535.38			
3161-00 · North Point	1,239.85			
3163-00 · Peebles	567.73			
3164-00 · Ripley	1,506.00			
3166-00 · Shelter Community	500.00			
3168-00 · Trenton	2,605.00			
3169-00 · Tri-County	3,398.12			
3170-00 · Trotwood West Acres	365.32			
3171-00 · Vandalia	1,016.45			
3175-00 · West Chester	11,190.19			
3178-00 · Wilmington	329.13			
3179-00 · Xenia	4,697.37			
3211-00 · Budget Allocated to WEF	-10,256.46			
3212-00 · Budget Allocated to Education	-34,969.97			
3213-00 · Budget Allocated Pensions & Ben	-3,869.03			
3305-00 · Int & Div Savings District	0.27			
3306-00 · Change in Market Value Nz. Fnd.	-2,848.57			
3306-03 · Chg in Market Value N S Naz Fnd	-4,584.18			
3308-00 · Interest Fort McKinley	318.31			
3316-00 · Interest Income - Higher Ground	416.88			
3353-01 · NMDC Income	2,585.00	833.33	1,751.67	310.2%
3354-02 · District Insurance Income	128.49	416.67	-288.18	30.8%
<b>Total Income</b>	<b>46,210.59</b>	<b>1,250.00</b>	<b>44,960.59</b>	<b>3,696.8%</b>
<b>Gross Profit</b>	<b>46,210.59</b>	<b>1,250.00</b>	<b>44,960.59</b>	<b>3,696.8%</b>
<b>Expense</b>				
4101-00 · D S Salary	7,134.74	7,071.52	63.22	100.9%
4103-00 · Office Secretary Salary	3,476.05	4,000.00	-523.95	86.9%
4104-00 · District Secretary Salary	338.46	338.46	0.00	100.0%
4105-00 · DS Assistant Salary	476.92	476.92	0.00	100.0%
4106-00 · Housing Allowance - Sec/Asst	1,076.92	1,076.92	0.00	100.0%
4107-00 · Custodian Salary	311.22	310.42	0.80	100.3%
4109-00 · District Treasurer Salary	1,258.00	1,258.00	0.00	100.0%
4110-00 · Recurring Gifts	125.00	125.00	0.00	100.0%
4111-00 · Min Training Coord Salary	3,640.00	0.00	3,640.00	100.0%
4214-00 · D S Housing Allowance	1,153.84	1,153.84	0.00	100.0%
4314-00 · D S Social Security Tax	1,258.48	1,258.48	0.00	100.0%
4315-00 · D S Emp. Annuity Contribution	2,541.67	2,541.67	0.00	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	55.18	50.00	5.18	110.4%

