

District Advisory Board Financial Reports

June 2025

Churches sending support to the District:

May	35/60	58%
June through May	48/61	79%

Total fiscal year deposits for the District (6/01/2025 - 6/30/2025) are \$48,997.32. This is down \$13,951.89 (or 22.2%) from the same period in the prior year of \$62,949.21. Allocations received for the 2024-2025 church year (received by the District and deposited between July 1, 2024 and June 30, 2025) totaled \$589,396.55 which was up \$7,652.92, or 1.3%, from the previous twelve-month period. It appears that fewer churches were getting caught up in the final month this year.

Items to highlight in the June report:

Higher Ground was sent \$39,909.50 for a portion of the A/V system upgrades.

The change in valuation of investments with the Nazarene Foundation for the month of May was a profit of \$4,178.09 on the unrestricted account and a profit of \$7,024.55 on the New Start account.

Wesleyan Investment Foundation semi-annual interest payment through June 30, 2025 totaled \$9,567.55 on the unrestricted account and \$11,998.38 on the New Start account. The interest rate for the balance of the year is projected to remain at 4.50%.

The District continues to have strong reserves with \$130,235.80 in checking and \$1,503,606.03 in various savings and investment accounts.

Respectfully submitted,

Lee K. Van Houten, treasurer

Fiscal YTD Totals

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
June 2024 - May 2025								
Alpha	124,633.71	17,156.39	6,862.54	4,679.02	3,119.35	2,495.48	17,156.39	
Amelia	-	3,200.46	-	3,200.46	-	-	3,200.46	
Bethel	-	21,094.19	-	21,094.19	-	-	21,094.19	
Bethesda	-	-	-	-	-	-	-	
Blanchester	24,993.81	18,116.72	-	11,228.88	6,887.84	-	18,116.72	-
Brookville	25,319.67	6,422.02	2,852.71	2,106.78	338.91	1,123.62	6,422.02	
Cedarville	58,943.00	1,755.00	585.00	585.00	-	585.00	1,755.00	
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	16,822.79	5,536.46	6,756.48	2,487.13	2,042.72	16,822.79	
Springdale	507,587.40	201,658.80	-	120,995.27	80,663.53	-	201,658.80	
Victory	-	700.00	435.00	-	100.00	100.00	700.00	65.00
Countryside Comm.	-	38,450.77	-	23,070.47	15,380.30	-	38,450.77	
Crossroads	-	-	-	-	-	-	-	
Dayton Be Hope	2,645,478.49	99,205.44	-	99,205.44	-	-	99,205.44	
Daytonview	-	-	-	-	-	-	-	
Drexel	-	-	-	-	-	-	-	
First	-	19,375.02	5,432.65	7,031.94	4,687.98	2,222.45	19,375.02	-
Northridge	-	4,895.00	-	2,937.00	1,958.00	-	4,895.00	
Parkview	58,803.85	49,730.00	-	30,807.00	18,923.00	-	49,730.00	
Eaton First	-	5,052.86	-	4,004.51	1,048.35	-	5,052.86	
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	17,338.44	-	17,338.44	-	-	17,338.44	
Felicity	-	3,475.90	-	2,085.34	1,390.56	-	3,475.90	
Journey	-	3,825.69	-	3,825.69	-	-	3,825.69	
Georgetown	-	-	-	-	-	-	-	
Germantown	6,907.46	4,043.11	-	2,772.20	1,270.91	-	4,043.11	
Hamilton Millville Ave.	139,937.00	4,957.00	-	4,957.00	-	-	4,957.00	
Walden Ponds	-	-	-	-	-	-	-	
Harrison	92,021.00	3,450.78	-	3,450.78	-	-	3,450.78	

Fiscal YTD Totals

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Hillsboro	-	12,647.26	-	12,647.26	-	-	12,647.26	
Living Hope Comm.	-	26,141.89	10,456.64	6,487.80	5,395.04	3,802.41	26,141.89	-
Manchester	-	7,525.43	-	4,671.54	2,853.89	-	7,525.43	
Journey/Miamisburg First	-	-	-	-	-	-	-	
Middletown First	-	5,572.39	-	3,343.43	2,228.96	-	5,572.39	
Monroe	-	12,693.56	-	7,616.22	5,077.34	-	12,693.56	
Morrow	-	977.24	-	586.34	390.90	-	977.24	
Mount Carmel	-	-	-	-	-	-	-	
New Lebanon	-	14,112.89	5,691.84	4,080.60	2,659.87	1,680.58	14,112.89	
New Richmond	-	750.30	-	450.20	300.10	-	750.30	
North Point	28,042.43	10,874.40	4,350.14	2,965.99	1,976.43	1,581.84	10,874.40	
Oxford	32,091.44	5,745.22	2,881.03	1,152.28	-	614.56	5,745.22	1,097.35
Peebles	41,995.43	4,572.18	1,440.24	1,342.26	894.84	894.84	4,572.18	
Penuel	-	-	-	-	-	-	-	-
Philadelphia	22,121.85	3,039.95	1,216.15	830.00	552.22	441.58	3,039.95	
Ripley	159,025.67	22,554.00	9,022.00	6,152.00	4,100.00	3,280.00	22,554.00	
Sardinia	148,932.56	16,745.78	5,617.84	5,018.74	3,386.62	2,722.58	16,745.78	
Shelter Comm.	-	6,500.00	2,600.00	1,772.73	1,181.82	945.45	6,500.00	
Trenton	241,693.00	28,801.00	14,525.00	9,310.00	-	4,966.00	28,801.00	
Tri-County	253,939.00	34,916.63	13,966.66	9,522.71	6,348.49	5,078.77	34,916.63	
Trotwood West Acres	29,951.87	4,118.41	1,647.36	1,123.18	702.13	645.74	4,118.41	
Vandalia	238,923.15	9,558.16	-	7,168.61	2,389.55	-	9,558.16	
Washington Court House	-	6,123.00	-	3,674.00	2,449.00	-	6,123.00	
Waynesville	17,400.91	1,232.30	-	715.05	517.25	-	1,232.30	
West Carrollton	662,921.95	79,941.18	31,976.47	21,802.14	14,534.76	11,627.81	79,941.18	
West Chester	114,827.45	93,011.51	-	55,471.90	37,539.61	-	93,011.51	
West Union	-	1,558.81	-	935.29	623.52	-	1,558.81	
Wilmington	-	4,080.89	1,144.21	1,987.95	400.00	548.73	4,080.89	
Xenia	1,168,573.97	43,821.53	-	43,821.53	-	-	43,821.53	
Grand Totals	6,857,046.43	1,008,082.02	132,076.49	589,396.55	236,502.10	48,944.53	1,008,082.02	1,162.35

