

## District Advisory Board Financial Reports

July 2025

Churches sending support to the District:

June	27/60	45%
June through June	27/60	45%

Total fiscal year deposits for the District (6/01/2025 - 7/31/2025) are \$86,311.65. This is down \$15,108.22 (or 14.9%) from the same period in the prior year of \$101,419.87. 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 July report:

The change in valuation of investments with the Nazarene Foundation for the month of June was a profit of \$5,420.61 on the unrestricted account and a profit of \$7,645.96 on the New Start account.

The District continues to have strong reserves with \$112,152.03 in checking and \$1,516,672.87 in various savings and investment accounts.

Respectfully submitted,

Lee K. Van Houten, treasurer

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
<b>June 2024 Payments</b>								
Alpha	7,990.85	1,098.74	439.49	299.66	199.77	159.82	1,098.74	
Amelia	-	-	-	-	-	-	-	
Bethel	-	1,551.88	-	1,551.88	-	-	1,551.88	
Bethesda	-	-	-	-	-	-	-	
Blanchester	-	1,260.80	-	756.48	504.32	-	1,260.80	
Brookville	-	-	-	-	-	-	-	
Cedarville	-	-	-	-	-	-	-	
<b>Cincinnati</b>								
Carthage	-	-	-	-	-	-	-	
Chase Ave.	-	-	-	-	-	-	-	
Ethiopian Evang.	-	-	-	-	-	-	-	
Fairfax	-	-	-	-	-	-	-	
Lockland	-	176.67	-	109.13	67.54	-	176.67	
Montana Ave.	-	866.40	346.57	236.29	157.52	126.02	866.40	
Springdale	-	18,212.50	-	10,927.50	7,285.00	-	18,212.50	
Victory	-	-	-	-	-	-	-	
Countryside Comm.	-	-	-	-	-	-	-	
Crossroads	-	-	-	-	-	-	-	
<b>Dayton</b>								
Be Hope	194,998.41	7,312.07	-	7,312.07	-	-	7,312.07	
Daytonview	-	-	-	-	-	-	-	
Drexel	-	-	-	-	-	-	-	
First	-	968.93	-	581.36	387.57	-	968.93	
Northridge	-	384.00	-	230.00	154.00	-	384.00	
Parkview	-	3,282.00	-	1,969.00	1,313.00	-	3,282.00	
Eaton First	-	350.00	-	350.00	-	-	350.00	
Fairborn Wrightview	-	-	-	-	-	-	-	
Fairfield	-	1,780.84	-	1,780.84	-	-	1,780.84	
Felicity	-	323.00	-	194.00	129.00	-	323.00	
Journey	-	-	-	-	-	-	-	
Georgetown	-	-	-	-	-	-	-	
Germantown	-	420.74	-	258.92	161.82	-	420.74	
Hamilton Millville Ave.	12,077.00	393.00	-	393.00	-	-	393.00	
Waldon Ponds	-	-	-	-	-	-	-	

Harrison	9,191.00	344.66	-	344.66	-	-	344.66
	<b>Income Base</b>	<b>Total Paid</b>	<b>WEF</b>	<b>District</b>	<b>MVNU</b>	<b>NB USA</b>	<b>Total</b>
Hillsboro	-	839.82	-	839.82	-	-	839.82
Living Hope Comm.	-	-	-	-	-	-	-
Manchester	-	658.35	-	395.01	263.34	-	658.35
Journey/Miamisburg First	-	-	-	-	-	-	-
Middletown First	-	-	-	-	-	-	-
Monroe	-	919.40	-	551.64	367.76	-	919.40
Morrow	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-
New Lebanon	-	2,296.04	918.42	626.19	417.46	333.97	2,296.04
New Richmond	-	-	-	-	-	-	-
North Point	-	-	-	-	-	-	-
Oxford	-	-	-	-	-	-	-
Peebles	4,802.00	633.75	258.95	170.36	113.58	90.86	633.75
Penuel	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-
Ripley	-	-	-	-	-	-	-
Sardinia	-	-	-	-	-	-	-
Shelter Comm.	-	500.00	200.00	136.36	90.91	72.73	500.00
Trenton	23,472.00	2,567.00	1,291.00	832.00	-	444.00	2,567.00
Tri-County	-	1,203.82	-	722.69	481.13	-	1,203.82
Trotwood West Acres	3,279.41	450.93	180.37	122.98	81.99	65.59	450.93
Vandalia	23,957.78	958.63	-	718.97	239.66	-	958.63
Washington Court House	-	-	-	-	-	-	-
Waynesville	-	-	-	-	-	-	-
West Carrollton	-	-	-	-	-	-	-
West Chester	-	8,172.54	-	4,903.52	3,269.02	-	8,172.54
West Union	-	-	-	-	-	-	-
Wilmington	-	-	-	-	-	-	-
Xenia	-	-	-	-	-	-	-
<b>Grand Totals</b>	<b>279,768.45</b>	<b>57,926.51</b>	<b>3,634.80</b>	<b>37,314.33</b>	<b>15,684.39</b>	<b>1,292.99</b>	<b>57,926.51</b>
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**SWO District Church of the Nazarene**  
**Balance Sheet**  
As of July 31, 2025

	Jul 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1001-00 · Checking - FFB	76,215.59
1001-01 · Checking - NMDC	694.84
1001-02 · Checking - Insurance	80.17
1001-03 · Checking - New Start	34,161.43
1002-00 · Checking - Electronic Payments	1,000.00
1010-00 · Savings - District	475,971.20
1014-00 · Parsonage Savings	88,104.07
1016-03 · New Start - Savings	549,679.13
1017-03 · New Start - Endowment	291,348.06
1019-00 · Diversity Assistance Saving	60,558.65
1022-00 · District Grant Fund Savings	22,834.84
1023-00 · DS Deferred Comp Savings	28,176.92
<b>Total Checking/Savings</b>	<b>1,628,824.90</b>
<b>Total Current Assets</b>	<b>1,628,824.90</b>
<b>Fixed Assets</b>	
1410-00 · Office Furniture & Equipment	104,521.35
1410-01 · Office Furniture & Equip - NMDC	4,026.55
1440-00 · Building - District Office	382,600.35
1510-00 · Accumulated Depreciation	(323,559.82)
1510-01 · Accumulated Depreciation - NMDC	(4,026.55)
1621-03 · Real Estate New Life	374,950.00
1624-03 · Real Estate Dayton Central	357,350.00
1625-03 · Real Estate Morrow	100,000.00
1626-03 · Real Estate Drexel	100,000.00
<b>Total Fixed Assets</b>	<b>1,095,861.88</b>
<b>Other Assets</b>	
1201-00 · Accounts Receivable	179.03
1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	52,623.85
1221-00 · Note Receivable - Higher Ground	88,264.71
1222-03 · Drexel Land Contract	16,000.00
1700-00 · Prepaid Expenses	6,739.66
1700-03 · Prepaid Expenses - New Start	263.67
<b>Total Other Assets</b>	<b>174,070.92</b>
<b>TOTAL ASSETS</b>	<b>2,898,757.70</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2005-00 · Accounts Payable	137.93
<b>Total Accounts Payable</b>	<b>137.93</b>
<b>Other Current Liabilities</b>	
2006-00 · General Assembly Payable	13,488.85
2120-00 · FICA	139.05
2123-00 · Workers Compensation	13.71
2201-00 · Benevolence Payable	246.38
2203-00 · Scholarships - Daytonview	2,000.00
2420-00 · Accrued Payroll	7,682.20
<b>Total Other Current Liabilities</b>	<b>23,570.19</b>
<b>Total Current Liabilities</b>	<b>23,708.12</b>

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**SWO District Church of the Nazarene**

