

## District Advisory Board Financial Reports

August 2025

Churches sending support to the District:

July	28/60	47%
June through July	31/60	52%

Total fiscal year deposits for the District (6/01/2025 - 8/31/2025) are \$127,073.76. This is down \$17,933.14 (or 12.4%) from the same period in the prior year of \$145,006.90. 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 August report:

District reimbursed Higher Ground \$29,649.37 for the second and final payment on the new audio system.

Higher Ground received their annual support allocation of \$30,000.00 as a single payment.

Liberation Church received the third installment support payment of \$20,000.00.

Goldshot, Lamb & Hobbs, CPAs were paid \$10,560.00 for the audit. High Ground will be reimbursing the District \$4,224.00 for their 40% share.

The change in valuation of investments with the Nazarene Foundation for the month of July was a profit of \$866.07 on the unrestricted account and a profit of \$1,455.80 on the New Start account.

The District continues to have strong reserves with \$76,557.02 in checking and \$1,468,994.74 in various savings and investment accounts.

Respectfully submitted,

Lee K. Van Houten, treasurer

Fiscal YTD Totals

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
June 2025 -July 2025								
Alpha	14,183.27	1,950.20	780.07	531.88	354.58	283.67	1,950.20	
Amelia	-	737.05	-	737.05	-	-	737.05	
Bethel	-	2,900.28	-	2,900.28	-	-	2,900.28	
Bethesda	-	-	-	-	-	-	-	
Blanchester	-	2,363.27	-	1,417.96	945.31	-	2,363.27	-
Brookville	-	-	-	-	-	-	-	
Cedarville	-	-	-	-	-	-	-	
Cincinnati Carthage	-	-	-	-	-	-	-	
Chase Ave.	-	-	-	-	-	-	-	
Ethiopian Evang.	-	240.76	96.31	65.66	43.77	35.02	240.76	
Fairfax	-	-	-	-	-	-	-	
Lockland	-	292.19	-	178.44	113.75	-	292.19	
Montana Ave.	-	2,308.85	923.54	629.69	419.79	335.83	2,308.85	
Springdale	-	32,283.43	-	19,370.06	12,913.37	-	32,283.43	
Victory	-	-	-	-	-	-	-	-
Countryside Comm.	-	-	-	-	-	-	-	-
Crossroads	-	-	-	-	-	-	-	-
Dayton Be Hope	398,973.72	14,961.14	-	14,961.14	-	-	14,961.14	
Daytonview	-	-	-	-	-	-	-	
Drexel	-	-	-	-	-	-	-	
First	-	3,321.79	924.34	1,211.59	807.72	378.14	3,321.79	-
Northridge	-	598.00	-	359.00	239.00	-	598.00	
Parkview	-	7,379.00	-	4,427.00	2,952.00	-	7,379.00	
Eaton First	-	350.00	-	350.00	-	-	350.00	
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	3,131.75	-	3,131.75	-	-	3,131.75	
Felicity	-	586.00	-	352.00	234.00	-	586.00	
Journey	-	-	-	-	-	-	-	
Georgetown	-	-	-	-	-	-	-	
Germanatown	-	726.58	-	544.23	182.35	-	726.58	
Hamilton Millville Ave.	12,077.00	1,707.00	526.00	751.00	239.00	191.00	1,707.00	
Walden Ponds	-	-	-	-	-	-	-	
Harrison	14,589.00	547.09	-	547.09	-	-	547.09	

# 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	-	1,235.10	-	741.06	494.04	-	1,235.10	-
Journey/Miamisburg First	-	-	-	-	-	-	-	-
Middletown First	-	-	-	-	-	-	-	-
Monroe	-	1,600.07	-	960.04	640.03	-	1,600.07	-
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	6,667.00	879.90	359.53	236.53	157.69	126.15	879.90	-
Penuel	-	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-	-
Ripley	-	-	-	-	-	-	-	-
Sardinia	-	-	-	-	-	-	-	-
Shelter Comm.	-	1,000.00	400.00	272.72	181.82	145.46	1,000.00	-
Trenton	41,976.00	4,591.00	2,309.00	1,488.00	-	794.00	4,591.00	-
Tri-County	-	2,683.76	-	1,610.65	1,073.11	-	2,683.76	-
Trotwood West Acres	6,159.33	846.89	338.76	230.97	153.98	123.18	846.89	-
Vandalia	40,999.25	1,640.28	-	1,230.21	410.07	-	1,640.28	-
Washington Court House	-	-	-	-	-	-	-	-
Waynesville	-	-	-	-	-	-	-	-
West Carrollton	43,306.92	5,320.08	2,128.03	1,450.93	967.29	773.83	5,320.08	-
West Chester	-	14,899.68	-	8,939.80	5,959.88	-	14,899.68	-
West Union	-	-	-	-	-	-	-	-
Wilmington	-	-	-	-	-	-	-	-
Xenia	-	6,983.70	-	6,983.70	-	-	6,983.70	-
<b>Grand Totals</b>	<b>578,931.49</b>	<b>121,200.70</b>	<b>9,704.00</b>	<b>78,076.44</b>	<b>29,900.01</b>	<b>3,520.25</b>	<b>121,200.70</b>	<b>-</b>

