

District Advisory Board Financial Reports

January 2026

Churches sending support to the District:

December	31/59	53%
June through December	42/59	71%

Total fiscal year deposits for the District (6/01/2025 - 1/31/2025) are \$367,001.12. This is down \$28,624.11 (or 7.2%) from the same period in the prior year of \$396,625.23. The District also received \$8,082.43 in allocation payments during the current year designated for the prior fiscal year.

Items to highlight in the December report:

Sale of the Morrow property added \$63,000.00 to the New Start Fund.

Funding of the support for Be Hope began.

The change in valuation of investments with the Nazarene Foundation for the month of December was a profit of \$1,193.33 on the unrestricted account and a profit of \$1,749.02 on the New Start account.

The District continues to have strong reserves with \$160,248.42 in checking and \$1,415,829.54 in various savings and investment accounts.

Respectfully submitted,

Lee K. Van Houten, treasurer

Fiscal YTD Totals

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
June 2025 -December 2025								
Alpha	33,869.53	6,723.58	1,862.81	2,510.02	1,673.35	677.40	6,723.58	-
Amelia	-	2,032.50	-	2,032.50	-	-	2,032.50	-
Bethel	-	6,467.55	-	6,467.55	-	-	6,467.55	-
Bethesda	-	1,000.00	400.00	272.73	181.82	145.45	1,000.00	-
Blanchester	-	15,120.83	-	9,072.50	6,048.33	-	15,120.83	-
Brookville	-	3,283.28	1,604.75	1,094.69	-	583.84	3,283.28	-
Cedarville	-	-	-	-	-	-	-	-
Cincinnati Carthage	-	-	-	-	-	-	-	-
Chase Ave.	-	-	-	-	-	-	-	-
Ethiopian Evang.	-	406.04	162.42	110.74	73.82	59.06	406.04	-
Fairfax	-	-	-	-	-	-	-	-
Lockland	-	976.74	-	589.17	387.57	-	976.74	-
Montana Ave.	-	9,952.28	3,980.92	2,714.26	1,809.50	1,447.60	9,952.28	-
Springdale	-	114,933.58	-	68,960.13	45,973.45	-	114,933.58	-
Victory	-	-	-	-	-	-	-	-
Countryside Comm.	-	17,246.32	-	10,347.79	6,898.53	-	17,246.32	-
Crossroads	-	-	-	-	-	-	-	-
Dayton Be Hope	1,479,583.50	55,484.00	-	55,484.00	-	-	55,484.00	-
Daytonview closed)	-	-	-	-	-	-	-	-
Drexel (closed)	-	-	-	-	-	-	-	-
First	-	15,997.25	5,904.00	4,606.79	3,071.19	2,415.27	15,997.25	-
Northridge	-	2,037.00	-	1,222.00	815.00	-	2,037.00	-
Parkview	-	41,807.00	-	25,084.00	16,723.00	-	41,807.00	-
Eaton First	-	935.00	-	935.00	-	-	935.00	-
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	11,674.01	-	11,674.01	-	-	11,674.01	-
Felicity	-	1,893.00	-	1,136.88	756.12	-	1,893.00	-
Journey	-	2,577.55	-	2,577.55	-	-	2,577.55	-
Georgetown	-	-	-	-	-	-	-	-
Germantown	-	2,561.78	-	1,673.58	888.20	-	2,561.78	-
Hamilton Millville Ave.	72,468.00	7,534.00	2,420.00	2,730.00	1,556.00	828.00	7,534.00	-
Walden Ponds	-	-	-	-	-	-	-	-
Harrison	51,162.00	1,918.59	-	1,918.59	-	-	1,918.59	-

Fiscal YTD Totals

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Hillsboro	-	839.82	-	839.82	-	-	839.82	-
Living Hope Comm.	-	-	-	-	-	-	-	-
Manchester	-	4,370.97	-	2,622.58	1,748.39	-	4,370.97	-
Liberation/Miamisburg First	-	-	-	-	-	-	-	-
Middletown First	-	8,306.65	1,744.44	2,826.09	2,454.83	1,281.29	8,306.65	-
Monroe	-	8,273.79	-	4,964.27	3,309.52	-	8,273.79	-
Morrow (closed)	-	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-	-
New Lebanon	-	5,715.16	2,286.06	1,558.69	1,039.12	831.29	5,715.16	-
New Richmond	6,567.00	225.00	-	225.00	-	-	225.00	-
North Point	-	6,312.03	2,525.42	1,721.56	1,147.36	917.69	6,312.03	-
Oxford	-	1,098.96	529.26	306.33	-	163.37	1,098.96	100.00
Peebles	21,740.00	2,334.56	922.79	641.71	427.81	342.25	2,334.56	-
Penuel	-	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-	-
Ripley	69,838.00	9,603.00	3,840.00	2,619.00	1,747.00	1,397.00	9,603.00	-
Sardinia	-	-	-	-	-	-	-	-
Shelter Comm.	-	3,500.00	1,400.00	954.52	636.37	509.11	3,500.00	-
Trenton	148,752.00	16,264.00	8,181.00	5,271.00	-	2,812.00	16,264.00	-
Tri-County	-	9,231.59	-	5,539.35	3,692.24	-	9,231.59	-
Trotwood West Acres	20,609.45	2,832.43	1,132.98	772.47	498.76	428.22	2,832.43	-
Vandalia	141,569.29	5,616.91	-	4,212.68	1,404.23	-	5,616.91	-
Washington Court House	-	-	-	-	-	-	-	-
Waynesville	13,661.75	831.35	-	489.80	341.55	-	831.35	-
West Carrollton	203,438.15	24,871.64	9,948.66	6,783.17	4,522.12	3,617.69	24,871.64	-
West Chester	-	57,963.01	-	35,557.49	22,405.52	-	57,963.01	-
West Union	-	-	-	-	-	-	-	-
Wilmington	-	4,754.48	2,377.22	1,188.63	-	1,188.63	4,754.48	-
Xenia	309,388.01	25,695.16	-	25,695.16	-	-	25,695.16	-
Grand Totals	2,572,646.68	521,202.39	51,222.73	318,003.80	132,230.70	19,645.16	521,202.39	100.00

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total
December 2025 Payments							
Alpha	-	1,060.73	-	636.44	424.29	-	1,060.73
Amelia	-	427.84	-	427.84	-	-	427.84
Bethel	-	-	-	-	-	-	-
Bethesda	-	-	-	-	-	-	-
Blanchester	-	6,315.60	-	3,789.36	2,526.24	-	6,315.60
Brookville	-	1,410.86	689.75	470.29	-	250.82	1,410.86
Cedarville	-	-	-	-	-	-	-
Cincinnati	-	-	-	-	-	-	-
Carthage	-	-	-	-	-	-	-
Chase Ave.	-	-	-	-	-	-	-
Ethiopian Evang.	-	-	-	-	-	-	-
Fairfax	-	-	-	-	-	-	-
Lockland	-	137.62	-	82.57	55.05	-	137.62
Montana Ave.	-	1,119.73	447.90	305.39	203.58	162.86	1,119.73
Springdale	-	19,928.07	-	11,956.84	7,971.23	-	19,928.07
Victory	-	-	-	-	-	-	-
Countryside Comm.	-	-	-	-	-	-	-
Crossroads	-	-	-	-	-	-	-
Dayton	239,779.53	8,991.73	-	8,991.73	-	-	8,991.73
Be Hope	-	-	-	-	-	-	-
Daytonview	-	-	-	-	-	-	-
Drexel	-	-	-	-	-	-	-
First	-	2,611.17	1,025.82	699.42	466.28	419.65	2,611.17
Northridge	-	275.00	-	165.00	110.00	-	275.00
Parkview	-	5,420.00	-	3,252.00	2,168.00	-	5,420.00
Eaton First	-	-	-	-	-	-	-
Fairborn Wrightview	-	-	-	-	-	-	-
Fairfield	-	3,836.58	-	3,836.58	-	-	3,836.58
Felicity	-	463.70	-	278.70	185.00	-	463.70
Journey	-	1,490.90	-	1,490.90	-	-	1,490.90
Georgetown	-	-	-	-	-	-	-
Germentown	-	503.85	-	310.06	193.79	-	503.85
Hamilton Millville Ave.	-	597.00	-	358.00	239.00	-	597.00
Waldon Ponds	-	-	-	-	-	-	-

