

District Advisory Board Financial Reports

May 2025

Churches sending support to the District:

April	36/60	60%
June through April	45/61	74%

Total fiscal year deposits for the District (6/01/2024 - 5/31/2025) are \$603,348.44. This is up \$17,316.14 (or 3.0%) from the same period in the prior year of \$586,032.30. The District also received \$3,342.33 for the prior fiscal year during the same current period.

Items to highlight in the May report:

The reversion of Drexel and Morrow properties were recorded at estimated sale valuation. Vacant lots adjacent to the Drexel church building have been sold on land contract.

The change in valuation of investments with the Nazarene Foundation for the month of April was a profit of \$762.54 on the unrestricted account and a profit of \$1,115.36 on the New Start account.

The District continues to have strong reserves with \$170,434.15 in checking and \$1,482,040.10 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 -April 2025								
Alpha	117,620.34	16,192.05	6,476.80	4,416.02	2,944.02	2,355.21	16,192.05	
Amelia	-	2,996.19	-	2,996.19	-	-	2,996.19	
Bethel	-	21,094.19	-	21,094.19	-	-	21,094.19	
Bethesda	-	-	-	-	-	-	-	
Blanchester	24,993.81	16,630.64	-	10,337.23	6,293.41	-	16,630.64	-
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	15,510.83	5,011.68	6,398.67	2,248.59	1,851.89	15,510.83	
Springdale	507,587.40	186,994.60	-	112,196.75	74,797.85	-	186,994.60	
Victory	-	-	-	-	-	-	-	
Countryside Comm.	-	38,450.77	-	23,070.47	15,380.30	-	38,450.77	-
Crossroads	-	-	-	-	-	-	-	
Dayton Be Hope	2,437,387.71	91,402.04	-	91,402.04	-	-	91,402.04	
Daytonview	-	-	-	-	-	-	-	
Drexel	-	-	-	-	-	-	-	
First	-	17,597.84	4,734.47	6,555.91	4,370.63	1,936.83	17,597.84	-
Northridge	-	4,895.00	-	2,937.00	1,958.00	-	4,895.00	
Parkview	58,803.85	46,229.00	-	28,706.00	17,523.00	-	46,229.00	
Eaton First	-	4,663.86	-	3,615.51	1,048.35	-	4,663.86	
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	15,991.94	-	15,991.94	-	-	15,991.94	
Felicity	-	3,475.90	-	2,085.34	1,390.56	-	3,475.90	
Journey	-	3,261.35	-	3,261.35	-	-	3,261.35	
Georgetown	-	-	-	-	-	-	-	
Germantown	6,907.46	3,821.49	-	2,635.82	1,185.67	-	3,821.49	
Hamilton Millville Ave.	128,712.00	4,547.00	-	4,547.00	-	-	4,547.00	
Walden Ponds	-	-	-	-	-	-	-	
Harrison	85,359.00	3,200.95	-	3,200.95	-	-	3,200.95	

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	-	6,960.58	-	4,332.63	2,627.95	-	6,960.58	-
Journey/Miamisburg First	-	-	-	-	-	-	-	-
Middletown First	-	-	-	-	-	-	-	-
Monroe	-	11,411.47	-	6,846.97	4,564.50	-	11,411.47	-
Morrow	-	977.24	-	586.34	390.90	-	977.24	-
Mount Carmel	-	-	-	-	-	-	-	-
New Lebanon	-	13,387.89	4,981.84	4,080.60	2,659.87	1,665.58	13,387.89	-
New Richmond	-	750.30	-	450.20	300.10	-	750.30	-
North Point	28,042.43	9,814.82	3,926.31	2,677.01	1,783.78	1,427.72	9,814.82	-
Oxford	15,369.68	2,653.59	1,255.33	576.36	-	307.40	2,653.59	514.50
Peebles	40,026.43	4,393.36	1,433.07	1,268.69	845.80	845.80	4,393.36	-
Penuel	-	-	-	-	-	-	-	-
Philadelphia	22,121.85	3,039.95	1,216.15	830.00	552.22	441.58	3,039.95	-
Ripley	156,196.61	21,476.00	8,591.00	5,858.00	3,904.00	3,123.00	21,476.00	-
Sardinia	148,932.56	16,745.78	5,617.84	5,018.74	3,386.62	2,722.58	16,745.78	-
Shelter Comm.	-	6,000.00	-	6,000.00	-	-	6,000.00	-
Trenton	220,122.00	26,445.00	13,341.00	8,546.00	-	4,558.00	26,445.00	-
Tri-County	228,965.00	31,482.70	12,593.09	8,586.18	5,724.14	4,579.29	31,482.70	-
Trotwood West Acres	27,880.01	3,833.53	1,533.41	1,045.49	650.33	604.30	3,833.53	-
Vandalia	221,082.34	8,844.53	-	6,633.39	2,211.14	-	8,844.53	-
Washington Court House	-	-	-	-	-	-	-	-
Waynesville	15,232.66	1,096.58	-	633.54	463.04	-	1,096.58	-
West Carrollton	612,207.66	74,521.86	29,808.74	20,324.14	13,549.43	10,839.55	74,521.86	-
West Chester	114,827.45	86,653.49	-	51,743.88	34,909.61	-	86,653.49	-
West Union	-	1,558.81	-	935.29	623.52	-	1,558.81	-
Wilmingon	-	3,280.89	944.21	1,787.95	-	548.73	3,280.89	-
Xenia	1,067,932.83	40,047.49	-	40,047.49	-	-	40,047.49	-
Grand Totals	6,323,611.11	918,402.55	117,756.46	540,399.23	215,765.18	43,967.18	918,402.55	514.50

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
April 2025 Payments								
Alpha	12,213.31	1,699.95	679.98	463.62	309.08	247.27	1,699.95	
Amelia	-	289.71	-	289.71	-	-	289.71	
Bethel	-	1,923.16	-	1,923.16	-	-	1,923.16	
Bethesda	-	-	-	-	-	-	-	
Blanchester	-	1,057.73	-	634.64	423.09	-	1,057.73	
Brookville	-	-	-	-	-	-	-	
Cedarville	-	-	-	-	-	-	-	
Cincinnati								
Carthage	-	-	-	-	-	-	-	
Chase Ave.	-	-	-	-	-	-	-	
Ethiopian Evang.	-	-	-	-	-	-	-	
Fairfax	-	-	-	-	-	-	-	
Lockland	-	-	-	-	-	-	-	
Montana Ave.	-	2,576.61	1,030.64	702.71	468.48	374.78	2,576.61	
Springdale	-	14,927.56	-	8,956.53	5,971.03	-	14,927.56	
Victory	-	-	-	-	-	-	-	
Countryside Comm.	-	6,389.56	-	6,341.35	48.21	-	6,389.56	
Crossroads	-	-	-	-	-	-	-	
Dayton								
Be Hope	247,712.57	9,289.22	-	9,289.22	-	-	9,289.22	
Daytonview	-	-	-	-	-	-	-	
Drexel	-	-	-	-	-	-	-	
First	-	1,152.18	-	691.31	460.87	-	1,152.18	
Northridge	-	461.00	-	277.00	184.00	-	461.00	
Parkview	-	3,738.00	-	2,243.00	1,495.00	-	3,738.00	
Eaton First	-	335.00	-	335.00	-	-	335.00	
Fairborn Wrightview	-	-	-	-	-	-	-	
Fairfield	-	3,197.19	-	3,197.19	-	-	3,197.19	
Felicity	-	2,057.00	-	1,234.00	823.00	-	2,057.00	
Journey	-	-	-	-	-	-	-	
Georgetown	-	-	-	-	-	-	-	
Germantown	-	470.55	-	289.57	180.98	-	470.55	
Hamilton Millville Ave.	11,553.00	420.00	-	420.00	-	-	420.00	
Hamilton Waldon Ponds	-	-	-	-	-	-	-	

Harrison	6,723.00	252.11	-	252.11	-	-	252.11
Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total
Hillsboro	-	-	-	-	-	-	-
Living Hope Comm.	-	-	-	-	-	-	-
Manchester	-	586.85	-	352.11	234.74	-	586.85
Journey/Miamisburg First	-	-	-	-	-	-	-
Middletown First	-	-	-	-	-	-	-
Monroe	-	961.43	-	576.89	384.54	-	961.43
Morrow	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-
New Lebanon	-	3,727.86	2,425.00	369.75	369.75	563.36	3,727.86
New Richmond	-	150.00	-	50.00	100.00	-	150.00
North Point	-	1,020.80	408.32	278.40	185.60	148.48	1,020.80
Oxford	-	-	-	-	-	-	-
Peebles	3,727.00	299.87	-	128.51	85.68	85.68	299.87
Penuel	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-
Ripley	8,982.00	1,236.00	494.00	337.00	225.00	180.00	1,236.00
Sardinia	72,882.90	7,539.66	2,136.24	2,436.97	1,644.44	1,322.01	7,539.66
Shelter Comm.	-	500.00	-	500.00	-	-	500.00
Trenton	16,805.00	1,838.00	924.00	596.00	-	318.00	1,838.00
Tri-County	18,189.00	2,501.00	1,000.40	682.09	454.73	363.78	2,501.00
Trotwood West Acres	2,847.32	391.51	156.60	106.77	71.19	56.95	391.51
Vandalia	19,882.92	795.32	-	596.49	198.83	-	795.32
Washington Court House	-	-	-	-	-	-	-
Waynesville	3,635.25	227.20	-	136.32	90.88	-	227.20
West Carrollton	166,502.66	21,260.98	8,504.39	5,798.45	3,865.64	3,092.50	21,260.98
West Chester	-	7,015.82	-	4,113.72	2,902.10	-	7,015.82
West Union	-	1,558.81	-	935.29	623.52	-	1,558.81
Wilmington	-	1,615.55	696.90	493.57	-	425.08	1,615.55
Xenia	83,065.74	3,114.97	-	3,114.97	-	-	3,114.97
Grand Totals	674,721.67	106,578.16	18,456.47	59,143.42	21,800.38	7,177.89	106,578.16