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
<b>July 2025 Payments</b>								
Alpha	6,192.42	851.46	340.58	232.22	154.81	123.85	851.46	
Amelia	737.05	737.05	-	737.05	-	-	737.05	
Bethel	-	1,348.40	-	1,348.40	-	-	1,348.40	
Bethesda	-	-	-	-	-	-	-	
Blanchester	-	1,102.47	-	661.48	440.99	-	1,102.47	
Brookville	-	-	-	-	-	-	-	
Cedarville	-	-	-	-	-	-	-	
<b>Cincinnati</b>								
Carthage	-	-	-	-	-	-	-	
Chase Ave.	-	-	-	-	-	-	-	
Ethiopian Evang.	-	240.76	96.31	65.66	43.77	35.02	240.76	
Fairfax	-	-	-	-	-	-	-	
Lockland	-	115.52	-	69.31	46.21	-	115.52	
Montana Ave.	-	1,442.45	576.97	393.40	262.27	209.81	1,442.45	
Springdale	-	14,070.93	-	8,442.56	5,628.37	-	14,070.93	
Victory	-	-	-	-	-	-	-	
Countryside Comm.	-	-	-	-	-	-	-	
Crossroads	-	-	-	-	-	-	-	
<b>Dayton</b>								
Be Hope	203,975.31	7,649.07	-	7,649.07	-	-	7,649.07	
Daytonview	-	-	-	-	-	-	-	
Drexel	-	-	-	-	-	-	-	
First	-	2,352.86	924.34	630.23	420.15	378.14	2,352.86	
Northridge	-	214.00	-	129.00	85.00	-	214.00	
Parkview	-	4,097.00	-	2,458.00	1,639.00	-	4,097.00	
Eaton First	-	-	-	-	-	-	-	
Fairborn Wrightview	-	-	-	-	-	-	-	
Fairfield	-	1,350.91	-	1,350.91	-	-	1,350.91	
Felicity	-	263.00	-	158.00	105.00	-	263.00	
Journey	-	-	-	-	-	-	-	
Georgetown	-	-	-	-	-	-	-	
Germantown	-	305.84	-	285.31	20.53	-	305.84	
Hamilton Millville Ave.	-	1,314.00	526.00	358.00	239.00	191.00	1,314.00	
Waldon Ponds	-	-	-	-	-	-	-	

Harrison	5,398.00	202.43	-	202.43	-	-	202.43
<b>Church</b>	<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	-	-	-	-	-	-	-
Living Hope Comm.	-	-	-	-	-	-	-
Manchester	-	576.75	-	346.05	230.70	-	576.75
Journey/Miamisburg First	-	-	-	-	-	-	-
Middletown First	-	-	-	-	-	-	-
Monroe	-	680.67	-	408.40	272.27	-	680.67
Morrow	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-
New Lebanon	-	-	-	-	-	-	-
New Richmond	-	-	-	-	-	-	-
North Point	-	-	-	-	-	-	-
Oxford	-	-	-	-	-	-	-
Peebles	1,865.00	246.15	100.58	66.17	44.11	35.29	246.15
Penuel	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-
Ripley	-	-	-	-	-	-	-
Sardinia	-	-	-	-	-	-	-
Shelter Comm.	-	500.00	200.00	136.36	90.91	72.73	500.00
Trenton	18,504.00	2,024.00	1,018.00	656.00	-	350.00	2,024.00
Tri-County	-	1,479.94	-	887.96	591.98	-	1,479.94
Trotwood West Acres	2,879.92	395.96	158.39	107.99	71.99	57.59	395.96
Vandalia	17,041.47	681.65	-	511.24	170.41	-	681.65
Washington Court House	-	-	-	-	-	-	-
Waynesville	-	-	-	-	-	-	-
West Carrollton	43,306.92	5,320.08	2,128.03	1,450.93	967.29	773.83	5,320.08
West Chester	-	6,727.14	-	4,036.28	2,690.86	-	6,727.14
West Union	-	-	-	-	-	-	-
Wilmington	-	-	-	-	-	-	-
Xenia	-	6,983.70	-	6,983.70	-	-	6,983.70
<b>Grand Totals</b>	<b>299,900.09</b>	<b>63,274.19</b>	<b>6,069.20</b>	<b>40,762.11</b>	<b>14,215.62</b>	<b>2,227.26</b>	<b>63,274.19</b>
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## SWO District Church of the Nazarene

## Balance Sheet

09/04/25

As of August 31, 2025

Accrual Basis

	Aug 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1001-00 · Checking - FFB	67,668.57
1001-01 · Checking - NMDC	384.84
1001-02 · Checking - Insurance	63.77
1001-03 · Checking - New Start	4,512.06
1002-00 · Checking - Electronic Payments	3,615.26
1002-01 · Checking - Electronic - NMDC	312.52
1010-00 · Savings - District	446,837.27
1014-00 · Parsonage Savings	88,104.07
1016-03 · New Start - Savings	549,679.13
1017-03 · New Start - Endowment	272,803.86
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>1,545,551.76</b>
<b>Total Current Assets</b>	<b>1,545,551.76</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	(324,197.49)
1510-01 · Accumulated Depreciation - NMDC	(4,026.55)
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>720,274.21</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	52,130.82
1221-00 · Note Receivable - Higher Ground	87,583.99
1222-03 · Drexel Land Contract	16,000.00
1700-00 · Prepaid Expenses	5,405.03
1700-03 · Prepaid Expenses - New Start	263.67
<b>Total Other Assets</b>	<b>171,562.54</b>
<b>TOTAL ASSETS</b>	<b>2,437,388.51</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
2201-00 · Benevolence Payable	246.38
2203-00 · Scholarships - Daytonview	2,000.00
<b>Total Other Current Liabilities</b>	<b>15,735.23</b>
<b>Total Current Liabilities</b>	<b>15,873.16</b>
<b>Long Term Liabilities</b>	
2008-00 · D S Deferred Comp Payable	27,000.00
<b>Total Long Term Liabilities</b>	<b>27,000.00</b>
<b>Total Liabilities</b>	<b>42,873.16</b>

