

District Advisory Board Financial Reports

February 2026

Churches sending support to the District:

January	28/59	47%
June through January	43/59	73%

Total fiscal year deposits for the District (6/01/2025 - 2/28/2026) are \$415,893.83. This is down \$26,657.06 (or 6.0%) from the same period in the prior year of \$442,550.89. 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 February report:

Real estate taxes of \$9,013.46 were paid in February for the District office building.

The change in valuation of investments with the Nazarene Foundation for the month of January was a profit of \$4,895.29 on the unrestricted account and a profit of \$6,635.83 on the New Start account.

The District continues to have strong reserves with \$152,824.60 in checking and \$1,427,360.66 in various savings and investment accounts.

Respectfully submitted,

Lee K. Van Houten, treasurer

Fiscal YTD Totals

June 2025 - January 2026

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
June 2025 - January 2026								
Alpha	33,869.53	7,116.71	1,862.81	2,745.90	1,830.60	677.40	7,116.71	-
Amelia	-	2,191.05	-	2,191.05	-	-	2,191.05	-
Bethel	-	9,701.76	-	9,701.76	-	-	9,701.76	-
Bethesda	-	1,000.00	400.00	272.73	181.82	145.45	1,000.00	-
Blanchester	-	15,974.74	-	9,584.85	6,389.89	-	15,974.74	-
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	-	1,040.09	-	627.18	412.91	-	1,040.09	-
Montana Ave.	-	10,866.09	4,346.44	2,963.48	1,975.65	1,580.52	10,866.09	-
Springdale	-	130,679.46	-	78,407.66	52,271.80	-	130,679.46	-
Victory	-	-	-	-	-	-	-	-
Countryside Comm.	-	17,246.32	-	10,347.79	6,898.53	-	17,246.32	-
Crossroads	-	-	-	-	-	-	-	-
Dayton Be Hope	1,759,715.50	65,988.96	-	65,988.96	-	-	65,988.96	-
Daytonview (closed)	-	-	-	-	-	-	-	-
Drexel (closed)	-	-	-	-	-	-	-	-
First	-	17,333.02	6,428.77	4,964.58	3,309.72	2,629.95	17,333.02	-
Northridge	-	2,037.00	-	1,222.00	815.00	-	2,037.00	-
Parkview	-	48,987.00	-	29,392.00	19,595.00	-	48,987.00	-
Eaton First	-	1,633.00	-	1,633.00	-	-	1,633.00	-
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	13,205.73	-	13,205.73	-	-	13,205.73	-
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	8,846.00	2,420.00	3,516.00	2,082.00	828.00	8,846.00	-
Walden Ponds	-	-	-	-	-	-	-	-
Harrison	56,713.72	2,126.79	-	2,126.79	-	-	2,126.79	-

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	-	4,853.60	-	2,912.16	1,941.44	-	4,853.60	-
Liberation/Miamisburg First	-	-	-	-	-	-	-	-
Middletown First	-	8,306.65	1,744.44	2,826.09	2,454.83	1,281.29	8,306.65	-
Monroe	-	9,015.61	-	5,409.36	3,606.25	-	9,015.61	-
Morrow (closed)	-	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-	-
New Lebanon	-	6,682.15	2,286.06	1,957.46	1,294.67	1,143.96	6,682.15	-
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	-	2,571.60	1,275.70	603.90	-	322.08	2,571.60	369.92
Peebles	21,740.00	2,334.56	922.79	641.71	427.81	342.25	2,334.56	-
Penuel	-	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-	-
Ripley	86,563.00	11,903.00	4,760.00	3,246.00	2,165.00	1,732.00	11,903.00	-
Sardinia	94,581.97	12,210.71	5,045.87	3,231.36	2,180.52	1,752.96	12,210.71	-
Shelter Comm.	-	3,500.00	1,400.00	954.52	636.37	509.11	3,500.00	-
Trenton	168,941.00	18,471.00	9,291.00	5,986.00	-	3,194.00	18,471.00	-
Tri-County	-	10,065.17	-	6,039.50	4,025.67	-	10,065.17	-
Trotwood West Acres	22,878.08	3,144.36	1,257.75	857.54	555.48	473.59	3,144.36	-
Vandalia	153,443.56	6,066.43	-	4,549.82	1,516.61	-	6,066.43	-
Washington Court House	-	-	-	-	-	-	-	-
Waynesville	16,226.00	991.61	-	585.96	405.65	-	991.61	-
West Carrollton	311,082.29	36,892.33	14,756.93	10,061.54	6,707.70	5,366.16	36,892.33	-
West Chester	-	64,033.95	-	39,278.07	24,755.88	-	64,033.95	-
West Union	-	-	-	-	-	-	-	-
Wilmington	-	4,754.48	2,377.22	1,188.63	-	1,188.63	4,754.48	-
Xenia	378,733.23	28,295.61	-	28,295.61	-	-	28,295.61	-
Grand Totals	3,183,522.88	608,165.04	64,868.37	366,896.51	151,302.30	24,727.94	608,165.04	369.92

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total
January 2026 Payments							
Alpha	-	393.13	-	235.88	157.25	-	393.13
Amelia	-	158.55	-	158.55	-	-	158.55
Bethel	-	3,234.21	-	3,234.21	-	-	3,234.21
Bethesda	-	-	-	-	-	-	-
Blanchester	-	853.91	-	512.35	341.56	-	853.91
Brookville	-	-	-	-	-	-	-
Cedarville	-	-	-	-	-	-	-
Cincinnati							
Carthage	-	-	-	-	-	-	-
Chase Ave.	-	-	-	-	-	-	-
Ethiopian Evang.	-	-	-	-	-	-	-
Fairfax	-	-	-	-	-	-	-
Lockland	-	63.35	-	38.01	25.34	-	63.35
Montana Ave.	-	913.81	365.52	249.22	166.15	132.92	913.81
Springdale	-	15,745.88	-	9,447.53	6,298.35	-	15,745.88
Victory	-	-	-	-	-	-	-
Countryside Comm.	-	-	-	-	-	-	-
Crossroads	-	-	-	-	-	-	-
Dayton							
Be Hope	280,132.00	10,504.96	-	10,504.96	-	-	10,504.96
Daytonview	-	-	-	-	-	-	-
Drexel	-	-	-	-	-	-	-
First	-	1,335.77	524.77	357.79	238.53	214.68	1,335.77
Northridge	-	-	-	-	-	-	-
Parkview	-	7,180.00	-	4,308.00	2,872.00	-	7,180.00
Eaton First	-	698.00	-	698.00	-	-	698.00
Fairborn Wrightview	-	-	-	-	-	-	-
Fairfield	-	1,531.72	-	1,531.72	-	-	1,531.72
Felicity	-	-	-	-	-	-	-
Journey	-	-	-	-	-	-	-
Georgetown	-	-	-	-	-	-	-
Germantown	-	-	-	-	-	-	-
Hamilton Millville Ave.	-	1,312.00	-	786.00	526.00	-	1,312.00
Walden Ponds	-	-	-	-	-	-	-