**Balance Sheet**

08/04/25

As of July 31, 2025

Accrual Basis

	Jul 31, 25
Long Term Liabilities	
2008-00 · D S Deferred Comp Payable	27,000.00
Total Long Term Liabilities	27,000.00
Total Liabilities	50,708.12
Equity	
2900-01 · NMDC	6,047.68
2900-02 · Insurance	80.17
2900-03 · New Start	2,549,959.09
2950-00 · General Fund Balance	40,069.56
2951-00 · Net activity	(6,578.62)
3200-00 · Unrestricted Net Assets	325,467.69
Net Income	(66,995.99)
Total Equity	2,848,049.58
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,898,757.70</b>

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08/04/25

Accrual Basis

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

	Jul 25	Jun - Jul 25
Ordinary Income/Expense		
Income		
3102-00 · Alpha	1,098.74	2,063.08
3103-00 · Amelia	0.00	204.27
3105-00 · Bethel	1,551.88	1,551.88
3106-00 · Blanchester	1,260.80	2,746.88
3107-00 · Brookville	0.00	1,747.59
3108-00 · Cedarville	0.00	1,755.00
3115-00 · Cincinnati Lockland	176.67	176.67
3116-00 · Cincinnati Montana Ave.	866.40	2,178.36
3120-00 · Cincinnati Springdale	18,212.50	32,876.70
3122-00 · Cincinnati Victory	0.00	700.00
3125-00 · Dayton BeHope	7,312.07	15,115.47
3129-00 · Dayton First	968.93	2,746.11
3132-00 · Dayton Northridge	384.00	384.00
3133-00 · Dayton Parkview	3,282.00	6,783.00
3135-00 · Eaton First	350.00	739.00
3138-00 · Fairfield	1,780.84	3,127.34
3139-00 · Felicity	323.00	323.00
3140-00 · Journey	0.00	564.34
3142-00 · Germantown	420.74	642.36
3144-00 · Hamilton Millville Ave.	393.00	803.00
3147-00 · Harrison	344.66	594.49
3148-00 · Hillsboro	839.82	7,972.08
3152-00 · Manchester	658.35	1,223.20
3154-00 · Middletown First	0.00	5,572.39
3156-00 · Monroe	919.40	2,201.49
3159-00 · New Lebanon	2,296.04	3,021.04
3161-00 · North Point	0.00	1,059.58
3162-00 · Oxford	0.00	3,091.63
3163-00 · Peebles	633.75	812.57
3164-00 · Ripley	0.00	1,078.00
3166-00 · Shelter Community	500.00	1,000.00
3168-00 · Trenton	2,567.00	4,923.00
3169-00 · Tri-County	1,203.82	4,637.75
3170-00 · Trotwood West Acres	450.93	735.81
3171-00 · Vandalia	958.63	1,672.26
3172-00 · Washington Court House	0.00	6,123.00
3173-00 · Waynesville	0.00	135.72
3174-00 · West Carrollton	0.00	5,419.32
3175-00 · West Chester	8,172.54	14,530.56
3178-00 · Wilmington	0.00	800.00
3179-00 · Xenia	0.00	3,774.04
3195-00 · Additional WEF Contribution	0.00	(647.85)
3211-00 · Budget Allocated to WEF	(3,634.80)	(17,954.83)
3212-00 · Budget Allocated to Education	(15,684.39)	(36,421.31)
3213-00 · Budget Allocated Pensions & Ben	(1,292.99)	(6,270.34)
3250-00 · Prior Yr. Budget Payments	8,082.43	8,082.43
3252-00 · Budget Pmts. Rec. Current Year	0.00	(49,000.00)
3305-00 · Int & Div Savings District	0.27	5,781.57
3305-03 · Int & Div New Start	0.00	11,998.38
3306-00 · Change in Market Value Nz. Fnd.	5,420.61	5,420.61
3306-03 · Chg in Market Value N S Naz Fnd	7,645.96	7,645.96
3308-00 · Interest Fort McKinley	309.83	622.50
3310-00 · Int & Div Parsonage Savings	0.00	1,923.13
3316-00 · Interest Income - Higher Ground	407.65	818.39
3322-00 · Interest Inc - Intl Assistance	0.00	1,321.87
3323-00 · Interest Inc - District Grant	0.00	541.25
3353-01 · NMDC Income	160.00	1,600.00
3354-02 · District Insurance Income	32.80	32.80
Total Income	59,373.88	83,100.54
Gross Profit	59,373.88	83,100.54

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08/04/25

Accrual Basis

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

	Jul 25	Jun - Jul 25
Expense		
4101-00 · D S Salary	11,446.17	18,828.93
4103-00 · Office Secretary Salary	7,363.57	11,501.69
4104-00 · District Secretary Salary	576.93	938.47
4105-00 · DS Assistant Salary	784.62	1,284.62
4106-00 · Housing Allowance - Sec/Asst	1,615.38	2,692.30
4107-00 · Custodian Salary	326.76	653.52
4109-00 · District Treasurer Salary	1,325.00	2,650.00
4110-00 · Recurring Gifts	2,000.00	2,000.00
4214-00 · D S Housing Allowance	1,730.76	2,884.60
4314-00 · D S Social Security Tax	2,016.06	3,317.32
4315-00 · D S Emp. Annuity Contribution	2,583.33	5,166.66
4317-00 · Workers Comp Expense	43.70	72.45
4320-00 · Secretary Health Ins Reimb	200.00	400.00
4321-00 · DS Asst. Social Security Tax	455.46	752.04
4325-00 · FICA Employer Portion	588.30	929.87
4326-00 · Other Personnel Life Insurance	1,967.00	3,925.60
5040-00 · D S Prof. Expense Reimb.	1,144.50	1,144.50
5041-00 · Assistants Professional Expense	248.48	248.48
6024-00 · Office Space Maint & Repairs	465.00	965.00
6025-00 · Office Space Utilities	511.12	635.21
6026-00 · Office Space Telephone	234.13	429.13
6027-00 · Office Space Insurance	507.25	1,014.50
6028-00 · Office Equip & Maint Contracts	1,433.90	1,610.68
6031-00 · Stationary & Supplies	246.10	354.85
6032-00 · Postage	20.99	20.99
6034-00 · Real Estate Taxes	827.37	1,654.74
6036-00 · ACH Payment Fees	8.90	51.27
6036-01 · Credit Card Payment Fees - NMDC	3.74	37.40
6050-00 · Depreciation Expense	637.67	1,275.34
7024-00 · Campmeeting	8,134.30	8,134.30
7025-00 · Flowers and Gifts	181.80	181.80
7026-01 · NMDC Expenses	1,240.00	2,790.00
7027-00 · Benevolence Expense	31.50	31.50
7031-02 · District Insurance Expense	16.40	32.80
7033-00 · District Assembly	4,162.11	4,406.02
7035-00 · District Conf. Meetings	134.48	134.48
7041-00 · Background Checks	(99.00)	(569.00)
7043-00 · Website/Computer Expense	1,323.48	1,688.48
7046-00 · NMI Allocation Supplement	3,300.00	6,600.00
7047-00 · SS Min. Allocation	4,000.00	8,000.00
7048-00 · NYI Min. Allocation	3,175.01	6,183.38
7055-00 · Campground Budget	0.00	4,529.86
7055-03 · Campground/Retreat Center Impr.	0.00	39,909.50
<b>Total Expense</b>	<b>66,912.27</b>	<b>149,493.28</b>
<b>Net Ordinary Income</b>	<b>(7,538.39)</b>	<b>(66,392.74)</b>
<b>Other Income/Expense</b>		
Other Expense		
8800-00 · Drexel Church Building	413.61	603.25
<b>Total Other Expense</b>	<b>413.61</b>	<b>603.25</b>
<b>Net Other Income</b>	<b>(413.61)</b>	<b>(603.25)</b>
<b>Net Income</b>	<b>(7,952.00)</b>	<b>(66,995.99)</b>

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**SWO District Church of the Nazarene**  
**Profit & Loss by Class**  
**July 2025**