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**SWO District Church of the Nazarene**

09/04/25

**Balance Sheet**

Accrual Basis

**As of August 31, 2025**

	<u>Aug 31, 25</u>
Equity	
2900-01 · NMDC	6,050.20
2900-02 · Insurance	63.77
2900-03 · New Start	2,126,815.52
2950-00 · General Fund Balance	40,069.56
2951-00 · Net activity	416,578.83
3200-00 · Unrestricted Net Assets	325,467.69
Net Income	<u>(520,530.22)</u>
Total Equity	<u>2,394,515.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,437,388.51</u></u>

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

	Aug 25	Jun - Aug 25
Ordinary Income/Expense		
Income		
3102-00 · Alpha	851.46	2,914.54
3103-00 · Amelia	737.05	941.32
3105-00 · Bethel	1,348.40	2,900.28
3106-00 · Blanchester	1,102.47	3,849.35
3107-00 · Brookville	0.00	1,747.59
3108-00 · Cedarville	0.00	1,755.00
3113-00 · Cincinnati Ethiopian Evang.	240.76	240.76
3115-00 · Cincinnati Lockland	115.52	292.19
3116-00 · Cincinnati Montana Ave.	1,442.45	3,620.81
3120-00 · Cincinnati Springdale	14,070.93	46,947.63
3122-00 · Cincinnati Victory	0.00	700.00
3125-00 · Dayton BeHope	7,649.07	22,764.54
3129-00 · Dayton First	2,352.86	5,098.97
3132-00 · Dayton Northridge	214.00	598.00
3133-00 · Dayton Parkview	4,097.00	10,880.00
3135-00 · Eaton First	0.00	739.00
3138-00 · Fairfield	1,350.91	4,478.25
3139-00 · Felicity	263.00	586.00
3140-00 · Journey	0.00	564.34
3142-00 · Germantown	305.84	948.20
3144-00 · Hamilton Millville Ave.	1,314.00	2,117.00
3147-00 · Harrison	202.43	796.92
3148-00 · Hillsboro	0.00	7,972.08
3152-00 · Manchester	576.75	1,799.95
3154-00 · Middletown First	0.00	5,572.39
3156-00 · Monroe	680.67	2,882.16
3159-00 · New Lebanon	0.00	3,021.04
3161-00 · North Point	0.00	1,059.58
3162-00 · Oxford	0.00	3,091.63
3163-00 · Peebles	246.15	1,058.72
3164-00 · Ripley	0.00	1,078.00
3166-00 · Shelter Community	500.00	1,500.00
3168-00 · Trenton	2,024.00	6,947.00
3169-00 · Tri-County	1,479.94	6,117.69
3170-00 · Trotwood West Acres	395.96	1,131.77
3171-00 · Vandalia	681.65	2,353.91
3172-00 · Washington Court House	0.00	6,123.00
3173-00 · Waynesville	0.00	135.72
3174-00 · West Carrollton	5,320.08	10,739.40
3175-00 · West Chester	6,727.14	21,257.70
3178-00 · Wilmington	0.00	800.00
3179-00 · Xenia	6,983.70	10,757.74
3195-00 · Additional WEF Contribution	0.00	(647.85)
3211-00 · Budget Allocated to WEF	(6,069.20)	(24,024.03)
3212-00 · Budget Allocated to Education	(14,215.62)	(50,636.93)
3213-00 · Budget Allocated Pensions & Ben	(2,227.26)	(8,497.60)
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	5,781.57
3305-03 · Int & Div New Start	0.00	11,998.38
3306-00 · Change in Market Value Nz. Fnd.	866.07	6,286.68
3306-03 · Chg in Market Value N S Naz Fnd	1,455.80	9,101.76
3308-00 · Interest Fort McKinley	306.97	929.47
3310-00 · Int & Div Parsonage Savings	0.00	1,923.13
3316-00 · Interest Income - Higher Ground	404.54	1,222.93
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	320.00	1,920.00