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SWO CERTIFICATES OF DEPOSIT AND INVESTMENTS

FUND	ACCT. #	BANK	CERT. #	ACCT. #	AMOUNT	DATE/DEP LENGTH/DIMATURITY	RATE
DISTRICT:							
DIST. INVEST	1010-00	River Valley		Savings 54529	\$6,199.49		
DIST. INVEST	1010-00	Naz Found		85	\$225,708.97		MKT
DIST. INVEST	1010-00	Wesleyan		13123	\$233,432.55		4.50%
TOT. DIST. INV.					\$465,341.01		
PAR. SAV.	1014-00	Wesleyan		13123	\$86,180.94		4.50%
TOT. PAR. SAV.					\$86,180.94		
Diversity Assist.	1019-00	Wesleyan		13123	\$59,236.78		4.50%
District Grant	1022-00	Wesleyan		13123	\$22,293.59		4.50%
DS Deferred Comp	1023-00	Wesleyan		13123	\$27,604.93		4.50%
TOT. DISTRICT					\$660,657.25		
NEW START:							
N.S. SAV.	1016-03	Wesleyan		12869	\$537,680.75		4.50%
N.S. SAV. TOTAL					\$537,680.75		
N.S. ENDOW.	1017-03	Naz Found		106	\$283,702.10		MKT
TOT. ENDOW.					\$283,702.10		
TOT. NEW START					\$821,382.85		
TOTAL					\$1,482,040.10		

as of 5/31/2025

SWO District Church of the Nazarene

Balance Sheet

As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1001-00 · Checking - FFB	93,360.81
1001-01 · Checking - NMDC	1,922.24
1001-02 · Checking - Insurance	80.17
1001-03 · Checking - New Start	74,070.93
1002-00 · Checking - Electronic Payments	1,000.00
1010-00 · Savings - District	465,341.01
1014-00 · Parsonage Savings	86,180.94
1016-03 · New Start - Savings	537,680.75
1017-03 · New Start - Endowment	283,702.10
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
Total Checking/Savings	1,652,474.25
Other Current Assets	
1202-00 · Budget Payment Receivable	49,000.00
Total Other Current Assets	49,000.00
Total Current Assets	1,701,474.25
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	(322,284.48)
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	1,097,137.22
Other Assets	
1201-00 · Accounts Receivable	179.03
1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	53,601.35
1221-00 · Note Receivable - Higher Ground	89,616.84
1222-03 · Drexel Land Contract	16,000.00
1700-00 · Prepaid Expenses	9,408.90
1700-03 · Prepaid Expenses - New Start	263.67
Total Other Assets	179,069.79
TOTAL ASSETS	2,977,681.26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2005-00 · Accounts Payable	12,065.50
Total Accounts Payable	12,065.50

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SWO District Church of the Nazarene

Balance Sheet

07/07/25

As of May 31, 2025

Accrual Basis

	May 31, 25
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	35,635.69
Long Term Liabilities	
2008-00 · D S Deferred Comp Payable	27,000.00
Total Long Term Liabilities	27,000.00
Total Liabilities	62,635.69
Equity	
2900-01 · NMDC	7,275.08
2900-02 · Insurance	80.17
2900-03 · New Start	2,582,222.63
3200-00 · Unrestricted Net Assets	283,036.51
Net Income	42,431.18
Total Equity	2,915,045.57
TOTAL LIABILITIES & EQUITY	2,977,681.26

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07/07/25

Accrual Basis

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

	May 25	Jun '24 - May 25
Ordinary Income/Expense		
Income		
3102-00 · Alpha	1,699.95	16,952.27
3103-00 · Amelia	289.71	3,229.02
3105-00 · Bethel	1,923.16	22,701.10
3106-00 · Blanchester	1,057.73	17,354.54
3107-00 · Brookville	0.00	4,674.43
3109-00 · Cincinnati Carthage	0.00	12,165.77
3113-00 · Cincinnati Ethiopian Evang.	0.00	1,534.17
3115-00 · Cincinnati Lockland	0.00	859.21
3116-00 · Cincinnati Montana Ave.	2,576.61	17,130.68
3120-00 · Cincinnati Springdale	14,927.56	203,047.11
3123-00 · Countryside Community	6,389.56	46,525.36
3124-00 · Crossroads	0.00	4,615.00
3125-00 · Dayton BeHope	9,289.22	98,505.14
3129-00 · Dayton First	1,152.18	18,041.17
3132-00 · Dayton Northridge	461.00	5,227.00
3133-00 · Dayton Parkview	3,738.00	49,331.00
3135-00 · Eaton First	335.00	4,925.54
3138-00 · Fairfield	3,197.19	17,921.94
3139-00 · Felicity	2,057.00	3,766.90
3140-00 · Journey	0.00	3,261.35
3142-00 · Germantown	470.55	3,821.49
3144-00 · Hamilton Millville Ave.	420.00	4,915.00
3147-00 · Harrison	252.11	3,200.95
3148-00 · Hillsboro	0.00	6,131.54
3150-00 · Living Hope	0.00	26,141.89
3152-00 · Manchester	586.85	7,298.13
3156-00 · Monroe	961.43	12,499.42
3157-00 · Morrow	0.00	977.24
3159-00 · New Lebanon	3,727.86	13,698.19
3160-00 · New Richmond	150.00	750.30
3161-00 · North Point	1,020.80	10,597.34
3162-00 · Oxford	0.00	6,530.48
3163-00 · Peebles	299.87	4,393.36
3164-00 · Ripley	1,236.00	22,754.00
3165-00 · Sardinia	7,539.66	16,745.78
3166-00 · Shelter Community	500.00	6,000.00
3167-00 · Penuel	0.00	7,000.00
3168-00 · Trenton	1,838.00	29,029.00
3169-00 · Tri-County	2,501.00	33,947.67
3170-00 · Trotwood West Acres	391.51	3,833.53
3171-00 · Vandalia	795.32	9,675.73
3172-00 · Washington Court House	0.00	641.00
3173-00 · Waynesville	227.20	1,239.35
3174-00 · West Carrollton	21,260.98	81,455.64
3175-00 · West Chester	7,015.82	94,035.23
3176-00 · West Union	1,558.81	5,365.81
3178-00 · Wilmington	1,615.55	3,280.89
3179-00 · Xenia	3,114.97	43,091.89
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	(18,456.47)	(129,070.01)
3212-00 · Budget Allocated to Education	(21,800.38)	(230,000.51)
3213-00 · Budget Allocated Pensions & Ben	(7,177.89)	(51,098.54)
3250-00 · Prior Yr. Budget Payments	0.00	3,342.33
3252-00 · Budget Pmts. Rec. Current Year	49,000.00	(13,400.00)
3305-00 · Int & Div Savings District	0.00	13,431.56
3305-03 · Int & Div New Start	0.00	33,542.07
3306-00 · Change in Market Value Nz. Fnd.	598.75	9,652.31
3306-03 · Chg in Market Value N S Naz Fnd	2,193.44	12,950.95
3308-00 · Interest Fort McKinley	315.50	3,967.92
3310-00 · Int & Div Parsonage Savings	0.00	4,362.67
3316-00 · Interest Income - Higher Ground	413.82	5,164.97
3321-00 · Interest & Div Nz. Foundation	8,368.69	8,368.69

SWO District Church of the Nazarene

Profit & Loss - Month & YTD

May 2025

	May 25	Jun '24 - May 25
3321-03 · Int. & Div N S Nz Foundation	9,572.27	9,572.27
3322-00 · Interest Inc - Intl Assistance	0.00	2,998.69
3323-00 · Interest Inc - District Grant	0.00	1,381.66
3350-00 · Misc. Income	0.00	1.00
3353-01 · NMDC Income	800.00	14,165.00
3354-02 · District Insurance Income	87.21	2,044.16
3366-00 · Gain/Loss on Sale of Assets	(4,026.81)	(4,026.81)
3366-03 · Gain/Loss on Sale of Assets NS	(3,625.80)	(3,625.80)
Total Income	122,840.49	707,242.08
Gross Profit	122,840.49	707,242.08
Expense		
4101-00 · D S Salary	10,702.11	94,790.44
4103-00 · Office Secretary Salary	5,446.90	49,328.61
4104-00 · District Secretary Salary	507.69	4,549.98
4105-00 · DS Assistant Salary	715.38	6,349.96
4106-00 · Housing Allowance - Sec/Asst	1,615.38	13,999.96
4107-00 · Custodian Salary	311.22	3,483.42
4109-00 · District Treasurer Salary	1,262.00	15,100.00
4110-00 · Recurring Gifts	0.00	2,250.00
4111-00 · Min Training Coord Salary	0.00	3,640.00
4214-00 · D S Housing Allowance	1,730.76	14,999.92
4314-00 · D S Social Security Tax	1,887.72	16,360.24
4315-00 · D S Emp. Annuity Contribution	2,541.67	30,500.00
4316-00 · D S Insurance	0.00	205.45
4317-00 · Workers Comp Expense	33.18	388.68
4320-00 · Secretary Health Ins Reimb	200.00	2,400.00
4321-00 · DS Asst. Social Security Tax	434.28	3,763.76
4325-00 · FICA Employer Portion	440.50	4,040.14
4326-00 · Other Personnel Life Insurance	1,989.25	22,718.15
4331-00 · D S Deferred Compensation	0.00	3,000.00
5040-00 · D S Prof. Expense Reimb.	7,291.87	26,762.27
5041-00 · Assistants Professional Expense	455.63	3,161.86
6024-00 · Office Space Maint & Repairs	761.88	16,224.71
6025-00 · Office Space Utilities	662.92	5,256.24
6026-00 · Office Space Telephone	468.56	3,672.58
6027-00 · Office Space Insurance	544.25	6,256.67
6028-00 · Office Equip & Maint Contracts	487.54	4,655.94
6031-00 · Stationary & Supplies	169.01	5,209.17
6032-00 · Postage	247.23	1,512.87
6033-00 · Audit Fees	0.00	6,162.00
6034-00 · Real Estate Taxes	827.38	9,864.97
6036-00 · ACH Payment Fees	43.64	144.02
6036-01 · Credit Card Payment Fees - NMDC	7.48	235.51
6050-00 · Depreciation Expense	1,275.33	7,652.01
7022-00 · Retreats	0.00	700.00
7024-00 · Campmeeting	0.00	9,777.09
7025-00 · Flowers and Gifts	183.89	1,144.07
7026-01 · NMDC Expenses	2,557.50	12,412.50
7027-00 · Benevolence Expense	0.00	2,000.00
7029-00 · Ministerial Assessment Expense	0.00	3,773.83
7031-02 · District Insurance Expense	99.65	2,055.31
7033-00 · District Assembly	253.72	7,914.42
7034-00 · District Projects	0.00	750.00
7035-00 · District Conf. Meetings	296.39	3,373.04
7037-00 · Ministry Training/Education	0.00	205.00
7038-00 · General Assembly	0.00	4,000.00
7039-00 · Miscellaneous Expense	0.00	301.00
7041-00 · Background Checks	458.00	473.00
7043-00 · Website/Computer Expense	276.02	4,486.56
7044-00 · Retired Pastor Subsidy	300.00	300.00
7046-00 · NMI Allocation Supplement	3,300.00	39,600.00
7047-00 · SS Min. Allocation	4,000.00	48,000.00
7048-00 · NYI Min. Allocation	3,008.37	36,100.00