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Accrual Basis

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

	Apr 25	Budget	\$ Over Budget	% of Budget
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	289.52	289.52	0.00	100.0%
4325-00 · FICA Employer Portion	289.73	351.42	-61.69	82.4%
4326-00 · Other Personnel Life Insurance	1,862.70	1,958.33	-95.63	95.1%
4331-00 · D S Deferred Compensation	3,000.00	0.00	3,000.00	100.0%
5040-00 · D S Prof. Expense Reimb.	746.95	1,791.67	-1,044.72	41.7%
5041-00 · Assistants Professional Expense	0.00	250.00	-250.00	0.0%
6024-00 · Office Space Maint & Repairs	1,240.46	1,125.00	115.46	110.3%
6025-00 · Office Space Utilities	455.82	416.67	39.15	109.4%
6026-00 · Office Space Telephone	234.28	250.00	-15.72	93.7%
6027-00 · Office Space Insurance	507.25	475.00	32.25	106.8%
6028-00 · Office Equip & Maint Contracts	205.00	333.33	-128.33	61.5%
6031-00 · Stationary & Supplies	991.48	291.67	699.81	339.9%
6032-00 · Postage	19.99	125.00	-105.01	16.0%
6034-00 · Real Estate Taxes	827.38	820.83	6.55	100.8%
6036-00 · ACH Payment Fees	26.00			
6036-01 · Credit Card Payment Fees - NMDC	44.88			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7025-00 · Flowers and Gifts	173.70	100.00	73.70	173.7%
7026-01 · NMDC Expenses	1,640.00	833.33	806.67	196.8%
7027-00 · Benevolence Expense	0.00	166.67	-166.67	0.0%
7029-00 · Ministerial Assessment Expense	3,833.83	0.00	3,833.83	100.0%
7030-00 · Education Assistance	0.00	250.00	-250.00	0.0%
7031-02 · District Insurance Expense	103.61	416.67	-313.06	24.9%
7034-00 · District Projects	0.00	666.67	-666.67	0.0%
7035-00 · District Conf. Meetings	301.52	250.00	51.52	120.6%
7038-00 · General Assembly	4,000.00	0.00	4,000.00	100.0%
7039-00 · Miscellaneous Expense	0.00	166.67	-166.67	0.0%
7041-00 · Background Checks	10.00	8.33	1.67	120.0%
7042-00 · Counseling Expense	0.00	83.33	-83.33	0.0%
7043-00 · Website/Computer Expense	129.51	416.67	-287.16	31.1%
7044-00 · Retired Pastor Subsidy	0.00	166.67	-166.67	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	3,008.33	3,008.33	0.00	100.0%
7055-00 · Campground Budget	2,500.00	2,500.00	0.00	100.0%
8002-00 · Church Support non New Start	500.00	1,000.00	-500.00	50.0%
<b>Total Expense</b>	<b>57,288.42</b>	<b>45,923.01</b>	<b>11,365.41</b>	<b>124.7%</b>
<b>Net Ordinary Income</b>	<b>-11,077.83</b>	<b>-44,673.01</b>	<b>33,595.18</b>	<b>24.8%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
7056-00 · International Assistance Exp	1,666.67			
8761-03 · Williamsburg/Bethel Expense	976.40			
8792-03 · Dayton Central Expenses	5.67			
8797-03 · North Point Expense	10,000.00			
8800-00 · Drexel Church Building	999.67			
<b>Total Other Expense</b>	<b>13,648.41</b>			
<b>Net Other Income</b>	<b>-13,648.41</b>			
<b>Net Income</b>	<b>-24,726.24</b>	<b>-44,673.01</b>	<b>19,946.77</b>	<b>55.3%</b>



**SWO District Church of the Nazarene**  
**Profit & Loss Budget vs. Actual**  
 June 2024 through April 2025

	Jun '24 - Apr 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	15,252.32			
3103-00 · Amelia	2,939.31			
3105-00 · Bethel	20,777.94			
3106-00 · Blanchester	16,296.81			
3107-00 · Brookville	4,674.43			
3109-00 · Cincinnati Carthage	12,165.77			
3113-00 · Cincinnati Ethiopian Evang.	1,534.17			
3115-00 · Cincinnati Lockland	859.21			
3116-00 · Cincinnati Montana Ave.	14,554.07			
3120-00 · Cincinnati Springdale	188,119.55			
3123-00 · Countryside Community	40,135.80			
3124-00 · Crossroads	4,615.00			
3125-00 · Dayton BeHope	89,215.92			
3129-00 · Dayton First	16,888.99			
3132-00 · Dayton Northridge	4,766.00			
3133-00 · Dayton Parkview	45,593.00			
3135-00 · Eaton First	4,590.54			
3138-00 · Fairfield	14,724.75			
3139-00 · Felicity	1,709.90			
3140-00 · Journey	3,261.35			
3142-00 · Germantown	3,350.94			
3144-00 · Hamilton Millville Ave.	4,495.00			
3147-00 · Harrison	2,948.84			
3148-00 · Hillsboro	6,131.54			
3150-00 · Living Hope	26,141.89			
3152-00 · Manchester	6,711.28			
3156-00 · Monroe	19,194.85			
3157-00 · Morrow	977.24			
3159-00 · New Lebanon	9,970.33			
3160-00 · New Richmond	600.30			
3161-00 · North Point	9,576.54			
3162-00 · Oxford	6,530.48			
3163-00 · Peebles	4,093.49			
3164-00 · Ripley	21,518.00			
3165-00 · Sardinia	9,206.12			
3166-00 · Shelter Community	5,500.00			
3167-00 · Penuel	7,000.00			
3168-00 · Trenton	27,191.00			
3169-00 · Tri-County	31,446.67			
3170-00 · Trotwood West Acres	3,442.02			
3171-00 · Vandalia	8,880.41			
3172-00 · Washington Court House	641.00			
3173-00 · Waynesville	1,012.15			
3174-00 · West Carrollton	60,194.66			
3175-00 · West Chester	87,019.41			
3176-00 · West Union	3,807.00			
3178-00 · Wilmington	1,665.34			
3179-00 · Xenia	39,976.92			
3180-00 · Philadelphia	3,039.95			
3181-00 · Bethesda Iglesia del Nazareno	2,000.00			
3195-00 · Additional WEF Contribution	-2,342.00			
3211-00 · Budget Allocated to WEF	-110,613.54			
3212-00 · Budget Allocated to Education	-208,200.13			
3213-00 · Budget Allocated Pensions & Ben	-43,920.65			
3250-00 · Prior Yr. Budget Payments	3,342.33			
3252-00 · Budget Pmts. Rec. Current Year	-62,400.00			
3305-00 · Int & Div Savings District	13,431.56			
3305-03 · Int & Div New Start	33,542.07			
3306-00 · Change in Market Value Nz. Fnd.	9,053.56			
3306-03 · Chg in Market Value N S Naz Fnd	10,757.51			
3308-00 · Interest Fort McKinley	3,652.42			
3310-00 · Int & Div Parsonage Savings	4,362.67			
3316-00 · Interest Income - Higher Ground	4,751.15			
3322-00 · Interest Inc - Intl Assistance	2,998.69			