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

	Aug 25	Jun - Aug 25
3354-02 · District Insurance Income	0.00	32.80
3366-03 · Gain/Loss on Sale of Assets NS	(374,950.00)	(374,950.00)
<b>Total Income</b>	<b>(330,834.51)</b>	<b>(247,733.97)</b>
<b>Gross Profit</b>	<b>(330,834.51)</b>	<b>(247,733.97)</b>
<b>Expense</b>		
4101-00 · D S Salary	7,630.78	22,892.34
4103-00 · Office Secretary Salary	4,103.95	13,787.88
4104-00 · District Secretary Salary	384.62	1,153.86
4105-00 · DS Assistant Salary	523.08	1,569.24
4106-00 · Housing Allowance - Sec/Asst	1,076.92	3,230.76
4107-00 · Custodian Salary	326.76	980.28
4109-00 · District Treasurer Salary	1,325.00	3,975.00
4110-00 · Recurring Gifts	0.00	2,000.00
4214-00 · D S Housing Allowance	1,153.84	3,461.52
4314-00 · D S Social Security Tax	1,344.04	4,032.12
4315-00 · D S Emp. Annuity Contribution	2,583.33	7,749.99
4317-00 · Workers Comp Expense	(71.13)	(12.39)
4320-00 · Secretary Health Ins Reimb	200.00	600.00
4321-00 · DS Asst. Social Security Tax	303.64	910.92
4325-00 · FICA Employer Portion	338.95	1,129.77
4326-00 · Other Personnel Life Insurance	1,930.65	5,856.25
5040-00 · D S Prof. Expense Reimb.	1,788.51	2,933.01
5041-00 · Assistants Professional Expense	171.31	419.79
6024-00 · Office Space Maint & Repairs	384.61	1,349.61
6025-00 · Office Space Utilities	495.05	1,130.26
6026-00 · Office Space Telephone	79.13	508.26
6027-00 · Office Space Insurance	507.25	1,521.75
6028-00 · Office Equip & Maint Contracts	414.50	2,025.18
6031-00 · Stationary & Supplies	150.47	505.32
6032-00 · Postage	181.49	202.48
6033-00 · Audit Fees	10,560.00	10,560.00
6034-00 · Real Estate Taxes	827.38	2,482.12
6036-00 · ACH Payment Fees	6.68	57.95
6036-01 · Credit Card Payment Fees - NMDC	7.48	44.88
6050-00 · Depreciation Expense	637.67	1,913.01
7024-00 · Campmeeting	0.00	8,134.30
7025-00 · Flowers and Gifts	82.95	264.75
7026-01 · NMDC Expenses	310.00	3,100.00
7027-00 · Benevolence Expense	0.00	31.50
7031-02 · District Insurance Expense	16.40	49.20
7033-00 · District Assembly	164.26	4,570.28
7035-00 · District Conf. Meetings	0.00	134.48
7041-00 · Background Checks	(99.00)	(668.00)
7043-00 · Website/Computer Expense	130.58	1,819.06
7046-00 · NMI Allocation Supplement	3,300.00	9,900.00
7047-00 · SS Min. Allocation	4,000.00	12,000.00
7048-00 · NYI Min. Allocation	3,091.67	9,275.05
7055-00 · Campground Budget	30,000.00	34,529.86
7055-03 · Campground/Retreat Center Impr.	29,649.37	69,558.87
<b>Total Expense</b>	<b>110,012.19</b>	<b>251,670.51</b>
<b>Net Ordinary Income</b>	<b>(440,846.70)</b>	<b>(499,404.48)</b>
<b>Other Income/Expense</b>		
Other Expense		
8799-03 · Liberation Church	20,000.00	20,000.00
8800-00 · Drexel Church Building	522.49	1,125.74
<b>Total Other Expense</b>	<b>20,522.49</b>	<b>21,125.74</b>
<b>Net Other Income</b>	<b>(20,522.49)</b>	<b>(21,125.74)</b>
<b>Net Income</b>	<b>(461,369.19)</b>	<b>(520,530.22)</b>

# SWO District Church of the Nazarene

## Profit & Loss by Class

### August 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	851.46	851.46
3103-00 · Amelia	0.00	0.00	0.00	737.05	737.05
3105-00 · Bethel	0.00	0.00	0.00	1,348.40	1,348.40
3106-00 · Blanchester	0.00	0.00	0.00	1,102.47	1,102.47
3113-00 · Cincinnati Ethiopian Evang.	0.00	0.00	0.00	240.76	240.76
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	115.52	115.52
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	1,442.45	1,442.45
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	14,070.93	14,070.93
3125-00 · Dayton BeHope	0.00	0.00	0.00	7,649.07	7,649.07
3129-00 · Dayton First	0.00	0.00	0.00	2,352.86	2,352.86
3132-00 · Dayton Northridge	0.00	0.00	0.00	214.00	214.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	4,097.00	4,097.00
3138-00 · Fairfield	0.00	0.00	0.00	1,350.91	1,350.91
3139-00 · Felicity	0.00	0.00	0.00	263.00	263.00
3142-00 · Germantown	0.00	0.00	0.00	305.84	305.84
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	1,314.00	1,314.00
3147-00 · Harrison	0.00	0.00	0.00	202.43	202.43
3152-00 · Manchester	0.00	0.00	0.00	576.75	576.75
3156-00 · Monroe	0.00	0.00	0.00	680.67	680.67
3163-00 · Peebles	0.00	0.00	0.00	246.15	246.15
3166-00 · Shelter Community	0.00	0.00	0.00	500.00	500.00
3168-00 · Trenton	0.00	0.00	0.00	2,024.00	2,024.00
3169-00 · Tri-County	0.00	0.00	0.00	1,479.94	1,479.94
3170-00 · Trotwood West Acres	0.00	0.00	0.00	395.96	395.96
3171-00 · Vandalia	0.00	0.00	0.00	681.65	681.65
3174-00 · West Carrollton	0.00	0.00	0.00	5,320.08	5,320.08
3175-00 · West Chester	0.00	0.00	0.00	6,727.14	6,727.14
3179-00 · Xenia	0.00	0.00	0.00	6,983.70	6,983.70
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(6,069.20)	(6,069.20)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(14,215.62)	(14,215.62)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(2,227.26)	(2,227.26)
3306-00 · Chg in Market Value Nz. Fnd.	0.00	0.00	0.00	866.07	866.07
3306-03 · Chg in Market Value N S Naz Fnd	0.00	0.00	0.00	0.00	0.00
3308-00 · Interest Fort McKinley	0.00	1,455.80	0.00	0.00	1,455.80
3316-00 · Interest Income - Higher Ground	0.00	0.00	0.00	306.97	306.97
3353-01 · NMDC Income	0.00	0.00	320.00	404.54	404.54
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(374,950.00)	0.00	0.00	320.00
Total Income	0.00	(373,494.20)	320.00	42,339.69	(330,834.51)
Gross Profit	0.00	(373,494.20)	320.00	42,339.69	(330,834.51)