08/04/25

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
<b>Ordinary Income/Expense</b>					
Income					
3102-00 · Alpha	0.00	0.00	0.00	1,098.74	1,098.74
3105-00 · Bethel	0.00	0.00	0.00	1,551.88	1,551.88
3106-00 · Blanchester	0.00	0.00	0.00	1,260.80	1,260.80
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	176.67	176.67
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	866.40	866.40
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	18,212.50	18,212.50
3125-00 · Dayton BeHope	0.00	0.00	0.00	7,312.07	7,312.07
3129-00 · Dayton First	0.00	0.00	0.00	968.93	968.93
3132-00 · Dayton Northridge	0.00	0.00	0.00	384.00	384.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	3,282.00	3,282.00
3135-00 · Eaton First	0.00	0.00	0.00	350.00	350.00
3138-00 · Fairfield	0.00	0.00	0.00	1,780.84	1,780.84
3139-00 · Felicity	0.00	0.00	0.00	323.00	323.00
3142-00 · Germantown	0.00	0.00	0.00	420.74	420.74
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	393.00	393.00
3147-00 · Harrison	0.00	0.00	0.00	344.66	344.66
3148-00 · Hillsboro	0.00	0.00	0.00	839.82	839.82
3152-00 · Manchester	0.00	0.00	0.00	658.35	658.35
3156-00 · Monroe	0.00	0.00	0.00	919.40	919.40
3159-00 · New Lebanon	0.00	0.00	0.00	2,296.04	2,296.04
3163-00 · Peebles	0.00	0.00	0.00	633.75	633.75
3166-00 · Shelter Community	0.00	0.00	0.00	500.00	500.00
3168-00 · Trenton	0.00	0.00	0.00	2,567.00	2,567.00
3169-00 · Tri-County	0.00	0.00	0.00	1,203.82	1,203.82
3170-00 · Trotwood West Acres	0.00	0.00	0.00	450.93	450.93
3171-00 · Vandalia	0.00	0.00	0.00	958.63	958.63
3175-00 · West Chester	0.00	0.00	0.00	8,172.54	8,172.54
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(3,634.80)	(3,634.80)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(15,684.39)	(15,684.39)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(1,292.99)	(1,292.99)
3250-00 · Prior Yr. Budget Payments	0.00	0.00	0.00	8,082.43	8,082.43
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	5,420.61	5,420.61
3306-03 · Chg in Market Value N S Naz Fnd	0.00	7,645.96	0.00	0.00	7,645.96
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	309.83	309.83
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	407.65	407.65
3353-01 · NMDC Income	0.00	0.00	160.00	0.00	160.00
3354-02 · District Insurance Income	32.80	0.00	0.00	0.00	32.80
<b>Total Income</b>	<b>32.80</b>	<b>7,645.96</b>	<b>160.00</b>	<b>51,535.12</b>	<b>59,373.88</b>
<b>Gross Profit</b>	<b>32.80</b>	<b>7,645.96</b>	<b>160.00</b>	<b>51,535.12</b>	<b>59,373.88</b>
<b>Expense</b>					
4101-00 · D S Salary	0.00	0.00	0.00	11,446.17	11,446.17
4103-00 · Office Secretary Salary	0.00	0.00	0.00	7,363.57	7,363.57
4104-00 · District Secretary Salary	0.00	0.00	0.00	576.93	576.93
4105-00 · DS Assistant Salary	0.00	0.00	0.00	784.62	784.62
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	1,615.38	1,615.38
4107-00 · Custodian Salary	0.00	0.00	0.00	326.76	326.76
4109-00 · District Treasurer Salary	0.00	0.00	0.00	1,325.00	1,325.00
4110-00 · Recurring Gifts	0.00	0.00	0.00	2,000.00	2,000.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	1,730.76	1,730.76
4314-00 · D S Social Security Tax	0.00	0.00	0.00	2,016.06	2,016.06
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	43.70	43.70
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	455.46	455.46
4325-00 · FICA Employer Portion	0.00	0.00	0.00	588.30	588.30
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	1,967.00	1,967.00
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	1,144.50	1,144.50
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	248.48	248.48
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	465.00	465.00
6025-00 · Office Space Utilities	0.00	0.00	0.00	511.12	511.12
6026-00 · Office Space Telephone	0.00	0.00	0.00	234.13	234.13

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**SWO District Church of the Nazarene**  
**Profit & Loss by Class**  
**July 2025**

08/04/25

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
6027-00 · Office Space Insurance	0.00	0.00	0.00	507.25	507.25
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	1,433.90	1,433.90
6031-00 · Stationary & Supplies	0.00	0.00	0.00	246.10	246.10
6032-00 · Postage	0.00	0.00	0.00	20.99	20.99
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	8.90	8.90
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	3.74	0.00	3.74
6050-00 · Depreciation Expense	0.00	0.00	0.00	637.67	637.67
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	181.80	181.80
7026-01 · NMDC Expenses	0.00	0.00	1,240.00	0.00	1,240.00
7027-00 · Benevolence Expense	0.00	0.00	0.00	31.50	31.50
7031-02 · District Insurance Expense	16.40	0.00	0.00	0.00	16.40
7033-00 · District Assembly	0.00	0.00	0.00	4,162.11	4,162.11
7035-00 · District Conf. Meetings	0.00	0.00	0.00	134.48	134.48
7041-00 · Background Checks	0.00	0.00	0.00	(99.00)	(99.00)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	1,323.48	1,323.48
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	3,175.01	3,175.01
<b>Total Expense</b>	<b>16.40</b>	<b>0.00</b>	<b>1,243.74</b>	<b>65,652.13</b>	<b>66,912.27</b>
<b>Net Ordinary Income</b>	<b>16.40</b>	<b>7,645.96</b>	<b>(1,083.74)</b>	<b>(14,117.01)</b>	<b>(7,538.39)</b>
<b>Other Income/Expense</b>					
Other Expense					
8800-00 · Drexel Church Building	0.00	0.00	0.00	413.61	413.61
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>413.61</b>	<b>413.61</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(413.61)</b>	<b>(413.61)</b>
<b>Net Income</b>	<b>16.40</b>	<b>7,645.96</b>	<b>(1,083.74)</b>	<b>(14,530.62)</b>	<b>(7,952.00)</b>

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## SWO District Church of the Nazarene