SWO District Church of the Nazarene
Balance Sheet
 As of February 28, 2026

Feb 28, 26

ASSETS**Current Assets****Checking/Savings**

1001-00 · Checking - FFB	100,344.45
1001-01 · Checking - NMDC	1,109.11
1001-02 · Checking - Insurance	96.57
1001-03 · Checking - New Start	50,274.47
1002-00 · Checking - Electronic Payments	1,000.00
1010-00 · Savings - District	472,838.22
1014-00 · Parsonage Savings	90,102.70
1016-03 · New Start - Savings	461,532.13
1017-03 · New Start - Endowment	293,863.90
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

1,580,185.26

Total Current Assets

1,580,185.26

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

618,361.21

Other Assets

1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	49,111.66
1221-00 · Note Receivable - Higher Ground	83,433.67
1222-03 · Drexel Land Contract	16,000.00
1700-00 · Prepaid Expenses	12,826.43

Total Other Assets

171,371.76

TOTAL ASSETS**2,369,918.23****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

15,735.23

Total Current Liabilities

15,735.23

Long Term Liabilities

2008-00 · D S Deferred Comp Payable

27,000.00

Total Long Term Liabilities

27,000.00

Total Liabilities

42,735.23

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03/02/26

Accrual Basis

SWO District Church of the Nazarene

Balance Sheet

As of February 28, 2026

	<u>Feb 28, 26</u>
Equity	
2900-01 · NMDC	5,962.92
2900-02 · Insurance	96.57
2900-03 · New Start	2,005,228.30
2950-00 · General Fund Balance	40,069.56
2951-00 · Net activity	538,220.53
3200-00 · Unrestricted Net Assets	325,467.69
Net Income	<u>(587,862.57)</u>
Total Equity	<u>2,327,183.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,369,918.23</u></u>

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

Ordinary Income/Expense	Feb 26	Jun '25 - Feb 26
Income		
3102-00 · Alpha	393.13	8,081.05
3103-00 · Amelia	158.55	2,395.32
3105-00 · Bethel	3,234.21	9,701.76
3106-00 · Blanchester	853.91	17,460.82
3107-00 · Brookville	0.00	5,030.87
3108-00 · Cedarville	0.00	1,755.00
3113-00 · Cincinnati Ethiopian Evang.	0.00	406.04
3115-00 · Cincinnati Lockland	63.35	1,040.09
3116-00 · Cincinnati Montana Ave.	913.81	12,178.05
3120-00 · Cincinnati Springdale	15,745.88	145,343.66
3122-00 · Cincinnati Victory	0.00	700.00
3123-00 · Countryside Community	0.00	17,246.32
3125-00 · Dayton BeHope	10,504.96	73,792.36
3129-00 · Dayton First	1,335.77	19,110.20
3132-00 · Dayton Northridge	0.00	2,037.00
3133-00 · Dayton Parkview	7,180.00	52,488.00
3135-00 · Eaton First	698.00	2,022.00
3138-00 · Fairfield	1,531.72	14,552.23
3139-00 · Felicity	0.00	1,893.00
3140-00 · Journey	0.00	3,141.89
3142-00 · Germantown	0.00	2,783.40
3144-00 · Hamilton Millville Ave.	1,312.00	9,256.00
3147-00 · Harrison	208.20	2,376.62
3148-00 · Hillsboro	0.00	7,972.08
3152-00 · Manchester	482.63	5,418.45
3154-00 · Middletown First	0.00	13,879.04
3156-00 · Monroe	741.82	10,297.70
3159-00 · New Lebanon	966.99	7,407.15
3160-00 · New Richmond	0.00	225.00
3161-00 · North Point	0.00	7,371.61
3162-00 · Oxford	1,472.64	5,663.23
3163-00 · Peebles	0.00	2,513.38
3164-00 · Ripley	2,300.00	12,981.00
3165-00 · Sardinia	12,210.71	12,210.71
3166-00 · Shelter Community	0.00	4,000.00
3168-00 · Trenton	2,207.00	20,827.00
3169-00 · Tri-County	833.58	13,499.10
3170-00 · Trotwood West Acres	311.93	3,429.24
3171-00 · Vandalia	449.52	6,780.06
3172-00 · Washington Court House	0.00	6,123.00
3173-00 · Waynesville	160.26	1,127.33
3174-00 · West Carrollton	12,020.69	42,311.65
3175-00 · West Chester	6,070.94	70,391.97
3178-00 · Wilmington	0.00	5,554.48
3179-00 · Xenia	2,600.45	32,069.65
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	(13,915.56)	(79,558.32)
3212-00 · Budget Allocated to Education	(19,071.60)	(172,039.22)
3213-00 · Budget Allocated Pensions & Ben	(5,082.78)	(29,705.29)
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	0.00	11,135.83
3305-03 · Int & Div New Start	0.00	23,851.38
3306-00 · Change in Market Value Nz. Fnd.	4,895.29	22,572.56
3306-03 · Chg in Market Value N S Naz Fnd	6,635.83	30,161.80
3308-00 · Interest Fort McKinley	289.46	2,710.31
3310-00 · Int & Div Parsonage Savings	0.00	3,921.76
3316-00 · Interest Income - Higher Ground	385.61	3,584.17
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	0.00	6,110.00

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Accrual Basis

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

	Feb 26	Jun '25 - Feb 26
3354-02 · District Insurance Income	32.80	164.00
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(411,950.00)
Total Income	61,131.70	70,915.30
Gross Profit	61,131.70	70,915.30
Expense		
4101-00 · D S Salary	7,630.78	75,024.58
4103-00 · Office Secretary Salary	3,516.87	39,560.16
4104-00 · District Secretary Salary	384.62	3,803.89
4105-00 · DS Assistant Salary	523.08	5,119.26
4106-00 · Housing Allowance - Sec/Asst	1,076.92	10,230.74
4107-00 · Custodian Salary	326.76	3,000.84
4109-00 · District Treasurer Salary	1,325.00	11,925.00
4110-00 · Recurring Gifts	0.00	2,500.00
4214-00 · D S Housing Allowance	1,153.84	10,961.48
4314-00 · D S Social Security Tax	1,344.04	12,768.38
4315-00 · D S Emp. Annuity Contribution	2,583.33	23,249.97
4317-00 · Workers Comp Expense	14.92	148.72
4320-00 · Secretary Health Ins Reimb	200.00	1,800.00
4321-00 · DS Asst. Social Security Tax	303.64	2,884.58
4325-00 · FICA Employer Portion	294.05	3,255.92
4326-00 · Other Personnel Life Insurance	1,945.70	17,417.35
5040-00 · D S Prof. Expense Reimb.	1,868.70	12,320.12
5041-00 · Assistants Professional Expense	36.35	1,712.01
6024-00 · Office Space Maint & Repairs	1,051.22	4,214.37
6025-00 · Office Space Utilities	1,125.82	4,011.32
6026-00 · Office Space Telephone	244.88	2,275.46
6027-00 · Office Space Insurance	536.96	4,669.26
6028-00 · Office Equip & Maint Contracts	253.87	5,987.03
6031-00 · Stationary & Supplies	310.25	1,785.79
6032-00 · Postage	192.99	1,063.69
6033-00 · Audit Fees	0.00	6,336.00
6034-00 · Real Estate Taxes	751.14	7,370.13
6036-00 · ACH Payment Fees	5.56	196.51
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	0.00	755.00
7026-01 · NMDC Expenses	0.00	6,975.00
7027-00 · Benevolence Expense	0.00	31.50
7031-02 · District Insurance Expense	16.40	147.60
7033-00 · District Assembly	400.18	4,970.46
7035-00 · District Conf. Meetings	0.00	3,093.63
7039-00 · Miscellaneous Expense	0.00	361.43
7041-00 · Background Checks	33.00	(340.65)
7043-00 · Website/Computer Expense	177.66	5,039.78
7046-00 · NMI Allocation Supplement	3,300.00	29,700.00
7047-00 · SS Min. Allocation	4,000.00	36,000.00
7048-00 · NYI Min. Allocation	3,091.67	27,825.07
7055-00 · Campground Budget	0.00	34,529.86
Total Expense	40,020.20	436,768.71
Net Ordinary Income	21,111.50	(365,853.41)