10:54 AM

09/04/25

Accrual Basis

# SWO District Church of the Nazarene

## Profit & Loss by Class

### August 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
<b>Expense</b>					
4101-00 · D S Salary	0.00	0.00	0.00	7,630.78	7,630.78
4103-00 · Office Secretary Salary	0.00	0.00	0.00	4,103.95	4,103.95
4104-00 · District Secretary Salary	0.00	0.00	0.00	384.62	384.62
4105-00 · DS Assistant Salary	0.00	0.00	0.00	523.08	523.08
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	1,076.92	1,076.92
4107-00 · Custodian Salary	0.00	0.00	0.00	326.76	326.76
4109-00 · District Treasurer Salary	0.00	0.00	0.00	1,325.00	1,325.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	1,153.84	1,153.84
4314-00 · D S Social Security Tax	0.00	0.00	0.00	1,344.04	1,344.04
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	2,583.33	2,583.33
4317-00 · Workers Comp Expense	0.00	0.00	0.00	(71.13)	(71.13)
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	200.00	200.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	303.64	303.64
4325-00 · FICA Employer Portion	0.00	0.00	0.00	338.95	338.95
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	1,930.65	1,930.65
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	1,788.51	1,788.51
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	171.31	171.31
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	384.61	384.61
6025-00 · Office Space Utilities	0.00	0.00	0.00	495.05	495.05
6026-00 · Office Space Telephone	0.00	0.00	0.00	79.13	79.13
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	414.50	414.50
6031-00 · Stationary & Supplies	0.00	0.00	0.00	150.47	150.47
6032-00 · Postage	0.00	0.00	0.00	181.49	181.49
6033-00 · Audit Fees	0.00	0.00	0.00	10,560.00	10,560.00
6034-00 · Real Estate Taxes	0.00	0.00	0.00	827.38	827.38
6036-00 · ACH Payment Fees	0.00	0.00	0.00	6.68	6.68
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	7.48	0.00	7.48
6050-00 · Depreciation Expense	0.00	0.00	0.00	637.67	637.67
7025-00 · Flowers and Gifts	0.00	0.00	0.00	82.95	82.95
7026-01 · NMDC Expenses	0.00	0.00	310.00	0.00	310.00
7031-02 · District Insurance Expense	16.40	0.00	0.00	0.00	16.40
7033-00 · District Assembly	0.00	0.00	0.00	164.26	164.26
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	130.58	130.58
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	3,300.00	3,300.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	4,000.00	4,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	3,091.67	3,091.67
7055-00 · Campground Budget	0.00	0.00	0.00	30,000.00	30,000.00
7055-03 · Campground/Retreat Center Impr.	0.00	29,649.37	0.00	0.00	29,649.37
<b>Total Expense</b>	16.40	29,649.37	317.48	80,028.94	110,012.19
<b>Net Ordinary Income</b>	(16.40)	(403,143.57)	2.52	(37,689.25)	(440,846.70)

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

10:54 AM  
09/04/25  
Accrual Basis

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Other Income/Expense					
Other Expense					
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	522.49	522.49
Total Other Expense	0.00	20,000.00	0.00	522.49	20,522.49
Net Other Income	0.00	(20,000.00)	0.00	(522.49)	(20,522.49)
Net Income	(16.40)	(423,143.57)	2.52	(38,211.74)	(461,369.19)

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## SWO District Church of the Nazarene