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
May 2025 Payments								
Alpha	7,013.37	964.34	385.74	263.00	175.33	140.27	964.34	
Amelia	-	204.27	-	204.27	-	-	204.27	
Bethel	-	-	-	-	-	-	-	
Bethesda	-	-	-	-	-	-	-	
Blanchester	-	1,486.08	-	891.65	594.43	-	1,486.08	
Brookville	-	1,747.59	854.38	582.53	-	310.68	1,747.59	
Cedarville	58,943.00	1,755.00	585.00	585.00	-	585.00	1,755.00	
Cincinnati								
Carthage	-	-	-	-	-	-	-	
Chase Ave.	-	-	-	-	-	-	-	
Ethiopian Evang.	-	-	-	-	-	-	-	
Fairfax	-	-	-	-	-	-	-	
Lockland	-	-	-	-	-	-	-	
Montana Ave.	-	1,311.96	524.78	357.81	238.54	190.83	1,311.96	
Springdale	-	14,664.20	-	8,798.52	5,865.68	-	14,664.20	
Victory	-	700.00	435.00	-	100.00	100.00	700.00	65.00
Countryside Comm.	-	-	-	-	-	-	-	
Crossroads	-	-	-	-	-	-	-	
Dayton								
Be Hope	208,090.78	7,803.40	-	7,803.40	-	-	7,803.40	
Daytonview	-	-	-	-	-	-	-	
Drexel	-	-	-	-	-	-	-	
First	-	1,777.18	698.18	476.03	317.35	285.62	1,777.18	-
Northridge	-	-	-	-	-	-	-	
Parkview	-	3,501.00	-	2,101.00	1,400.00	-	3,501.00	
Eaton First	-	389.00	-	389.00	-	-	389.00	
Fairborn Wrightview	-	-	-	-	-	-	-	
Fairfield	-	1,346.50	-	1,346.50	-	-	1,346.50	
Felicity	-	-	-	-	-	-	-	
Journey	-	564.34	-	564.34	-	-	564.34	
Georgetown	-	-	-	-	-	-	-	
Germantown	-	221.62	-	136.38	85.24	-	221.62	
Hamilton Millville Ave.	11,225.00	410.00	-	410.00	-	-	410.00	
Waldon Ponds	-	-	-	-	-	-	-	

Harrison		6,662.00	249.83	-	249.83	-	-	249.83	
Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru	
Hillsboro	-	7,132.26	-	7,132.26	-	-	7,132.26		
Living Hope Comm.	-	-	-	-	-	-	-		
Manchester	-	564.85	-	338.91	225.94	-	564.85		
Journey/Miamisburg First	-	-	-	-	-	-	-		
Middletown First	-	5,572.39	-	3,343.43	2,228.96	-	5,572.39		
Monroe	-	1,282.09	-	769.25	512.84	-	1,282.09		
Morrow	-	-	-	-	-	-	-		
Mount Carmel	-	-	-	-	-	-	-		
New Lebanon	-	725.00	710.00	-	-	15.00	725.00		
New Richmond	-	-	-	-	-	-	-		
North Point	-	1,059.58	423.83	288.98	192.65	154.12	1,059.58		
Oxford	16,721.76	3,091.63	1,625.70	575.92	-	307.16	3,091.63		582.85
Peebles	1,969.00	178.82	7.17	73.57	49.04	49.04	178.82		
Penuel	-	-	-	-	-	-	-		
Philadelphia	-	-	-	-	-	-	-		
Ripley	2,829.06	1,078.00	431.00	294.00	196.00	157.00	1,078.00		
Sardinia	-	-	-	-	-	-	-		
Shelter Comm.	-	500.00	2,600.00	(4,227.27)	1,181.82	945.45	500.00		
Trenton	21,571.00	2,356.00	1,184.00	764.00	-	408.00	2,356.00		
Tri-County	24,974.00	3,433.93	1,373.57	936.53	624.35	499.48	3,433.93		
Trotwood West Acres	2,071.86	284.88	113.95	77.69	51.80	41.44	284.88		
Vandalia	17,840.81	713.63	-	535.22	178.41	-	713.63		
Washington Court House	-	6,123.00	-	3,674.00	2,449.00	-	6,123.00		
Waynesville	2,168.25	135.72	-	81.51	54.21	-	135.72		
West Carrollton	50,714.29	5,419.32	2,167.73	1,478.00	985.33	788.26	5,419.32		
West Chester	-	6,358.02	-	3,728.02	2,630.00	-	6,358.02		
West Union	-	-	-	-	-	-	-		
Wilmington	-	800.00	200.00	200.00	400.00	-	800.00		
Xenia	100,641.14	3,774.04	-	3,774.04	-	-	3,774.04		
Grand Totals	533,435.32	89,679.47	14,320.03	48,997.32	20,736.92	4,977.35	89,679.47		647.85