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07/07/25

Accrual Basis

SWO District Church of the Nazarene

Profit & Loss - Month & YTD

May 2025

	May 25	Jun '24 - May 25
7055-00 · Campground Budget	2,500.00	30,000.00
8002-00 · Church Support non New Start	5,500.00	11,000.00
Total Expense	65,794.30	607,005.35
Net Ordinary Income	57,046.19	100,236.73
Other Income/Expense		
Other Income		
3365-03 · Church Reversion Income	216,000.00	216,000.00
Total Other Income	216,000.00	216,000.00
Other Expense		
7045-00 · District Allocation Refund	0.00	41,421.50
7056-00 · International Assistance Exp	1,666.67	20,000.00
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	18.82	4,494.46
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	4,301.66	6,636.63
8797-03 · North Point Expense	0.00	10,000.00
8799-03 · Liberation Church	0.00	30,000.00
8800-00 · Drexel Church Building	1,615.15	4,732.96
8801-03 · Mt. Vernon Nazarene University	0.00	25,000.00
Total Other Expense	7,602.30	273,805.55
Net Other Income	208,397.70	(57,805.55)
Net Income	265,443.89	42,431.18

7:41 AM

SWO District Church of the Nazarene

07/07/25

Profit & Loss by Class

Accrual Basis

May 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	1,699.95	1,699.95
3103-00 · Amelia	0.00	0.00	0.00	289.71	289.71
3105-00 · Bethel	0.00	0.00	0.00	1,923.16	1,923.16
3106-00 · Blanchester	0.00	0.00	0.00	1,057.73	1,057.73
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	2,576.61	2,576.61
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	14,927.56	14,927.56
3123-00 · Countryside Community	0.00	0.00	0.00	6,389.56	6,389.56
3125-00 · Dayton BeHope	0.00	0.00	0.00	9,289.22	9,289.22
3129-00 · Dayton First	0.00	0.00	0.00	1,152.18	1,152.18
3132-00 · Dayton Northridge	0.00	0.00	0.00	461.00	461.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	3,738.00	3,738.00
3135-00 · Eaton First	0.00	0.00	0.00	335.00	335.00
3138-00 · Fairfield	0.00	0.00	0.00	3,197.19	3,197.19
3139-00 · Felicity	0.00	0.00	0.00	2,057.00	2,057.00
3142-00 · Germantown	0.00	0.00	0.00	470.55	470.55
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	420.00	420.00
3147-00 · Harrison	0.00	0.00	0.00	252.11	252.11
3152-00 · Manchester	0.00	0.00	0.00	586.85	586.85
3156-00 · Monroe	0.00	0.00	0.00	961.43	961.43
3159-00 · New Lebanon	0.00	0.00	0.00	3,727.86	3,727.86
3160-00 · New Richmond	0.00	0.00	0.00	150.00	150.00
3161-00 · North Point	0.00	0.00	0.00	1,020.80	1,020.80
3163-00 · Peebles	0.00	0.00	0.00	299.87	299.87
3164-00 · Ripley	0.00	0.00	0.00	1,236.00	1,236.00
3165-00 · Sardinia	0.00	0.00	0.00	7,539.66	7,539.66
3166-00 · Shelter Community	0.00	0.00	0.00	500.00	500.00
3168-00 · Trenton	0.00	0.00	0.00	1,838.00	1,838.00
3169-00 · Tri-County	0.00	0.00	0.00	2,501.00	2,501.00
3170-00 · Trotwood West Acres	0.00	0.00	0.00	391.51	391.51
3171-00 · Vandalia	0.00	0.00	0.00	795.32	795.32
3173-00 · Waynesville	0.00	0.00	0.00	227.20	227.20
3174-00 · West Carrollton	0.00	0.00	0.00	21,260.98	21,260.98
3175-00 · West Chester	0.00	0.00	0.00	7,015.82	7,015.82
3176-00 · West Union	0.00	0.00	0.00	1,558.81	1,558.81
3178-00 · Wilmington	0.00	0.00	0.00	1,615.55	1,615.55
3179-00 · Xenia	0.00	0.00	0.00	3,114.97	3,114.97
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(18,456.47)	(18,456.47)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(21,800.38)	(21,800.38)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(7,177.89)	(7,177.89)
3252-00 · Budget Pmts. Rec. Current Year	0.00	0.00	0.00	49,000.00	49,000.00
3306-00 · Change in Market Value Nz. Fnd.	0.00	0.00	0.00	598.75	598.75
3306-03 · Chg in Market Value N S Naz Fnd	0.00	2,193.44	0.00	0.00	2,193.44
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	315.50	315.50
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	413.82	413.82
3321-00 · Interest & Div Nz. Foundation	0.00	0.00	0.00	8,368.69	8,368.69
3321-03 · Int. & Div N S Nz Foundation	0.00	9,572.27	0.00	0.00	9,572.27
3353-01 · NMDC Income	0.00	0.00	800.00	0.00	800.00
3354-02 · District Insurance Income	87.21	0.00	0.00	0.00	87.21
3366-00 · Gain/Loss on Sale of Assets	0.00	0.00	0.00	(4,026.81)	(4,026.81)
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(3,625.80)	0.00	0.00	(3,625.80)
Total Income	87.21	8,139.91	800.00	113,813.37	122,840.49
Gross Profit	87.21	8,139.91	800.00	113,813.37	122,840.49

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SWO District Church of the Nazarene

07/07/25

Profit & Loss by Class

Accrual Basis

May 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	10,702.11	10,702.11
4103-00 · Office Secretary Salary	0.00	0.00	0.00	5,446.90	5,446.90
4104-00 · District Secretary Salary	0.00	0.00	0.00	507.69	507.69
4105-00 · DS Assistant Salary	0.00	0.00	0.00	715.38	715.38
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	1,615.38	1,615.38
4107-00 · Custodian Salary	0.00	0.00	0.00	311.22	311.22
4109-00 · District Treasurer Salary	0.00	0.00	0.00	1,262.00	1,262.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	1,730.76	1,730.76
4314-00 · D S Social Security Tax	0.00	0.00	0.00	1,887.72	1,887.72
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	33.18	33.18
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	434.28	434.28
4325-00 · FICA Employer Portion	0.00	0.00	0.00	440.50	440.50
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	1,989.25	1,989.25
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	7,291.87	7,291.87
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	455.63	455.63
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	761.88	761.88
6025-00 · Office Space Utilities	0.00	0.00	0.00	662.92	662.92
6026-00 · Office Space Telephone	0.00	0.00	0.00	468.56	468.56
6027-00 · Office Space Insurance	0.00	0.00	0.00	544.25	544.25
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	487.54	487.54
6031-00 · Stationary & Supplies	0.00	0.00	0.00	169.01	169.01
6032-00 · Postage	0.00	0.00	0.00	247.23	247.23
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	43.64	43.64
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	7.48	0.00	7.48
6050-00 · Depreciation Expense	0.00	0.00	0.00	1,275.33	1,275.33
7025-00 · Flowers and Gifts	0.00	0.00	0.00	183.89	183.89
7026-01 · NMDC Expenses	0.00	0.00	2,557.50	0.00	2,557.50
7031-02 · District Insurance Expense	99.65	0.00	0.00	0.00	99.65
7033-00 · District Assembly	0.00	0.00	0.00	253.72	253.72
7035-00 · District Conf. Meetings	0.00	0.00	0.00	296.39	296.39
7041-00 · Background Checks	0.00	0.00	0.00	458.00	458.00
7043-00 · Website/Computer Expense	0.00	0.00	0.00	276.02	276.02
7044-00 · Retired Pastor Subsidy	0.00	0.00	0.00	300.00	300.00
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	2,500.00	2,500.00
8002-00 · Church Support non New Start	0.00	0.00	0.00	5,500.00	5,500.00
Total Expense	99.65	0.00	2,564.98	63,129.67	65,794.30
Net Ordinary Income	(12.44)	8,139.91	(1,764.98)	50,683.70	57,046.19
Other Income/Expense					
Other Income					
3365-03 · Church Reversion Income	0.00	216,000.00	0.00	0.00	216,000.00
Total Other Income	0.00	216,000.00	0.00	0.00	216,000.00
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	18.82	0.00	0.00	18.82
8792-03 · Dayton Central Expenses	0.00	4,301.66	0.00	0.00	4,301.66
8800-00 · Drexel Church Building	0.00	0.00	0.00	1,615.15	1,615.15
Total Other Expense	0.00	5,987.15	0.00	1,615.15	7,602.30
Net Other Income	0.00	210,012.85	0.00	(1,615.15)	208,397.70
Net Income	(12.44)	218,152.76	(1,764.98)	49,068.55	265,443.89