09/04/25

## Profit &amp; Loss by Class

Accrual Basis

June through August 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3102-00 · Alpha	0.00	0.00	0.00	2,914.54	2,914.54
3103-00 · Amelia	0.00	0.00	0.00	941.32	941.32
3105-00 · Bethel	0.00	0.00	0.00	2,900.28	2,900.28
3106-00 · Blanchester	0.00	0.00	0.00	3,849.35	3,849.35
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
3113-00 · Cincinnati Ethiopian Evang.	0.00	0.00	0.00	240.76	240.76
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	292.19	292.19
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	3,620.81	3,620.81
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	46,947.63	46,947.63
3122-00 · Cincinnati Victory	0.00	0.00	0.00	700.00	700.00
3125-00 · Dayton BeHope	0.00	0.00	0.00	22,764.54	22,764.54
3129-00 · Dayton First	0.00	0.00	0.00	5,098.97	5,098.97
3132-00 · Dayton Northridge	0.00	0.00	0.00	598.00	598.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	10,880.00	10,880.00
3135-00 · Eaton First	0.00	0.00	0.00	739.00	739.00
3138-00 · Fairfield	0.00	0.00	0.00	4,478.25	4,478.25
3139-00 · Felicity	0.00	0.00	0.00	586.00	586.00
3140-00 · Journey	0.00	0.00	0.00	564.34	564.34
3142-00 · Germantown	0.00	0.00	0.00	948.20	948.20
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	2,117.00	2,117.00
3147-00 · Harrison	0.00	0.00	0.00	796.92	796.92
3148-00 · Hillsboro	0.00	0.00	0.00	7,972.08	7,972.08
3152-00 · Manchester	0.00	0.00	0.00	1,799.95	1,799.95
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	2,882.16	2,882.16
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	1,058.72	1,058.72
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	1,500.00	1,500.00
3168-00 · Trenton	0.00	0.00	0.00	6,947.00	6,947.00
3169-00 · Tri-County	0.00	0.00	0.00	6,117.69	6,117.69
3170-00 · Trotwood West Acres	0.00	0.00	0.00	1,131.77	1,131.77
3171-00 · Vandalia	0.00	0.00	0.00	2,353.91	2,353.91
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	10,739.40	10,739.40
3175-00 · West Chester	0.00	0.00	0.00	21,257.70	21,257.70
3178-00 · Wilmington	0.00	0.00	0.00	800.00	800.00
3179-00 · Xenia	0.00	0.00	0.00	10,757.74	10,757.74
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	(24,024.03)	(24,024.03)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(50,636.93)	(50,636.93)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(8,497.60)	(8,497.60)
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	6,286.68	6,286.68
3306-03 · Chg in Market Value N S Naz Fnd	0.00	9,101.76	0.00	0.00	9,101.76
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	929.47	929.47
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	1,222.93	1,222.93
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	1,920.00	0.00	1,920.00
3354-02 · District Insurance Income	32.80	0.00	0.00	0.00	32.80
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(374,950.00)	0.00	0.00	(374,950.00)
Total Income	32.80	(353,849.86)	1,920.00	104,163.09	(247,733.97)
Gross Profit	32.80	(353,849.86)	1,920.00	104,163.09	(247,733.97)

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09/04/25

Accrual Basis

## SWO District Church of the Nazarene

## Profit &amp; Loss by Class

June through August 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
<b>Expense</b>					
4101-00 · D S Salary	0.00	0.00	0.00	22,892.34	22,892.34
4103-00 · Office Secretary Salary	0.00	0.00	0.00	13,787.88	13,787.88
4104-00 · District Secretary Salary	0.00	0.00	0.00	1,153.86	1,153.86
4105-00 · DS Assistant Salary	0.00	0.00	0.00	1,569.24	1,569.24
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	3,230.76	3,230.76
4107-00 · Custodian Salary	0.00	0.00	0.00	980.28	980.28
4109-00 · District Treasurer Salary	0.00	0.00	0.00	3,975.00	3,975.00
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	3,461.52	3,461.52
4314-00 · D S Social Security Tax	0.00	0.00	0.00	4,032.12	4,032.12
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	7,749.99	7,749.99
4317-00 · Workers Comp Expense	0.00	0.00	0.00	(12.39)	(12.39)
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	600.00	600.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	910.92	910.92
4325-00 · FICA Employer Portion	0.00	0.00	0.00	1,129.77	1,129.77
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	5,856.25	5,856.25
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	2,933.01	2,933.01
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	419.79	419.79
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	1,349.61	1,349.61
6025-00 · Office Space Utilities	0.00	0.00	0.00	1,130.26	1,130.26
6026-00 · Office Space Telephone	0.00	0.00	0.00	508.26	508.26
6027-00 · Office Space Insurance	0.00	0.00	0.00	1,521.75	1,521.75
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	2,025.18	2,025.18
6031-00 · Stationary & Supplies	0.00	0.00	0.00	505.32	505.32
6032-00 · Postage	0.00	0.00	0.00	202.48	202.48
6033-00 · Audit Fees	0.00	0.00	0.00	10,560.00	10,560.00
6034-00 · Real Estate Taxes	0.00	0.00	0.00	2,482.12	2,482.12
6036-00 · ACH Payment Fees	0.00	0.00	0.00	57.95	57.95
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	44.88	0.00	44.88
6050-00 · Depreciation Expense	0.00	0.00	0.00	1,913.01	1,913.01
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	264.75	264.75
7026-01 · NMDC Expenses	0.00	0.00	3,100.00	0.00	3,100.00
7027-00 · Benevolence Expense	0.00	0.00	0.00	31.50	31.50
7031-02 · District Insurance Expense	49.20	0.00	0.00	0.00	49.20
7033-00 · District Assembly	0.00	0.00	0.00	4,570.28	4,570.28
7035-00 · District Conf. Meetings	0.00	0.00	0.00	134.48	134.48
7041-00 · Background Checks	0.00	0.00	0.00	(668.00)	(668.00)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	1,819.06	1,819.06
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	9,900.00	9,900.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	12,000.00	12,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	9,275.05	9,275.05
7055-00 · Campground Budget	0.00	0.00	0.00	34,529.86	34,529.86
7055-03 · Campground/Retreat Center Impr.	0.00	69,558.87	0.00	0.00	69,558.87
<b>Total Expense</b>	<b>49.20</b>	<b>69,558.87</b>	<b>3,144.88</b>	<b>178,917.56</b>	<b>251,670.51</b>
<b>Net Ordinary Income</b>	<b>(16.40)</b>	<b>(423,408.73)</b>	<b>(1,224.88)</b>	<b>(74,754.47)</b>	<b>(499,404.48)</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
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	1,125.74	1,125.74
<b>Total Other Expense</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>1,125.74</b>	<b>21,125.74</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>(20,000.00)</b>	<b>0.00</b>	<b>(1,125.74)</b>	<b>(21,125.74)</b>
<b>Net Income</b>	<b>(16.40)</b>	<b>(443,408.73)</b>	<b>(1,224.88)</b>	<b>(75,880.21)</b>	<b>(520,530.22)</b>