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total
Harrison	5,632.00	211.20	-	211.20	-	-	211.20
Hillsboro	-	-	-	-	-	-	-
Living Hope Comm.	-	-	-	-	-	-	-
Manchester	-	461.09	-	276.65	184.44	-	461.09
Journey/Miamisburg First	-	-	-	-	-	-	-
Middletown First	-	-	-	-	-	-	-
Monroe	-	3,650.40	-	2,190.24	1,460.16	-	3,650.40
Morrow	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-
New Lebanon	-	-	-	-	-	-	-
New Richmond	-	-	-	-	-	-	-
North Point	-	931.00	373.00	254.00	169.00	135.00	931.00
Oxford	-	-	-	-	-	-	-
Peebles	1,269.00	76.15	-	34.61	23.08	18.46	76.15
Penuel	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-
Ripley	16,936.00	2,328.00	931.00	635.00	423.00	339.00	2,328.00
Sardinia	-	-	-	-	-	-	-
Shelter Comm.	-	500.00	200.00	136.36	90.91	72.73	500.00
Trenton	23,936.00	2,616.00	1,316.00	848.00	-	452.00	2,616.00
Tri-County	-	1,575.38	-	945.23	630.15	-	1,575.38
Trotwood West Acres	2,097.92	288.47	115.39	78.67	52.45	41.96	288.47
Vandalia	21,019.29	798.01	-	598.51	199.50	-	798.01
Washington Court House	-	-	-	-	-	-	-
Waynesville	8,580.50	513.77	-	299.26	214.51	-	513.77
West Carrollton	-	-	-	-	-	-	-
West Chester	-	11,737.18	-	7,195.61	4,541.57	-	11,737.18
West Union	-	-	-	-	-	-	-
Wilmington	-	2,052.15	1,026.07	513.04	-	513.04	2,052.15
Xenia	103,577.41	3,884.15	-	3,884.15	-	-	3,884.15
Grand Totals	422,827.65	86,213.33	6,124.93	55,151.65	22,531.23	2,405.52	86,213.33

SWO District Church of the Nazarene

Balance Sheet

02/03/26

As of January 31, 2026

Accrual Basis

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1001-00 · Checking - FFB	90,110.73
1001-01 · Checking - NMDC	1,109.11
1001-02 · Checking - Insurance	80.17
1001-03 · Checking - New Start	58,607.80
1002-00 · Checking - Electronic Payments	10,340.61
1010-00 · Savings - District	467,942.93
1014-00 · Parsonage Savings	90,102.70
1016-03 · New Start - Savings	461,532.13
1017-03 · New Start - Endowment	287,228.07
1019-00 · Diversity Assistance Saving	11,932.42
1022-00 · District Grant Fund Savings	18,275.18
1023-00 · DS Deferred Comp Savings	28,816.11
1024-00 · Penuel Assistance Savings	50,000.00
Total Checking/Savings	<u>1,576,077.96</u>
Total Current Assets	1,576,077.96
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	(326,110.49)
1510-01 · Accumulated Depreciation - NMDC	(4,026.55)
1624-03 · Real Estate Dayton Central	357,350.00
1626-03 · Real Estate Drexel	100,000.00
Total Fixed Assets	<u>618,361.21</u>
Other Assets	
1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	49,622.20
1221-00 · Note Receivable - Higher Ground	84,133.32
1222-03 · Drexel Land Contract	16,000.00
1700-00 · Prepaid Expenses	5,101.07
Total Other Assets	<u>164,856.59</u>
TOTAL ASSETS	<u><u>2,359,295.76</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2006-00 · General Assembly Payable	13,488.85
2201-00 · Benevolence Payable	246.38
2203-00 · Scholarships - Daytonview	2,000.00
Total Other Current Liabilities	<u>15,735.23</u>
Total Current Liabilities	15,735.23
Long Term Liabilities	
2008-00 · D S Deferred Comp Payable	27,000.00
Total Long Term Liabilities	<u>27,000.00</u>
Total Liabilities	42,735.23

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02/03/26

Accrual Basis

SWO District Church of the Nazarene

Balance Sheet

As of January 31, 2026

	<u>Jan 31, 26</u>
Equity	
2900-01 · NMDC	5,962.92
2900-02 · Insurance	80.17
2900-03 · New Start	2,006,925.80
2950-00 · General Fund Balance	40,069.56
2951-00 · Net activity	536,539.43
3200-00 · Unrestricted Net Assets	325,467.69
Net Income	(598,485.04)
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Total Equity	2,316,560.53
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TOTAL LIABILITIES & EQUITY	<u>2,359,295.76</u>

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

Ordinary Income/Expense	Jan 26	Jun '25 - Jan 26
Income		
3102-00 · Alpha	1,060.73	7,687.92
3103-00 · Amelia	427.84	2,236.77
3105-00 · Bethel	0.00	6,467.55
3106-00 · Blanchester	6,315.60	16,606.91
3107-00 · Brookville	1,410.86	5,030.87
3108-00 · Cedarville	0.00	1,755.00
3113-00 · Cincinnati Ethiopian Evang.	0.00	406.04
3115-00 · Cincinnati Lockland	137.62	976.74
3116-00 · Cincinnati Montana Ave.	1,119.73	11,264.24
3120-00 · Cincinnati Springdale	19,928.07	129,597.78
3122-00 · Cincinnati Victory	0.00	700.00
3123-00 · Countryside Community	0.00	17,246.32
3125-00 · Dayton BeHope	8,991.73	63,287.40
3129-00 · Dayton First	2,611.17	17,774.43
3132-00 · Dayton Northridge	275.00	2,037.00
3133-00 · Dayton Parkview	5,420.00	45,308.00
3135-00 · Eaton First	0.00	1,324.00
3138-00 · Fairfield	3,836.58	13,020.51
3139-00 · Felicity	463.70	1,893.00
3140-00 · Journey	1,490.90	3,141.89
3142-00 · Germantown	503.85	2,783.40
3144-00 · Hamilton Millville Ave.	597.00	7,944.00
3147-00 · Harrison	211.20	2,168.42
3148-00 · Hillsboro	0.00	7,972.08
3152-00 · Manchester	461.09	4,935.82
3154-00 · Middletown First	0.00	13,879.04
3156-00 · Monroe	3,650.40	9,555.88
3159-00 · New Lebanon	0.00	6,440.16
3160-00 · New Richmond	0.00	225.00
3161-00 · North Point	931.00	7,371.61
3162-00 · Oxford	0.00	4,190.59
3163-00 · Peebles	76.15	2,513.38
3164-00 · Ripley	2,328.00	10,681.00
3166-00 · Shelter Community	500.00	4,000.00
3168-00 · Trenton	2,616.00	18,620.00
3169-00 · Tri-County	1,575.38	12,665.52
3170-00 · Trotwood West Acres	288.47	3,117.31
3171-00 · Vandalia	798.01	6,330.54
3172-00 · Washington Court House	0.00	6,123.00
3173-00 · Waynesville	513.77	967.07
3174-00 · West Carrollton	0.00	30,290.96
3175-00 · West Chester	11,737.18	64,321.03
3178-00 · Wilmington	2,052.15	5,554.48
3179-00 · Xenia	3,884.15	29,469.20
3181-00 · Bethesda Iglesia del Nazareno	0.00	1,000.00
3195-00 · Additional WEF Contribution	0.00	(647.85)
3211-00 · Budget Allocated to WEF	(6,124.93)	(65,642.76)
3212-00 · Budget Allocated to Education	(22,531.23)	(152,967.62)
3213-00 · Budget Allocated Pensions & Ben	(2,405.52)	(24,622.51)
3250-00 · Prior Yr. Budget Payments	0.00	8,082.43
3252-00 · Budget Pmts. Rec. Current Year	0.00	(49,000.00)
3305-00 · Int & Div Savings District	0.27	11,135.83
3305-03 · Int & Div New Start	0.00	23,851.38
3306-00 · Change in Market Value Nz. Fnd.	1,193.33	17,677.27
3306-03 · Chg in Market Value N S Naz Fnd	1,749.02	23,525.97
3308-00 · Interest Fort McKinley	292.42	2,420.85
3310-00 · Int & Div Parsonage Savings	0.00	3,921.76
3316-00 · Interest Income - Higher Ground	388.80	3,198.56
3322-00 · Interest Inc - Intl Assistance	0.00	2,695.64
3323-00 · Interest Inc - District Grant	0.00	981.59
3353-01 · NMDC Income	310.00	6,110.00
3354-02 · District Insurance Income	0.00	131.20