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SWO District Church of the Nazarene

07/07/25

Profit & Loss by Class

Accrual Basis

June 2024 through May 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	16,952.27	16,952.27
3103-00 · Amelia	0.00	0.00	0.00	3,229.02	3,229.02
3105-00 · Bethel	0.00	0.00	0.00	22,701.10	22,701.10
3106-00 · Blanchester	0.00	0.00	0.00	17,354.54	17,354.54
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	17,130.68	17,130.68
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	203,047.11	203,047.11
3123-00 · Countryside Community	0.00	0.00	0.00	46,525.36	46,525.36
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	98,505.14	98,505.14
3129-00 · Dayton First	0.00	0.00	0.00	18,041.17	18,041.17
3132-00 · Dayton Northridge	0.00	0.00	0.00	5,227.00	5,227.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	49,331.00	49,331.00
3135-00 · Eaton First	0.00	0.00	0.00	4,925.54	4,925.54
3138-00 · Fairfield	0.00	0.00	0.00	17,921.94	17,921.94
3139-00 · Felicity	0.00	0.00	0.00	3,766.90	3,766.90
3140-00 · Journey	0.00	0.00	0.00	3,261.35	3,261.35
3142-00 · Germantown	0.00	0.00	0.00	3,821.49	3,821.49
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	4,915.00	4,915.00
3147-00 · Harrison	0.00	0.00	0.00	3,200.95	3,200.95
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	7,298.13	7,298.13
3156-00 · Monroe	0.00	0.00	0.00	12,499.42	12,499.42
3157-00 · Morrow	0.00	0.00	0.00	977.24	977.24
3159-00 · New Lebanon	0.00	0.00	0.00	13,698.19	13,698.19
3160-00 · New Richmond	0.00	0.00	0.00	750.30	750.30
3161-00 · North Point	0.00	0.00	0.00	10,597.34	10,597.34
3162-00 · Oxford	0.00	0.00	0.00	6,530.48	6,530.48
3163-00 · Peebles	0.00	0.00	0.00	4,393.36	4,393.36
3164-00 · Ripley	0.00	0.00	0.00	22,754.00	22,754.00
3165-00 · Sardinia	0.00	0.00	0.00	16,745.78	16,745.78
3166-00 · Shelter Community	0.00	0.00	0.00	6,000.00	6,000.00
3167-00 · Penuel	0.00	0.00	0.00	7,000.00	7,000.00
3168-00 · Trenton	0.00	0.00	0.00	29,029.00	29,029.00
3169-00 · Tri-County	0.00	0.00	0.00	33,947.67	33,947.67
3170-00 · Trotwood West Acres	0.00	0.00	0.00	3,833.53	3,833.53
3171-00 · Vandalia	0.00	0.00	0.00	9,675.73	9,675.73
3172-00 · Washington Court House	0.00	0.00	0.00	641.00	641.00
3173-00 · Waynesville	0.00	0.00	0.00	1,239.35	1,239.35
3174-00 · West Carrollton	0.00	0.00	0.00	81,455.64	81,455.64
3175-00 · West Chester	0.00	0.00	0.00	94,035.23	94,035.23
3176-00 · West Union	0.00	0.00	0.00	5,365.81	5,365.81
3178-00 · Wilmington	0.00	0.00	0.00	3,280.89	3,280.89
3179-00 · Xenia	0.00	0.00	0.00	43,091.89	43,091.89
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	(129,070.01)	(129,070.01)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(230,000.51)	(230,000.51)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(51,098.54)	(51,098.54)
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	(13,400.00)	(13,400.00)
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	9,652.31	9,652.31
3306-03 · Chg in Market Value N S Naz Fnd	0.00	12,950.95	0.00	0.00	12,950.95
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	3,967.92	3,967.92
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	5,164.97	5,164.97
3321-00 · Interest & Div Nz. Foundation	0.00	0.00	0.00	8,368.69	8,368.69

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SWO District Church of the Nazarene

Profit & Loss by Class

07/07/25

June 2024 through May 2025

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
3321-03 · Int. & Div N S Nz Foundation	0.00	9,572.27	0.00	0.00	9,572.27
3322-00 · Interest Inc - Intl Assistance	0.00	0.00	0.00	2,998.69	2,998.69
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	14,165.00	0.00	14,165.00
3354-02 · District Insurance Income	2,044.16	0.00	0.00	0.00	2,044.16
3366-00 · Gain/Loss on Sale of Assets	0.00	0.00	0.00	(4,026.81)	(4,026.81)
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(3,625.80)	0.00	0.00	(3,625.80)
Total Income	2,044.16	52,439.49	14,165.00	638,593.43	707,242.08
Gross Profit	2,044.16	52,439.49	14,165.00	638,593.43	707,242.08
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	94,790.44	94,790.44
4103-00 · Office Secretary Salary	0.00	0.00	0.00	49,328.61	49,328.61
4104-00 · District Secretary Salary	0.00	0.00	0.00	4,549.98	4,549.98
4105-00 · DS Assistant Salary	0.00	0.00	0.00	6,349.96	6,349.96
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	13,999.96	13,999.96
4107-00 · Custodian Salary	0.00	0.00	0.00	3,483.42	3,483.42
4109-00 · District Treasurer Salary	0.00	0.00	0.00	15,100.00	15,100.00
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	14,999.92	14,999.92
4314-00 · D S Social Security Tax	0.00	0.00	0.00	16,360.24	16,360.24
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	30,500.00	30,500.00
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	388.68	388.68
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	2,400.00	2,400.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	3,763.76	3,763.76
4325-00 · FICA Employer Portion	0.00	0.00	0.00	4,040.14	4,040.14
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	22,718.15	22,718.15
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	26,762.27	26,762.27
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	3,161.86	3,161.86
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	16,224.71	16,224.71
6025-00 · Office Space Utilities	0.00	0.00	0.00	5,256.24	5,256.24
6026-00 · Office Space Telephone	0.00	0.00	0.00	3,672.58	3,672.58
6027-00 · Office Space Insurance	0.00	0.00	0.00	6,256.67	6,256.67
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	4,655.94	4,655.94
6031-00 · Stationary & Supplies	0.00	0.00	0.00	5,209.17	5,209.17
6032-00 · Postage	0.00	0.00	0.00	1,512.87	1,512.87
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	9,864.97	9,864.97
6036-00 · ACH Payment Fees	0.00	0.00	0.00	144.02	144.02
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	235.51	0.00	235.51
6050-00 · Depreciation Expense	0.00	0.00	0.00	7,652.01	7,652.01
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	1,144.07	1,144.07
7026-01 · NMDC Expenses	0.00	0.00	12,412.50	0.00	12,412.50
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	2,055.31	0.00	0.00	0.00	2,055.31
7033-00 · District Assembly	0.00	0.00	0.00	7,914.42	7,914.42
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	3,373.04	3,373.04
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	473.00	473.00
7043-00 · Website/Computer Expense	0.00	0.00	0.00	4,486.56	4,486.56
7044-00 · Retired Pastor Subsidy	0.00	0.00	0.00	300.00	300.00
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	39,600.00	39,600.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	48,000.00	48,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	36,100.00	36,100.00

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss by Class

June 2024 through May 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
7055-00 · Campground Budget	0.00	0.00	0.00	30,000.00	30,000.00
8002-00 · Church Support non New Start	0.00	0.00	0.00	11,000.00	11,000.00
Total Expense	2,055.31	0.00	12,648.01	592,302.03	607,005.35
Net Ordinary Income	(11.15)	52,439.49	1,516.99	46,291.40	100,236.73
Other Income/Expense					
Other Income					
3365-03 · Church Reversion Income	0.00	216,000.00	0.00	0.00	216,000.00
Total Other Income	0.00	216,000.00	0.00	0.00	216,000.00
Other Expense					
7045-00 · District Allocation Refund	0.00	0.00	0.00	41,421.50	41,421.50
7056-00 · International Assistance Exp	0.00	20,000.00	0.00	0.00	20,000.00
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	4,494.46	0.00	0.00	4,494.46
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	6,636.63	0.00	0.00	6,636.63
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	4,732.96	4,732.96
8801-03 · Mt. Vernon Nazarene University	0.00	25,000.00	0.00	0.00	25,000.00
Total Other Expense	0.00	216,301.09	0.00	57,504.46	273,805.55
Net Other Income	0.00	(301.09)	0.00	(57,504.46)	(57,805.55)
Net Income	(11.15)	52,138.40	1,516.99	(11,213.06)	42,431.18