**SWO District Church of the Nazarene**  
**Profit & Loss Budget vs. Actual**  
**June 2024 through April 2025**

	Jun '24 - Apr 25	Budget	\$ Over Budget	% of Budget
3323-00 · Interest Inc - District Grant	1,381.66			
3350-00 · Misc. Income	1.00			
3353-01 · NMDC Income	13,365.00	9,166.66	4,198.34	145.8%
3354-02 · District Insurance Income	1,956.95	4,583.34	-2,626.39	42.7%
<b>Total Income</b>	<b>592,058.45</b>	<b>13,750.00</b>	<b>578,308.45</b>	<b>4,305.9%</b>
<b>Gross Profit</b>	<b>592,058.45</b>	<b>13,750.00</b>	<b>578,308.45</b>	<b>4,305.9%</b>
<b>Expense</b>				
4101-00 · D S Salary	84,088.33	84,858.24	-769.91	99.1%
4103-00 · Office Secretary Salary	43,881.71	44,000.00	-118.29	99.7%
4104-00 · District Secretary Salary	4,042.29	4,061.52	-19.23	99.5%
4105-00 · DS Assistant Salary	5,634.58	5,723.04	-88.46	98.5%
4106-00 · Housing Allowance - Sec/Asst	12,384.58	12,923.04	-538.46	95.8%
4107-00 · Custodian Salary	3,172.20	3,414.59	-242.39	92.9%
4109-00 · District Treasurer Salary	13,838.00	13,838.00	0.00	100.0%
4110-00 · Recurring Gifts	2,250.00	5,790.00	-3,540.00	38.9%
4111-00 · Min Training Coord Salary	3,640.00	0.00	3,640.00	100.0%
4214-00 · D S Housing Allowance	13,269.16	13,846.08	-576.92	95.8%
4314-00 · D S Social Security Tax	14,472.52	15,101.76	-629.24	95.8%
4315-00 · D S Emp. Annuity Contribution	27,958.33	27,958.33	0.00	100.0%
4316-00 · D S Insurance	205.45	822.00	-616.55	25.0%
4317-00 · Workers Comp Expense	355.50	550.00	-194.50	64.6%
4320-00 · Secretary Health Ins Reimb	2,200.00	2,200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	3,329.48	3,474.24	-144.76	95.8%
4325-00 · FICA Employer Portion	3,599.64	3,865.62	-265.98	93.1%
4326-00 · Other Personnel Life Insurance	20,728.90	21,541.66	-812.76	96.2%
4331-00 · D S Deferred Compensation	3,000.00	0.00	3,000.00	100.0%
5040-00 · D S Prof. Expense Reimb.	19,470.40	22,708.34	-3,237.94	85.7%
5041-00 · Assistants Professional Expense	2,706.23	2,750.00	-43.77	98.4%
6024-00 · Office Space Maint & Repairs	15,462.83	12,375.00	3,087.83	125.0%
6025-00 · Office Space Utilities	4,593.32	4,583.34	9.98	100.2%
6026-00 · Office Space Telephone	3,204.02	2,750.00	454.02	116.5%
6027-00 · Office Space Insurance	5,712.42	5,225.00	487.42	109.3%
6028-00 · Office Equip & Maint Contracts	4,168.40	3,666.66	501.74	113.7%
6031-00 · Stationary & Supplies	5,040.16	3,208.34	1,831.82	157.1%
6032-00 · Postage	1,265.64	1,375.00	-109.36	92.0%
6033-00 · Audit Fees	6,162.00	5,760.00	402.00	107.0%
6034-00 · Real Estate Taxes	9,037.59	9,029.16	8.43	100.1%
6036-00 · ACH Payment Fees	100.68			
6036-01 · Credit Card Payment Fees - NMDC	228.03			
6050-00 · Depreciation Expense	6,376.68			
6600-00 · Payroll Expenses	0.00	0.00	0.00	0.0%
7022-00 · Retreats	700.00	2,750.00	-2,050.00	25.5%
7024-00 · Campmeeting	9,777.09	11,000.00	-1,222.91	88.9%
7025-00 · Flowers and Gifts	960.18	1,100.00	-139.82	87.3%
7026-01 · NMDC Expenses	9,855.00	9,166.66	688.34	107.5%
7027-00 · Benevolence Expense	2,000.00	1,833.34	166.66	109.1%
7029-00 · Ministerial Assessment Expense	3,773.83	5,000.00	-1,226.17	75.5%
7030-00 · Education Assistance	0.00	2,750.00	-2,750.00	0.0%
7031-02 · District Insurance Expense	1,955.66	4,583.34	-2,627.68	42.7%
7033-00 · District Assembly	7,660.70	7,500.00	160.70	102.1%
7034-00 · District Projects	750.00	7,333.34	-6,583.34	10.2%
7035-00 · District Conf. Meetings	3,076.65	2,750.00	326.65	111.9%
7037-00 · Ministry Training/Education	205.00			
7038-00 · General Assembly	4,000.00	0.00	4,000.00	100.0%
7039-00 · Miscellaneous Expense	301.00	1,833.34	-1,532.34	16.4%
7041-00 · Background Checks	15.00	91.66	-76.66	16.4%
7042-00 · Counseling Expense	0.00	916.66	-916.66	0.0%
7043-00 · Website/Computer Expense	4,210.54	4,583.34	-372.80	91.9%
7044-00 · Retired Pastor Subsidy	0.00	1,833.34	-1,833.34	0.0%
7046-00 · NMI Allocation Supplement	36,300.00	36,300.00	0.00	100.0%
7047-00 · SS Min. Allocation	44,000.00	44,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	33,091.63	33,091.63	0.00	100.0%
7055-00 · Campground Budget	27,500.00	27,500.00	0.00	100.0%