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Accrual Basis

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

	<u>Feb 26</u>	<u>Jun '25 - Feb 26</u>
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	0.00	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	0.00	38.67
8793-03 · BeHope Grant	8,333.33	16,666.70
8799-03 · Liberation Church	0.00	20,000.00
8800-00 · Drexel Church Building	1,560.43	5,838.27
8802-00 · Dayton View Expenses	595.27	4,158.37
Total Other Expense	<u>10,489.03</u>	<u>222,009.16</u>
Net Other Income	<u>(10,489.03)</u>	<u>(222,009.16)</u>
Net Income	<u><u>10,622.47</u></u>	<u><u>(587,862.57)</u></u>

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

	Insurance-02	New Start-03	Unclassified	TOTAL
Ordinary Income/Expense				
Income				
3102-00 · Alpha	0.00	0.00	393.13	393.13
3103-00 · Amelia	0.00	0.00	158.55	158.55
3105-00 · Bethel	0.00	0.00	3,234.21	3,234.21
3106-00 · Blanchester	0.00	0.00	853.91	853.91
3115-00 · Cincinnati Lockland	0.00	0.00	63.35	63.35
3116-00 · Cincinnati Montana Ave.	0.00	0.00	913.81	913.81
3120-00 · Cincinnati Springdale	0.00	0.00	15,745.88	15,745.88
3125-00 · Dayton BeHope	0.00	0.00	10,504.96	10,504.96
3129-00 · Dayton First	0.00	0.00	1,335.77	1,335.77
3133-00 · Dayton Parkview	0.00	0.00	7,180.00	7,180.00
3135-00 · Eaton First	0.00	0.00	698.00	698.00
3138-00 · Fairfield	0.00	0.00	1,531.72	1,531.72
3144-00 · Hamilton Millville Ave.	0.00	0.00	1,312.00	1,312.00
3147-00 · Harrison	0.00	0.00	208.20	208.20
3152-00 · Manchester	0.00	0.00	482.63	482.63
3156-00 · Monroe	0.00	0.00	741.82	741.82
3159-00 · New Lebanon	0.00	0.00	966.99	966.99
3162-00 · Oxford	0.00	0.00	1,472.64	1,472.64
3164-00 · Ripley	0.00	0.00	2,300.00	2,300.00
3165-00 · Sardinia	0.00	0.00	12,210.71	12,210.71
3168-00 · Trenton	0.00	0.00	2,207.00	2,207.00
3169-00 · Tri-County	0.00	0.00	833.58	833.58
3170-00 · Trotwood West Acres	0.00	0.00	311.93	311.93
3171-00 · Vandalia	0.00	0.00	449.52	449.52
3173-00 · Waynesville	0.00	0.00	160.26	160.26
3174-00 · West Carrollton	0.00	0.00	12,020.69	12,020.69
3175-00 · West Chester	0.00	0.00	6,070.94	6,070.94
3179-00 · Xenia	0.00	0.00	2,600.45	2,600.45
3211-00 · Budget Allocated to WEF	0.00	0.00	(13,915.56)	(13,915.56)
3212-00 · Budget Allocated to Education	0.00	0.00	(19,071.60)	(19,071.60)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	(5,082.78)	(5,082.78)
3306-00 · Chg in Market Value Nz. Fnd.	0.00	0.00	4,895.29	4,895.29
3306-03 · Chg in Market Value N S Naz Fnd	0.00	6,635.83	0.00	6,635.83
3308-00 · Interest Fort McKinley	0.00	0.00	289.46	289.46
3316-00 · Interest Income - Higher Ground	0.00	0.00	385.61	385.61
3354-02 · District Insurance Income	32.80	0.00	0.00	32.80
Total Income	32.80	6,635.83	54,463.07	61,131.70
Gross Profit	32.80	6,635.83	54,463.07	61,131.70

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

7:41 AM
03/02/26
Accrual Basis

	Insurance-02	New Start-03	Unclassified	TOTAL
Expense				
4101-00 · D S Salary	0.00	0.00	7,630.78	7,630.78
4103-00 · Office Secretary Salary	0.00	0.00	3,516.87	3,516.87
4104-00 · District Secretary Salary	0.00	0.00	384.62	384.62
4105-00 · DS Assistant Salary	0.00	0.00	523.08	523.08
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	1,076.92	1,076.92
4107-00 · Custodian Salary	0.00	0.00	326.76	326.76
4109-00 · District Treasurer Salary	0.00	0.00	1,325.00	1,325.00
4214-00 · D S Housing Allowance	0.00	0.00	1,153.84	1,153.84
4314-00 · D S Social Security Tax	0.00	0.00	1,344.04	1,344.04
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	2,583.33	2,583.33
4317-00 · Workers Comp Expense	0.00	0.00	14.92	14.92
4320-00 · Secretary Health Ins Reimb	0.00	0.00	200.00	200.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	303.64	303.64
4325-00 · FICA Employer Portion	0.00	0.00	294.05	294.05
4326-00 · Other Personnel Life Insurance	0.00	0.00	1,945.70	1,945.70
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	1,868.70	1,868.70
5041-00 · Assistants Professional Expense	0.00	0.00	36.35	36.35
6024-00 · Office Space Maint & Repairs	0.00	0.00	1,051.22	1,051.22
6025-00 · Office Space Utilities	0.00	0.00	1,125.82	1,125.82
6026-00 · Office Space Telephone	0.00	0.00	244.88	244.88
6027-00 · Office Space Insurance	0.00	0.00	536.96	536.96
6028-00 · Office Equip & Maint Contracts	0.00	0.00	253.87	253.87
6031-00 · Stationary & Supplies	0.00	0.00	310.25	310.25
6032-00 · Postage	0.00	0.00	192.99	192.99
6034-00 · Real Estate Taxes	0.00	0.00	751.14	751.14
6036-00 · ACH Payment Fees	0.00	0.00	5.56	5.56
7031-02 · District Insurance Expense	16.40	0.00	0.00	16.40
7033-00 · District Assembly	0.00	0.00	400.18	400.18
7041-00 · Background Checks	0.00	0.00	33.00	33.00
7043-00 · Website/Computer Expense	0.00	0.00	177.66	177.66
7046-00 · NMI Allocation Supplement	0.00	0.00	3,300.00	3,300.00
7047-00 · SS Min. Allocation	0.00	0.00	4,000.00	4,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	3,091.67	3,091.67
Total Expense	16.40	0.00	40,003.80	40,020.20
Net Ordinary Income	16.40	6,635.83	14,459.27	21,111.50