SWO District Church of the Nazarene

Balance Sheet Prev Year Comparison

As of May 31, 2025

	May 31, 25	May 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1001-00 · Checking - FFB	93,360.81	93,311.69	49.12	0.1%
1001-01 · Checking - NMDC	1,922.24	405.25	1,516.99	374.3%
1001-02 · Checking - Insurance	80.17	91.32	-11.15	-12.2%
1001-03 · Checking - New Start	74,070.93	16,782.96	57,287.97	341.4%
1002-00 · Checking - Electronic Payments	1,000.00	6,977.97	-5,977.97	-85.7%
1010-00 · Savings - District	465,341.01	436,520.19	28,820.82	6.6%
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	283,702.10	264,804.68	18,897.42	7.1%
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	24,000.00	3,604.93	15.0%
Total Checking/Savings	1,652,474.25	1,686,001.03	-33,526.78	-2.0%
Other Current Assets				
1202-00 · Budget Payment Receivable	49,000.00	62,400.00	-13,400.00	-21.5%
Total Other Current Assets	49,000.00	62,400.00	-13,400.00	-21.5%
Total Current Assets	1,701,474.25	1,748,401.03	-46,926.78	-2.7%
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	-322,284.48	-314,632.47	-7,652.01	-2.4%
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	0.00	100,000.00	100.0%
1626-03 · Real Estate Drexel	100,000.00	0.00	100,000.00	100.0%
Total Fixed Assets	1,097,137.22	1,000,939.23	96,197.99	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	53,601.35	59,233.43	-5,632.08	-9.5%
1221-00 · Note Receivable - Higher Ground	89,616.84	97,474.99	-7,858.15	-8.1%
1222-03 · Drexel Land Contract	16,000.00	0.00	16,000.00	100.0%

SWO District Church of the Nazarene

Balance Sheet Prev Year Comparison

As of May 31, 2025

	May 31, 25	May 31, 24	\$ Change	% Change
1700-00 · Prepaid Expenses	9,408.90	9,156.04	252.86	2.8%
1700-03 · Prepaid Expenses - New Start	263.67	4,007.66	-3,743.99	-93.4%
Total Other Assets	179,069.79	179,872.12	-802.33	-0.5%
TOTAL ASSETS	2,977,681.26	2,929,212.38	48,468.88	1.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	12,065.50	12,522.26	-456.76	-3.7%
2005-00 · Accounts Payable				
Total Accounts Payable	12,065.50	12,522.26	-456.76	-3.7%
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%
2400-00 · Payroll Liabilities	0.00	190.31	-190.31	-100.0%
2420-00 · Accrued Payroll	7,682.20	8,150.19	-467.99	-5.7%
Total Other Current Liabilities	23,570.19	20,075.73	3,494.46	17.4%
Total Current Liabilities	35,635.69	32,597.99	3,037.70	9.3%
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	62,635.69	56,597.99	6,037.70	10.7%
Equity				
2900-01 · NMDC	7,275.08	5,522.58	1,752.50	31.7%
2900-02 · Insurance	80.17	91.32	-11.15	-12.2%
2900-03 · New Start	2,582,222.63	2,510,084.23	72,138.40	2.9%
3200-00 · Unrestricted Net Assets	283,036.51	456,206.26	-173,169.75	-38.0%
Net Income	42,431.18	-99,290.00	141,721.18	142.7%
Total Equity	2,915,045.57	2,872,614.39	42,431.18	1.5%
TOTAL LIABILITIES & EQUITY	2,977,681.26	2,929,212.38	48,468.88	1.7%

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Accrual Basis

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

	Jun '24 - May 25	Jun '23 - May 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	16,952.27	12,584.59	4,367.68	34.7%
3103-00 · Amelia	3,229.02	3,801.18	-572.16	-15.1%
3105-00 · Bethel	22,701.10	23,203.82	-502.72	-2.2%
3106-00 · Blanchester	17,354.54	8,894.92	8,459.62	95.1%
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	2,909.48	-1,375.31	-47.3%
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.	17,130.68	17,173.14	-42.46	-0.3%
3120-00 · Cincinnati Springdale	203,047.11	189,036.15	14,010.96	7.4%
3123-00 · Countryside Community	46,525.36	18,584.60	27,940.76	150.3%
3124-00 · Crossroads	4,615.00	0.00	4,615.00	100.0%
3125-00 · Dayton BeHope	98,505.14	84,133.53	14,371.61	17.1%
3127-00 · Dayton Daytonview	0.00	802.08	-802.08	-100.0%
3129-00 · Dayton First	18,041.17	5,777.55	12,263.62	212.3%
3132-00 · Dayton Northridge	5,227.00	5,951.51	-724.51	-12.2%
3133-00 · Dayton Parkview	49,331.00	29,154.00	20,177.00	69.2%
3135-00 · Eaton First	4,925.54	4,735.24	190.30	4.0%
3137-00 · Fairborn Wrightview	0.00	2,145.00	-2,145.00	-100.0%
3138-00 · Fairfield	17,921.94	23,705.06	-5,783.12	-24.4%
3139-00 · Felicity	3,766.90	3,221.09	545.81	16.9%
3140-00 · Journey	3,261.35	7,450.36	-4,189.01	-56.2%
3141-00 · Georgetown	0.00	873.45	-873.45	-100.0%
3142-00 · Germantown	3,821.49	3,125.14	696.35	22.3%
3144-00 · Hamilton Millville Ave.	4,915.00	4,205.00	710.00	16.9%
3147-00 · Harrison	3,200.95	4,127.47	-926.52	-22.5%
3148-00 · Hillsboro	6,131.54	14,956.43	-8,824.89	-59.0%
3150-00 · Living Hope	26,141.89	26,371.06	-229.17	-0.9%
3152-00 · Manchester	7,298.13	4,517.37	2,780.76	61.6%
3154-00 · Middletown First	0.00	8,614.52	-8,614.52	-100.0%
3156-00 · Monroe	12,499.42	7,712.89	4,786.53	62.1%
3157-00 · Morrow	977.24	2,353.14	-1,375.90	-58.5%
3159-00 · New Lebanon	13,698.19	4,100.70	9,597.49	234.1%
3160-00 · New Richmond	750.30	555.00	195.30	35.2%
3161-00 · North Point	10,597.34	9,782.63	814.71	8.3%
3162-00 · Oxford	6,530.48	8,614.61	-2,084.13	-24.2%
3163-00 · Peebles	4,393.36	5,297.71	-904.35	-17.1%
3164-00 · Ripley	22,754.00	21,623.00	1,131.00	5.2%
3165-00 · Sardinia	16,745.78	25,253.43	-8,507.65	-33.7%
3166-00 · Shelter Community	6,000.00	0.00	6,000.00	100.0%
3167-00 · Penueel	7,000.00	7,000.00	0.00	0.0%
3168-00 · Trenton	29,029.00	28,713.88	315.12	1.1%
3169-00 · Tri-County	33,947.67	32,659.10	1,288.57	4.0%
3170-00 · Trotwood West Acres	3,833.53	5,279.30	-1,445.77	-27.4%
3171-00 · Vandalia	9,675.73	12,899.43	-3,223.70	-25.0%
3172-00 · Washington Court House	641.00	4,193.56	-3,552.56	-84.7%
3173-00 · Waynesville	1,239.35	3,234.02	-1,994.67	-61.7%
3174-00 · West Carrollton	81,455.64	78,768.47	2,687.17	3.4%
3175-00 · West Chester	94,035.23	84,038.67	9,996.56	11.9%
3176-00 · West Union	5,365.81	0.00	5,365.81	100.0%
3178-00 · Wilmington	3,280.89	2,650.92	629.97	23.8%
3179-00 · Xenia	43,091.89	44,204.75	-1,112.86	-2.5%
3180-00 · Philadelphia	3,039.95	8,213.60	-5,173.65	-63.0%
3181-00 · Bethesda Iglesia del Nazareno	2,000.00	0.00	2,000.00	100.0%
3195-00 · Additional WEF Contribution	-2,342.00	-4,480.94	2,138.94	47.7%
3211-00 · Budget Allocated to WEF	-129,070.01	-121,585.58	-7,484.43	-6.2%
3212-00 · Budget Allocated to Education	-230,000.51	-156,597.46	-73,403.05	-46.9%
3213-00 · Budget Allocated Pensions & Ben	-51,098.54	-50,935.27	-163.27	-0.3%
3250-00 · Prior Yr. Budget Payments	3,342.33	4,181.00	-838.67	-20.1%
3252-00 · Budget Pmts. Rec. Current Year	-13,400.00	463.69	-13,863.69	-2,989.9%
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 May 2025