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

02/03/26

Accrual Basis

	Jan 26	Jun '25 - Jan 26
3366-00 · Gain/Loss on Sale of Assets	(1,000.00)	0.00
3366-03 · Gain/Loss on Sale of Assets NS	(37,000.00)	(411,950.00)
Total Income	21,085.49	9,783.60
Gross Profit	21,085.49	9,783.60
Expense		
4101-00 · D S Salary	7,630.78	67,393.80
4103-00 · Office Secretary Salary	3,542.28	36,043.29
4104-00 · District Secretary Salary	384.62	3,419.27
4105-00 · DS Assistant Salary	523.08	4,596.18
4106-00 · Housing Allowance - Sec/Asst	1,076.92	9,153.82
4107-00 · Custodian Salary	326.76	2,674.08
4109-00 · District Treasurer Salary	1,325.00	10,600.00
4110-00 · Recurring Gifts	0.00	2,500.00
4214-00 · D S Housing Allowance	1,153.84	9,807.64
4314-00 · D S Social Security Tax	1,344.04	11,424.34
4315-00 · D S Emp. Annuity Contribution	2,583.33	20,666.64
4317-00 · Workers Comp Expense	21.03	133.80
4320-00 · Secretary Health Ins Reimb	200.00	1,600.00
4321-00 · DS Asst. Social Security Tax	303.64	2,580.94
4325-00 · FICA Employer Portion	295.98	2,961.87
4326-00 · Other Personnel Life Insurance	1,924.95	15,471.65
5040-00 · D S Prof. Expense Reimb.	2,380.07	10,451.42
5041-00 · Assistants Professional Expense	0.00	1,675.66
6024-00 · Office Space Maint & Repairs	47.12	3,163.15
6025-00 · Office Space Utilities	20.04	2,885.50
6026-00 · Office Space Telephone	233.55	2,030.58
6027-00 · Office Space Insurance	536.95	4,132.30
6028-00 · Office Equip & Maint Contracts	244.36	5,733.16
6031-00 · Stationary & Supplies	363.64	1,475.54
6032-00 · Postage	226.99	870.70
6033-00 · Audit Fees	0.00	6,336.00
6034-00 · Real Estate Taxes	827.37	6,618.99
6036-00 · ACH Payment Fees	56.38	190.95
6036-01 · Credit Card Payment Fees - NMDC	0.00	127.16
6050-00 · Depreciation Expense	0.00	3,826.01
7024-00 · Campmeeting	0.00	8,134.30
7025-00 · Flowers and Gifts	91.90	755.00
7026-01 · NMDC Expenses	310.00	6,975.00
7027-00 · Benevolence Expense	0.00	31.50
7031-02 · District Insurance Expense	16.40	131.20
7033-00 · District Assembly	0.00	4,570.28
7035-00 · District Conf. Meetings	120.00	3,093.63
7039-00 · Miscellaneous Expense	100.00	361.43
7041-00 · Background Checks	33.00	(373.65)
7043-00 · Website/Computer Expense	129.47	4,862.12
7046-00 · NMI Allocation Supplement	3,300.00	26,400.00
7047-00 · SS Min. Allocation	4,000.00	32,000.00
7048-00 · NYI Min. Allocation	3,091.67	24,733.40
7055-00 · Campground Budget	0.00	34,529.86
Total Expense	38,765.16	396,748.51
Net Ordinary Income	(17,679.67)	(386,964.91)

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

02/03/26

Accrual Basis

	Jan 26	Jun '25 - Jan 26
Other Income/Expense		
Other Expense		
7055-03 · Campground/Retreat Center Impr.	0.00	69,558.87
8001-03 · Church New Plant Support - NS	0.00	100,000.00
8002-00 · Church Support non New Start	69.03	69.03
8005-00 · Small Church Growth Grant	0.00	5,000.00
8761-03 · Williamsburg/Bethel Expense	0.00	226.00
8774-03 · New Life Expenses	0.00	453.25
8792-03 · Dayton Central Expenses	1.00	38.67
8793-03 · BeHope Grant	8,333.37	8,333.37
8799-03 · Liberation Church	0.00	20,000.00
8800-00 · Drexel Church Building	704.91	4,277.84
8802-00 · Dayton View Expenses	40.35	3,563.10
Total Other Expense	<u>9,148.66</u>	<u>211,520.13</u>
Net Other Income	<u>(9,148.66)</u>	<u>(211,520.13)</u>
Net Income	<u><u>(26,828.33)</u></u>	<u><u>(598,485.04)</u></u>

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

02/03/26

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	1,060.73	1,060.73
3103-00 · Amelia	0.00	0.00	0.00	427.84	427.84
3106-00 · Blanchester	0.00	0.00	0.00	6,315.60	6,315.60
3107-00 · Brookville	0.00	0.00	0.00	1,410.86	1,410.86
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	137.62	137.62
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	1,119.73	1,119.73
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	19,928.07	19,928.07
3125-00 · Dayton BeHope	0.00	0.00	0.00	8,991.73	8,991.73
3129-00 · Dayton First	0.00	0.00	0.00	2,611.17	2,611.17
3132-00 · Dayton Northridge	0.00	0.00	0.00	275.00	275.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	5,420.00	5,420.00
3138-00 · Fairfield	0.00	0.00	0.00	3,836.58	3,836.58
3139-00 · Felicity	0.00	0.00	0.00	463.70	463.70
3140-00 · Journey	0.00	0.00	0.00	1,490.90	1,490.90
3142-00 · Germantown	0.00	0.00	0.00	503.85	503.85
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	597.00	597.00
3147-00 · Harrison	0.00	0.00	0.00	211.20	211.20
3152-00 · Manchester	0.00	0.00	0.00	461.09	461.09
3156-00 · Monroe	0.00	0.00	0.00	3,650.40	3,650.40
3161-00 · North Point	0.00	0.00	0.00	931.00	931.00
3163-00 · Peebles	0.00	0.00	0.00	76.15	76.15
3164-00 · Ripley	0.00	0.00	0.00	2,328.00	2,328.00
3166-00 · Shelter Community	0.00	0.00	0.00	500.00	500.00
3168-00 · Trenton	0.00	0.00	0.00	2,616.00	2,616.00
3169-00 · Tri-County	0.00	0.00	0.00	1,575.38	1,575.38
3170-00 · Trotwood West Acres	0.00	0.00	0.00	288.47	288.47
3171-00 · Vandalia	0.00	0.00	0.00	798.01	798.01
3173-00 · Waynesville	0.00	0.00	0.00	513.77	513.77
3175-00 · West Chester	0.00	0.00	0.00	11,737.18	11,737.18
3178-00 · Wilmington	0.00	0.00	0.00	2,052.15	2,052.15
3179-00 · Xenia	0.00	0.00	0.00	3,884.15	3,884.15
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(6,124.93)	(6,124.93)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(22,531.23)	(22,531.23)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(2,405.52)	(2,405.52)
3305-00 · Int & Div Savings District	0.00	0.00	0.00	0.27	0.27
3306-00 · Change in Market Value Nz. Fnd.	0.00	0.00	0.00	1,193.33	1,193.33
3306-03 · Chg in Market Value N S Naz Fnd	0.00	1,749.02	0.00	0.00	1,749.02
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	292.42	292.42
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	388.80	388.80
3353-01 · NMDC Income	0.00	0.00	310.00	0.00	310.00
3366-00 · Gain/Loss on Sale of Assets	0.00	0.00	0.00	(1,000.00)	(1,000.00)
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(37,000.00)	0.00	0.00	(37,000.00)
Total Income	0.00	(35,250.98)	310.00	56,026.47	21,085.49
Gross Profit	0.00	(35,250.98)	310.00	56,026.47	21,085.49
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	7,630.78	7,630.78
4103-00 · Office Secretary Salary	0.00	0.00	0.00	3,542.28	3,542.28
4104-00 · District Secretary Salary	0.00	0.00	0.00	384.62	384.62
4105-00 · DS Assistant Salary	0.00	0.00	0.00	523.08	523.08
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	1,344.04	1,344.04
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	21.03	21.03
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	303.64	303.64
4325-00 · FICA Employer Portion	0.00	0.00	0.00	295.98	295.98
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	1,924.95	1,924.95
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	2,380.07	2,380.07
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	47.12	47.12

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

02/03/26

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
6025-00 · Office Space Utilities	0.00	0.00	0.00	20.04	20.04
6026-00 · Office Space Telephone	0.00	0.00	0.00	233.55	233.55
6027-00 · Office Space Insurance	0.00	0.00	0.00	536.95	536.95
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	244.36	244.36
6031-00 · Stationary & Supplies	0.00	0.00	0.00	363.64	363.64
6032-00 · Postage	0.00	0.00	0.00	226.99	226.99
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	56.38	56.38
7025-00 · Flowers and Gifts	0.00	0.00	0.00	91.90	91.90
7026-01 · NMDC Expenses	0.00	0.00	310.00	0.00	310.00
7031-02 · District Insurance Expense	16.40	0.00	0.00	0.00	16.40
7035-00 · District Conf. Meetings	0.00	0.00	0.00	120.00	120.00
7039-00 · Miscellaneous Expense	0.00	0.00	0.00	100.00	100.00
7041-00 · Background Checks	0.00	0.00	0.00	33.00	33.00
7043-00 · Website/Computer Expense	0.00	0.00	0.00	129.47	129.47
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	3,300.00	3,300.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	4,000.00	4,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	3,091.67	3,091.67
Total Expense	16.40	0.00	310.00	38,438.76	38,765.16
Net Ordinary Income	(16.40)	(35,250.98)	0.00	17,587.71	(17,679.67)
Other Income/Expense					
Other Expense					
8002-00 · Church Support non New Start	0.00	0.00	0.00	69.03	69.03
8792-03 · Dayton Central Expenses	0.00	0.00	0.00	1.00	1.00
8793-03 · BeHope Grant	0.00	8,333.37	0.00	0.00	8,333.37
8800-00 · Drexel Church Building	0.00	0.00	0.00	704.91	704.91
8802-00 · Dayton View Expenses	0.00	0.00	0.00	40.35	40.35
Total Other Expense	0.00	8,333.37	0.00	815.29	9,148.66
Net Other Income	0.00	(8,333.37)	0.00	(815.29)	(9,148.66)
Net Income	(16.40)	(43,584.35)	0.00	16,772.42	(26,828.33)