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

	Insurance-02	New Start-03	Unclassified	TOTAL
Other Income/Expense				
Other Expense				
8793-03 · BeHope Grant	0.00	8,333.33	0.00	8,333.33
8800-00 · Drexel Church Building	0.00	0.00	1,560.43	1,560.43
8802-00 · Dayton View Expenses	0.00	0.00	595.27	595.27
Total Other Expense	0.00	8,333.33	2,155.70	10,489.03
Net Other Income	0.00	(8,333.33)	(2,155.70)	(10,489.03)
Net Income	<u>16.40</u>	<u>(1,697.50)</u>	<u>12,303.57</u>	<u>10,622.47</u>

SWO District Church of the Nazarene

Profit & Loss by Class

June 2025 through February 2026

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	8,081.05	8,081.05
3103-00 · Amelia	0.00	0.00	0.00	2,395.32	2,395.32
3105-00 · Bethel	0.00	0.00	0.00	9,701.76	9,701.76
3106-00 · Blanchester	0.00	0.00	0.00	17,460.82	17,460.82
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	1,040.09	1,040.09
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	12,178.05	12,178.05
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	145,343.66	145,343.66
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	73,792.36	73,792.36
3129-00 · Dayton First	0.00	0.00	0.00	19,110.20	19,110.20
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	52,488.00	52,488.00
3135-00 · Eaton First	0.00	0.00	0.00	2,022.00	2,022.00
3138-00 · Fairfield	0.00	0.00	0.00	14,552.23	14,552.23
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	9,256.00	9,256.00
3147-00 · Harrison	0.00	0.00	0.00	2,376.62	2,376.62
3148-00 · Hillsboro	0.00	0.00	0.00	7,972.08	7,972.08
3152-00 · Manchester	0.00	0.00	0.00	5,418.45	5,418.45
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	10,297.70	10,297.70
3159-00 · New Lebanon	0.00	0.00	0.00	7,407.15	7,407.15
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	5,663.23	5,663.23
3163-00 · Peebles	0.00	0.00	0.00	2,513.38	2,513.38
3164-00 · Ripley	0.00	0.00	0.00	12,981.00	12,981.00
3165-00 · Sardinia	0.00	0.00	0.00	12,210.71	12,210.71
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	20,827.00	20,827.00
3169-00 · Tri-County	0.00	0.00	0.00	13,499.10	13,499.10
3170-00 · Trotwood West Acres	0.00	0.00	0.00	3,429.24	3,429.24
3171-00 · Vandalia	0.00	0.00	0.00	6,780.06	6,780.06
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	1,127.33	1,127.33
3174-00 · West Carrollton	0.00	0.00	0.00	42,311.65	42,311.65
3175-00 · West Chester	0.00	0.00	0.00	70,391.97	70,391.97
3178-00 · Wilmington	0.00	0.00	0.00	5,554.48	5,554.48
3179-00 · Xenia	0.00	0.00	0.00	32,069.65	32,069.65
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	(79,558.32)	(79,558.32)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(172,039.22)	(172,039.22)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(29,705.29)	(29,705.29)
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	22,572.56	22,572.56
3306-03 · Chg in Market Value N S Naz Fnd	0.00	30,161.80	0.00	0.00	30,161.80
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	2,710.31	2,710.31
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	3,584.17	3,584.17
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

SWO District Church of the Nazarene

Profit & Loss by Class

June 2025 through February 2026

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
3354-02 · District Insurance Income	164.00	0.00	0.00	0.00	164.00
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(411,950.00)	0.00	0.00	(411,950.00)
Total Income	164.00	(357,936.82)	6,110.00	422,578.12	70,915.30
Gross Profit	164.00	(357,936.82)	6,110.00	422,578.12	70,915.30
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	75,024.58	75,024.58
4103-00 · Office Secretary Salary	0.00	0.00	0.00	39,560.16	39,560.16
4104-00 · District Secretary Salary	0.00	0.00	0.00	3,803.89	3,803.89
4105-00 · DS Assistant Salary	0.00	0.00	0.00	5,119.26	5,119.26
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	10,230.74	10,230.74
4107-00 · Custodian Salary	0.00	0.00	0.00	3,000.84	3,000.84
4109-00 · District Treasurer Salary	0.00	0.00	0.00	11,925.00	11,925.00
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	10,961.48	10,961.48
4314-00 · D S Social Security Tax	0.00	0.00	0.00	12,768.38	12,768.38
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	23,249.97	23,249.97
4317-00 · Workers Comp Expense	0.00	0.00	0.00	148.72	148.72
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	1,800.00	1,800.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	2,884.58	2,884.58
4325-00 · FICA Employer Portion	0.00	0.00	0.00	3,255.92	3,255.92
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	17,417.35	17,417.35
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	12,320.12	12,320.12
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	1,712.01	1,712.01
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	4,214.37	4,214.37
6025-00 · Office Space Utilities	0.00	0.00	0.00	4,011.32	4,011.32
6026-00 · Office Space Telephone	0.00	0.00	0.00	2,275.46	2,275.46
6027-00 · Office Space Insurance	0.00	0.00	0.00	4,669.26	4,669.26
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	5,987.03	5,987.03
6031-00 · Stationary & Supplies	0.00	0.00	0.00	1,785.79	1,785.79
6032-00 · Postage	0.00	0.00	0.00	1,063.69	1,063.69
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	7,370.13	7,370.13
6036-00 · ACH Payment Fees	0.00	0.00	0.00	196.51	196.51
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	147.60	0.00	0.00	0.00	147.60
7033-00 · District Assembly	0.00	0.00	0.00	4,970.46	4,970.46
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	(340.65)	(340.65)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	5,039.78	5,039.78
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	29,700.00	29,700.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	36,000.00	36,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	27,825.07	27,825.07
7055-00 · Campground Budget	0.00	0.00	0.00	34,529.86	34,529.86
Total Expense	147.60	0.00	7,102.16	429,518.95	436,768.71
Net Ordinary Income	16.40	(357,936.82)	(992.16)	(6,940.83)	(365,853.41)