	Jun '24 - May 25	Jun '23 - May 24	\$ Change	% Change
3306-00 · Change in Market Value Nz. Fnd.	9,652.31	8,353.41	1,298.90	15.6%
3306-03 · Chg in Market Value N S Naz Fnd	12,950.95	13,486.26	-535.31	-4.0%
3308-00 · Interest Fort McKinley	3,967.92	4,347.61	-379.69	-8.7%
3310-00 · Int & Div Parsonage Savings	4,362.67	3,925.43	437.24	11.1%
3316-00 · Interest Income - Higher Ground	5,164.97	1,816.03	3,348.94	184.4%
3321-00 · Interest & Div Nz. Foundation	8,368.69	7,506.83	861.86	11.5%
3321-03 · Int. & Div N S Nz Foundation	9,572.27	8,987.39	584.88	6.5%
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	14,165.00	9,190.00	4,975.00	54.1%
3354-02 · District Insurance Income	2,044.16	3,752.26	-1,708.10	-45.5%
3366-00 · Gain/Loss on Sale of Assets	-4,026.81	1,367.63	-5,394.44	-394.4%
3366-03 · Gain/Loss on Sale of Assets NS	-3,625.80	5,411.70	-9,037.50	-167.0%
Total Income	707,242.08	714,987.73	-7,745.65	-1.1%
Gross Profit	707,242.08	714,987.73	-7,745.65	-1.1%
Expense				
4101-00 · D S Salary	94,790.44	95,978.37	-1,187.93	-1.2%
4103-00 · Office Secretary Salary	49,328.61	50,291.19	-962.58	-1.9%
4104-00 · District Secretary Salary	4,549.98	4,153.97	396.01	9.5%
4105-00 · DS Assistant Salary	6,349.96	5,841.77	508.19	8.7%
4106-00 · Housing Allowance - Sec/Asst	13,999.96	14,107.65	-107.69	-0.8%
4107-00 · Custodian Salary	3,483.42	3,731.84	-248.42	-6.7%
4109-00 · District Treasurer Salary	15,100.00	14,490.00	610.00	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	3,500.00	140.00	4.0%
4214-00 · D S Housing Allowance	14,999.92	14,146.11	853.81	6.0%
4314-00 · D S Social Security Tax	16,360.24	16,126.97	233.27	1.5%
4315-00 · D S Emp. Annuity Contribution	30,500.00	24,999.96	5,500.04	22.0%
4316-00 · D S Insurance	205.45	821.80	-616.35	-75.0%
4317-00 · Workers Comp Expense	388.68	427.63	-38.95	-9.1%
4320-00 · Secretary Health Ins Reimb	2,400.00	2,400.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	3,763.76	3,611.60	152.16	4.2%
4325-00 · FICA Employer Portion	4,040.14	4,363.43	-323.29	-7.4%
4326-00 · Other Personnel Life Insurance	22,718.15	22,779.00	-60.85	-0.3%
4331-00 · D S Deferred Compensation	3,000.00	3,000.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	26,762.27	21,473.61	5,288.66	24.6%
5041-00 · Assistants Professional Expense	3,161.86	2,498.33	663.53	26.6%
6024-00 · Office Space Maint & Repairs	16,224.71	9,938.01	6,286.70	63.3%
6025-00 · Office Space Utilities	5,256.24	4,683.73	572.51	12.2%
6026-00 · Office Space Telephone	3,672.58	2,952.20	720.38	24.4%
6027-00 · Office Space Insurance	6,256.67	5,013.59	1,243.08	24.8%
6028-00 · Office Equip & Maint Contracts	4,655.94	3,848.42	807.52	21.0%
6031-00 · Stationary & Supplies	5,209.17	4,586.61	622.56	13.6%
6032-00 · Postage	1,512.87	1,796.13	-283.26	-15.8%
6033-00 · Audit Fees	6,162.00	4,500.00	1,662.00	36.9%
6034-00 · Real Estate Taxes	9,864.97	8,764.35	1,100.62	12.6%
6036-00 · ACH Payment Fees	144.02	26.20	117.82	449.7%
6036-01 · Credit Card Payment Fees - NMDC	235.51	0.00	235.51	100.0%
6050-00 · Depreciation Expense	7,652.01	7,652.01	0.00	0.0%
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	1,144.07	1,499.20	-355.13	-23.7%
7026-01 · NMDC Expenses	12,412.50	10,075.00	2,337.50	23.2%
7027-00 · Benevolence Expense	2,000.00	312.60	1,687.40	539.8%
7029-00 · Ministerial Assessment Expense	3,773.83	3,057.33	716.50	23.4%
7030-00 · Education Assistance	0.00	500.00	-500.00	-100.0%
7031-02 · District Insurance Expense	2,055.31	3,772.84	-1,717.53	-45.5%
7033-00 · District Assembly	7,914.42	7,685.19	229.23	3.0%
7034-00 · District Projects	750.00	27,449.97	-26,699.97	-97.3%
7035-00 · District Conf. Meetings	3,373.04	3,159.01	214.03	6.8%
7037-00 · Ministry Training/Education	205.00	0.00	205.00	100.0%
7038-00 · General Assembly	4,000.00	4,000.00	0.00	0.0%

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Accrual Basis

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

	Jun '24 - May 25	Jun '23 - May 24	\$ Change	% Change
7039-00 · Miscellaneous Expense	301.00	11,331.13	-11,030.13	-97.3%
7039-03 · Misc. Expense New Start	0.00	0.00	0.00	0.0%
7041-00 · Background Checks	473.00	-178.15	651.15	365.5%
7042-00 · Counseling Expense	0.00	400.00	-400.00	-100.0%
7043-00 · Website/Computer Expense	4,486.56	4,953.72	-467.16	-9.4%
7044-00 · Retired Pastor Subsidy	300.00	237.50	62.50	26.3%
7046-00 · NMI Allocation Supplement	39,600.00	29,000.00	10,600.00	36.6%
7047-00 · SS Min. Allocation	48,000.00	47,499.97	500.03	1.1%
7048-00 · NYI Min. Allocation	36,100.00	32,100.00	4,000.00	12.5%
7055-00 · Campground Budget	30,000.00	30,000.00	0.00	0.0%
8002-00 · Church Support non New Start	11,000.00	15,642.82	-4,642.82	-29.7%
Total Expense	607,005.35	606,800.34	205.01	0.0%
Net Ordinary Income	100,236.73	108,187.39	-7,950.66	-7.4%
Other Income/Expense				
Other Income				
3365-03 · Church Reversion Income	216,000.00	0.00	216,000.00	100.0%
Total Other Income	216,000.00	0.00	216,000.00	100.0%
Other Expense				
7045-00 · District Allocation Refund	41,421.50	54,399.71	-12,978.21	-23.9%
7056-00 · International Assistance Exp	20,000.00	24,999.96	-4,999.96	-20.0%
8005-00 · Small Church Growth Grant	10,000.00	26,500.00	-16,500.00	-62.3%
8350-00 · Dayton Daytonview Subsidy	0.00	3,500.00	-3,500.00	-100.0%
8351-00 · Dayton Central Philadelphia	1,350.00	7,127.00	-5,777.00	-81.1%
8353-03 · Target Dayton support	20,000.00	0.00	20,000.00	100.0%
8761-03 · Williamsburg/Bethel Expense	4,494.46	5,685.92	-1,191.46	-21.0%
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	2,234.04	-1,402.66	-62.8%
8775-03 · 317 Burns Ave	2,978.92	10,797.92	-7,819.00	-72.4%
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	5,851.43	40,508.27	692.3%
8792-03 · Dayton Central Expenses	6,636.63	3,496.95	3,139.68	89.8%
8797-03 · North Point Expense	10,000.00	857.14	9,142.86	1,066.7%
8798-03 · Springdale Grant	0.00	10,000.00	-10,000.00	-100.0%
8799-03 · Liberation Church	30,000.00	50,000.00	-20,000.00	-40.0%
8800-00 · Drexel Church Building	4,732.96	0.00	4,732.96	100.0%
8801-03 · Mt. Vernon Nazarene University	25,000.00	0.00	25,000.00	100.0%
Total Other Expense	273,805.55	207,477.39	66,328.16	32.0%
Net Other Income	-57,805.55	-207,477.39	149,671.84	72.1%
Net Income	42,431.18	-99,290.00	141,721.18	142.7%

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss Budget vs. Actual

May 2025

	May 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	1,699.95			
3103-00 · Amelia	289.71			
3105-00 · Bethel	1,923.16			
3106-00 · Blanchester	1,057.73			
3116-00 · Cincinnati Montana Ave.	2,576.61			
3120-00 · Cincinnati Springdale	14,927.56			
3123-00 · Countryside Community	6,389.56			
3125-00 · Dayton BeHope	9,289.22			
3129-00 · Dayton First	1,152.18			
3132-00 · Dayton Northridge	461.00			
3133-00 · Dayton Parkview	3,738.00			
3135-00 · Eaton First	335.00			
3138-00 · Fairfield	3,197.19			
3139-00 · Felicity	2,057.00			
3142-00 · Germantown	470.55			
3144-00 · Hamilton Millville Ave.	420.00			
3147-00 · Harrison	252.11			
3152-00 · Manchester	586.85			
3154-00 · Middletown First	0.00			
3156-00 · Monroe	961.43			
3159-00 · New Lebanon	3,727.86			
3160-00 · New Richmond	150.00			
3161-00 · North Point	1,020.80			
3163-00 · Peebles	299.87			
3164-00 · Ripley	1,236.00			
3165-00 · Sardinia	7,539.66			
3166-00 · Shelter Community	500.00			
3168-00 · Trenton	1,838.00			
3169-00 · Tri-County	2,501.00			
3170-00 · Trotwood West Acres	391.51			
3171-00 · Vandalia	795.32			
3173-00 · Waynesville	227.20			
3174-00 · West Carrollton	21,260.98			
3175-00 · West Chester	7,015.82			
3176-00 · West Union	1,558.81			
3178-00 · Wilmington	1,615.55			
3179-00 · Xenia	3,114.97			
3211-00 · Budget Allocated to WEF	-18,456.47			
3212-00 · Budget Allocated to Education	-21,800.38			
3213-00 · Budget Allocated Pensions & Ben	-7,177.89			
3252-00 · Budget Pmts. Rec. Current Year	49,000.00			
3306-00 · Change in Market Value Nz. Fnd.	598.75			
3306-03 · Chg in Market Value N S Naz Fnd	2,193.44			
3308-00 · Interest Fort McKinley	315.50			
3316-00 · Interest Income - Higher Ground	413.82			
3321-00 · Interest & Div Nz. Foundation	8,368.69			
3321-03 · Int. & Div N S Nz Foundation	9,572.27			
3353-01 · NMDC Income	800.00	833.34	-33.34	96.0%
3354-02 · District Insurance Income	87.21	416.66	-329.45	20.9%
3366-00 · Gain/Loss on Sale of Assets	-4,026.81			
3366-03 · Gain/Loss on Sale of Assets NS	-3,625.80			
Total Income	122,840.49	1,250.00	121,590.49	9,827.2%
Gross Profit	122,840.49	1,250.00	121,590.49	9,827.2%