SWO District Church of the Nazarene

07/07/25

Balance Sheet

Accrual Basis

As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
1001-00 · Checking - FFB	91,455.14
1001-01 · Checking - NMDC	1,778.58
1001-02 · Checking - Insurance	63.77
1001-03 · Checking - New Start	34,161.43
1002-00 · Checking - Electronic Payments	2,776.88
1010-00 · Savings - District	470,550.32
1014-00 · Parsonage Savings	88,104.07
1016-03 · New Start - Savings	549,679.13
1017-03 · New Start - Endowment	283,702.10
1019-00 · Diversity Assistance Saving	60,558.65
1022-00 · District Grant Fund Savings	22,834.84
1023-00 · DS Deferred Comp Savings	28,176.92
Total Checking/Savings	1,633,841.83
Total Current Assets	1,633,841.83
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	(322,922.15)
1510-01 · Accumulated Depreciation - NMDC	(4,026.55)
1621-03 · Real Estate New Life	374,950.00
1624-03 · Real Estate Dayton Central	357,350.00
1625-03 · Real Estate Morrow	100,000.00
1626-03 · Real Estate Drexel	100,000.00
Total Fixed Assets	1,096,499.55
Other Assets	
1201-00 · Accounts Receivable	179.03
1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	53,114.02
1221-00 · Note Receivable - Higher Ground	88,942.32
1222-03 · Drexel Land Contract	16,000.00
1700-00 · Prepaid Expenses	8,074.28
1700-03 · Prepaid Expenses - New Start	263.67
Total Other Assets	176,573.32
TOTAL ASSETS	2,906,914.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2005-00 · Accounts Payable	342.93
Total Accounts Payable	342.93
Other Current Liabilities	
2006-00 · General Assembly Payable	13,488.85
2120-00 · FICA	139.05
2123-00 · Workers Compensation	13.71
2201-00 · Benevolence Payable	246.38
2203-00 · Scholarships - Daytonview	2,000.00
2420-00 · Accrued Payroll	7,682.20
Total Other Current Liabilities	23,570.19
Total Current Liabilities	23,913.12

4:41 PM

07/07/25

Accrual Basis

SWO District Church of the Nazarene

Balance Sheet

As of June 30, 2025

	Jun 30, 25
Long Term Liabilities	
2008-00 · D S Deferred Comp Payable	27,000.00
Total Long Term Liabilities	27,000.00
Total Liabilities	50,913.12
Equity	
2900-01 · NMDC	7,131.42
2900-02 · Insurance	63.77
2900-03 · New Start	2,542,313.13
2950-00 · General Fund Balance	40,069.56
3200-00 · Unrestricted Net Assets	325,467.69
Net Income	(59,043.99)
Total Equity	2,856,001.58
TOTAL LIABILITIES & EQUITY	2,906,914.70

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

	Jun 25	Jun 25
Ordinary Income/Expense		
Income		
3102-00 · Alpha	964.34	964.34
3103-00 · Amelia	204.27	204.27
3106-00 · Blanchester	1,486.08	1,486.08
3107-00 · Brookville	1,747.59	1,747.59
3108-00 · Cedarville	1,755.00	1,755.00
3116-00 · Cincinnati Montana Ave.	1,311.96	1,311.96
3120-00 · Cincinnati Springdale	14,664.20	14,664.20
3122-00 · Cincinnati Victory	700.00	700.00
3125-00 · Dayton BeHope	7,803.40	7,803.40
3129-00 · Dayton First	1,777.18	1,777.18
3133-00 · Dayton Parkview	3,501.00	3,501.00
3135-00 · Eaton First	389.00	389.00
3138-00 · Fairfield	1,346.50	1,346.50
3140-00 · Journey	564.34	564.34
3142-00 · Germantown	221.62	221.62
3144-00 · Hamilton Millville Ave.	410.00	410.00
3147-00 · Harrison	249.83	249.83
3148-00 · Hillsboro	7,132.26	7,132.26
3152-00 · Manchester	564.85	564.85
3154-00 · Middletown First	5,572.39	5,572.39
3156-00 · Monroe	1,282.09	1,282.09
3159-00 · New Lebanon	725.00	725.00
3161-00 · North Point	1,059.58	1,059.58
3162-00 · Oxford	3,091.63	3,091.63
3163-00 · Peebles	178.82	178.82
3164-00 · Ripley	1,078.00	1,078.00
3166-00 · Shelter Community	500.00	500.00
3168-00 · Trenton	2,356.00	2,356.00
3169-00 · Tri-County	3,433.93	3,433.93
3170-00 · Trotwood West Acres	284.88	284.88
3171-00 · Vandalia	713.63	713.63
3172-00 · Washington Court House	6,123.00	6,123.00
3173-00 · Waynesville	135.72	135.72
3174-00 · West Carrollton	5,419.32	5,419.32
3175-00 · West Chester	6,358.02	6,358.02
3178-00 · Wilmington	800.00	800.00
3179-00 · Xenia	3,774.04	3,774.04
3195-00 · Additional WEF Contribution	(647.85)	(647.85)
3211-00 · Budget Allocated to WEF	(14,320.03)	(14,320.03)
3212-00 · Budget Allocated to Education	(20,736.92)	(20,736.92)
3213-00 · Budget Allocated Pensions & Ben	(4,977.35)	(4,977.35)
3252-00 · Budget Pmts. Rec. Current Year	(49,000.00)	(49,000.00)
3305-00 · Int & Div Savings District	5,781.30	5,781.30
3305-03 · Int & Div New Start	11,998.38	11,998.38
3308-00 · Interest Fort McKinley	312.67	312.67
3310-00 · Int & Div Parsonage Savings	1,923.13	1,923.13
3316-00 · Interest Income - Higher Ground	410.74	410.74
3322-00 · Interest Inc - Intl Assistance	1,321.87	1,321.87
3323-00 · Interest Inc - District Grant	541.25	541.25
3353-01 · NMDC Income	1,440.00	1,440.00
Total Income	23,726.66	23,726.66
Gross Profit	23,726.66	23,726.66