SWO District Church of the Nazarene

Profit & Loss by Class

June 2025 through January 2026

	<u>Insurance-02</u>	<u>New Start-03</u>	<u>NMDC-01</u>	<u>Unclassified</u>	<u>TOTAL</u>
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	7,687.92	7,687.92
3103-00 · Amelia	0.00	0.00	0.00	2,236.77	2,236.77
3105-00 · Bethel	0.00	0.00	0.00	6,467.55	6,467.55
3106-00 · Blanchester	0.00	0.00	0.00	16,606.91	16,606.91
3107-00 · Brookville	0.00	0.00	0.00	5,030.87	5,030.87
3108-00 · Cedarville	0.00	0.00	0.00	1,755.00	1,755.00
3113-00 · Cincinnati Ethiopian Evang.	0.00	0.00	0.00	406.04	406.04
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	976.74	976.74
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	11,264.24	11,264.24
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	129,597.78	129,597.78
3122-00 · Cincinnati Victory	0.00	0.00	0.00	700.00	700.00
3123-00 · Countryside Community	0.00	0.00	0.00	17,246.32	17,246.32
3125-00 · Dayton BeHope	0.00	0.00	0.00	63,287.40	63,287.40
3129-00 · Dayton First	0.00	0.00	0.00	17,774.43	17,774.43
3132-00 · Dayton Northridge	0.00	0.00	0.00	2,037.00	2,037.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	45,308.00	45,308.00
3135-00 · Eaton First	0.00	0.00	0.00	1,324.00	1,324.00
3138-00 · Fairfield	0.00	0.00	0.00	13,020.51	13,020.51
3139-00 · Felicity	0.00	0.00	0.00	1,893.00	1,893.00
3140-00 · Journey	0.00	0.00	0.00	3,141.89	3,141.89
3142-00 · Germantown	0.00	0.00	0.00	2,783.40	2,783.40
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	7,944.00	7,944.00
3147-00 · Harrison	0.00	0.00	0.00	2,168.42	2,168.42
3148-00 · Hillsboro	0.00	0.00	0.00	7,972.08	7,972.08
3152-00 · Manchester	0.00	0.00	0.00	4,935.82	4,935.82
3154-00 · Middletown First	0.00	0.00	0.00	13,879.04	13,879.04
3156-00 · Monroe	0.00	0.00	0.00	9,555.88	9,555.88
3159-00 · New Lebanon	0.00	0.00	0.00	6,440.16	6,440.16
3160-00 · New Richmond	0.00	0.00	0.00	225.00	225.00
3161-00 · North Point	0.00	0.00	0.00	7,371.61	7,371.61
3162-00 · Oxford	0.00	0.00	0.00	4,190.59	4,190.59
3163-00 · Peebles	0.00	0.00	0.00	2,513.38	2,513.38
3164-00 · Ripley	0.00	0.00	0.00	10,681.00	10,681.00
3166-00 · Shelter Community	0.00	0.00	0.00	4,000.00	4,000.00
3168-00 · Trenton	0.00	0.00	0.00	18,620.00	18,620.00
3169-00 · Tri-County	0.00	0.00	0.00	12,665.52	12,665.52
3170-00 · Trotwood West Acres	0.00	0.00	0.00	3,117.31	3,117.31
3171-00 · Vandalia	0.00	0.00	0.00	6,330.54	6,330.54
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	967.07	967.07
3174-00 · West Carrollton	0.00	0.00	0.00	30,290.96	30,290.96
3175-00 · West Chester	0.00	0.00	0.00	64,321.03	64,321.03
3178-00 · Wilmington	0.00	0.00	0.00	5,554.48	5,554.48
3179-00 · Xenia	0.00	0.00	0.00	29,469.20	29,469.20
3181-00 · Bethesda Iglesia del Nazareno	0.00	0.00	0.00	1,000.00	1,000.00
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	(65,642.76)	(65,642.76)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(152,967.62)	(152,967.62)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(24,622.51)	(24,622.51)
3250-00 · Prior Yr. Budget Payments	0.00	0.00	0.00	8,082.43	8,082.43
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	11,135.83	11,135.83
3305-03 · Int & Div New Start	0.00	23,851.38	0.00	0.00	23,851.38
3306-00 · Change in Market Value Nz. Fnd.	0.00	0.00	0.00	17,677.27	17,677.27
3306-03 · Chg in Market Value N S Naz Fnd	0.00	23,525.97	0.00	0.00	23,525.97
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	2,420.85	2,420.85
3310-00 · Int & Div Parsonage Savings	0.00	0.00	0.00	3,921.76	3,921.76
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	3,198.56	3,198.56
3322-00 · Interest Inc - Intl Assistance	0.00	0.00	0.00	2,695.64	2,695.64
3323-00 · Interest Inc - District Grant	0.00	0.00	0.00	981.59	981.59
3353-01 · NMDC Income	0.00	0.00	6,110.00	0.00	6,110.00

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SWO District Church of the Nazarene

Profit & Loss by Class

June 2025 through January 2026

02/03/26

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
3354-02 · District Insurance Income	131.20	0.00	0.00	0.00	131.20
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(411,950.00)	0.00	0.00	(411,950.00)
Total Income	131.20	(364,572.65)	6,110.00	368,115.05	9,783.60
Gross Profit	131.20	(364,572.65)	6,110.00	368,115.05	9,783.60
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	67,393.80	67,393.80
4103-00 · Office Secretary Salary	0.00	0.00	0.00	36,043.29	36,043.29
4104-00 · District Secretary Salary	0.00	0.00	0.00	3,419.27	3,419.27
4105-00 · DS Assistant Salary	0.00	0.00	0.00	4,596.18	4,596.18
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	9,153.82	9,153.82
4107-00 · Custodian Salary	0.00	0.00	0.00	2,674.08	2,674.08
4109-00 · District Treasurer Salary	0.00	0.00	0.00	10,600.00	10,600.00
4110-00 · Recurring Gifts	0.00	0.00	0.00	2,500.00	2,500.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	9,807.64	9,807.64
4314-00 · D S Social Security Tax	0.00	0.00	0.00	11,424.34	11,424.34
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	20,666.64	20,666.64
4317-00 · Workers Comp Expense	0.00	0.00	0.00	133.80	133.80
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	1,600.00	1,600.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	2,580.94	2,580.94
4325-00 · FICA Employer Portion	0.00	0.00	0.00	2,961.87	2,961.87
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	15,471.65	15,471.65
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	10,451.42	10,451.42
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	1,675.66	1,675.66
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	3,163.15	3,163.15
6025-00 · Office Space Utilities	0.00	0.00	0.00	2,885.50	2,885.50
6026-00 · Office Space Telephone	0.00	0.00	0.00	2,030.58	2,030.58
6027-00 · Office Space Insurance	0.00	0.00	0.00	4,132.30	4,132.30
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	5,733.16	5,733.16
6031-00 · Stationary & Supplies	0.00	0.00	0.00	1,475.54	1,475.54
6032-00 · Postage	0.00	0.00	0.00	870.70	870.70
6033-00 · Audit Fees	0.00	0.00	0.00	6,336.00	6,336.00
6034-00 · Real Estate Taxes	0.00	0.00	0.00	6,618.99	6,618.99
6036-00 · ACH Payment Fees	0.00	0.00	0.00	190.95	190.95
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	127.16	0.00	127.16
6050-00 · Depreciation Expense	0.00	0.00	0.00	3,826.01	3,826.01
7024-00 · Campmeeting	0.00	0.00	0.00	8,134.30	8,134.30
7025-00 · Flowers and Gifts	0.00	0.00	0.00	755.00	755.00
7026-01 · NMDC Expenses	0.00	0.00	6,975.00	0.00	6,975.00
7027-00 · Benevolence Expense	0.00	0.00	0.00	31.50	31.50
7031-02 · District Insurance Expense	131.20	0.00	0.00	0.00	131.20
7033-00 · District Assembly	0.00	0.00	0.00	4,570.28	4,570.28
7035-00 · District Conf. Meetings	0.00	0.00	0.00	3,093.63	3,093.63
7039-00 · Miscellaneous Expense	0.00	0.00	0.00	361.43	361.43
7041-00 · Background Checks	0.00	0.00	0.00	(373.65)	(373.65)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	4,862.12	4,862.12
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	26,400.00	26,400.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	32,000.00	32,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	24,733.40	24,733.40
7055-00 · Campground Budget	0.00	0.00	0.00	34,529.86	34,529.86
Total Expense	131.20	0.00	7,102.16	389,515.15	396,748.51
Net Ordinary Income	0.00	(364,572.65)	(992.16)	(21,400.10)	(386,964.91)

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02/03/26

Accrual Basis

SWO District Church of the Nazarene
Profit & Loss by Class
June 2025 through January 2026