## Profit &amp; Loss by Class

08/04/25

Accrual Basis

June through July 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	2,063.08	2,063.08
3103-00 · Amelia	0.00	0.00	0.00	204.27	204.27
3105-00 · Bethel	0.00	0.00	0.00	1,551.88	1,551.88
3106-00 · Blanchester	0.00	0.00	0.00	2,746.88	2,746.88
3107-00 · Brookville	0.00	0.00	0.00	1,747.59	1,747.59
3108-00 · Cedarville	0.00	0.00	0.00	1,755.00	1,755.00
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	176.67	176.67
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	2,178.36	2,178.36
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	32,876.70	32,876.70
3122-00 · Cincinnati Victory	0.00	0.00	0.00	700.00	700.00
3125-00 · Dayton BeHope	0.00	0.00	0.00	15,115.47	15,115.47
3129-00 · Dayton First	0.00	0.00	0.00	2,746.11	2,746.11
3132-00 · Dayton Northridge	0.00	0.00	0.00	384.00	384.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	6,783.00	6,783.00
3135-00 · Eaton First	0.00	0.00	0.00	739.00	739.00
3138-00 · Fairfield	0.00	0.00	0.00	3,127.34	3,127.34
3139-00 · Felicity	0.00	0.00	0.00	323.00	323.00
3140-00 · Journey	0.00	0.00	0.00	564.34	564.34
3142-00 · Germantown	0.00	0.00	0.00	642.36	642.36
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	803.00	803.00
3147-00 · Harrison	0.00	0.00	0.00	594.49	594.49
3148-00 · Hillsboro	0.00	0.00	0.00	7,972.08	7,972.08
3152-00 · Manchester	0.00	0.00	0.00	1,223.20	1,223.20
3154-00 · Middletown First	0.00	0.00	0.00	5,572.39	5,572.39
3156-00 · Monroe	0.00	0.00	0.00	2,201.49	2,201.49
3159-00 · New Lebanon	0.00	0.00	0.00	3,021.04	3,021.04
3161-00 · North Point	0.00	0.00	0.00	1,059.58	1,059.58
3162-00 · Oxford	0.00	0.00	0.00	3,091.63	3,091.63
3163-00 · Peebles	0.00	0.00	0.00	812.57	812.57
3164-00 · Ripley	0.00	0.00	0.00	1,078.00	1,078.00
3166-00 · Shelter Community	0.00	0.00	0.00	1,000.00	1,000.00
3168-00 · Trenton	0.00	0.00	0.00	4,923.00	4,923.00
3169-00 · Tri-County	0.00	0.00	0.00	4,637.75	4,637.75
3170-00 · Trotwood West Acres	0.00	0.00	0.00	735.81	735.81
3171-00 · Vandalia	0.00	0.00	0.00	1,672.26	1,672.26
3172-00 · Washington Court House	0.00	0.00	0.00	6,123.00	6,123.00
3173-00 · Waynesville	0.00	0.00	0.00	135.72	135.72
3174-00 · West Carrollton	0.00	0.00	0.00	5,419.32	5,419.32
3175-00 · West Chester	0.00	0.00	0.00	14,530.56	14,530.56
3178-00 · Wilmington	0.00	0.00	0.00	800.00	800.00
3179-00 · Xenia	0.00	0.00	0.00	3,774.04	3,774.04
3195-00 · Additional WEF Contribution	0.00	0.00	0.00	(647.85)	(647.85)
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(17,954.83)	(17,954.83)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(36,421.31)	(36,421.31)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(6,270.34)	(6,270.34)
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	5,781.57	5,781.57
3305-03 · Int & Div New Start	0.00	11,998.38	0.00	0.00	11,998.38
3306-00 · Change in Market Value Nz. Fnd.	0.00	0.00	0.00	5,420.61	5,420.61
3306-03 · Chg in Market Value N S Naz Fnd	0.00	7,645.96	0.00	0.00	7,645.96
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	622.50	622.50
3310-00 · Int & Div Parsonage Savings	0.00	0.00	0.00	1,923.13	1,923.13
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	818.39	818.39
3322-00 · Interest Inc - Intl Assistance	0.00	0.00	0.00	1,321.87	1,321.87
3323-00 · Interest Inc - District Grant	0.00	0.00	0.00	541.25	541.25
3353-01 · NMDC Income	0.00	0.00	1,600.00	0.00	1,600.00
3354-02 · District Insurance Income	32.80	0.00	0.00	0.00	32.80
Total Income	32.80	19,644.34	1,600.00	61,823.40	83,100.54
Gross Profit	32.80	19,644.34	1,600.00	61,823.40	83,100.54

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## SWO District Church of the Nazarene

## Profit &amp; Loss by Class

08/04/25

June through July 2025

Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	18,828.93	18,828.93
4103-00 · Office Secretary Salary	0.00	0.00	0.00	11,501.69	11,501.69
4104-00 · District Secretary Salary	0.00	0.00	0.00	938.47	938.47
4105-00 · DS Assistant Salary	0.00	0.00	0.00	1,284.62	1,284.62
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	2,692.30	2,692.30
4107-00 · Custodian Salary	0.00	0.00	0.00	653.52	653.52
4109-00 · District Treasurer Salary	0.00	0.00	0.00	2,650.00	2,650.00
4110-00 · Recurring Gifts	0.00	0.00	0.00	2,000.00	2,000.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	2,884.60	2,884.60
4314-00 · D S Social Security Tax	0.00	0.00	0.00	3,317.32	3,317.32
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	5,166.66	5,166.66
4317-00 · Workers Comp Expense	0.00	0.00	0.00	72.45	72.45
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	400.00	400.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	752.04	752.04
4325-00 · FICA Employer Portion	0.00	0.00	0.00	929.87	929.87
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	3,925.60	3,925.60
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	1,144.50	1,144.50
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	248.48	248.48
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	965.00	965.00
6025-00 · Office Space Utilities	0.00	0.00	0.00	635.21	635.21
6026-00 · Office Space Telephone	0.00	0.00	0.00	429.13	429.13
6027-00 · Office Space Insurance	0.00	0.00	0.00	1,014.50	1,014.50
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	1,610.68	1,610.68
6031-00 · Stationary & Supplies	0.00	0.00	0.00	354.85	354.85
6032-00 · Postage	0.00	0.00	0.00	20.99	20.99
6034-00 · Real Estate Taxes	0.00	0.00	0.00	1,654.74	1,654.74
6036-00 · ACH Payment Fees	0.00	0.00	0.00	51.27	51.27
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	37.40	0.00	37.40
6050-00 · Depreciation Expense	0.00	0.00	0.00	1,275.34	1,275.34
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	181.80	181.80
7026-01 · NMDC Expenses	0.00	0.00	2,790.00	0.00	2,790.00
7027-00 · Benevolence Expense	0.00	0.00	0.00	31.50	31.50
7031-02 · District Insurance Expense	32.80	0.00	0.00	0.00	32.80
7033-00 · District Assembly	0.00	0.00	0.00	4,406.02	4,406.02
7035-00 · District Conf. Meetings	0.00	0.00	0.00	134.48	134.48
7041-00 · Background Checks	0.00	0.00	0.00	(569.00)	(569.00)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	1,688.48	1,688.48
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	6,600.00	6,600.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	8,000.00	8,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	6,183.38	6,183.38
7055-00 · Campground Budget	0.00	0.00	0.00	4,529.86	4,529.86
7055-03 · Campground/Retreat Center Impr.	0.00	39,909.50	0.00	0.00	39,909.50
Total Expense	32.80	39,909.50	2,827.40	106,723.58	149,493.28
Net Ordinary Income	0.00	(20,265.16)	(1,227.40)	(44,900.18)	(66,392.74)
Other Income/Expense					
Other Expense					
8800-00 · Drexel Church Building	0.00	0.00	0.00	603.25	603.25
Total Other Expense	0.00	0.00	0.00	603.25	603.25
Net Other Income	0.00	0.00	0.00	(603.25)	(603.25)
Net Income	0.00	(20,265.16)	(1,227.40)	(45,503.43)	(66,995.99)