4:49 PM

07/07/25

Accrual Basis

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

	Jun 25	Jun 25
Expense		
4101-00 · D S Salary	7,382.76	7,382.76
4103-00 · Office Secretary Salary	4,138.12	4,138.12
4104-00 · District Secretary Salary	361.54	361.54
4105-00 · DS Assistant Salary	500.00	500.00
4106-00 · Housing Allowance - Sec/Asst	1,076.92	1,076.92
4107-00 · Custodian Salary	326.76	326.76
4109-00 · District Treasurer Salary	1,325.00	1,325.00
4214-00 · D S Housing Allowance	1,153.84	1,153.84
4314-00 · D S Social Security Tax	1,301.26	1,301.26
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,583.33
4317-00 · Workers Comp Expense	28.75	28.75
4320-00 · Secretary Health Ins Reimb	200.00	200.00
4321-00 · DS Asst. Social Security Tax	296.58	296.58
4325-00 · FICA Employer Portion	341.57	341.57
4326-00 · Other Personnel Life Insurance	1,958.60	1,958.60
6024-00 · Office Space Maint & Repairs	500.00	500.00
6025-00 · Office Space Utilities	124.09	124.09
6026-00 · Office Space Telephone	195.00	195.00
6027-00 · Office Space Insurance	507.25	507.25
6028-00 · Office Equip & Maint Contracts	176.78	176.78
6031-00 · Stationary & Supplies	108.75	108.75
6034-00 · Real Estate Taxes	827.37	827.37
6036-00 · ACH Payment Fees	42.37	42.37
6036-01 · Credit Card Payment Fees - NMDC	33.66	33.66
6050-00 · Depreciation Expense	637.67	637.67
7026-01 · NMDC Expenses	1,550.00	1,550.00
7031-02 · District Insurance Expense	16.40	16.40
7033-00 · District Assembly	243.91	243.91
7041-00 · Background Checks	(470.00)	(470.00)
7043-00 · Website/Computer Expense	365.00	365.00
7046-00 · NMI Allocation Supplement	3,300.00	3,300.00
7047-00 · SS Min. Allocation	4,000.00	4,000.00
7048-00 · NYI Min. Allocation	3,008.37	3,008.37
7055-00 · Campground Budget	4,529.86	4,529.86
7055-03 · Campground/Retreat Center Impr.	39,909.50	39,909.50
Total Expense	82,581.01	82,581.01
Net Ordinary Income	(58,854.35)	(58,854.35)
Other Income/Expense		
Other Expense		
8800-00 · Drexel Church Building	189.64	189.64
Total Other Expense	189.64	189.64
Net Other Income	(189.64)	(189.64)
Net Income	(59,043.99)	(59,043.99)

4:50 PM

SWO District Church of the Nazarene

07/07/25

Profit & Loss by Class

Accrual Basis

June 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	964.34	964.34
3103-00 · Amelia	0.00	0.00	0.00	204.27	204.27
3106-00 · Blanchester	0.00	0.00	0.00	1,486.08	1,486.08
3107-00 · Brookville	0.00	0.00	0.00	1,747.59	1,747.59
3108-00 · Cedarville	0.00	0.00	0.00	1,755.00	1,755.00
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	1,311.96	1,311.96
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	14,664.20	14,664.20
3122-00 · Cincinnati Victory	0.00	0.00	0.00	700.00	700.00
3125-00 · Dayton BeHope	0.00	0.00	0.00	7,803.40	7,803.40
3129-00 · Dayton First	0.00	0.00	0.00	1,777.18	1,777.18
3133-00 · Dayton Parkview	0.00	0.00	0.00	3,501.00	3,501.00
3135-00 · Eaton First	0.00	0.00	0.00	389.00	389.00
3138-00 · Fairfield	0.00	0.00	0.00	1,346.50	1,346.50
3140-00 · Journey	0.00	0.00	0.00	564.34	564.34
3142-00 · Germantown	0.00	0.00	0.00	221.62	221.62
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	410.00	410.00
3147-00 · Harrison	0.00	0.00	0.00	249.83	249.83
3148-00 · Hillsboro	0.00	0.00	0.00	7,132.26	7,132.26
3152-00 · Manchester	0.00	0.00	0.00	564.85	564.85
3154-00 · Middletown First	0.00	0.00	0.00	5,572.39	5,572.39
3156-00 · Monroe	0.00	0.00	0.00	1,282.09	1,282.09
3159-00 · New Lebanon	0.00	0.00	0.00	725.00	725.00
3161-00 · North Point	0.00	0.00	0.00	1,059.58	1,059.58
3162-00 · Oxford	0.00	0.00	0.00	3,091.63	3,091.63
3163-00 · Peebles	0.00	0.00	0.00	178.82	178.82
3164-00 · Ripley	0.00	0.00	0.00	1,078.00	1,078.00
3166-00 · Shelter Community	0.00	0.00	0.00	500.00	500.00
3168-00 · Trenton	0.00	0.00	0.00	2,356.00	2,356.00
3169-00 · Tri-County	0.00	0.00	0.00	3,433.93	3,433.93
3170-00 · Trotwood West Acres	0.00	0.00	0.00	284.88	284.88
3171-00 · Vandalia	0.00	0.00	0.00	713.63	713.63
3172-00 · Washington Court House	0.00	0.00	0.00	6,123.00	6,123.00
3173-00 · Waynesville	0.00	0.00	0.00	135.72	135.72
3174-00 · West Carrollton	0.00	0.00	0.00	5,419.32	5,419.32
3175-00 · West Chester	0.00	0.00	0.00	6,358.02	6,358.02
3178-00 · Wilmington	0.00	0.00	0.00	800.00	800.00
3179-00 · Xenia	0.00	0.00	0.00	3,774.04	3,774.04
3195-00 · Additional WEF Contribution	0.00	0.00	0.00	(647.85)	(647.85)
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(14,320.03)	(14,320.03)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(20,736.92)	(20,736.92)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(4,977.35)	(4,977.35)
3252-00 · Budget Pmts. Rec. Current Year	0.00	0.00	0.00	(49,000.00)	(49,000.00)
3305-00 · Int & Div Savings District	0.00	0.00	0.00	5,781.30	5,781.30
3305-03 · Int & Div New Start	0.00	11,998.38	0.00	0.00	11,998.38
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	312.67	312.67
3310-00 · Int & Div Parsonage Savings	0.00	0.00	0.00	1,923.13	1,923.13
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	410.74	410.74
3322-00 · Interest Inc - Intl Assistance	0.00	0.00	0.00	1,321.87	1,321.87
3323-00 · Interest Inc - District Grant	0.00	0.00	0.00	541.25	541.25
3353-01 · NMDC Income	0.00	0.00	1,440.00	0.00	1,440.00
Total Income	0.00	11,998.38	1,440.00	10,288.28	23,726.66
Gross Profit	0.00	11,998.38	1,440.00	10,288.28	23,726.66