	<u>Insurance-02</u>	<u>New Start-03</u>	<u>NMDC-01</u>	<u>Unclassified</u>	<u>TOTAL</u>
Other Income/Expense					
Other Expense					
7055-03 · Campground/Retreat Center Impr.	0.00	69,558.87	0.00	0.00	69,558.87
8001-03 · Church New Plant Support - NS	0.00	100,000.00	0.00	0.00	100,000.00
8002-00 · Church Support non New Start	0.00	0.00	0.00	69.03	69.03
8005-00 · Small Church Growth Grant	0.00	0.00	0.00	5,000.00	5,000.00
8761-03 · Williamsburg/Bethel Expense	0.00	226.00	0.00	0.00	226.00
8774-03 · New Life Expenses	0.00	453.25	0.00	0.00	453.25
8792-03 · Dayton Central Expenses	0.00	37.67	0.00	1.00	38.67
8793-03 · BeHope Grant	0.00	8,333.37	0.00	0.00	8,333.37
8799-03 · Liberation Church	0.00	20,000.00	0.00	0.00	20,000.00
8800-00 · Drexel Church Building	0.00	0.00	0.00	4,277.84	4,277.84
8802-00 · Dayton View Expenses	0.00	116.64	0.00	3,446.46	3,563.10
Total Other Expense	<u>0.00</u>	<u>198,725.80</u>	<u>0.00</u>	<u>12,794.33</u>	<u>211,520.13</u>
Net Other Income	<u>0.00</u>	<u>(198,725.80)</u>	<u>0.00</u>	<u>(12,794.33)</u>	<u>(211,520.13)</u>
Net Income	<u><u>0.00</u></u>	<u><u>(563,298.45)</u></u>	<u><u>(992.16)</u></u>	<u><u>(34,194.43)</u></u>	<u><u>(598,485.04)</u></u>

SWO District Church of the Nazarene
Balance Sheet Prev Year Comparison
As of January 31, 2026

	Jan 31, 26	Jan 31, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1001-00 · Checking - FFB	90,110.73	110,840.92	-20,730.19	-18.7%
1001-01 · Checking - NMDC	1,109.11	-91.88	1,200.99	1,307.1%
1001-02 · Checking - Insurance	80.17	-45.00	125.17	278.2%
1001-03 · Checking - New Start	58,607.80	67,460.32	-8,852.52	-13.1%
1002-00 · Checking - Electronic Payments	10,340.61	1,260.75	9,079.86	720.2%
1002-01 · Checking - Electronic - NMDC	0.00	312.52	-312.52	-100.0%
1010-00 · Savings - District	467,942.93	456,359.41	11,583.52	2.5%
1014-00 · Parsonage Savings	90,102.70	86,180.94	3,921.76	4.6%
1016-03 · New Start - Savings	461,532.13	537,680.75	-76,148.62	-14.2%
1017-03 · New Start - Endowment	287,228.07	274,112.87	13,115.20	4.8%
1019-00 · Diversity Assistance Saving	11,932.42	59,236.78	-47,304.36	-79.9%
1022-00 · District Grant Fund Savings	18,275.18	27,293.59	-9,018.41	-33.0%
1023-00 · DS Deferred Comp Savings	28,816.11	24,604.93	4,211.18	17.1%
1024-00 · Penuel Assistance Savings	50,000.00	0.00	50,000.00	100.0%
Total Checking/Savings	1,576,077.96	1,645,206.90	-69,128.94	-4.2%
Total Current Assets	1,576,077.96	1,645,206.90	-69,128.94	-4.2%
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	-326,110.49	-319,096.15	-7,014.34	-2.2%
1510-01 · Accumulated Depreciation - NMDC	-4,026.55	-4,026.55	0.00	0.0%
1617-03 · Real Estate Williamsburg	0.00	50,000.00	-50,000.00	-100.0%
1621-03 · Real Estate New Life	0.00	374,950.00	-374,950.00	-100.0%
1624-03 · Real Estate Dayton Central	357,350.00	361,651.82	-4,301.82	-1.2%
1626-03 · Real Estate Drexel	100,000.00	0.00	100,000.00	100.0%
Total Fixed Assets	618,361.21	954,627.37	-336,266.16	-35.2%
Other Assets				
1209-00 · Loan Receivable - Miamisburg	10,000.00	10,000.00	0.00	0.0%
1210-00 · Loan Receivable Fort McKinley	49,622.20	55,522.56	-5,900.36	-10.6%
1221-00 · Note Receivable - Higher Ground	84,133.32	92,284.28	-8,150.96	-8.8%
1222-03 · Drexel Land Contract	16,000.00	0.00	16,000.00	100.0%
1700-00 · Prepaid Expenses	5,101.07	4,818.91	282.16	5.9%
1700-03 · Prepaid Expenses - New Start	0.00	411.68	-411.68	-100.0%
Total Other Assets	164,856.59	163,037.43	1,819.16	1.1%
TOTAL ASSETS	2,359,295.76	2,762,871.70	-403,575.94	-14.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2005-00 · Accounts Payable	0.00	43,773.22	-43,773.22	-100.0%
Total Accounts Payable	0.00	43,773.22	-43,773.22	-100.0%
Other Current Liabilities				
2006-00 · General Assembly Payable	13,488.85	9,488.85	4,000.00	42.2%
2201-00 · Benevolence Payable	246.38	246.38	0.00	0.0%
2202-00 · Allocation Refund Payable	0.00	27.61	-27.61	-100.0%
2203-00 · Scholarships - Daytonview	2,000.00	2,000.00	0.00	0.0%
Total Other Current Liabilities	15,735.23	11,762.84	3,972.39	33.8%
Total Current Liabilities	15,735.23	55,536.06	-39,800.83	-71.7%

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Accrual Basis

SWO District Church of the Nazarene
Balance Sheet Prev Year Comparison
 As of January 31, 2026

	Jan 31, 26	Jan 31, 25	\$ Change	% Change
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	42,735.23	79,536.06	-36,800.83	-46.3%
Equity				
2900-01 · NMDC	5,962.92	220.64	5,742.28	2,602.6%
2900-02 · Insurance	80.17	-45.00	125.17	278.2%
2900-03 · New Start	2,006,925.80	2,385,477.78	-378,551.98	-15.9%
2950-00 · General Fund Balance	40,069.56	0.00	40,069.56	100.0%
2951-00 · Net activity	536,539.43	124,927.38	411,612.05	329.5%
3200-00 · Unrestricted Net Assets	325,467.69	362,033.59	-36,565.90	-10.1%
Net Income	-598,485.04	-189,278.75	-409,206.29	-216.2%
Total Equity	2,316,560.53	2,683,335.64	-366,775.11	-13.7%
TOTAL LIABILITIES & EQUITY	2,359,295.76	2,762,871.70	-403,575.94	-14.6%

SWO District Church of the Nazarene Profit & Loss Prev Year Comparison June 2025 through January 2026

	Jun '25 - Jan 26	Jun '24 - Jan 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	7,687.92	12,644.12	-4,956.20	-39.2%
3103-00 · Amelia	2,236.77	2,172.13	64.64	3.0%
3105-00 · Bethel	6,467.55	13,144.28	-6,676.73	-50.8%
3106-00 · Blanchester	16,606.91	12,520.61	4,086.30	32.6%
3107-00 · Brookville	5,030.87	2,950.14	2,080.73	70.5%
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.	406.04	1,122.90	-716.86	-63.8%
3115-00 · Cincinnati Lockland	976.74	859.21	117.53	13.7%
3116-00 · Cincinnati Montana Ave.	11,264.24	10,333.01	931.23	9.0%
3120-00 · Cincinnati Springdale	129,597.78	138,525.14	-8,927.36	-6.4%
3122-00 · Cincinnati Victory	700.00	0.00	700.00	100.0%
3123-00 · Countryside Community	17,246.32	31,355.73	-14,109.41	-45.0%
3124-00 · Crossroads	0.00	4,615.00	-4,615.00	-100.0%
3125-00 · Dayton BeHope	63,287.40	65,616.84	-2,329.44	-3.6%
3129-00 · Dayton First	17,774.43	13,063.81	4,710.62	36.1%
3132-00 · Dayton Northridge	2,037.00	3,786.00	-1,749.00	-46.2%
3133-00 · Dayton Parkview	45,308.00	29,674.00	15,634.00	52.7%
3135-00 · Eaton First	1,324.00	2,882.54	-1,558.54	-54.1%
3138-00 · Fairfield	13,020.51	11,217.04	1,803.47	16.1%
3139-00 · Felicity	1,893.00	1,443.60	449.40	31.1%
3140-00 · Journey	3,141.89	2,066.53	1,075.36	52.0%
3142-00 · Germantown	2,783.40	2,459.50	323.90	13.2%
3144-00 · Hamilton Millville Ave.	7,944.00	3,149.00	4,795.00	152.3%
3147-00 · Harrison	2,168.42	2,016.82	151.60	7.5%
3148-00 · Hillsboro	7,972.08	2,616.54	5,355.54	204.7%
3150-00 · Living Hope	0.00	7,060.70	-7,060.70	-100.0%
3152-00 · Manchester	4,935.82	4,902.99	32.83	0.7%
3154-00 · Middletown First	13,879.04	0.00	13,879.04	100.0%
3156-00 · Monroe	9,555.88	7,529.33	2,026.55	26.9%
3157-00 · Morrow	0.00	977.24	-977.24	-100.0%
3159-00 · New Lebanon	6,440.16	8,434.95	-1,994.79	-23.7%
3160-00 · New Richmond	225.00	600.30	-375.30	-62.5%
3161-00 · North Point	7,371.61	6,586.38	785.23	11.9%
3162-00 · Oxford	4,190.59	6,530.48	-2,339.89	-35.8%
3163-00 · Peebles	2,513.38	2,961.44	-448.06	-15.1%
3164-00 · Ripley	10,681.00	16,872.00	-6,191.00	-36.7%
3165-00 · Sardinia	0.00	9,206.12	-9,206.12	-100.0%
3166-00 · Shelter Community	4,000.00	4,000.00	0.00	0.0%
3167-00 · Penuel	0.00	7,000.00	-7,000.00	-100.0%
3168-00 · Trenton	18,620.00	20,131.00	-1,511.00	-7.5%
3169-00 · Tri-County	12,665.52	23,190.12	-10,524.60	-45.4%
3170-00 · Trotwood West Acres	3,117.31	2,328.59	788.72	33.9%
3171-00 · Vandalia	6,330.54	6,525.02	-194.48	-3.0%
3172-00 · Washington Court House	6,123.00	641.00	5,482.00	855.2%
3173-00 · Waynesville	967.07	1,012.15	-45.08	-4.5%
3174-00 · West Carrollton	30,290.96	39,570.51	-9,279.55	-23.5%
3175-00 · West Chester	64,321.03	64,438.53	-117.50	-0.2%
3176-00 · West Union	0.00	3,807.00	-3,807.00	-100.0%
3178-00 · Wilmington	5,554.48	1,032.42	4,522.06	438.0%
3179-00 · Xenia	29,469.20	29,223.40	245.80	0.8%
3180-00 · Philadelphia	0.00	3,039.95	-3,039.95	-100.0%
3181-00 · Bethesda Iglesia del Nazareno	1,000.00	2,000.00	-1,000.00	-50.0%
3195-00 · Additional WEF Contribution	-647.85	-2,342.00	1,694.15	72.3%
3211-00 · Budget Allocated to WEF	-65,642.76	-76,202.02	10,559.26	13.9%
3212-00 · Budget Allocated to Education	-152,967.62	-148,259.05	-4,708.57	-3.2%
3213-00 · Budget Allocated Pensions & Ben	-24,622.51	-31,215.81	6,593.30	21.1%
3250-00 · Prior Yr. Budget Payments	8,082.43	3,342.33	4,740.10	141.8%
3252-00 · Budget Pmts. Rec. Current Year	-49,000.00	-62,400.00	13,400.00	21.5%
3305-00 · Int & Div Savings District	11,135.83	13,431.29	-2,295.46	-17.1%
3305-03 · Int & Div New Start	23,851.38	33,542.07	-9,690.69	-28.9%
3306-00 · Change in Market Value Nz. Fnd.	17,677.27	7,012.86	10,664.41	152.1%
3306-03 · Chg in Market Value N S Naz Fnd	23,525.97	9,308.19	14,217.78	152.7%
3308-00 · Interest Fort McKinley	2,420.85	2,689.13	-268.28	-10.0%