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03/02/26

Accrual Basis

SWO District Church of the Nazarene

Profit & Loss by Class

June 2025 through February 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	16,666.70	0.00	0.00	16,666.70
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	5,838.27	5,838.27
8802-00 · Dayton View Expenses	0.00	116.64	0.00	4,041.73	4,158.37
Total Other Expense	<u>0.00</u>	<u>207,059.13</u>	<u>0.00</u>	<u>14,950.03</u>	<u>222,009.16</u>
Net Other Income	<u>0.00</u>	<u>(207,059.13)</u>	<u>0.00</u>	<u>(14,950.03)</u>	<u>(222,009.16)</u>
Net Income	<u>16.40</u>	<u>(564,995.95)</u>	<u>(992.16)</u>	<u>(21,890.86)</u>	<u>(587,862.57)</u>

SWO District Church of the Nazarene Balance Sheet Prev Year Comparison As of February 28, 2026

ASSETS	Feb 28, 26	Feb 28, 25	\$ Change	% Change
Current Assets				
Checking/Savings				
1001-00 · Checking - FFB	100,344.45	57,194.52	43,149.93	75.4%
1001-01 · Checking - NMDC	1,109.11	543.12	565.99	104.2%
1001-02 · Checking - Insurance	96.57	17.89	78.68	439.8%
1001-03 · Checking - New Start	50,274.47	65,047.34	-14,772.87	-22.7%
1002-00 · Checking - Electronic Payments	1,000.00	50,996.04	-49,996.04	-98.0%
1002-01 · Checking - Electronic - NMDC	0.00	1,718.86	-1,718.86	-100.0%
1010-00 · Savings - District	472,838.22	459,533.51	13,304.71	2.9%
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	293,863.90	278,645.21	15,218.69	5.5%
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	1,580,185.26	1,648,693.48	-68,508.22	-4.2%
Total Current Assets	1,580,185.26	1,648,693.48	-68,508.22	-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	49,111.66	55,046.44	-5,934.78	-10.8%
1221-00 · Note Receivable - Higher Ground	83,433.67	91,621.99	-8,188.32	-8.9%
1222-03 · Drexel Land Contract	16,000.00	0.00	16,000.00	100.0%
1700-00 · Prepaid Expenses	12,826.43	13,412.78	-586.35	-4.4%
1700-03 · Prepaid Expenses - New Start	0.00	368.34	-368.34	-100.0%
Total Other Assets	171,371.76	170,449.55	922.21	0.5%
TOTAL ASSETS	2,369,918.23	2,773,770.40	-403,852.17	-14.6%

SWO District Church of the Nazarene
Balance Sheet Prev Year Comparison
 As of February 28, 2026

	Feb 28, 26	Feb 28, 25	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	0.00	42,236.69	-42,236.69	-100.0%
2005-00 · Accounts Payable				
Total Accounts Payable	0.00	42,236.69	-42,236.69	-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	53,999.53	-38,264.30	-70.9%
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	77,999.53	-35,264.30	-45.2%
Equity				
2900-01 · NMDC	5,962.92	2,261.98	3,700.94	163.6%
2900-02 · Insurance	96.57	17.89	78.68	439.8%
2900-03 · New Start	2,005,228.30	2,386,511.14	-381,282.84	-16.0%
2950-00 · General Fund Balance	40,069.56	0.00	40,069.56	100.0%
2951-00 · Net activity	538,220.53	121,789.79	416,430.74	341.9%
3200-00 · Unrestricted Net Assets	325,467.69	362,033.59	-36,565.90	-10.1%
Net Income	-587,862.57	-176,843.52	-411,019.05	-232.4%
Total Equity	2,327,183.00	2,695,770.87	-368,587.87	-13.7%
TOTAL LIABILITIES & EQUITY	2,369,918.23	2,773,770.40	-403,852.17	-14.6%

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Accrual Basis

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

	Jun '25 - Feb 26	Jun '24 - Feb 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	8,081.05	13,340.61	-5,259.56	-39.4%
3103-00 · Amelia	2,395.32	2,399.62	-4.30	-0.2%
3105-00 · Bethel	9,701.76	16,453.75	-6,751.99	-41.0%
3106-00 · Blanchester	17,460.82	13,589.71	3,871.11	28.5%
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	1,355.83	-949.79	-70.1%
3115-00 · Cincinnati Lockland	1,040.09	859.21	180.88	21.1%
3116-00 · Cincinnati Montana Ave.	12,178.05	11,447.63	730.42	6.4%
3120-00 · Cincinnati Springdale	145,343.66	153,255.57	-7,911.91	-5.2%
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	73,792.36	72,529.88	1,262.48	1.7%
3129-00 · Dayton First	19,110.20	15,035.44	4,074.76	27.1%
3132-00 · Dayton Northridge	2,037.00	3,786.00	-1,749.00	-46.2%
3133-00 · Dayton Parkview	52,488.00	38,297.00	14,191.00	37.1%
3135-00 · Eaton First	2,022.00	2,882.54	-860.54	-29.9%
3138-00 · Fairfield	14,552.23	12,334.92	2,217.31	18.0%
3139-00 · Felicity	1,893.00	1,443.60	449.40	31.1%
3140-00 · Journey	3,141.89	2,766.12	375.77	13.6%
3142-00 · Germantown	2,783.40	2,718.08	65.32	2.4%
3144-00 · Hamilton Millville Ave.	9,256.00	3,645.00	5,611.00	153.9%
3147-00 · Harrison	2,376.62	2,289.31	87.31	3.8%
3148-00 · Hillsboro	7,972.08	2,616.54	5,355.54	204.7%
3150-00 · Living Hope	0.00	26,141.89	-26,141.89	-100.0%
3152-00 · Manchester	5,418.45	5,379.18	39.27	0.7%
3154-00 · Middletown First	13,879.04	0.00	13,879.04	100.0%
3156-00 · Monroe	10,297.70	8,157.28	2,140.42	26.2%
3157-00 · Morrow	0.00	977.24	-977.24	-100.0%
3159-00 · New Lebanon	7,407.15	8,434.95	-1,027.80	-12.2%
3160-00 · New Richmond	225.00	600.30	-375.30	-62.5%
3161-00 · North Point	7,371.61	7,672.69	-301.08	-3.9%
3162-00 · Oxford	5,663.23	6,530.48	-867.25	-13.3%
3163-00 · Peebles	2,513.38	3,122.52	-609.14	-19.5%
3164-00 · Ripley	12,981.00	19,120.00	-6,139.00	-32.1%
3165-00 · Sardinia	12,210.71	9,206.12	3,004.59	32.6%
3166-00 · Shelter Community	4,000.00	4,500.00	-500.00	-11.1%
3167-00 · Penuel	0.00	7,000.00	-7,000.00	-100.0%
3168-00 · Trenton	20,827.00	22,439.00	-1,612.00	-7.2%
3169-00 · Tri-County	13,499.10	25,283.15	-11,784.05	-46.6%
3170-00 · Trotwood West Acres	3,429.24	2,546.94	882.30	34.6%
3171-00 · Vandalia	6,780.06	7,210.17	-430.11	-6.0%
3172-00 · Washington Court House	6,123.00	641.00	5,482.00	855.2%
3173-00 · Waynesville	1,127.33	1,012.15	115.18	11.4%
3174-00 · West Carrollton	42,311.65	46,734.51	-4,422.86	-9.5%
3175-00 · West Chester	70,391.97	71,018.79	-626.82	-0.9%
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	32,069.65	32,165.50	-95.85	-0.3%
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	-79,558.32	-91,711.37	12,153.05	13.3%
3212-00 · Budget Allocated to Education	-172,039.22	-168,030.50	-4,008.72	-2.4%
3213-00 · Budget Allocated Pensions & Ben	-29,705.29	-36,913.70	7,208.41	19.5%
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.	22,572.56	10,186.96	12,385.60	121.6%
3306-03 · Chg in Market Value N S Naz Fnd	30,161.80	13,840.53	16,321.27	117.9%
3308-00 · Interest Fort McKinley	2,710.31	3,013.01	-302.70	-10.1%