4:50 PM

SWO District Church of the Nazarene

07/07/25

Profit & Loss by Class

Accrual Basis

June 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	7,382.76	7,382.76
4103-00 · Office Secretary Salary	0.00	0.00	0.00	4,138.12	4,138.12
4104-00 · District Secretary Salary	0.00	0.00	0.00	361.54	361.54
4105-00 · DS Assistant Salary	0.00	0.00	0.00	500.00	500.00
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	1,076.92	1,076.92
4107-00 · Custodian Salary	0.00	0.00	0.00	326.76	326.76
4109-00 · District Treasurer Salary	0.00	0.00	0.00	1,325.00	1,325.00
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	1,301.26	1,301.26
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	2,583.33	2,583.33
4317-00 · Workers Comp Expense	0.00	0.00	0.00	28.75	28.75
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	296.58	296.58
4325-00 · FICA Employer Portion	0.00	0.00	0.00	341.57	341.57
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	1,958.60	1,958.60
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	500.00	500.00
6025-00 · Office Space Utilities	0.00	0.00	0.00	124.09	124.09
6026-00 · Office Space Telephone	0.00	0.00	0.00	195.00	195.00
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	176.78	176.78
6031-00 · Stationary & Supplies	0.00	0.00	0.00	108.75	108.75
6034-00 · Real Estate Taxes	0.00	0.00	0.00	827.37	827.37
6036-00 · ACH Payment Fees	0.00	0.00	0.00	42.37	42.37
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	33.66	0.00	33.66
6050-00 · Depreciation Expense	0.00	0.00	0.00	637.67	637.67
7026-01 · NMDC Expenses	0.00	0.00	1,550.00	0.00	1,550.00
7031-02 · District Insurance Expense	16.40	0.00	0.00	0.00	16.40
7033-00 · District Assembly	0.00	0.00	0.00	243.91	243.91
7041-00 · Background Checks	0.00	0.00	0.00	(470.00)	(470.00)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	365.00	365.00
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	3,300.00	3,300.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	4,000.00	4,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	3,008.37	3,008.37
7055-00 · Campground Budget	0.00	0.00	0.00	4,529.86	4,529.86
7055-03 · Campground/Retreat Center Impr.	0.00	39,909.50	0.00	0.00	39,909.50
Total Expense	16.40	39,909.50	1,583.66	41,071.45	82,581.01
Net Ordinary Income	(16.40)	(27,911.12)	(143.66)	(30,783.17)	(58,854.35)
Other Income/Expense					
Other Expense					
8800-00 · Drexel Church Building	0.00	0.00	0.00	189.64	189.64
Total Other Expense	0.00	0.00	0.00	189.64	189.64
Net Other Income	0.00	0.00	0.00	(189.64)	(189.64)
Net Income	(16.40)	(27,911.12)	(143.66)	(30,972.81)	(59,043.99)

SWO District Church of the Nazarene

Balance Sheet Prev Year Comparison

As of June 30, 2025

ASSETS	Jun 30, 25	Jun 30, 24	\$ Change	% Change
Current Assets				
Checking/Savings				
1001-00 · Checking - FFB	91,455.14	97,942.45	-6,487.31	-6.6%
1001-01 · Checking - NMDC	1,778.58	255.25	1,523.33	596.8%
1001-02 · Checking - Insurance	63.77	149.73	-85.96	-57.4%
1001-03 · Checking - New Start	34,161.43	8,396.63	25,764.80	306.9%
1002-00 · Checking - Electronic Payments	2,776.88	8,667.02	-5,890.14	-68.0%
1002-01 · Checking - Electronic - NMDC	0.00	468.78	-468.78	-100.0%
1010-00 · Savings - District	470,550.32	448,645.61	21,904.71	4.9%
1014-00 · Parsonage Savings	88,104.07	84,062.11	4,041.96	4.8%
1016-03 · New Start - Savings	549,679.13	697,763.83	-148,084.70	-21.2%
1017-03 · New Start - Endowment	283,702.10	272,188.03	11,514.07	4.2%
1019-00 · Diversity Assistance Savings	60,558.65	57,780.40	2,778.25	4.8%
1022-00 · District Grant Fund Savings	22,834.84	26,622.56	-3,787.72	-14.2%
1023-00 · DS Deferred Comp Savings	28,176.92	24,000.00	4,176.92	17.4%
Total Checking/Savings	1,633,841.83	1,726,942.40	-93,100.57	-5.4%
Total Current Assets	1,633,841.83	1,726,942.40	-93,100.57	-5.4%
Fixed Assets				
1410-00 · Office Furniture & Equipment	104,521.35	104,521.35	0.00	0.0%
1410-01 · Office Furniture & Equip - NMDC	4,026.55	4,026.55	0.00	0.0%
1440-00 · Building - District Office	382,600.35	382,600.35	0.00	0.0%
1510-00 · Accumulated Depreciation	-322,922.15	-314,632.47	-8,289.68	-2.6%
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	357,350.00	403,500.00	-46,150.00	-11.4%
1625-03 · Real Estate Morrow	100,000.00	100,000.00	0.00	100.0%
1626-03 · Real Estate Drexel	100,000.00	100,000.00	0.00	100.0%
Total Fixed Assets	1,096,499.55	1,000,939.23	95,560.32	9.6%
Other Assets				
1201-00 · Accounts Receivable	179.03	0.00	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	53,114.02	58,778.96	-5,664.94	-9.6%
1221-00 · Note Receivable - Higher Ground	88,942.32	96,836.49	-7,894.17	-8.2%
1222-03 · Drexel Land Contract	16,000.00	0.00	16,000.00	100.0%
1700-00 · Prepaid Expenses	8,074.28	9,156.04	-1,081.76	-11.8%
1700-03 · Prepaid Expenses - New Start	263.67	4,007.66	-3,743.99	-93.4%
Total Other Assets	176,573.32	178,779.15	-2,205.83	-1.2%
TOTAL ASSETS	2,906,914.70	2,906,660.78	253.92	0.0%