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05/01/25

Accrual Basis

**SWO District Church of the Nazarene**  
**Profit & Loss Budget vs. Actual**  
 June 2024 through April 2025

	Jun '24 - Apr 25	Budget	\$ Over Budget	% of Budget
8002-00 · Church Support non New Start	5,500.00	11,000.00	-5,500.00	50.0%
<b>Total Expense</b>	<b>541,211.35</b>	<b>554,315.61</b>	<b>-13,104.26</b>	<b>97.6%</b>
<b>Net Ordinary Income</b>	<b>50,847.10</b>	<b>-540,565.61</b>	<b>591,412.71</b>	<b>-9.4%</b>
<b>Other Income/Expense</b>				
Other Expense				
7045-00 · District Allocation Refund	41,421.50			
7056-00 · International Assistance Exp	18,333.33			
8005-00 · Small Church Growth Grant	10,000.00			
8351-00 · Dayton Central Philadelphia	1,350.00			
8353-03 · Target Dayton support	20,000.00			
8761-03 · Williamsburg/Bethel Expense	4,475.64			
8774-03 · New Life Expenses	831.38			
8775-03 · 317 Burns Ave	2,978.92			
8778-03 · Generations Church	50,000.00			
8779-03 · Waynesville Remodel	46,359.70			
8792-03 · Dayton Central Expenses	2,334.97			
8797-03 · North Point Expense	10,000.00			
8799-03 · Liberation Church	30,000.00			
8800-00 · Drexel Church Building	3,117.81			
8801-03 · Mt. Vernon Nazarene University	25,000.00			
<b>Total Other Expense</b>	<b>266,203.25</b>			
<b>Net Other Income</b>	<b>-266,203.25</b>			
<b>Net Income</b>	<b>-215,356.15</b>	<b>-540,565.61</b>	<b>325,209.46</b>	<b>39.8%</b>