SWO District Church of the Nazarene Profit & Loss Prev Year Comparison June 2025 through January 2026

	Jun '25 - Jan 26	Jun '24 - Jan 25	\$ Change	% Change
3310-00 · Int & Div Parsonage Savings	3,921.76	4,362.67	-440.91	-10.1%
3316-00 · Interest Income - Higher Ground	3,198.56	3,491.37	-292.81	-8.4%
3322-00 · Interest Inc - Intl Assistance	2,695.64	2,998.69	-303.05	-10.1%
3323-00 · Interest Inc - District Grant	981.59	1,381.66	-400.07	-29.0%
3350-00 · Misc. Income	0.00	1.00	-1.00	-100.0%
3353-01 · NMDC Income	6,110.00	6,585.00	-475.00	-7.2%
3354-02 · District Insurance Income	131.20	1,669.88	-1,538.68	-92.1%
3366-00 · Gain/Loss on Sale of Assets	0.00	0.00	0.00	0.0%
3366-03 · Gain/Loss on Sale of Assets NS	-411,950.00	0.00	-411,950.00	-100.0%
Total Income	9,783.60	423,041.37	-413,257.77	-97.7%
Gross Profit	9,783.60	423,041.37	-413,257.77	-97.7%
Expense				
4101-00 · D S Salary	67,393.80	62,684.11	4,709.69	7.5%
4103-00 · Office Secretary Salary	36,043.29	33,578.00	2,465.29	7.3%
4104-00 · District Secretary Salary	3,419.27	3,026.91	392.36	13.0%
4105-00 · DS Assistant Salary	4,596.18	4,203.82	392.36	9.3%
4106-00 · Housing Allowance - Sec/Asst	9,153.82	9,153.82	0.00	0.0%
4107-00 · Custodian Salary	2,674.08	2,238.54	435.54	19.5%
4109-00 · District Treasurer Salary	10,600.00	10,064.00	536.00	5.3%
4110-00 · Recurring Gifts	2,500.00	2,000.00	500.00	25.0%
4214-00 · D S Housing Allowance	9,807.64	9,807.64	0.00	0.0%
4314-00 · D S Social Security Tax	11,424.34	10,697.08	727.26	6.8%
4315-00 · D S Emp. Annuity Contribution	20,666.64	20,333.32	333.32	1.6%
4316-00 · D S Insurance	0.00	205.45	-205.45	-100.0%
4317-00 · Workers Comp Expense	133.80	261.19	-127.39	-48.8%
4320-00 · Secretary Health Ins Reimb	1,600.00	1,600.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	2,580.94	2,460.92	120.02	4.9%
4325-00 · FICA Employer Portion	2,961.87	2,739.99	221.88	8.1%
4326-00 · Other Personnel Life Insurance	15,471.65	15,055.75	415.90	2.8%
5040-00 · D S Prof. Expense Reimb.	10,451.42	14,808.41	-4,356.99	-29.4%
5041-00 · Assistants Professional Expense	1,675.66	1,137.54	538.12	47.3%
6024-00 · Office Space Maint & Repairs	3,163.15	12,968.53	-9,805.38	-75.6%
6025-00 · Office Space Utilities	2,885.50	3,096.53	-211.03	-6.8%
6026-00 · Office Space Telephone	2,030.58	2,111.34	-80.76	-3.8%
6027-00 · Office Space Insurance	4,132.30	4,227.67	-95.37	-2.3%
6028-00 · Office Equip & Maint Contracts	5,733.16	3,415.77	2,317.39	67.8%
6031-00 · Stationary & Supplies	1,475.54	3,701.85	-2,226.31	-60.1%
6032-00 · Postage	870.70	853.94	16.76	2.0%
6033-00 · Audit Fees	6,336.00	6,162.00	174.00	2.8%
6034-00 · Real Estate Taxes	6,618.99	6,555.46	63.53	1.0%
6036-00 · ACH Payment Fees	190.95	29.81	161.14	540.6%
6036-01 · Credit Card Payment Fees - NMDC	127.16	104.61	22.55	21.6%
6050-00 · Depreciation Expense	3,826.01	4,463.68	-637.67	-14.3%
7024-00 · Campmeeting	8,134.30	9,777.09	-1,642.79	-16.8%
7025-00 · Flowers and Gifts	755.00	701.58	53.42	7.6%
7026-01 · NMDC Expenses	6,975.00	6,665.00	310.00	4.7%
7027-00 · Benevolence Expense	31.50	2,000.00	-1,968.50	-98.4%
7029-00 · Ministerial Assessment Expense	0.00	-60.00	60.00	100.0%
7031-02 · District Insurance Expense	131.20	1,806.20	-1,675.00	-92.7%
7033-00 · District Assembly	4,570.28	7,660.70	-3,090.42	-40.3%
7034-00 · District Projects	0.00	750.00	-750.00	-100.0%
7035-00 · District Conf. Meetings	3,093.63	2,795.29	298.34	10.7%
7037-00 · Ministry Training/Education	0.00	205.00	-205.00	-100.0%
7039-00 · Miscellaneous Expense	361.43	301.00	60.43	20.1%
7041-00 · Background Checks	-373.65	67.00	-440.65	-657.7%
7043-00 · Website/Computer Expense	4,862.12	3,798.84	1,063.28	28.0%
7046-00 · NMI Allocation Supplement	26,400.00	26,400.00	0.00	0.0%
7047-00 · SS Min. Allocation	32,000.00	32,000.00	0.00	0.0%

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Accrual Basis

SWO District Church of the Nazarene Profit & Loss Prev Year Comparison June 2025 through January 2026