# SWO District Church of the Nazarene

## Balance Sheet Prev Year Comparison

As of July 31, 2025

	Jul 31, 25	Jul 31, 24	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
1001-00 · Checking - FFB	76,215.59	52,685.92	23,529.67	44.7%
1001-01 · Checking - NMDC	694.84	1,040.29	-345.45	-33.2%
1001-02 · Checking - Insurance	80.17	133.33	-53.16	-39.9%
1001-03 · Checking - New Start	34,161.43	11,403.69	22,757.74	199.6%
1002-00 · Checking - Electronic Payments	1,000.00	2,393.84	-1,393.84	-58.2%
1010-00 · Savings - District	475,971.20	445,080.84	30,890.36	6.9%
1014-00 · Parsonage Savings	88,104.07	84,062.11	4,041.96	4.8%
1016-03 · New Start - Savings	549,679.13	657,763.83	-108,084.70	-16.4%
1017-03 · New Start - Endowment	291,348.06	266,533.32	24,814.74	9.3%
1019-00 · Diversity Assistance Savings	60,558.65	57,780.40	2,778.25	4.8%
1022-00 · District Grant Fund Savings	22,834.84	26,622.56	-3,787.72	-14.2%
1023-00 · DS Deferred Comp Savings	28,176.92	24,000.00	4,176.92	17.4%
<b>Total Checking/Savings</b>	<b>1,628,824.90</b>	<b>1,629,500.13</b>	<b>-675.23</b>	<b>0.0%</b>
<b>Total Current Assets</b>	<b>1,628,824.90</b>	<b>1,629,500.13</b>	<b>-675.23</b>	<b>0.0%</b>
<b>Fixed Assets</b>				
1410-00 · Office Furniture & Equipment	104,521.35	104,521.35	0.00	0.0%
1410-01 · Office Furniture & Equip - NMDC	4,026.55	4,026.55	0.00	0.0%
1440-00 · Building - District Office	382,600.35	382,600.35	0.00	0.0%
1510-00 · Accumulated Depreciation	-323,559.82	-315,270.14	-8,289.68	-2.6%
1510-01 · Accumulated Depreciation - NMDC	-4,026.55	-4,026.55	0.00	0.0%
1617-03 · Real Estate Williamsburg	0.00	50,000.00	-50,000.00	-100.0%
1621-03 · Real Estate New Life	374,950.00	374,950.00	0.00	0.0%
1624-03 · Real Estate Dayton Central	357,350.00	403,500.00	-46,150.00	-11.4%
1625-03 · Real Estate Morrow	100,000.00	0.00	100,000.00	100.0%
1626-03 · Real Estate Drexel	100,000.00	0.00	100,000.00	100.0%
<b>Total Fixed Assets</b>	<b>1,095,861.88</b>	<b>1,000,301.56</b>	<b>95,560.32</b>	<b>9.6%</b>
<b>Other Assets</b>				
1201-00 · Accounts Receivable	179.03	0.00	179.03	100.0%
1209-00 · Loan Receivable - Miamisburg	10,000.00	10,000.00	0.00	0.0%
1210-00 · Loan Receivable Fort McKinley	52,623.85	58,321.84	-5,697.99	-9.8%
1221-00 · Note Receivable - Higher Ground	88,264.71	96,195.06	-7,930.35	-8.2%
1222-03 · Drexel Land Contract	16,000.00	0.00	16,000.00	100.0%
1700-00 · Prepaid Expenses	6,739.66	7,863.78	-1,124.12	-14.3%
1700-03 · Prepaid Expenses - New Start	263.67	3,278.99	-3,015.32	-92.0%
<b>Total Other Assets</b>	<b>174,070.92</b>	<b>175,659.67</b>	<b>-1,588.75</b>	<b>-0.9%</b>
<b>TOTAL ASSETS</b>	<b>2,898,757.70</b>	<b>2,805,461.36</b>	<b>93,296.34</b>	<b>3.3%</b>

# SWO District Church of the Nazarene

## Balance Sheet Prev Year Comparison

As of July 31, 2025

	Jul 31, 25	Jul 31, 24	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	137.93	3,386.65	-3,248.72	-95.9%
2005-00 · Accounts Payable				
<b>Total Accounts Payable</b>	137.93	3,386.65	-3,248.72	-95.9%
<b>Other Current Liabilities</b>				
2006-00 · General Assembly Payable	13,488.85	9,488.85	4,000.00	42.2%
2120-00 · FICA	139.05	0.00	139.05	100.0%
2123-00 · Workers Compensation	13.71	0.00	13.71	100.0%
2201-00 · Benevolence Payable	246.38	246.38	0.00	0.0%
2203-00 · Scholarships - Daytonview	2,000.00	2,000.00	0.00	0.0%
2420-00 · Accrued Payroll	7,682.20	0.00	7,682.20	100.0%
<b>Total Other Current Liabilities</b>	23,570.19	11,735.23	11,834.96	100.9%
<b>Total Current Liabilities</b>	23,708.12	15,121.88	8,586.24	56.8%
<b>Long Term Liabilities</b>				
2008-00 · D S Deferred Comp Payable	27,000.00	24,000.00	3,000.00	12.5%
<b>Total Long Term Liabilities</b>	27,000.00	24,000.00	3,000.00	12.5%
<b>Total Liabilities</b>	50,708.12	39,121.88	11,586.24	29.6%
<b>Equity</b>				
2900-01 · NMDC	6,047.68	1,040.29	5,007.39	481.4%
2900-02 · Insurance	80.17	133.33	-53.16	-39.9%
2900-03 · New Start	2,549,959.09	2,488,307.34	61,651.75	2.5%
2950-00 · General Fund Balance	40,069.56	0.00	40,069.56	100.0%
2951-00 · Net activity	-6,578.62	21,099.84	-27,678.46	-131.2%
3200-00 · Unrestricted Net Assets	325,467.69	362,033.59	-36,565.90	-10.1%
Net Income	-66,995.99	-106,274.91	39,278.92	37.0%
<b>Total Equity</b>	2,848,049.58	2,766,339.48	81,710.10	3.0%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,898,757.70</b>	<b>2,805,461.36</b>	<b>93,296.34</b>	<b>3.3%</b>

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

	Jun - Jul 25	Jun - Jul 24	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3102-00 · Alpha	2,063.08	1,664.33	398.75	24.0%
3103-00 · Amelia	204.27	484.39	-280.12	-57.8%
3105-00 · Bethel	1,551.88	1,606.91	-55.03	-3.4%
3106-00 · Blanchester	2,746.88	1,621.05	1,125.83	69.5%
3107-00 · Brookville	1,747.59	0.00	1,747.59	100.0%
3108-00 · Cedarville	1,755.00	0.00	1,755.00	100.0%
3109-00 · Cincinnati Carthage	0.00	3,808.00	-3,808.00	-100.0%
3113-00 · Cincinnati Ethiopian Evang.	0.00	467.91	-467.91	-100.0%
3115-00 · Cincinnati Lockland	176.67	859.21	-682.54	-79.4%
3116-00 · Cincinnati Montana Ave.	2,178.36	3,239.70	-1,061.34	-32.8%
3120-00 · Cincinnati Springdale	32,876.70	32,007.07	869.63	2.7%
3122-00 · Cincinnati Victory	700.00	0.00	700.00	100.0%
3123-00 · Countryside Community	0.00	8,074.59	-8,074.59	-100.0%
3124-00 · Crossroads	0.00	4,615.00	-4,615.00	-100.0%
3125-00 · Dayton BeHope	15,115.47	15,454.38	-338.91	-2.2%
3129-00 · Dayton First	2,746.11	1,397.57	1,348.54	96.5%
3132-00 · Dayton Northridge	384.00	332.00	52.00	15.7%
3133-00 · Dayton Parkview	6,783.00	5,518.00	1,265.00	22.9%
3135-00 · Eaton First	739.00	701.88	37.12	5.3%
3138-00 · Fairfield	3,127.34	3,672.67	-545.33	-14.9%
3139-00 · Felicity	323.00	591.30	-268.30	-45.4%
3140-00 · Journey	564.34	0.00	564.34	100.0%
3142-00 · Germantown	642.36	261.89	380.47	145.3%
3144-00 · Hamilton Millville Ave.	803.00	919.00	-116.00	-12.6%
3147-00 · Harrison	594.49	345.11	249.38	72.3%
3148-00 · Hillsboro	7,972.08	616.54	7,355.54	1,193.0%
3152-00 · Manchester	1,223.20	728.26	494.94	68.0%
3154-00 · Middletown First	5,572.39	0.00	5,572.39	100.0%
3156-00 · Monroe	2,201.49	1,994.72	206.77	10.4%
3159-00 · New Lebanon	3,021.04	310.30	2,710.74	873.6%
3161-00 · North Point	1,059.58	1,784.62	-725.04	-40.6%
3162-00 · Oxford	3,091.63	3,876.89	-785.26	-20.3%
3163-00 · Peebles	812.57	489.10	323.47	66.1%
3164-00 · Ripley	1,078.00	1,278.00	-200.00	-15.7%
3166-00 · Shelter Community	1,000.00	1,000.00	0.00	0.0%
3167-00 · Penuel	0.00	7,000.00	-7,000.00	-100.0%
3168-00 · Trenton	4,923.00	5,018.00	-95.00	-1.9%
3169-00 · Tri-County	4,637.75	5,308.75	-671.00	-12.6%
3170-00 · Trotwood West Acres	735.81	453.20	282.61	62.4%
3171-00 · Vandalia	1,672.26	831.20	841.06	101.2%
3172-00 · Washington Court House	6,123.00	641.00	5,482.00	855.2%
3173-00 · Waynesville	135.72	287.53	-151.81	-52.8%
3174-00 · West Carrollton	5,419.32	6,933.78	-1,514.46	-21.8%
3175-00 · West Chester	14,530.56	14,193.78	336.78	2.4%
3176-00 · West Union	0.00	3,807.00	-3,807.00	-100.0%
3178-00 · Wilmington	800.00	0.00	800.00	100.0%
3179-00 · Xenia	3,774.04	6,848.21	-3,074.17	-44.9%
3180-00 · Philadelphia	0.00	1,062.95	-1,062.95	-100.0%
3181-00 · Bethesda Iglesia del Nazareno	0.00	2,000.00	-2,000.00	-100.0%
3195-00 · Additional WEF Contribution	-647.85	-1,827.50	1,179.65	64.6%
3211-00 · Budget Allocated to WEF	-17,954.83	-16,018.03	-1,936.80	-12.1%
3212-00 · Budget Allocated to Education	-36,421.31	-25,995.51	-10,425.80	-40.1%
3213-00 · Budget Allocated Pensions & Ben	-6,270.34	-8,844.88	2,574.54	29.1%
3250-00 · Prior Yr. Budget Payments	8,082.43	1,470.04	6,612.39	449.8%
3252-00 · Budget Pmts. Rec. Current Year	-49,000.00	-62,400.00	13,400.00	21.5%
3305-00 · Int & Div Savings District	5,781.57	7,135.87	-1,354.30	-19.0%
3305-03 · Int & Div New Start	11,998.38	18,625.15	-6,626.77	-35.6%
3306-00 · Change in Market Value Nz. Fnd.	5,420.61	1,424.78	3,995.83	280.5%
3306-03 · Chg in Market Value N S Naz Fnd	7,645.96	1,728.64	5,917.32	342.3%
3308-00 · Interest Fort McKinley	622.50	688.41	-65.91	-9.6%
3310-00 · Int & Div Parsonage Savings	1,923.13	2,243.84	-320.71	-14.3%
3316-00 · Interest Income - Higher Ground	818.39	890.59	-72.20	-8.1%
3322-00 · Interest Inc - Intl Assistance	1,321.87	1,542.31	-220.44	-14.3%
3323-00 · Interest Inc - District Grant	541.25	710.63	-169.38	-23.8%