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Accrual Basis

SWO District Church of the Nazarene

Profit & Loss Budget vs. Actual

May 2025

	May 25	Budget	\$ Over Budget	% of Budget
Expense				
4101-00 · D S Salary	10,702.11	7,071.60	3,630.51	151.3%
4103-00 · Office Secretary Salary	5,446.90	4,000.00	1,446.90	136.2%
4104-00 · District Secretary Salary	507.69	338.48	169.21	150.0%
4105-00 · DS Assistant Salary	715.38	476.96	238.42	150.0%
4106-00 · Housing Allowance - Sec/Asst	1,615.38	1,076.96	538.42	150.0%
4107-00 · Custodian Salary	311.22	310.41	0.81	100.3%
4109-00 · District Treasurer Salary	1,262.00	1,262.00	0.00	100.0%
4110-00 · Recurring Gifts	0.00	0.00	0.00	0.0%
4111-00 · Min Training Coord Salary	0.00	3,640.00	-3,640.00	0.0%
4214-00 · D S Housing Allowance	1,730.76	1,153.92	576.84	150.0%
4314-00 · D S Social Security Tax	1,887.72	1,258.50	629.22	150.0%
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	33.18	50.00	-16.82	66.4%
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	434.28	289.56	144.72	150.0%
4325-00 · FICA Employer Portion	440.50	351.44	89.06	125.3%
4326-00 · Other Personnel Life Insurance	1,989.25	1,958.34	30.91	101.6%
4331-00 · D S Deferred Compensation	0.00	3,000.00	-3,000.00	0.0%
5040-00 · D S Prof. Expense Reimb.	7,291.87	1,791.66	5,500.21	407.0%
5041-00 · Assistants Professional Expense	455.63	250.00	205.63	182.3%
6024-00 · Office Space Maint & Repairs	761.88	1,125.00	-363.12	67.7%
6025-00 · Office Space Utilities	662.92	416.66	246.26	159.1%
6026-00 · Office Space Telephone	468.56	250.00	218.56	187.4%
6027-00 · Office Space Insurance	544.25	475.00	69.25	114.6%
6028-00 · Office Equip & Maint Contracts	487.54	333.34	154.20	146.3%
6031-00 · Stationary & Supplies	169.01	291.66	-122.65	57.9%
6032-00 · Postage	247.23	125.00	122.23	197.8%
6034-00 · Real Estate Taxes	827.38	820.84	6.54	100.8%
6036-00 · ACH Payment Fees	43.64			
6036-01 · Credit Card Payment Fees - NMDC	7.48			
6050-00 · Depreciation Expense	1,275.33			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7025-00 · Flowers and Gifts	183.89	100.00	83.89	183.9%
7026-01 · NMDC Expenses	2,557.50	833.34	1,724.16	306.9%
7027-00 · Benevolence Expense	0.00	166.66	-166.66	0.0%
7029-00 · Ministerial Assessment Expense	0.00	0.00	0.00	0.0%
7030-00 · Education Assistance	0.00	250.00	-250.00	0.0%
7031-02 · District Insurance Expense	99.65	416.66	-317.01	23.9%
7033-00 · District Assembly	253.72			
7034-00 · District Projects	0.00	666.66	-666.66	0.0%
7035-00 · District Conf. Meetings	296.39	250.00	46.39	118.6%
7038-00 · General Assembly	0.00	4,000.00	-4,000.00	0.0%
7039-00 · Miscellaneous Expense	0.00	166.66	-166.66	0.0%
7041-00 · Background Checks	458.00	8.34	449.66	5,491.6%
7042-00 · Counseling Expense	0.00	83.34	-83.34	0.0%
7043-00 · Website/Computer Expense	276.02	416.66	-140.64	66.2%
7044-00 · Retired Pastor Subsidy	300.00	166.66	133.34	180.0%
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	3,008.37	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	5,500.00	1,000.00	4,500.00	550.0%
Total Expense	65,794.30	56,442.35	9,351.95	116.6%
Net Ordinary Income	57,046.19	-55,192.35	112,238.54	-103.4%
Other Income/Expense				
Other Income				
3365-03 · Church Reversion Income	216,000.00			
Total Other Income	216,000.00			

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Accrual Basis

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

	<u>May 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Expense				
7056-00 · International Assistance Exp	1,666.67			
8761-03 · Williamsburg/Bethel Expense	18.82			
8792-03 · Dayton Central Expenses	4,301.66			
8800-00 · Drexel Church Building	1,615.15			
	<u>7,602.30</u>			
Total Other Expense				
	<u>208,397.70</u>			
Net Other Income				
	<u>265,443.89</u>	<u>-55,192.35</u>	<u>320,636.24</u>	<u>-480.9%</u>
Net Income				

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Accrual Basis

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

	Jun '24 - May 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	16,952.27			
3103-00 · Amelia	3,229.02			
3105-00 · Bethel	22,701.10			
3106-00 · Blanchester	17,354.54			
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.	17,130.68			
3120-00 · Cincinnati Springdale	203,047.11			
3123-00 · Countryside Community	46,525.36			
3124-00 · Crossroads	4,615.00			
3125-00 · Dayton BeHope	98,505.14			
3129-00 · Dayton First	18,041.17			
3132-00 · Dayton Northridge	5,227.00			
3133-00 · Dayton Parkview	49,331.00			
3135-00 · Eaton First	4,925.54			
3138-00 · Fairfield	17,921.94			
3139-00 · Felicity	3,766.90			
3140-00 · Journey	3,261.35			
3142-00 · Germantown	3,821.49			
3144-00 · Hamilton Millville Ave.	4,915.00			
3147-00 · Harrison	3,200.95			
3148-00 · Hillsboro	6,131.54			
3150-00 · Living Hope	26,141.89			
3152-00 · Manchester	7,298.13			
3154-00 · Middletown First	0.00			
3156-00 · Monroe	12,499.42			
3157-00 · Morrow	977.24			
3159-00 · New Lebanon	13,698.19			
3160-00 · New Richmond	750.30			
3161-00 · North Point	10,597.34			
3162-00 · Oxford	6,530.48			
3163-00 · Peebles	4,393.36			
3164-00 · Ripley	22,754.00			
3165-00 · Sardinia	16,745.78			
3166-00 · Shelter Community	6,000.00			
3167-00 · Penuel	7,000.00			
3168-00 · Trenton	29,029.00			
3169-00 · Tri-County	33,947.67			
3170-00 · Trotwood West Acres	3,833.53			
3171-00 · Vandalia	9,675.73			
3172-00 · Washington Court House	641.00			
3173-00 · Waynesville	1,239.35			
3174-00 · West Carrollton	81,455.64			
3175-00 · West Chester	94,035.23			
3176-00 · West Union	5,365.81			
3178-00 · Wilmington	3,280.89			
3179-00 · Xenia	43,091.89			
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	-129,070.01			
3212-00 · Budget Allocated to Education	-230,000.51			
3213-00 · Budget Allocated Pensions & Ben	-51,098.54			
3250-00 · Prior Yr. Budget Payments	3,342.33			
3252-00 · Budget Pmts. Rec. Current Year	-13,400.00			
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.	9,652.31			
3306-03 · Chg in Market Value N S Naz Fnd	12,950.95			
3308-00 · Interest Fort McKinley	3,967.92			
3310-00 · Int & Div Parsonage Savings	4,362.67			
3316-00 · Interest Income - Higher Ground	5,164.97			

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SWO District Church of the Nazarene