	Jun '25 - Jan 26	Jun '24 - Jan 25	\$ Change	% Change
7048-00 · NYI Min. Allocation	24,733.40	24,066.64	666.76	2.8%
7055-00 · Campground Budget	34,529.86	20,000.00	14,529.86	72.7%
Total Expense	396,748.51	392,682.02	4,066.49	1.0%
Net Ordinary Income	-386,964.91	30,359.35	-417,324.26	-1,374.6%
Other Income/Expense				
Other Expense				
7045-00 · District Allocation Refund	0.00	41,421.50	-41,421.50	-100.0%
7055-03 · Campground/Retreat Center Impr.	69,558.87	0.00	69,558.87	100.0%
7056-00 · International Assistance Exp	0.00	13,333.32	-13,333.32	-100.0%
8001-03 · Church New Plant Support - NS	100,000.00	0.00	100,000.00	100.0%
8002-00 · Church Support non New Start	69.03	4,000.00	-3,930.97	-98.3%
8005-00 · Small Church Growth Grant	5,000.00	5,000.00	0.00	0.0%
8351-00 · Dayton Central Philadelphia	0.00	1,350.00	-1,350.00	-100.0%
8353-03 · Target Dayton support	0.00	20,000.00	-20,000.00	-100.0%
8761-03 · Williamsburg/Bethel Expense	226.00	2,677.59	-2,451.59	-91.6%
8774-03 · New Life Expenses	453.25	831.38	-378.13	-45.5%
8775-03 · 317 Burns Ave	0.00	2,978.92	-2,978.92	-100.0%
8778-03 · Generations Church	0.00	50,000.00	-50,000.00	-100.0%
8779-03 · Waynesville Remodel	0.00	46,359.70	-46,359.70	-100.0%
8792-03 · Dayton Central Expenses	38.67	1,275.30	-1,236.63	-97.0%
8793-03 · BeHope Grant	8,333.37	0.00	8,333.37	100.0%
8799-03 · Liberation Church	20,000.00	30,000.00	-10,000.00	-33.3%
8800-00 · Drexel Church Building	4,277.84	410.39	3,867.45	942.4%
8802-00 · Dayton View Expenses	3,563.10	0.00	3,563.10	100.0%
Total Other Expense	211,520.13	219,638.10	-8,117.97	-3.7%
Net Other Income	-211,520.13	-219,638.10	8,117.97	3.7%
Net Income	<u>-598,485.04</u>	<u>-189,278.75</u>	<u>-409,206.29</u>	<u>-216.2%</u>

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

	Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	1,060.73			
3103-00 · Amelia	427.84			
3106-00 · Blanchester	6,315.60			
3107-00 · Brookville	1,410.86			
3115-00 · Cincinnati Lockland	137.62			
3116-00 · Cincinnati Montana Ave.	1,119.73			
3120-00 · Cincinnati Springdale	19,928.07			
3125-00 · Dayton BeHope	8,991.73			
3129-00 · Dayton First	2,611.17			
3132-00 · Dayton Northridge	275.00			
3133-00 · Dayton Parkview	5,420.00			
3138-00 · Fairfield	3,836.58			
3139-00 · Felicity	463.70			
3140-00 · Journey	1,490.90			
3142-00 · Germantown	503.85			
3144-00 · Hamilton Millville Ave.	597.00			
3147-00 · Harrison	211.20			
3152-00 · Manchester	461.09			
3156-00 · Monroe	3,650.40			
3161-00 · North Point	931.00			
3163-00 · Peebles	76.15			
3164-00 · Ripley	2,328.00			
3166-00 · Shelter Community	500.00			
3168-00 · Trenton	2,616.00			
3169-00 · Tri-County	1,575.38			
3170-00 · Trotwood West Acres	288.47			
3171-00 · Vandalia	798.01			
3173-00 · Waynesville	513.77			
3175-00 · West Chester	11,737.18			
3178-00 · Wilmington	2,052.15			
3179-00 · Xenia	3,884.15			
3211-00 · Budget Allocated to WEF	-6,124.93			
3212-00 · Budget Allocated to Education	-22,531.23			
3213-00 · Budget Allocated Pensions & Ben	-2,405.52			
3305-00 · Int & Div Savings District	0.27			
3306-00 · Change in Market Value Nz. Fnd.	1,193.33			
3306-03 · Chg in Market Value N S Naz Fnd	1,749.02			
3308-00 · Interest Fort McKinley	292.42			
3316-00 · Interest Income - Higher Ground	388.80			
3353-01 · NMDC Income	310.00	833.00	-523.00	37.2%
3354-02 · District Insurance Income	0.00	16.40	-16.40	0.0%
3366-00 · Gain/Loss on Sale of Assets	-1,000.00			
3366-03 · Gain/Loss on Sale of Assets NS	-37,000.00			
Total Income	21,085.49	849.40	20,236.09	2,482.4%
Gross Profit	21,085.49	849.40	20,236.09	2,482.4%
Expense				
4101-00 · D S Salary	7,630.78	7,630.78	0.00	100.0%
4103-00 · Office Secretary Salary	3,542.28	3,876.92	-334.64	91.4%
4104-00 · District Secretary Salary	384.62	384.62	0.00	100.0%
4105-00 · DS Assistant Salary	523.08	523.08	0.00	100.0%
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	1,344.04	1,344.04	0.00	100.0%
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,583.33	0.00	100.0%
4317-00 · Workers Comp Expense	21.03	33.33	-12.30	63.1%
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	303.64	303.64	0.00	100.0%

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02/03/26

Accrual Basis

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

	Jan 26	Budget	\$ Over Budget	% of Budget
4325-00 · FICA Employer Portion	295.98	319.53	-23.55	92.6%
4326-00 · Other Personnel Life Insurance	1,924.95	1,958.33	-33.38	98.3%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	2,380.07	1,541.67	838.40	154.4%
5041-00 · Assistants Professional Expense	0.00	250.00	-250.00	0.0%
6024-00 · Office Space Maint & Repairs	47.12	833.33	-786.21	5.7%
6025-00 · Office Space Utilities	20.04	416.67	-396.63	4.8%
6026-00 · Office Space Telephone	233.55	300.00	-66.45	77.9%
6027-00 · Office Space Insurance	536.95	550.58	-13.63	97.5%
6028-00 · Office Equip & Maint Contracts	244.36	416.67	-172.31	58.6%
6031-00 · Stationary & Supplies	363.64	416.67	-53.03	87.3%
6032-00 · Postage	226.99	141.67	85.32	160.2%
6034-00 · Real Estate Taxes	827.37	820.83	6.54	100.8%
6036-00 · ACH Payment Fees	56.38			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7025-00 · Flowers and Gifts	91.90	100.00	-8.10	91.9%
7026-01 · NMDC Expenses	310.00	833.33	-523.33	37.2%
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%
7034-00 · District Projects	0.00	416.67	-416.67	0.0%
7035-00 · District Conf. Meetings	120.00	250.00	-130.00	48.0%
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	100.00	166.67	-66.67	60.0%
7041-00 · Background Checks	33.00	8.33	24.67	396.2%
7042-00 · Counseling Expense	0.00	83.33	-83.33	0.0%
7043-00 · Website/Computer Expense	129.47	416.67	-287.20	31.1%
7044-00 · Retired Pastor Subsidy	0.00	83.33	-83.33	0.0%
7046-00 · NMI Allocation Supplement	3,300.00	3,300.00	0.00	100.0%
7047-00 · SS Min. Allocation	4,000.00	4,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	3,091.67	3,091.67	0.00	100.0%
Total Expense	38,765.16	42,659.52	-3,894.36	90.9%
Net Ordinary Income	-17,679.67	-41,810.12	24,130.45	42.3%
Other Income/Expense				
Other Expense				
8002-00 · Church Support non New Start	69.03	500.00	-430.97	13.8%
8792-03 · Dayton Central Expenses	1.00			
8793-03 · BeHope Grant	8,333.37			
8800-00 · Drexel Church Building	704.91			
8802-00 · Dayton View Expenses	40.35			
Total Other Expense	9,148.66	500.00	8,648.66	1,829.7%
Net Other Income	-9,148.66	-500.00	-8,648.66	1,829.7%
Net Income	-26,828.33	-42,310.12	15,481.79	63.4%

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02/03/26

Accrual Basis

SWO District Church of the Nazarene Profit & Loss Budget vs. Actual June 2025 through January 2026

Ordinary Income/Expense	Jun '25 - Jan 26	Budget	\$ Over Budget	% of Budget
Income				
3102-00 · Alpha	7,687.92			
3103-00 · Amelia	2,236.77			
3105-00 · Bethel	6,467.55			
3106-00 · Blanchester	16,606.91			
3107-00 · Brookville	5,030.87			
3108-00 · Cedarville	1,755.00			
3113-00 · Cincinnati Ethiopian Evang.	406.04			
3115-00 · Cincinnati Lockland	976.74			
3116-00 · Cincinnati Montana Ave.	11,264.24			
3120-00 · Cincinnati Springdale	129,597.78			
3122-00 · Cincinnati Victory	700.00			
3123-00 · Countryside Community	17,246.32			
3125-00 · Dayton Behope	63,287.40			
3129-00 · Dayton First	17,774.43			
3132-00 · Dayton Northridge	2,037.00			
3133-00 · Dayton Parkview	45,308.00			
3135-00 · Eaton First	1,324.00			
3138-00 · Fairfield	13,020.51			
3139-00 · Felicity	1,893.00			
3140-00 · Journey	3,141.89			
3142-00 · Germantown	2,783.40			
3144-00 · Hamilton Millville Ave.	7,944.00			
3147-00 · Harrison	2,168.42			
3148-00 · Hillsboro	7,972.08			
3152-00 · Manchester	4,935.82			
3154-00 · Middletown First	13,879.04			
3156-00 · Monroe	9,555.88			
3159-00 · New Lebanon	6,440.16			
3160-00 · New Richmond	225.00			
3161-00 · North Point	7,371.61			
3162-00 · Oxford	4,190.59			
3163-00 · Peebles	2,513.38			
3164-00 · Ripley	10,681.00			
3166-00 · Shelter Community	4,000.00			
3168-00 · Trenton	18,620.00			
3169-00 · Tri-County	12,665.52			
3170-00 · Trotwood West Acres	3,117.31			
3171-00 · Vandalia	6,330.54			
3172-00 · Washington Court House	6,123.00			
3173-00 · Waynesville	967.07			
3174-00 · West Carrollton	30,290.96			
3175-00 · West Chester	64,321.03			
3178-00 · Wilmington	5,554.48			
3179-00 · Xenia	29,469.20			
3181-00 · Bethesda Iglesia del Nazareno	1,000.00			
3195-00 · Additional WEF Contribution	-647.85			
3211-00 · Budget Allocated to WEF	-65,642.76			
3212-00 · Budget Allocated to Education	-152,967.62			
3213-00 · Budget Allocated Pensions & Ben	-24,622.51			
3250-00 · Prior Yr. Budget Payments	8,082.43			
3252-00 · Budget Pmts. Rec. Current Year	-49,000.00			
3305-00 · Int & Div Savings District	11,135.83			
3305-03 · Int & Div New Start	23,851.38			
3306-00 · Change in Market Value Nz. Fnd.	17,677.27			
3306-03 · Chg in Market Value N S Naz Fnd	23,525.97			
3308-00 · Interest Fort McKinley	2,420.85			
3310-00 · Int & Div Parsonage Savings	3,921.76			
3316-00 · Interest Income - Higher Ground	3,198.56			
3322-00 · Interest Inc - Intl Assistance	2,695.64			
3323-00 · Interest Inc - District Grant	981.59			
3353-01 · NMDC Income	6,110.00	6,666.00	-556.00	91.7%
3354-02 · District Insurance Income	131.20	131.20	0.00	100.0%
3366-00 · Gain/Loss on Sale of Assets	0.00			