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

	Jun - Jul 25	Jun - Jul 24	\$ Change	% Change
3350-00 · Misc. Income	0.00	1.00	-1.00	-100.0%
3353-01 · NMDC Income	1,600.00	1,115.00	485.00	43.5%
3354-02 · District Insurance Income	32.80	591.45	-558.65	-94.5%
<b>Total Income</b>	<b>83,100.54</b>	<b>77,187.58</b>	<b>5,912.96</b>	<b>7.7%</b>
<b>Gross Profit</b>	<b>83,100.54</b>	<b>77,187.58</b>	<b>5,912.96</b>	<b>7.7%</b>
<b>Expense</b>				
4101-00 · D S Salary	18,828.93	14,143.04	4,685.89	33.1%
4103-00 · Office Secretary Salary	11,501.69	9,233.57	2,268.12	24.6%
4104-00 · District Secretary Salary	938.47	676.92	261.55	38.6%
4105-00 · DS Assistant Salary	1,284.62	953.84	330.78	34.7%
4106-00 · Housing Allowance - Sec/Asst	2,692.30	2,153.84	538.46	25.0%
4107-00 · Custodian Salary	653.52	311.22	342.30	110.0%
4109-00 · District Treasurer Salary	2,650.00	2,516.00	134.00	5.3%
4110-00 · Recurring Gifts	2,000.00	1,500.00	500.00	33.3%
4214-00 · D S Housing Allowance	2,884.60	2,307.68	576.92	25.0%
4314-00 · D S Social Security Tax	3,317.32	2,516.96	800.36	31.8%
4315-00 · D S Emp. Annuity Contribution	5,166.66	5,083.30	83.36	1.6%
4316-00 · D S Insurance	0.00	205.45	-205.45	-100.0%
4317-00 · Workers Comp Expense	72.45	95.13	-22.68	-23.8%
4320-00 · Secretary Health Ins Reimb	400.00	400.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	752.04	579.04	173.00	29.9%
4325-00 · FICA Employer Portion	929.87	730.19	199.68	27.4%
4326-00 · Other Personnel Life Insurance	3,925.60	3,553.70	371.90	10.5%
5040-00 · D S Prof. Expense Reimb.	1,144.50	5,245.87	-4,101.37	-78.2%
5041-00 · Assistants Professional Expense	248.48	80.71	167.77	207.9%
6024-00 · Office Space Maint & Repairs	965.00	9,859.99	-8,894.99	-90.2%
6025-00 · Office Space Utilities	635.21	761.28	-126.07	-16.6%
6026-00 · Office Space Telephone	429.13	466.25	-37.12	-8.0%
6027-00 · Office Space Insurance	1,014.50	472.83	541.67	114.6%
6028-00 · Office Equip & Maint Contracts	1,610.68	1,058.63	552.05	52.2%
6031-00 · Stationary & Supplies	354.85	2,248.47	-1,893.62	-84.2%
6032-00 · Postage	20.99	69.99	-49.00	-70.0%
6034-00 · Real Estate Taxes	1,654.74	819.43	835.31	101.9%
6036-00 · ACH Payment Fees	51.27	5.81	45.46	782.4%
6036-01 · Credit Card Payment Fees - NMDC	37.40	14.96	22.44	150.0%
6050-00 · Depreciation Expense	1,275.34	637.67	637.67	100.0%
7024-00 · Campmeeting	8,134.30	0.00	8,134.30	100.0%
7025-00 · Flowers and Gifts	181.80	87.90	93.90	106.8%
7026-01 · NMDC Expenses	2,790.00	465.00	2,325.00	500.0%
7027-00 · Benevolence Expense	31.50	1,000.00	-968.50	-96.9%
7029-00 · Ministerial Assessment Expense	0.00	-60.00	60.00	100.0%
7031-02 · District Insurance Expense	32.80	549.44	-516.64	-94.0%
7033-00 · District Assembly	4,406.02	1,082.77	3,323.25	306.9%
7034-00 · District Projects	0.00	750.00	-750.00	-100.0%
7035-00 · District Conf. Meetings	134.48	50.00	84.48	169.0%
7041-00 · Background Checks	-569.00	-178.00	-391.00	-219.7%
7043-00 · Website/Computer Expense	1,688.48	376.41	1,312.07	348.6%
7046-00 · NMI Allocation Supplement	6,600.00	6,600.00	0.00	0.0%
7047-00 · SS Min. Allocation	8,000.00	8,000.00	0.00	0.0%
7048-00 · NYI Min. Allocation	6,183.38	6,016.66	166.72	2.8%
7055-00 · Campground Budget	4,529.86	5,000.00	-470.14	-9.4%
7055-03 · Campground/Retreat Center Impr.	39,909.50	0.00	39,909.50	100.0%
8002-00 · Church Support non New Start	0.00	1,000.00	-1,000.00	-100.0%
<b>Total Expense</b>	<b>149,493.28</b>	<b>99,441.95</b>	<b>50,051.33</b>	<b>50.3%</b>
<b>Net Ordinary Income</b>	<b>-66,392.74</b>	<b>-22,254.37</b>	<b>-44,138.37</b>	<b>-198.3%</b>

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Accrual Basis

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

	<u>Jun - Jul 25</u>	<u>Jun - Jul 24</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income/Expense				
Other Expense				
7045-00 · District Allocation Refund	0.00	41,214.86	-41,214.86	-100.0%
7056-00 · International Assistance Exp	0.00	3,333.30	-3,333.30	-100.0%
8351-00 · Dayton Central Philadelphia	0.00	675.00	-675.00	-100.0%
8353-03 · Target Dayton support	0.00	20,000.00	-20,000.00	-100.0%
8761-03 · Williamsburg/Bethel Expense	0.00	399.61	-399.61	-100.0%
8774-03 · New Life Expenses	0.00	-66.37	66.37	100.0%
8775-03 · 317 Burns Ave	0.00	1,045.28	-1,045.28	-100.0%
8779-03 · Waynesville Remodel	0.00	17,181.32	-17,181.32	-100.0%
8792-03 · Dayton Central Expenses	0.00	237.54	-237.54	-100.0%
8800-00 · Drexel Church Building	603.25	0.00	603.25	100.0%
Total Other Expense	603.25	84,020.54	-83,417.29	-99.3%
Net Other Income	-603.25	-84,020.54	83,417.29	99.3%
Net Income	<u>-66,995.99</u>	<u>-106,274.91</u>	<u>39,278.92</u>	<u>37.0%</u>