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

	Jun '25 - Feb 26	Jun '24 - Feb 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	3,584.17	3,914.34	-330.17	-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	8,660.00	-2,550.00	-29.5%
3354-02 · District Insurance Income	164.00	1,749.17	-1,585.17	-90.6%
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	70,915.30	480,574.61	-409,659.31	-85.2%
Gross Profit	70,915.30	480,574.61	-409,659.31	-85.2%
Expense				
4101-00 · D S Salary	75,024.58	69,818.85	5,205.73	7.5%
4103-00 · Office Secretary Salary	39,560.16	36,924.77	2,635.39	7.1%
4104-00 · District Secretary Salary	3,803.89	3,365.37	438.52	13.0%
4105-00 · DS Assistant Salary	5,119.26	4,680.74	438.52	9.4%
4106-00 · Housing Allowance - Sec/Asst	10,230.74	10,230.74	0.00	0.0%
4107-00 · Custodian Salary	3,000.84	2,549.76	451.08	17.7%
4109-00 · District Treasurer Salary	11,925.00	11,322.00	603.00	5.3%
4110-00 · Recurring Gifts	2,500.00	2,000.00	500.00	25.0%
4214-00 · D S Housing Allowance	10,961.48	10,961.48	0.00	0.0%
4314-00 · D S Social Security Tax	12,768.38	11,955.56	812.82	6.8%
4315-00 · D S Emp. Annuity Contribution	23,249.97	22,874.99	374.98	1.6%
4316-00 · D S Insurance	0.00	205.45	-205.45	-100.0%
4317-00 · Workers Comp Expense	148.72	281.10	-132.38	-47.1%
4320-00 · Secretary Health Ins Reimb	1,800.00	1,800.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	2,884.58	2,750.44	134.14	4.9%
4325-00 · FICA Employer Portion	3,255.92	3,019.82	236.10	7.8%
4326-00 · Other Personnel Life Insurance	17,417.35	16,977.05	440.30	2.6%
5040-00 · D S Prof. Expense Reimb.	12,320.12	16,051.79	-3,731.67	-23.3%
5041-00 · Assistants Professional Expense	1,712.01	1,547.68	164.33	10.6%
6024-00 · Office Space Maint & Repairs	4,214.37	13,666.37	-9,452.00	-69.2%
6025-00 · Office Space Utilities	4,011.32	3,109.70	901.62	29.0%
6026-00 · Office Space Telephone	2,275.46	2,385.53	-110.07	-4.6%
6027-00 · Office Space Insurance	4,669.26	4,734.92	-65.66	-1.4%
6028-00 · Office Equip & Maint Contracts	5,987.03	3,680.28	2,306.75	62.7%
6031-00 · Stationary & Supplies	1,785.79	3,951.93	-2,166.14	-54.8%
6032-00 · Postage	1,063.69	903.94	159.75	17.7%
6033-00 · Audit Fees	6,336.00	6,162.00	174.00	2.8%
6034-00 · Real Estate Taxes	7,370.13	7,382.84	-12.71	-0.2%
6036-00 · ACH Payment Fees	196.51	33.11	163.40	493.5%
6036-01 · Credit Card Payment Fees - NMDC	127.16	138.27	-11.11	-8.0%
6050-00 · Depreciation Expense	3,826.01	4,463.68	-637.67	-14.3%
7022-00 · Retreats	0.00	700.00	-700.00	-100.0%
7024-00 · Campmeeting	8,134.30	9,777.09	-1,642.79	-16.8%
7025-00 · Flowers and Gifts	755.00	786.48	-31.48	-4.0%
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	147.60	1,822.60	-1,675.00	-91.9%
7033-00 · District Assembly	4,970.46	7,660.70	-2,690.24	-35.1%
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	-340.65	-16.00	-324.65	-2,029.1%
7043-00 · Website/Computer Expense	5,039.78	3,917.02	1,122.76	28.7%
7046-00 · NMI Allocation Supplement	29,700.00	29,700.00	0.00	0.0%
7047-00 · SS Min. Allocation	36,000.00	36,000.00	0.00	0.0%

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Accrual Basis

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

	Jun '25 - Feb 26	Jun '24 - Feb 25	\$ Change	% Change
7048-00 · NYI Min. Allocation	27,825.07	27,074.97	750.10	2.8%
7055-00 · Campground Budget	34,529.86	22,500.00	12,029.86	53.5%
Total Expense	436,768.71	432,509.31	4,259.40	1.0%
Net Ordinary Income	-365,853.41	48,065.30	-413,918.71	-861.2%
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	14,999.99	-14,999.99	-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	4,500.00	-4,430.97	-98.5%
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	3,461.57	-3,235.57	-93.5%
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	2,323.63	-2,284.96	-98.3%
8793-03 · BeHope Grant	16,666.70	0.00	16,666.70	100.0%
8799-03 · Liberation Church	20,000.00	30,000.00	-10,000.00	-33.3%
8800-00 · Drexel Church Building	5,838.27	1,682.13	4,156.14	247.1%
8802-00 · Dayton View Expenses	4,158.37	0.00	4,158.37	100.0%
Total Other Expense	222,009.16	224,908.82	-2,899.66	-1.3%
Net Other Income	-222,009.16	-224,908.82	2,899.66	1.3%
Net Income	-587,862.57	-176,843.52	-411,019.05	-232.4%