SWO District Church of the Nazarene Profit & Loss Budget vs. Actual June 2025 through January 2026

	Jun '25 - Jan 26	Budget	\$ Over Budget	% of Budget
3366-03 · Gain/Loss on Sale of Assets NS	-411,950.00			
Total Income	9,783.60	6,797.20	2,986.40	143.9%
Gross Profit	9,783.60	6,797.20	2,986.40	143.9%
Expense				
4101-00 · D S Salary	67,393.80	68,677.02	-1,283.22	98.1%
4103-00 · Office Secretary Salary	36,043.29	34,892.28	1,151.01	103.3%
4104-00 · District Secretary Salary	3,419.27	3,461.58	-42.31	98.8%
4105-00 · DS Assistant Salary	4,596.18	4,707.72	-111.54	97.6%
4106-00 · Housing Allowance - Sec/Asst	9,153.82	9,690.28	-536.46	94.5%
4107-00 · Custodian Salary	2,674.08	2,600.00	74.08	102.8%
4109-00 · District Treasurer Salary	10,600.00	10,600.00	0.00	100.0%
4110-00 · Recurring Gifts	2,500.00	5,562.51	-3,062.51	44.9%
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	0.0%
4214-00 · D S Housing Allowance	9,807.64	10,384.56	-576.92	94.4%
4314-00 · D S Social Security Tax	11,424.34	12,096.36	-672.02	94.4%
4315-00 · D S Emp. Annuity Contribution	20,666.64	20,666.64	0.00	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	133.80	266.66	-132.86	50.2%
4320-00 · Secretary Health Ins Reimb	1,600.00	1,600.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	2,580.94	2,732.76	-151.82	94.4%
4325-00 · FICA Employer Portion	2,961.87	2,875.78	86.09	103.0%
4326-00 · Other Personnel Life Insurance	15,471.65	15,666.66	-195.01	98.8%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	10,451.42	12,333.34	-1,881.92	84.7%
5041-00 · Assistants Professional Expense	1,675.66	2,000.00	-324.34	83.8%
6024-00 · Office Space Maint & Repairs	3,163.15	6,666.66	-3,503.51	47.4%
6025-00 · Office Space Utilities	2,885.50	3,333.34	-447.84	86.6%
6026-00 · Office Space Telephone	2,030.58	2,400.00	-369.42	84.6%
6027-00 · Office Space Insurance	4,132.30	4,404.66	-272.36	93.8%
6028-00 · Office Equip & Maint Contracts	5,733.16	3,333.34	2,399.82	172.0%
6031-00 · Stationary & Supplies	1,475.54	3,333.34	-1,857.80	44.3%
6032-00 · Postage	870.70	1,133.34	-262.64	76.8%
6033-00 · Audit Fees	6,336.00	6,165.00	171.00	102.8%
6034-00 · Real Estate Taxes	6,618.99	6,566.66	52.33	100.8%
6036-00 · ACH Payment Fees	190.95			
6036-01 · Credit Card Payment Fees - NMDC	127.16			
6050-00 · Depreciation Expense	3,826.01			
7022-00 · Retreats	0.00	2,000.00	-2,000.00	0.0%
7024-00 · Campmeeting	8,134.30	11,000.00	-2,865.70	73.9%
7025-00 · Flowers and Gifts	755.00	800.00	-45.00	94.4%
7026-01 · NMDC Expenses	6,975.00	6,666.66	308.34	104.6%
7027-00 · Benevolence Expense	31.50	1,333.34	-1,301.84	2.4%
7029-00 · Ministerial Assessment Expense	0.00	3,333.34	-3,333.34	0.0%
7030-00 · Education Assistance	0.00	2,000.00	-2,000.00	0.0%
7031-02 · District Insurance Expense	131.20	131.20	0.00	100.0%
7033-00 · District Assembly	4,570.28	7,500.00	-2,929.72	60.9%
7034-00 · District Projects	0.00	3,333.34	-3,333.34	0.0%
7035-00 · District Conf. Meetings	3,093.63	2,000.00	1,093.63	154.7%
7037-00 · Ministry Training/Education	0.00	666.66	-666.66	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	361.43	1,333.34	-971.91	27.1%
7041-00 · Background Checks	-373.65	66.66	-440.31	-560.5%
7042-00 · Counseling Expense	0.00	666.66	-666.66	0.0%
7043-00 · Website/Computer Expense	4,862.12	3,333.34	1,528.78	145.9%
7044-00 · Retired Pastor Subsidy	0.00	666.66	-666.66	0.0%
7046-00 · NMI Allocation Supplement	26,400.00	26,400.00	0.00	100.0%
7047-00 · SS Min. Allocation	32,000.00	32,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	24,733.40	24,733.36	0.04	100.0%
7055-00 · Campground Budget	34,529.86	30,000.00	4,529.86	115.1%
Total Expense	396,748.51	418,115.05	-21,366.54	94.9%
Net Ordinary Income	-386,964.91	-411,317.85	24,352.94	94.1%

**SWO District Church of the Nazarene
Profit & Loss Budget vs. Actual
June 2025 through January 2026**

	<u>Jun '25 - Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Expense				
7055-03 · Campground/Retreat Center Impr.	69,558.87			
8001-03 · Church New Plant Support - NS	100,000.00			
8002-00 · Church Support non New Start	69.03	4,000.00	-3,930.97	1.7%
8005-00 · Small Church Growth Grant	5,000.00			
8761-03 · Williamsburg/Bethel Expense	226.00			
8774-03 · New Life Expenses	453.25			
8792-03 · Dayton Central Expenses	38.67			
8793-03 · BeHope Grant	8,333.37			
8799-03 · Liberation Church	20,000.00			
8800-00 · Drexel Church Building	4,277.84			
8802-00 · Dayton View Expenses	3,563.10			
Total Other Expense	<u>211,520.13</u>	<u>4,000.00</u>	<u>207,520.13</u>	<u>5,288.0%</u>
Net Other Income	<u>-211,520.13</u>	<u>-4,000.00</u>	<u>-207,520.13</u>	<u>5,288.0%</u>
Net Income	<u><u>-598,485.04</u></u>	<u><u>-415,317.85</u></u>	<u><u>-183,167.19</u></u>	<u><u>144.1%</u></u>

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	\$6,200.30		MKT
DIST. INVEST	1010-00	Naz Found	85		\$263,386.24		4.00%
DIST. INVEST	1010-00	Wesleyan	13123		\$198,356.39		4.00%
TOT. DIST. INV.					\$467,942.93		
PAR. SAV.	1014-00	Wesleyan	13123		\$90,102.70		4.00%
TOT. PAR. SAV.					\$90,102.70		
Diversity Assist.	1019-00	Wesleyan	13123		\$11,932.42		4.00%
Penuel Assistance	1024-00	Wesleyan	13123		\$50,000.00		4.00%
District Grant	1022-00	Wesleyan	13123		\$18,275.18		4.00%
DS Deferred Comp	1023-00	Wesleyan	13123		\$28,816.11		4.00%
TOT. DISTRICT					\$667,069.34		
NEW START:							
N.S. SAV.	1016-03	Wesleyan		12869	\$461,532.13		4.00%
N.S. SAV. TOTAL					\$461,532.13		
N.S. ENDOW.	1017-03	Naz Found		106	\$287,228.07		MKT
TOT. ENDOW.					\$287,228.07		
TOT. NEW START					\$748,760.20		
TOTAL					\$1,415,829.54		

as of 1/15/2026