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Accrual Basis

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

	Jul 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
3102-00 · Alpha	1,098.74			
3105-00 · Bethel	1,551.88			
3106-00 · Blanchester	1,260.80			
3115-00 · Cincinnati Lockland	176.67			
3116-00 · Cincinnati Montana Ave.	866.40			
3120-00 · Cincinnati Springdale	18,212.50			
3125-00 · Dayton BeHope	7,312.07			
3129-00 · Dayton First	968.93			
3132-00 · Dayton Northridge	384.00			
3133-00 · Dayton Parkview	3,282.00			
3135-00 · Eaton First	350.00			
3138-00 · Fairfield	1,780.84			
3139-00 · Felicity	323.00			
3142-00 · Germantown	420.74			
3144-00 · Hamilton Millville Ave.	393.00			
3147-00 · Harrison	344.66			
3148-00 · Hillsboro	839.82			
3152-00 · Manchester	658.35			
3156-00 · Monroe	919.40			
3159-00 · New Lebanon	2,296.04			
3163-00 · Peebles	633.75			
3166-00 · Shelter Community	500.00			
3168-00 · Trenton	2,567.00			
3169-00 · Tri-County	1,203.82			
3170-00 · Trotwood West Acres	450.93			
3171-00 · Vandalia	958.63			
3175-00 · West Chester	8,172.54			
3211-00 · Budget Allocated to WEF	-3,634.80			
3212-00 · Budget Allocated to Education	-15,684.39			
3213-00 · Budget Allocated Pensions & Ben	-1,292.99			
3250-00 · Prior Yr. Budget Payments	8,082.43			
3305-00 · Int & Div Savings District	0.27			
3306-00 · Change in Market Value Nz. Fnd.	5,420.61			
3306-03 · Chg in Market Value N S Naz Fnd	7,645.96			
3308-00 · Interest Fort McKinley	309.83			
3316-00 · Interest Income - Higher Ground	407.65			
3353-01 · NMDC Income	160.00	833.00	-673.00	19.2%
3354-02 · District Insurance Income	32.80	16.40	16.40	200.0%
<b>Total Income</b>	<b>59,373.88</b>	<b>849.40</b>	<b>58,524.48</b>	<b>6,990.1%</b>
<b>Gross Profit</b>	<b>59,373.88</b>	<b>849.40</b>	<b>58,524.48</b>	<b>6,990.1%</b>
Expense				
4101-00 · D S Salary	11,446.17	11,446.17	0.00	100.0%
4103-00 · Office Secretary Salary	7,363.57	5,815.38	1,548.19	126.6%
4104-00 · District Secretary Salary	576.93	576.93	0.00	100.0%
4105-00 · DS Assistant Salary	784.62	784.62	0.00	100.0%
4106-00 · Housing Allowance - Sec/Asst	1,615.38	1,613.38	2.00	100.1%
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	2,000.00	1,500.00	500.00	133.3%
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	0.0%
4214-00 · D S Housing Allowance	1,730.76	1,730.76	0.00	100.0%
4314-00 · D S Social Security Tax	2,016.06	2,016.06	0.00	100.0%
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,583.33	0.00	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	43.70	33.33	10.37	131.1%
4320-00 · Secretary Health Ins Reimb	200.00	200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	455.46	455.46	0.00	100.0%
4325-00 · FICA Employer Portion	588.30	479.30	109.00	122.7%
4326-00 · Other Personnel Life Insurance	1,967.00	1,958.33	8.67	100.4%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	1,144.50	1,541.67	-397.17	74.2%

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Accrual Basis

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

	Jul 25	Budget	\$ Over Budget	% of Budget
5041-00 · Assistants Professional Expense	248.48	250.00	-1.52	99.4%
6024-00 · Office Space Maint & Repairs	465.00	833.33	-368.33	55.8%
6025-00 · Office Space Utilities	511.12	416.67	94.45	122.7%
6026-00 · Office Space Telephone	234.13	300.00	-65.87	78.0%
6027-00 · Office Space Insurance	507.25	550.58	-43.33	92.1%
6028-00 · Office Equip & Maint Contracts	1,433.90	416.67	1,017.23	344.1%
6031-00 · Stationary & Supplies	246.10	416.67	-170.57	59.1%
6032-00 · Postage	20.99	141.67	-120.68	14.8%
6033-00 · Audit Fees	0.00	6,165.00	-6,165.00	0.0%
6034-00 · Real Estate Taxes	827.37	820.83	6.54	100.8%
6036-00 · ACH Payment Fees	8.90			
6036-01 · Credit Card Payment Fees - NMDC	3.74			
6050-00 · Depreciation Expense	637.67			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7024-00 · Campmeeting	8,134.30	11,000.00	-2,865.70	73.9%
7025-00 · Flowers and Gifts	181.80	100.00	81.80	181.8%
7026-01 · NMDC Expenses	1,240.00	833.33	406.67	148.8%
7027-00 · Benevolence Expense	31.50	166.67	-135.17	18.9%
7029-00 · Ministerial Assessment Expense	0.00	416.67	-416.67	0.0%
7030-00 · Education Assistance	0.00	250.00	-250.00	0.0%
7031-02 · District Insurance Expense	16.40	16.40	0.00	100.0%
7033-00 · District Assembly	4,162.11	7,250.00	-3,087.89	57.4%
7034-00 · District Projects	0.00	416.67	-416.67	0.0%
7035-00 · District Conf. Meetings	134.48	250.00	-115.52	53.8%
7037-00 · Ministry Training/Education	0.00	83.33	-83.33	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	0.00	166.67	-166.67	0.0%
7041-00 · Background Checks	-99.00	8.33	-107.33	-1,188.5%
7042-00 · Counseling Expense	0.00	83.33	-83.33	0.0%
7043-00 · Website/Computer Expense	1,323.48	416.67	906.81	317.6%
7044-00 · Retired Pastor Subsidy	0.00	83.33	-83.33	0.0%
7046-00 · NMI Allocation Supplement	3,300.00	3,300.00	0.00	100.0%
7047-00 · SS Min. Allocation	4,000.00	4,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	3,175.01	3,091.67	83.34	102.7%
7055-00 · Campground Budget	0.00	30,000.00	-30,000.00	0.0%
8002-00 · Church Support non New Start	0.00	500.00	-500.00	0.0%
<b>Total Expense</b>	<b>66,912.27</b>	<b>107,379.21</b>	<b>-40,466.94</b>	<b>62.3%</b>
<b>Net Ordinary Income</b>	<b>-7,538.39</b>	<b>-106,529.81</b>	<b>98,991.42</b>	<b>7.1%</b>
<b>Other Income/Expense</b>				
Other Expense				
8800-00 · Drexel Church Building	413.61			
<b>Total Other Expense</b>	<b>413.61</b>			
<b>Net Other Income</b>	<b>-413.61</b>			
<b>Net Income</b>	<b>-7,952.00</b>	<b>-106,529.81</b>	<b>98,577.81</b>	<b>7.5%</b>