SWO District Church of the Nazarene

Balance Sheet Prev Year Comparison

As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2005-00 · Accounts Payable	342.93	903.72	-560.79	-62.1%
Total Accounts Payable	342.93	903.72	-560.79	-62.1%
Other Current Liabilities				
2006-00 · General Assembly Payable	13,488.85	9,488.85	4,000.00	42.2%
2120-00 · FICA	139.05	0.00	139.05	100.0%
2123-00 · Workers Compensation	13.71	0.00	13.71	100.0%
2201-00 · Benevolence Payable	246.38	246.38	0.00	0.0%
2203-00 · Scholarships - Daytonview	2,000.00	2,000.00	0.00	0.0%
2420-00 · Accrued Payroll	7,682.20	0.00	7,682.20	100.0%
Total Other Current Liabilities	23,570.19	11,735.23	11,834.96	100.9%
Total Current Liabilities	23,913.12	12,638.95	11,274.17	89.2%
Long Term Liabilities				
2008-00 · D S Deferred Comp Payable	27,000.00	24,000.00	3,000.00	12.5%
Total Long Term Liabilities	27,000.00	24,000.00	3,000.00	12.5%
Total Liabilities	50,913.12	36,638.95	14,274.17	39.0%
Equity				
2900-01 · NMDC	7,131.42	724.03	6,407.39	885.0%
2900-02 · Insurance	63.77	149.73	-85.96	-57.4%
2900-03 · New Start	2,542,313.13	2,531,683.66	10,629.47	0.4%
2950-00 · General Fund Balance	40,069.56	0.00	40,069.56	100.0%
2951-00 · Net activity	0.00	-21,976.62	21,976.62	100.0%
3200-00 · Unrestricted Net Assets	325,467.69	362,033.59	-36,565.90	-10.1%
Net Income	-59,043.99	-2,592.56	-56,451.43	-2,177.4%
Total Equity	2,856,001.58	2,870,021.83	-14,020.25	-0.5%
TOTAL LIABILITIES & EQUITY	2,906,914.70	2,906,660.78	253.92	0.0%

SWO District Church of the Nazarene

Profit & Loss Prev Year Comparison

June 2025

	Jun 25	Jun 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	964.34	760.22	204.12	26.9%
3103-00 · Amelia	204.27	232.83	-28.56	-12.3%
3105-00 · Bethel	0.00	1,606.91	-1,606.91	-100.0%
3106-00 · Blanchester	1,486.08	723.90	762.18	105.3%
3107-00 · Brookville	1,747.59	0.00	1,747.59	100.0%
3108-00 · Cedarville	1,755.00	0.00	1,755.00	100.0%
3109-00 · Cincinnati Carthage	0.00	3,808.00	-3,808.00	-100.0%
3113-00 · Cincinnati Ethiopian Evang.	0.00	152.21	-152.21	-100.0%
3115-00 · Cincinnati Lockland	0.00	859.21	-859.21	-100.0%
3116-00 · Cincinnati Montana Ave.	1,311.96	1,619.85	-307.89	-19.0%
3120-00 · Cincinnati Springdale	14,664.20	16,052.51	-1,388.31	-8.7%
3122-00 · Cincinnati Victory	700.00	0.00	700.00	100.0%
3123-00 · Countryside Community	0.00	8,074.59	-8,074.59	-100.0%
3124-00 · Crossroads	0.00	4,615.00	-4,615.00	-100.0%
3125-00 · Dayton BeHope	7,803.40	7,103.10	700.30	9.9%
3129-00 · Dayton First	1,777.18	443.33	1,333.85	300.9%
3132-00 · Dayton Northridge	0.00	332.00	-332.00	-100.0%
3133-00 · Dayton Parkview	3,501.00	3,102.00	399.00	12.9%
3135-00 · Eaton First	389.00	261.68	127.32	48.7%
3138-00 · Fairfield	1,346.50	1,930.00	-583.50	-30.2%
3139-00 · Felicity	0.00	291.00	-291.00	-100.0%
3140-00 · Journey	564.34	0.00	564.34	100.0%
3142-00 · Germantown	221.62	0.00	221.62	100.0%
3144-00 · Hamilton Millville Ave.	410.00	368.00	42.00	11.4%
3147-00 · Harrison	249.83	0.00	249.83	100.0%
3148-00 · Hillsboro	7,132.26	616.54	6,515.72	1,056.8%
3152-00 · Manchester	564.85	337.55	227.30	67.3%
3154-00 · Middletown First	5,572.39	0.00	5,572.39	100.0%
3156-00 · Monroe	1,282.09	1,087.95	194.14	17.8%
3159-00 · New Lebanon	725.00	310.30	414.70	133.6%
3161-00 · North Point	1,059.58	782.52	277.06	35.4%
3162-00 · Oxford	3,091.63	3,876.89	-785.26	-20.3%
3163-00 · Peebles	178.82	0.00	178.82	100.0%
3164-00 · Ripley	1,078.00	1,278.00	-200.00	-15.7%
3166-00 · Shelter Community	500.00	0.00	500.00	100.0%
3167-00 · Penuel	0.00	7,000.00	-7,000.00	-100.0%
3168-00 · Trenton	2,356.00	2,584.00	-228.00	-8.8%
3169-00 · Tri-County	3,433.93	2,464.97	968.96	39.3%
3170-00 · Trotwood West Acres	284.88	0.00	284.88	100.0%
3171-00 · Vandalia	713.63	831.20	-117.57	-14.1%
3172-00 · Washington Court House	6,123.00	641.00	5,482.00	855.2%
3173-00 · Waynesville	135.72	142.77	-7.05	-4.9%
3174-00 · West Carrollton	5,419.32	6,933.78	-1,514.46	-21.8%
3175-00 · West Chester	6,358.02	7,381.74	-1,023.72	-13.9%
3176-00 · West Union	0.00	3,807.00	-3,807.00	-100.0%
3178-00 · Wilmington	800.00	0.00	800.00	100.0%
3179-00 · Xenia	3,774.04	3,044.40	729.64	24.0%
3181-00 · Bethesda Iglesia del Nazareno	0.00	2,000.00	-2,000.00	-100.0%
3195-00 · Additional WEF Contribution	-647.85	-1,827.50	1,179.65	64.6%
3211-00 · Budget Allocated to WEF	-14,320.03	-11,313.55	-3,006.48	-26.6%
3212-00 · Budget Allocated to Education	-20,736.92	-14,235.33	-6,501.59	-45.7%
3213-00 · Budget Allocated Pensions & Ben	-4,977.35	-7,131.36	2,154.01	30.2%
3252-00 · Budget Pmts. Rec. Current Year	-49,000.00	-62,400.00	13,400.00	21.5%
3305-00 · Int & Div Savings District	5,781.30	7,135.61	-1,354.31	-19.0%
3305-03 · Int & Div New Start	11,998.38	18,625.15	-6,626.77	-35.6%
3306-00 · Change in Market Value Nz. Fnd.	0.00	4,989.81	-4,989.81	-100.0%
3306-03 · Chg in Market Value N S Naz Fnd	0.00	7,383.35	-7,383.35	-100.0%
3308-00 · Interest Fort McKinley	312.67	345.53	-32.86	-9.5%
3310-00 · Int & Div Parsonage Savings	1,923.13	2,243.84	-320.71	-14.3%
3316-00 · Interest Income - Higher Ground	410.74	446.76	-36.02	-8.1%
3322-00 · Interest Inc - Intl Assistance	1,321.87	1,542.31	-220.44	-14.3%
3323-00 · Interest Inc - District Grant	541.25	710.63	-169.38	-23.8%
3350-00 · Misc. Income	0.00	1.00	-1.00	-100.0%