10:57 AM

09/04/25

Accrual Basis

# SWO District Church of the Nazarene

## Balance Sheet Prev Year Comparison

### As of August 31, 2025

ASSETS	Aug 31, 25	Aug 31, 24	\$ Change	% Change
Current Assets				
Checking/Savings				
1001-00 · Checking - FFB	67,668.57	34,689.21	32,979.36	95.1%
1001-01 · Checking - NMDC	384.84	740.33	-355.49	-48.0%
1001-02 · Checking - Insurance	63.77	116.93	-53.16	-45.5%
1001-03 · Checking - New Start	4,512.06	20,342.57	-15,830.51	-77.8%
1002-00 · Checking - Electronic Payments	3,615.26	1,000.00	2,615.26	261.5%
1002-01 · Checking - Electronic - NMDC	312.52	156.26	156.26	100.0%
1010-00 · Savings - District	446,837.27	450,377.51	-3,540.24	-0.8%
1014-00 · Parsonage Savings	88,104.07	84,062.11	4,041.96	4.8%
1016-03 · New Start - Savings	549,679.13	627,763.83	-78,084.70	-12.4%
1017-03 · New Start - Endowment	272,803.86	273,523.93	-720.07	-0.3%
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%
Total Checking/Savings	1,545,551.76	1,601,175.64	-55,623.88	-3.5%
Total Current Assets	1,545,551.76	1,601,175.64	-55,623.88	-3.5%
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	-324,197.49	-315,907.81	-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	0.00	374,950.00	-374,950.00	-100.0%
1624-03 · Real Estate Dayton Central	357,350.00	403,500.00	-46,150.00	-11.4%
1625-03 · Real Estate Morrow	100,000.00	0.00	100,000.00	100.0%
1626-03 · Real Estate Drexel	100,000.00	0.00	100,000.00	100.0%
Total Fixed Assets	720,274.21	999,663.89	-279,389.68	-28.0%
Other Assets				
1201-00 · Accounts Receivable	179.03	0.00	179.03	100.0%
1209-00 · Loan Receivable - Miamisburg	10,000.00	10,000.00	0.00	0.0%
1210-00 · Loan Receivable Fort McKinley	52,130.82	57,862.05	-5,731.23	-9.9%
1221-00 · Note Receivable - Higher Ground	87,583.99	95,550.69	-7,966.70	-8.3%
1222-03 · Drexel Land Contract	16,000.00	0.00	16,000.00	100.0%
1700-00 · Prepaid Expenses	5,405.03	6,571.53	-1,166.50	-17.8%
1700-03 · Prepaid Expenses - New Start	263.67	2,550.32	-2,286.65	-89.7%
Total Other Assets	171,562.54	172,534.59	-972.05	-0.6%
TOTAL ASSETS	2,437,388.51	2,773,374.12	-335,985.61	-12.1%

# SWO District Church of the Nazarene

## Balance Sheet Prev Year Comparison

As of August 31, 2025

	Aug 31, 25	Aug 31, 24	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable				
2005-00 · Accounts Payable	137.93	0.00	137.93	100.0%
Total Accounts Payable	137.93	0.00	137.93	100.0%
<b>Other Current Liabilities</b>				
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%
2203-00 · Scholarships - Daytonview	2,000.00	2,000.00	0.00	0.0%
Total Other Current Liabilities	15,735.23	11,735.23	4,000.00	34.1%
Total Current Liabilities	15,873.16	11,735.23	4,137.93	35.3%
<b>Long Term Liabilities</b>				
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	42,873.16	35,735.23	7,137.93	20.0%
<b>Equity</b>				
2900-01 · NMDC	6,050.20	896.59	5,153.61	574.8%
2900-02 · Insurance	63.77	116.93	-53.16	-45.5%
2900-03 · New Start	2,126,815.52	2,473,508.16	-346,692.64	-14.0%
2950-00 · General Fund Balance	40,069.56	0.00	40,069.56	100.0%
2951-00 · Net activity	416,578.83	36,059.12	380,519.71	1,055.3%
3200-00 · Unrestricted Net Assets	325,467.69	362,033.59	-36,565.90	-10.1%
Net Income	-520,530.22	-134,975.50	-385,554.72	-285.7%
Total Equity	2,394,515.35	2,737,638.89	-343,123.54	-12.5%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,437,388.51</b>	<b>2,773,374.12</b>	<b>-335,985.61</b>	<b>-12.1%</b>