Profit & Loss Budget vs. Actual

June 2024 through May 2025

07/07/25

Accrual Basis

	Jun '24 - May 25	Budget	\$ Over Budget	% of Budget
3321-00 · Interest & Div Nz. Foundation	8,368.69			
3321-03 · Int. & Div N S Nz Foundation	9,572.27			
3322-00 · Interest Inc - Intl Assistance	2,998.69			
3323-00 · Interest Inc - District Grant	1,381.66			
3350-00 · Misc. Income	1.00			
3353-01 · NMDC Income	14,165.00	10,000.00	4,165.00	141.7%
3354-02 · District Insurance Income	2,044.16	5,000.00	-2,955.84	40.9%
3366-00 · Gain/Loss on Sale of Assets	-4,026.81			
3366-03 · Gain/Loss on Sale of Assets NS	-3,625.80			
Total Income	707,242.08	15,000.00	692,242.08	4,714.9%
Gross Profit	707,242.08	15,000.00	692,242.08	4,714.9%
Expense				
4101-00 · D S Salary	94,790.44	91,929.84	2,860.60	103.1%
4103-00 · Office Secretary Salary	49,328.61	48,000.00	1,328.61	102.8%
4104-00 · District Secretary Salary	4,549.98	4,400.00	149.98	103.4%
4105-00 · DS Assistant Salary	6,349.96	6,200.00	149.96	102.4%
4106-00 · Housing Allowance - Sec/Asst	13,999.96	14,000.00	-0.04	100.0%
4107-00 · Custodian Salary	3,483.42	3,725.00	-241.58	93.5%
4109-00 · District Treasurer Salary	15,100.00	15,100.00	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	3,640.00	0.00	100.0%
4214-00 · D S Housing Allowance	14,999.92	15,000.00	-0.08	100.0%
4314-00 · D S Social Security Tax	16,360.24	16,360.26	-0.02	100.0%
4315-00 · D S Emp. Annuity Contribution	30,500.00	30,500.00	0.00	100.0%
4316-00 · D S Insurance	205.45	822.00	-616.55	25.0%
4317-00 · Workers Comp Expense	388.68	600.00	-211.32	64.8%
4320-00 · Secretary Health Ins Reimb	2,400.00	2,400.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	3,763.76	3,763.80	-0.04	100.0%
4325-00 · FICA Employer Portion	4,040.14	4,217.06	-176.92	95.8%
4326-00 · Other Personnel Life Insurance	22,718.15	23,500.00	-781.85	96.7%
4331-00 · D S Deferred Compensation	3,000.00	3,000.00	0.00	100.0%
5040-00 · D S Prof. Expense Reimb.	26,762.27	24,500.00	2,262.27	109.2%
5041-00 · Assistants Professional Expense	3,161.86	3,000.00	161.86	105.4%
6024-00 · Office Space Maint & Repairs	16,224.71	13,500.00	2,724.71	120.2%
6025-00 · Office Space Utilities	5,256.24	5,000.00	256.24	105.1%
6026-00 · Office Space Telephone	3,672.58	3,000.00	672.58	122.4%
6027-00 · Office Space Insurance	6,256.67	5,700.00	556.67	109.8%
6028-00 · Office Equip & Maint Contracts	4,655.94	4,000.00	655.94	116.4%
6031-00 · Stationary & Supplies	5,209.17	3,500.00	1,709.17	148.8%
6032-00 · Postage	1,512.87	1,500.00	12.87	100.9%
6033-00 · Audit Fees	6,162.00	5,760.00	402.00	107.0%
6034-00 · Real Estate Taxes	9,864.97	9,850.00	14.97	100.2%
6036-00 · ACH Payment Fees	144.02			
6036-01 · Credit Card Payment Fees - NMDC	235.51			
6050-00 · Depreciation Expense	7,652.01			
6600-00 · Payroll Expenses	0.00	0.00	0.00	0.0%
7022-00 · Retreats	700.00	3,000.00	-2,300.00	23.3%
7024-00 · Campmeeting	9,777.09	11,000.00	-1,222.91	88.9%
7025-00 · Flowers and Gifts	1,144.07	1,200.00	-55.93	95.3%
7026-01 · NMDC Expenses	12,412.50	10,000.00	2,412.50	124.1%
7027-00 · Benevolence Expense	2,000.00	2,000.00	0.00	100.0%
7029-00 · Ministerial Assessment Expense	3,773.83	5,000.00	-1,226.17	75.5%
7030-00 · Education Assistance	0.00	3,000.00	-3,000.00	0.0%
7031-02 · District Insurance Expense	2,055.31	5,000.00	-2,944.69	41.1%
7033-00 · District Assembly	7,914.42	7,500.00	414.42	105.5%
7034-00 · District Projects	750.00	8,000.00	-7,250.00	9.4%
7035-00 · District Conf. Meetings	3,373.04	3,000.00	373.04	112.4%
7037-00 · Ministry Training/Education	205.00			
7038-00 · General Assembly	4,000.00	4,000.00	0.00	100.0%
7039-00 · Miscellaneous Expense	301.00	2,000.00	-1,699.00	15.1%
7041-00 · Background Checks	473.00	100.00	373.00	473.0%
7042-00 · Counseling Expense	0.00	1,000.00	-1,000.00	0.0%
7043-00 · Website/Computer Expense	4,486.56	5,000.00	-513.44	89.7%

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Accrual Basis

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

	Jun '24 - May 25	Budget	\$ Over Budget	% of Budget
7044-00 · Retired Pastor Subsidy	300.00	2,000.00	-1,700.00	15.0%
7046-00 · NMI Allocation Supplement	39,600.00	39,600.00	0.00	100.0%
7047-00 · SS Min. Allocation	48,000.00	48,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	36,100.00	36,100.00	0.00	100.0%
7055-00 · Campground Budget	30,000.00	30,000.00	0.00	100.0%
8002-00 · Church Support non New Start	11,000.00	12,000.00	-1,000.00	91.7%
Total Expense	607,005.35	610,757.96	-3,752.61	99.4%
Net Ordinary Income	100,236.73	-595,757.96	695,994.69	-16.8%
Other Income/Expense				
Other Income				
3365-03 · Church Reversion Income	216,000.00			
Total Other Income	216,000.00			
Other Expense				
7045-00 · District Allocation Refund	41,421.50			
7056-00 · International Assistance Exp	20,000.00			
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	4,494.46			
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	6,636.63			
8797-03 · North Point Expense	10,000.00			
8799-03 · Liberation Church	30,000.00			
8800-00 · Drexel Church Building	4,732.96			
8801-03 · Mt. Vernon Nazarene University	25,000.00			
Total Other Expense	273,805.55			
Net Other Income	-57,805.55			
Net Income	42,431.18	-595,757.96	638,189.14	-7.1%

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Accrual Basis

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

	Jun '24 - May 25	Jun '23 - May 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	16,952.27	12,584.59	4,367.68	34.7%
3103-00 · Amelia	3,229.02	3,801.18	-572.16	-15.1%
3105-00 · Bethel	22,701.10	23,203.82	-502.72	-2.2%
3106-00 · Blanchester	17,354.54	8,894.92	8,459.62	95.1%
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	2,909.48	-1,375.31	-47.3%
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.	17,130.68	17,173.14	-42.46	-0.3%
3120-00 · Cincinnati Springdale	203,047.11	189,036.15	14,010.96	7.4%
3123-00 · Countryside Community	46,525.36	18,584.60	27,940.76	150.3%
3124-00 · Crossroads	4,615.00	0.00	4,615.00	100.0%
3125-00 · Dayton BeHope	98,505.14	84,133.53	14,371.61	17.1%
3127-00 · Dayton Daytonview	0.00	802.08	-802.08	-100.0%
3129-00 · Dayton First	18,041.17	5,777.55	12,263.62	212.3%
3132-00 · Dayton Northridge	5,227.00	5,951.51	-724.51	-12.2%
3133-00 · Dayton Parkview	49,331.00	29,154.00	20,177.00	69.2%
3135-00 · Eaton First	4,925.54	4,735.24	190.30	4.0%
3137-00 · Fairborn Wrightview	0.00	2,145.00	-2,145.00	-100.0%
3138-00 · Fairfield	17,921.94	23,705.06	-5,783.12	-24.4%
3139-00 · Felicity	3,766.90	3,221.09	545.81	16.9%
3140-00 · Journey	3,261.35	7,450.36	-4,189.01	-56.2%
3141-00 · Georgetown	0.00	873.45	-873.45	-100.0%
3142-00 · Germantown	3,821.49	3,125.14	696.35	22.3%
3144-00 · Hamilton Millville Ave.	4,915.00	4,205.00	710.00	16.9%
3147-00 · Harrison	3,200.95	4,127.47	-926.52	-22.5%
3148-00 · Hillsboro	6,131.54	14,956.43	-8,824.89	-59.0%
3150-00 · Living Hope	26,141.89	26,371.06	-229.17	-0.9%
3152-00 · Manchester	7,298.13	4,517.37	2,780.76	61.6%
3154-00 · Middletown First	0.00	8,614.52	-8,614.52	-100.0%
3156-00 · Monroe	12,499.42	7,712.89	4,786.53	62.1%
3157-00 · Morrow	977.24	2,353.14	-1,375.90	-58.5%
3159-00 · New Lebanon	13,698.19	4,100.70	9,597.49	234.1%
3160-00 · New Richmond	750.30	555.00	195.30	35.2%
3161-00 · North Point	10,597.34	9,782.63	814.71	8.3%
3162-00 · Oxford	6,530.48	8,614.61	-2,084.13	-24.2%
3163-00 · Peebles	4,393.36	5,297.71	-904.35	-17.1%
3164-00 · Ripley	22,754.00	21,623.00	1,131.00	5.2%
3165-00 · Sardinia	16,745.78	25,253.43	-8,507.65	-33.7%
3166-00 · Shelter Community	6,000.00	0.00	6,000.00	100.0%
3167-00 · Penuel	7,000.00	7,000.00	0.00	0.0%
3168-00 · Trenton	29,029.00	28,713.88	315.12	1.1%
3169-00 · Tri-County	33,947.67	32,659.10	1,288.57	4.0%
3170-00 · Trotwood West Acres	3,833.53	5,279.30	-1,445.77	-27.4%
3171-00 · Vandalia	9,675.73	12,899.43	-3,223.70	-25.0%
3172-00 · Washington Court House	641.00	4,193.56	-3,552.56	-84.7%
3173-00 · Waynesville	1,239.35	3,234.02	-1,994.67	-61.7%
3174-00 · West Carrollton	81,455.64	78,768.47	2,687.17	3.4%
3175-00 · West Chester	94,035.23	84,038.67	9,996.56	11.9%
3176-00 · West Union	5,365.81	0.00	5,365.81	100.0%
3178-00 · Wilmington	3,280.89	2,650.92	629.97	23.8%
3179-00 · Xenia	43,091.89	44,204.75	-1,112.86	-2.5%
3180-00 · Philadelphia	3,039.95	8,213.60	-5,173.65	-63.0%
3181-00 · Bethesda Iglesia del Nazareno	2,000.00	0.00	2,000.00	100.0%
3195-00 · Additional WEF Contribution	-2,342.00	-4,480.94	2,138.94	47.7%
3211-00 · Budget Allocated to WEF	-129,070.01	-121,585.58	-7,484.43	-6.2%

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Accrual Basis

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

	Jun '24 - May 25	Jun '23 - May 24	\$ Change	% Change
3212-00 · Budget Allocated to Education	-230,000.51	-156,597.46	-73,403.05	-46.9%
3213-00 · Budget Allocated Pensions & Ben	-51,098.54	-50,935.27	-163.27	-0.3%
Total Income	603,348.44	586,032.30	17,316.14	3.0%
Gross Profit	603,348.44	586,032.30	17,316.14	3.0%
Net Ordinary Income	603,348.44	586,032.30	17,316.14	3.0%
Net Income	603,348.44	586,032.30	17,316.14	3.0%