SWO District Church of the Nazarene

Profit & Loss Prev Year Comparison

June 2025

	Jun 25	Jun 24	\$ Change	% Change
3353-01 · NMDC Income	1,440.00	795.00	645.00	81.1%
3354-02 · District Insurance Income	0.00	333.13	-333.13	-100.0%
Total Income	23,726.66	45,101.33	-21,374.67	-47.4%
Gross Profit	23,726.66	45,101.33	-21,374.67	-47.4%
Expense				
4101-00 · D S Salary	7,382.76	3,535.76	3,847.00	108.8%
4103-00 · Office Secretary Salary	4,138.12	2,181.73	1,956.39	89.7%
4104-00 · District Secretary Salary	361.54	169.23	192.31	113.6%
4105-00 · DS Assistant Salary	500.00	238.46	261.54	109.7%
4106-00 · Housing Allowance - Sec/Asst	1,076.92	538.46	538.46	100.0%
4107-00 · Custodian Salary	326.76	0.00	326.76	100.0%
4109-00 · District Treasurer Salary	1,325.00	1,258.00	67.00	5.3%
4214-00 · D S Housing Allowance	1,153.84	576.92	576.92	100.0%
4314-00 · D S Social Security Tax	1,301.26	629.24	672.02	106.8%
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,541.63	41.70	1.6%
4317-00 · Workers Comp Expense	28.75	47.44	-18.69	-39.4%
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	296.58	144.76	151.82	104.9%
4325-00 · FICA Employer Portion	341.57	166.91	174.66	104.6%
4326-00 · Other Personnel Life Insurance	1,958.60	1,841.95	116.65	6.3%
5040-00 · D S Prof. Expense Reimb.	0.00	3,000.00	-3,000.00	-100.0%
6024-00 · Office Space Maint & Repairs	500.00	9,454.00	-8,954.00	-94.7%
6025-00 · Office Space Utilities	124.09	345.39	-221.30	-64.1%
6026-00 · Office Space Telephone	195.00	77.94	117.06	150.2%
6027-00 · Office Space Insurance	507.25	0.00	507.25	100.0%
6028-00 · Office Equip & Maint Contracts	176.78	205.00	-28.22	-13.8%
6031-00 · Stationary & Supplies	108.75	56.45	52.30	92.7%
6034-00 · Real Estate Taxes	827.37	0.00	827.37	100.0%
6036-00 · ACH Payment Fees	42.37	1.20	41.17	3,430.8%
6036-01 · Credit Card Payment Fees - NMDC	33.66	11.22	22.44	200.0%
6050-00 · Depreciation Expense	637.67	0.00	637.67	100.0%
7026-01 · NMDC Expenses	1,550.00	465.00	1,085.00	233.3%
7027-00 · Benevolence Expense	0.00	1,000.00	-1,000.00	-100.0%
7029-00 · Ministerial Assessment Expense	0.00	-60.00	60.00	100.0%
7031-02 · District Insurance Expense	16.40	274.72	-258.32	-94.0%
7033-00 · District Assembly	243.91	431.08	-187.17	-43.4%
7034-00 · District Projects	0.00	750.00	-750.00	-100.0%
7041-00 · Background Checks	-470.00	-223.00	-247.00	-110.8%
7043-00 · Website/Computer Expense	365.00	117.00	248.00	212.0%
7046-00 · NMI Allocation Supplement	3,300.00	3,300.00	0.00	0.0%
7047-00 · SS Min. Allocation	4,000.00	4,000.00	0.00	0.0%
7048-00 · NYI Min. Allocation	3,008.37	3,008.33	0.04	0.0%
7055-00 · Campground Budget	4,529.86	2,500.00	2,029.86	81.2%
7055-03 · Campground/Retreat Center Impr.	39,909.50	0.00	39,909.50	100.0%
8002-00 · Church Support non New Start	0.00	500.00	-500.00	-100.0%
Total Expense	82,581.01	43,284.82	39,296.19	90.8%
Net Ordinary Income	-58,854.35	1,816.51	-60,670.86	-3,340.0%
Other Income/Expense				
Other Expense				
7056-00 · International Assistance Exp	0.00	2,083.33	-2,083.33	-100.0%
8774-03 · New Life Expenses	0.00	-265.87	265.87	100.0%
8775-03 · 317 Burns Ave	0.00	639.32	-639.32	-100.0%
8779-03 · Waynesville Remodel	0.00	1,952.29	-1,952.29	-100.0%
8800-00 · Drexel Church Building	189.64	0.00	189.64	100.0%
Total Other Expense	189.64	4,409.07	-4,219.43	-95.7%
Net Other Income	-189.64	-4,409.07	4,219.43	95.7%
Net Income	-59,043.99	-2,592.56	-56,451.43	-2,177.4%