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Accrual Basis

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

	Jun - Jul 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	2,063.08			
3103-00 · Amelia	204.27			
3105-00 · Bethel	1,551.88			
3106-00 · Blanchester	2,746.88			
3107-00 · Brookville	1,747.59			
3108-00 · Cedarville	1,755.00			
3115-00 · Cincinnati Lockland	176.67			
3116-00 · Cincinnati Montana Ave.	2,178.36			
3120-00 · Cincinnati Springdale	32,876.70			
3122-00 · Cincinnati Victory	700.00			
3125-00 · Dayton BeHope	15,115.47			
3129-00 · Dayton First	2,746.11			
3132-00 · Dayton Northridge	384.00			
3133-00 · Dayton Parkview	6,783.00			
3135-00 · Eaton First	739.00			
3138-00 · Fairfield	3,127.34			
3139-00 · Felicity	323.00			
3140-00 · Journey	564.34			
3142-00 · Germantown	642.36			
3144-00 · Hamilton Millville Ave.	803.00			
3147-00 · Harrison	594.49			
3148-00 · Hillsboro	7,972.08			
3152-00 · Manchester	1,223.20			
3154-00 · Middletown First	5,572.39			
3156-00 · Monroe	2,201.49			
3159-00 · New Lebanon	3,021.04			
3161-00 · North Point	1,059.58			
3162-00 · Oxford	3,091.63			
3163-00 · Peebles	812.57			
3164-00 · Ripley	1,078.00			
3166-00 · Shelter Community	1,000.00			
3168-00 · Trenton	4,923.00			
3169-00 · Tri-County	4,637.75			
3170-00 · Trotwood West Acres	735.81			
3171-00 · Vandalia	1,672.26			
3172-00 · Washington Court House	6,123.00			
3173-00 · Waynesville	135.72			
3174-00 · West Carrollton	5,419.32			
3175-00 · West Chester	14,530.56			
3178-00 · Wilmington	800.00			
3179-00 · Xenia	3,774.04			
3195-00 · Additional WEF Contribution	-647.85			
3211-00 · Budget Allocated to WEF	-17,954.83			
3212-00 · Budget Allocated to Education	-36,421.31			
3213-00 · Budget Allocated Pensions & Ben	-6,270.34			
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	5,781.57			
3305-03 · Int & Div New Start	11,998.38			
3306-00 · Change in Market Value Nz. Fnd.	5,420.61			
3306-03 · Chg in Market Value N S Naz Fnd	7,645.96			
3308-00 · Interest Fort McKinley	622.50			
3310-00 · Int & Div Parsonage Savings	1,923.13			
3316-00 · Interest Income - Higher Ground	818.39			
3322-00 · Interest Inc - Intl Assistance	1,321.87			
3323-00 · Interest Inc - District Grant	541.25			
3353-01 · NMDC Income	1,600.00	1,666.00	-66.00	96.0%
3354-02 · District Insurance Income	32.80	32.80	0.00	100.0%
<b>Total Income</b>	<b>83,100.54</b>	<b>1,698.80</b>	<b>81,401.74</b>	<b>4,891.7%</b>
<b>Gross Profit</b>	<b>83,100.54</b>	<b>1,698.80</b>	<b>81,401.74</b>	<b>4,891.7%</b>
Expense				

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Accrual Basis

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

	Jun - Jul 25	Budget	\$ Over Budget	% of Budget
4101-00 · D S Salary	18,828.93	19,076.95	-248.02	98.7%
4103-00 · Office Secretary Salary	11,501.69	9,692.30	1,809.39	118.7%
4104-00 · District Secretary Salary	938.47	961.55	-23.08	97.6%
4105-00 · DS Assistant Salary	1,284.62	1,307.70	-23.08	98.2%
4106-00 · Housing Allowance - Sec/Asst	2,692.30	2,690.30	2.00	100.1%
4107-00 · Custodian Salary	653.52	650.00	3.52	100.5%
4109-00 · District Treasurer Salary	2,650.00	2,650.00	0.00	100.0%
4110-00 · Recurring Gifts	2,000.00	1,500.00	500.00	133.3%
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	0.0%
4214-00 · D S Housing Allowance	2,884.60	2,884.60	0.00	100.0%
4314-00 · D S Social Security Tax	3,317.32	3,360.10	-42.78	98.7%
4315-00 · D S Emp. Annuity Contribution	5,166.66	5,166.66	0.00	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	72.45	66.66	5.79	108.7%
4320-00 · Secretary Health Ins Reimb	400.00	400.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	752.04	759.10	-7.06	99.1%
4325-00 · FICA Employer Portion	929.87	798.83	131.04	116.4%
4326-00 · Other Personnel Life Insurance	3,925.60	3,916.66	8.94	100.2%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	1,144.50	3,083.34	-1,938.84	37.1%
5041-00 · Assistants Professional Expense	248.48	500.00	-251.52	49.7%
6024-00 · Office Space Maint & Repairs	965.00	1,666.66	-701.66	57.9%
6025-00 · Office Space Utilities	635.21	833.34	-198.13	76.2%
6026-00 · Office Space Telephone	429.13	600.00	-170.87	71.5%
6027-00 · Office Space Insurance	1,014.50	1,101.16	-86.66	92.1%
6028-00 · Office Equip & Maint Contracts	1,610.68	833.34	777.34	193.3%
6031-00 · Stationary & Supplies	354.85	833.34	-478.49	42.6%
6032-00 · Postage	20.99	283.34	-262.35	7.4%
6033-00 · Audit Fees	0.00	6,165.00	-6,165.00	0.0%
6034-00 · Real Estate Taxes	1,654.74	1,641.66	13.08	100.8%
6036-00 · ACH Payment Fees	51.27			
6036-01 · Credit Card Payment Fees - NMDC	37.40			
6050-00 · Depreciation Expense	1,275.34			
7022-00 · Retreats	0.00	500.00	-500.00	0.0%
7024-00 · Campmeeting	8,134.30	11,000.00	-2,865.70	73.9%
7025-00 · Flowers and Gifts	181.80	200.00	-18.20	90.9%
7026-01 · NMDC Expenses	2,790.00	1,666.66	1,123.34	167.4%
7027-00 · Benevolence Expense	31.50	333.34	-301.84	9.4%
7029-00 · Ministerial Assessment Expense	0.00	833.34	-833.34	0.0%
7030-00 · Education Assistance	0.00	500.00	-500.00	0.0%
7031-02 · District Insurance Expense	32.80	32.80	0.00	100.0%
7033-00 · District Assembly	4,406.02	7,500.00	-3,093.98	58.7%
7034-00 · District Projects	0.00	833.34	-833.34	0.0%
7035-00 · District Conf. Meetings	134.48	500.00	-365.52	26.9%
7037-00 · Ministry Training/Education	0.00	166.66	-166.66	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	0.00	333.34	-333.34	0.0%
7041-00 · Background Checks	-569.00	16.66	-585.66	-3,415.4%
7042-00 · Counseling Expense	0.00	166.66	-166.66	0.0%
7043-00 · Website/Computer Expense	1,688.48	833.34	855.14	202.6%
7044-00 · Retired Pastor Subsidy	0.00	166.66	-166.66	0.0%
7046-00 · NMI Allocation Supplement	6,600.00	6,600.00	0.00	100.0%
7047-00 · SS Min. Allocation	8,000.00	8,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	6,183.38	6,183.34	0.04	100.0%
7055-00 · Campground Budget	4,529.86	30,000.00	-25,470.14	15.1%
7055-03 · Campground/Retreat Center Impr.	39,909.50			
8002-00 · Church Support non New Start	0.00	1,000.00	-1,000.00	0.0%
<b>Total Expense</b>	<b>149,493.28</b>	<b>150,788.73</b>	<b>-1,295.45</b>	<b>99.1%</b>
<b>Net Ordinary Income</b>	<b>-66,392.74</b>	<b>-149,089.93</b>	<b>82,697.19</b>	<b>44.5%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8800-00 · Drexel Church Building	603.25			

10:58 AM

08/04/25

Accrual Basis

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

	<u>Jun - Jul 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Other Expense	<u>603.25</u>			
Net Other Income	<u>-603.25</u>			
Net Income	<u><u>-66,995.99</u></u>	<u><u>-149,089.93</u></u>	<u><u>82,093.94</u></u>	<u><u>44.9%</u></u>