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

	Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	393.13			
3103-00 · Amelia	158.55			
3105-00 · Bethel	3,234.21			
3106-00 · Blanchester	853.91			
3115-00 · Cincinnati Lockland	63.35			
3116-00 · Cincinnati Montana Ave.	913.81			
3120-00 · Cincinnati Springdale	15,745.88			
3125-00 · Dayton BeHope	10,504.96			
3129-00 · Dayton First	1,335.77			
3133-00 · Dayton Parkview	7,180.00			
3135-00 · Eaton First	698.00			
3138-00 · Fairfield	1,531.72			
3144-00 · Hamilton Millville Ave.	1,312.00			
3147-00 · Harrison	208.20			
3148-00 · Hillsboro	0.00			
3152-00 · Manchester	482.63			
3156-00 · Monroe	741.82			
3159-00 · New Lebanon	966.99			
3162-00 · Oxford	1,472.64			
3164-00 · Ripley	2,300.00			
3165-00 · Sardinia	12,210.71			
3168-00 · Trenton	2,207.00			
3169-00 · Tri-County	833.58			
3170-00 · Trotwood West Acres	311.93			
3171-00 · Vandalia	449.52			
3173-00 · Waynesville	160.26			
3174-00 · West Carrollton	12,020.69			
3175-00 · West Chester	6,070.94			
3179-00 · Xenia	2,600.45			
3211-00 · Budget Allocated to WEF	-13,915.56			
3212-00 · Budget Allocated to Education	-19,071.60			
3213-00 · Budget Allocated Pensions & Ben	-5,082.78			
3306-00 · Change in Market Value Nz. Fnd.	4,895.29			
3306-03 · Chg in Market Value N S Naz Fnd	6,635.83			
3308-00 · Interest Fort McKinley	289.46			
3316-00 · Interest Income - Higher Ground	385.61			
3353-01 · NMDC Income	0.00	834.00	-834.00	0.0%
3354-02 · District Insurance Income	32.80	16.40	16.40	200.0%
Total Income	61,131.70	850.40	60,281.30	7,188.6%
Gross Profit	61,131.70	850.40	60,281.30	7,188.6%
Expense				
4101-00 · D S Salary	7,630.78	7,630.78	0.00	100.0%
4103-00 · Office Secretary Salary	3,516.87	3,876.29	-359.42	90.7%
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	14.92	33.34	-18.42	44.8%
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%
4325-00 · FICA Employer Portion	294.05	319.53	-25.48	92.0%
4326-00 · Other Personnel Life Insurance	1,945.70	1,958.34	-12.64	99.4%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	1,868.70	1,541.66	327.04	121.2%
5041-00 · Assistants Professional Expense	36.35	250.00	-213.65	14.5%

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Accrual Basis

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

	Feb 26	Budget	\$ Over Budget	% of Budget
6024-00 · Office Space Maint & Repairs	1,051.22	833.34	217.88	126.1%
6025-00 · Office Space Utilities	1,125.82	416.66	709.16	270.2%
6026-00 · Office Space Telephone	244.88	300.00	-55.12	81.6%
6027-00 · Office Space Insurance	536.96	550.59	-13.63	97.5%
6028-00 · Office Equip & Maint Contracts	253.87	416.66	-162.79	60.9%
6031-00 · Stationary & Supplies	310.25	416.66	-106.41	74.5%
6032-00 · Postage	192.99	141.66	51.33	136.2%
6034-00 · Real Estate Taxes	751.14	820.84	-69.70	91.5%
6036-00 · ACH Payment Fees	5.56			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7025-00 · Flowers and Gifts	0.00	100.00	-100.00	0.0%
7026-01 · NMDC Expenses	0.00	833.34	-833.34	0.0%
7027-00 · Benevolence Expense	0.00	166.66	-166.66	0.0%
7029-00 · Ministerial Assessment Expense	0.00	416.66	-416.66	0.0%
7030-00 · Education Assistance	0.00	250.00	-250.00	0.0%
7031-02 · District Insurance Expense	16.40	16.40	0.00	100.0%
7033-00 · District Assembly	400.18			
7034-00 · District Projects	0.00	416.66	-416.66	0.0%
7035-00 · District Conf. Meetings	0.00	250.00	-250.00	0.0%
7037-00 · Ministry Training/Education	0.00	83.34	-83.34	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	0.00	166.66	-166.66	0.0%
7041-00 · Background Checks	33.00	8.34	24.66	395.7%
7042-00 · Counseling Expense	0.00	83.34	-83.34	0.0%
7043-00 · Website/Computer Expense	177.66	416.66	-239.00	42.6%
7044-00 · Retired Pastor Subsidy	0.00	83.34	-83.34	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	40,020.20	42,658.89	-2,638.69	93.8%
Net Ordinary Income	21,111.50	-41,808.49	62,919.99	-50.5%
Other Income/Expense				
Other Expense				
8002-00 · Church Support non New Start	0.00	500.00	-500.00	0.0%
8793-03 · BeHope Grant	8,333.33			
8800-00 · Drexel Church Building	1,560.43			
8802-00 · Dayton View Expenses	595.27			
Total Other Expense	10,489.03	500.00	9,989.03	2,097.8%
Net Other Income	-10,489.03	-500.00	-9,989.03	2,097.8%
Net Income	10,622.47	-42,308.49	52,930.96	-25.1%

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

Ordinary Income/Expense	Jun '25 - Feb 26	Budget	\$ Over Budget	% of Budget
Income				
3102-00 · Alpha	8,081.05			
3103-00 · Amelia	2,395.32			
3105-00 · Bethel	9,701.76			
3106-00 · Blanchester	17,460.82			
3107-00 · Brookville	5,030.87			
3108-00 · Cedarville	1,755.00			
3113-00 · Cincinnati Ethiopian Evang.	406.04			
3115-00 · Cincinnati Lockland	1,040.09			
3116-00 · Cincinnati Montana Ave.	12,178.05			
3120-00 · Cincinnati Springdale	145,343.66			
3122-00 · Cincinnati Victory	700.00			
3123-00 · Countryside Community	17,246.32			
3125-00 · Dayton BeHope	73,792.36			
3129-00 · Dayton First	19,110.20			
3132-00 · Dayton Northridge	2,037.00			
3133-00 · Dayton Parkview	52,488.00			
3135-00 · Eaton First	2,022.00			
3138-00 · Fairfield	14,552.23			
3139-00 · Felicity	1,893.00			
3140-00 · Journey	3,141.89			
3142-00 · Germantown	2,783.40			
3144-00 · Hamilton Millville Ave.	9,256.00			
3147-00 · Harrison	2,376.62			
3148-00 · Hillsboro	7,972.08			
3152-00 · Manchester	5,418.45			
3154-00 · Middletown First	13,879.04			
3156-00 · Monroe	10,297.70			
3159-00 · New Lebanon	7,407.15			
3160-00 · New Richmond	225.00			
3161-00 · North Point	7,371.61			
3162-00 · Oxford	5,663.23			
3163-00 · Peebles	2,513.38			
3164-00 · Ripley	12,981.00			
3165-00 · Sardinia	12,210.71			
3166-00 · Shelter Community	4,000.00			
3168-00 · Trenton	20,827.00			
3169-00 · Tri-County	13,499.10			
3170-00 · Trotwood West Acres	3,429.24			
3171-00 · Vandalia	6,780.06			
3172-00 · Washington Court House	6,123.00			
3173-00 · Waynesville	1,127.33			
3174-00 · West Carrollton	42,311.65			
3175-00 · West Chester	70,391.97			
3178-00 · Wilmington	5,554.48			
3179-00 · Xenia	32,069.65			
3181-00 · Bethesda Iglesia del Nazareno	1,000.00			
3195-00 · Additional WEF Contribution	-647.85			
3211-00 · Budget Allocated to WEF	-79,558.32			
3212-00 · Budget Allocated to Education	-172,039.22			
3213-00 · Budget Allocated Pensions & Ben	-29,705.29			
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.	22,572.56			
3306-03 · Chg in Market Value N S Naz Fnd	30,161.80			
3308-00 · Interest Fort McKinley	2,710.31			
3310-00 · Int & Div Parsonage Savings	3,921.76			
3316-00 · Interest Income - Higher Ground	3,584.17			
3322-00 · Interest Inc - Intl Assistance	2,695.64			
3323-00 · Interest Inc - District Grant	981.59			
3353-01 · NMDC Income	6,110.00	7,500.00	-1,390.00	81.5%
3354-02 · District Insurance Income	164.00	147.60	16.40	111.1%
3366-00 · Gain/Loss on Sale of Assets	0.00			