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

	Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	964.34			
3103-00 · Amelia	204.27			
3106-00 · Blanchester	1,486.08			
3107-00 · Brookville	1,747.59			
3108-00 · Cedarville	1,755.00			
3116-00 · Cincinnati Montana Ave.	1,311.96			
3120-00 · Cincinnati Springdale	14,664.20			
3122-00 · Cincinnati Victory	700.00			
3125-00 · Dayton BeHope	7,803.40			
3129-00 · Dayton First	1,777.18			
3133-00 · Dayton Parkview	3,501.00			
3135-00 · Eaton First	389.00			
3138-00 · Fairfield	1,346.50			
3140-00 · Journey	564.34			
3142-00 · Germantown	221.62			
3144-00 · Hamilton Millville Ave.	410.00			
3147-00 · Harrison	249.83			
3148-00 · Hillsboro	7,132.26			
3152-00 · Manchester	564.85			
3154-00 · Middletown First	5,572.39			
3156-00 · Monroe	1,282.09			
3159-00 · New Lebanon	725.00			
3161-00 · North Point	1,059.58			
3162-00 · Oxford	3,091.63			
3163-00 · Peebles	178.82			
3164-00 · Ripley	1,078.00			
3166-00 · Shelter Community	500.00			
3168-00 · Trenton	2,356.00			
3169-00 · Tri-County	3,433.93			
3170-00 · Trotwood West Acres	284.88			
3171-00 · Vandalia	713.63			
3172-00 · Washington Court House	6,123.00			
3173-00 · Waynesville	135.72			
3174-00 · West Carrollton	5,419.32			
3175-00 · West Chester	6,358.02			
3178-00 · Wilmington	800.00			
3179-00 · Xenia	3,774.04			
3195-00 · Additional WEF Contribution	-647.85			
3211-00 · Budget Allocated to WEF	-14,320.03			
3212-00 · Budget Allocated to Education	-20,736.92			
3213-00 · Budget Allocated Pensions & Ben	-4,977.35			
3252-00 · Budget Pmts. Rec. Current Year	-49,000.00			
3305-00 · Int & Div Savings District	5,781.30			
3305-03 · Int & Div New Start	11,998.38			
3308-00 · Interest Fort McKinley	312.67			
3310-00 · Int & Div Parsonage Savings	1,923.13			
3316-00 · Interest Income - Higher Ground	410.74			
3322-00 · Interest Inc - Intl Assistance	1,321.87			
3323-00 · Interest Inc - District Grant	541.25			
3353-01 · NMDC Income	1,440.00	833.00	607.00	172.9%
3354-02 · District Insurance Income	0.00	16.40	-16.40	0.0%
Total Income	23,726.66	849.40	22,877.26	2,793.3%
Gross Profit	23,726.66	849.40	22,877.26	2,793.3%

SWO District Church of the Nazarene

Profit & Loss Budget vs. Actual

June 2025

	Jun 25	Budget	\$ Over Budget	% of Budget
Expense				
4101-00 · D S Salary	7,382.76	7,630.78	-248.02	96.7%
4103-00 · Office Secretary Salary	4,138.12	3,876.92	261.20	106.7%
4104-00 · District Secretary Salary	361.54	384.62	-23.08	94.0%
4105-00 · DS Assistant Salary	500.00	523.08	-23.08	95.6%
4106-00 · Housing Allowance - Sec/Asst	1,076.92	1,076.92	0.00	100.0%
4107-00 · Custodian Salary	326.76	325.00	1.76	100.5%
4109-00 · District Treasurer Salary	1,325.00	1,325.00	0.00	100.0%
4110-00 · Recurring Gifts	0.00	0.00	0.00	0.0%
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	0.0%
4214-00 · D S Housing Allowance	1,153.84	1,153.84	0.00	100.0%
4314-00 · D S Social Security Tax	1,301.26	1,344.04	-42.78	96.8%
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,583.33	0.00	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	28.75	33.33	-4.58	86.3%
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	296.58	303.64	-7.06	97.7%
4325-00 · FICA Employer Portion	341.57	319.53	22.04	106.9%
4326-00 · Other Personnel Life Insurance	1,958.60	1,958.33	0.27	100.0%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	0.00	1,541.67	-1,541.67	0.0%
5041-00 · Assistants Professional Expense	0.00	250.00	-250.00	0.0%
6024-00 · Office Space Maint & Repairs	500.00	833.33	-333.33	60.0%
6025-00 · Office Space Utilities	124.09	416.67	-292.58	29.8%
6026-00 · Office Space Telephone	195.00	300.00	-105.00	65.0%
6027-00 · Office Space Insurance	507.25	550.58	-43.33	92.1%
6028-00 · Office Equip & Maint Contracts	176.78	416.67	-239.89	42.4%
6031-00 · Stationary & Supplies	108.75	416.67	-307.92	26.1%
6032-00 · Postage	0.00	141.67	-141.67	0.0%
6033-00 · Audit Fees	0.00	0.00	0.00	0.0%
6034-00 · Real Estate Taxes	827.37	820.83	6.54	100.8%
6036-00 · ACH Payment Fees	42.37			
6036-01 · Credit Card Payment Fees - NMDC	33.66			
6050-00 · Depreciation Expense	637.67			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7024-00 · Campmeeting	0.00	0.00	0.00	0.0%
7025-00 · Flowers and Gifts	0.00	100.00	-100.00	0.0%
7026-01 · NMDC Expenses	1,550.00	833.33	716.67	186.0%
7027-00 · Benevolence Expense	0.00	166.67	-166.67	0.0%
7029-00 · Ministerial Assessment Expense	0.00	416.67	-416.67	0.0%
7030-00 · Education Assistance	0.00	250.00	-250.00	0.0%
7031-02 · District Insurance Expense	16.40	16.40	0.00	100.0%
7033-00 · District Assembly	243.91	250.00	-6.09	97.6%
7034-00 · District Projects	0.00	416.67	-416.67	0.0%
7035-00 · District Conf. Meetings	0.00	250.00	-250.00	0.0%
7037-00 · Ministry Training/Education	0.00	83.33	-83.33	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	0.00	166.67	-166.67	0.0%
7041-00 · Background Checks	-470.00	8.33	-478.33	-5,642.3%
7042-00 · Counseling Expense	0.00	83.33	-83.33	0.0%
7043-00 · Website/Computer Expense	365.00	416.67	-51.67	87.6%
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	3,008.37	3,091.67	-83.30	97.3%
7055-00 · Campground Budget	4,529.86	0.00	4,529.86	100.0%
7055-03 · Campground/Retreat Center Impr.	39,909.50			
8002-00 · Church Support non New Start	0.00	500.00	-500.00	0.0%
Total Expense	82,581.01	43,409.52	39,171.49	190.2%
Net Ordinary Income	-58,854.35	-42,560.12	-16,294.23	138.3%

4:52 PM

07/07/25

Accrual Basis

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

	<u>Jun 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Expense				
8800-00 · Drexel Church Building	<u>189.64</u>			
Total Other Expense	<u>189.64</u>			
Net Other Income	<u>-189.64</u>			
Net Income	<u><u>-59,043.99</u></u>	<u><u>-42,560.12</u></u>	<u><u>-16,483.87</u></u>	<u><u>138.7%</u></u>