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

	Jun '25 - Feb 26	Budget	\$ Over Budget	% of Budget
3366-03 · Gain/Loss on Sale of Assets NS	-411,950.00			
Total Income	70,915.30	7,647.60	63,267.70	927.3%
Gross Profit	70,915.30	7,647.60	63,267.70	927.3%
Expense				
4101-00 · D S Salary	75,024.58	76,307.80	-1,283.22	98.3%
4103-00 · Office Secretary Salary	39,560.16	38,768.57	791.59	102.0%
4104-00 · District Secretary Salary	3,803.89	3,846.20	-42.31	98.9%
4105-00 · DS Assistant Salary	5,119.26	5,230.80	-111.54	97.9%
4106-00 · Housing Allowance - Sec/Asst	10,230.74	10,767.20	-536.46	95.0%
4107-00 · Custodian Salary	3,000.84	2,925.00	75.84	102.6%
4109-00 · District Treasurer Salary	11,925.00	11,925.00	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	10,961.48	11,538.40	-576.92	95.0%
4314-00 · D S Social Security Tax	12,768.38	13,440.40	-672.02	95.0%
4315-00 · D S Emp. Annuity Contribution	23,249.97	23,249.97	0.00	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	148.72	300.00	-151.28	49.6%
4320-00 · Secretary Health Ins Reimb	1,800.00	1,800.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	2,884.58	3,036.40	-151.82	95.0%
4325-00 · FICA Employer Portion	3,255.92	3,195.31	60.61	101.9%
4326-00 · Other Personnel Life Insurance	17,417.35	17,625.00	-207.65	98.8%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	12,320.12	13,875.00	-1,554.88	88.8%
5041-00 · Assistants Professional Expense	1,712.01	2,250.00	-537.99	76.1%
6024-00 · Office Space Maint & Repairs	4,214.37	7,500.00	-3,285.63	56.2%
6025-00 · Office Space Utilities	4,011.32	3,750.00	261.32	107.0%
6026-00 · Office Space Telephone	2,275.46	2,700.00	-424.54	84.3%
6027-00 · Office Space Insurance	4,669.26	4,955.25	-285.99	94.2%
6028-00 · Office Equip & Maint Contracts	5,987.03	3,750.00	2,237.03	159.7%
6031-00 · Stationary & Supplies	1,785.79	3,750.00	-1,964.21	47.6%
6032-00 · Postage	1,063.69	1,275.00	-211.31	83.4%
6033-00 · Audit Fees	6,336.00	6,165.00	171.00	102.8%
6034-00 · Real Estate Taxes	7,370.13	7,387.50	-17.37	99.8%
6036-00 · ACH Payment Fees	196.51			
6036-01 · Credit Card Payment Fees - NMDC	127.16			
6050-00 · Depreciation Expense	3,826.01			
7022-00 · Retreats	0.00	2,250.00	-2,250.00	0.0%
7024-00 · Campmeeting	8,134.30	11,000.00	-2,865.70	73.9%
7025-00 · Flowers and Gifts	755.00	900.00	-145.00	83.9%
7026-01 · NMDC Expenses	6,975.00	7,500.00	-525.00	93.0%
7027-00 · Benevolence Expense	31.50	1,500.00	-1,468.50	2.1%
7029-00 · Ministerial Assessment Expense	0.00	3,750.00	-3,750.00	0.0%
7030-00 · Education Assistance	0.00	2,250.00	-2,250.00	0.0%
7031-02 · District Insurance Expense	147.60	147.60	0.00	100.0%
7033-00 · District Assembly	4,970.46	7,500.00	-2,529.54	66.3%
7034-00 · District Projects	0.00	3,750.00	-3,750.00	0.0%
7035-00 · District Conf. Meetings	3,093.63	2,250.00	843.63	137.5%
7037-00 · Ministry Training/Education	0.00	750.00	-750.00	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	361.43	1,500.00	-1,138.57	24.1%
7041-00 · Background Checks	-340.65	75.00	-415.65	-454.2%
7042-00 · Counseling Expense	0.00	750.00	-750.00	0.0%
7043-00 · Website/Computer Expense	5,039.78	3,750.00	1,289.78	134.4%
7044-00 · Retired Pastor Subsidy	0.00	750.00	-750.00	0.0%
7046-00 · NMI Allocation Supplement	29,700.00	29,700.00	0.00	100.0%
7047-00 · SS Min. Allocation	36,000.00	36,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	27,825.07	27,825.03	0.04	100.0%
7055-00 · Campground Budget	34,529.86	30,000.00	4,529.86	115.1%
Total Expense	436,768.71	460,773.94	-24,005.23	94.8%
Net Ordinary Income	-365,853.41	-453,126.34	87,272.93	80.7%

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Accrual Basis

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

	<u>Jun '25 - Feb 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	4,500.00	-4,430.97	1.5%
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	16,666.70			
8799-03 · Liberation Church	20,000.00			
8800-00 · Drexel Church Building	5,838.27			
8802-00 · Dayton View Expenses	4,158.37			
Total Other Expense	<u>222,009.16</u>	<u>4,500.00</u>	<u>217,509.16</u>	<u>4,933.5%</u>
Net Other Income	<u>-222,009.16</u>	<u>-4,500.00</u>	<u>-217,509.16</u>	<u>4,933.5%</u>
Net Income	<u><u>-587,862.57</u></u>	<u><u>-457,626.34</u></u>	<u><u>-130,236.23</u></u>	<u><u>128.5%</u></u>

SWO CERTIFICATES OF DEPOSIT AND INVESTMENTS

FUND	ACCT. #	BANK	CERT. #	ACCT. #	AMOUNT	DATE/DEP LENGTH/DI MATURITY	RATE
DISTRICT:							
DIST. INVEST	1010-00	River Valley		Savings 54529	\$6,200.30		
DIST. INVEST	1010-00	Naz Found		85	\$268,281.53		MKT
DIST. INVEST	1010-00	Wesleyan		13123	\$198,356.39		4.00%
TOT. DIST. INV.					\$472,838.22		
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					\$671,964.63		
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	\$293,863.90		MKT
TOT. ENDOW.					\$293,863.90		
TOT. NEW START					\$755,396.03		
TOTAL					\$1,427,360.66		

as of 2/15/2026