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

	Jun - Aug 25	Jun - Aug 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	2,914.54	2,469.68	444.86	18.0%
3103-00 · Amelia	941.32	703.32	238.00	33.8%
3105-00 · Bethel	2,900.28	1,606.91	1,293.37	80.5%
3106-00 · Blanchester	3,849.35	3,798.19	51.16	1.4%
3107-00 · Brookville	1,747.59	1,626.76	120.83	7.4%
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.	240.76	467.91	-227.15	-48.6%
3115-00 · Cincinnati Lockland	292.19	859.21	-567.02	-66.0%
3116-00 · Cincinnati Montana Ave.	3,620.81	3,239.70	381.11	11.8%
3120-00 · Cincinnati Springdale	46,947.63	47,776.72	-829.09	-1.7%
3122-00 · Cincinnati Victory	700.00	0.00	700.00	100.0%
3123-00 · Countryside Community	0.00	16,039.67	-16,039.67	-100.0%
3124-00 · Crossroads	0.00	4,615.00	-4,615.00	-100.0%
3125-00 · Dayton BeHope	22,764.54	23,430.71	-666.17	-2.8%
3129-00 · Dayton First	5,098.97	2,101.19	2,997.78	142.7%
3132-00 · Dayton Northridge	598.00	332.00	266.00	80.1%
3133-00 · Dayton Parkview	10,880.00	9,544.00	1,336.00	14.0%
3135-00 · Eaton First	739.00	701.88	37.12	5.3%
3138-00 · Fairfield	4,478.25	5,502.60	-1,024.35	-18.6%
3139-00 · Felicity	586.00	591.30	-5.30	-0.9%
3140-00 · Journey	564.34	944.27	-379.93	-40.2%
3142-00 · Germantown	948.20	517.11	431.09	83.4%
3144-00 · Hamilton Millville Ave.	2,117.00	1,184.00	933.00	78.8%
3147-00 · Harrison	796.92	661.31	135.61	20.5%
3148-00 · Hillsboro	7,972.08	616.54	7,355.54	1,193.0%
3152-00 · Manchester	1,799.95	1,550.84	249.11	16.1%
3154-00 · Middletown First	5,572.39	0.00	5,572.39	100.0%
3156-00 · Monroe	2,882.16	2,625.32	256.84	9.8%
3157-00 · Morrow	0.00	431.57	-431.57	-100.0%
3159-00 · New Lebanon	3,021.04	3,084.57	-63.53	-2.1%
3161-00 · North Point	1,059.58	2,866.19	-1,806.61	-63.0%
3162-00 · Oxford	3,091.63	3,876.89	-785.26	-20.3%
3163-00 · Peebles	1,058.72	1,038.60	20.12	1.9%
3164-00 · Ripley	1,078.00	1,278.00	-200.00	-15.7%
3166-00 · Shelter Community	1,500.00	1,500.00	0.00	0.0%
3167-00 · Penuel	0.00	7,000.00	-7,000.00	-100.0%
3168-00 · Trenton	6,947.00	7,613.00	-666.00	-8.8%
3169-00 · Tri-County	6,117.69	8,119.26	-2,001.57	-24.7%
3170-00 · Trotwood West Acres	1,131.77	818.95	312.82	38.2%
3171-00 · Vandalia	2,353.91	2,409.81	-55.90	-2.3%
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	10,739.40	6,933.78	3,805.62	54.9%
3175-00 · West Chester	21,257.70	20,624.88	632.82	3.1%
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	10,757.74	9,974.34	783.40	7.9%
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	-24,024.03	-21,071.24	-2,952.79	-14.0%
3212-00 · Budget Allocated to Education	-50,636.93	-43,909.84	-6,727.09	-15.3%
3213-00 · Budget Allocated Pensions & Ben	-8,497.60	-10,866.98	2,369.38	21.8%
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	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.	6,286.68	6,721.45	-434.77	-6.5%
3306-03 · Chg in Market Value N S Naz Fnd	9,101.76	8,719.25	382.51	4.4%
3308-00 · Interest Fort McKinley	929.47	1,028.62	-99.15	-9.6%
3310-00 · Int & Div Parsonage Savings	1,923.13	2,243.84	-320.71	-14.3%
3316-00 · Interest Income - Higher Ground	1,222.93	1,331.48	-108.55	-8.2%
3322-00 · Interest Inc - Intl Assistance	1,321.87	1,542.31	-220.44	-14.3%

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Accrual Basis

# SWO District Church of the Nazarene

## Profit & Loss Prev Year Comparison

### June through August 2025

	Jun - Aug 25	Jun - Aug 24	\$ Change	% Change
3323-00 · Interest Inc - District Grant	541.25	710.63	-169.38	-23.8%
3350-00 · Misc. Income	0.00	1.00	-1.00	-100.0%
3353-01 · NMDC Income	1,920.00	2,230.00	-310.00	-13.9%
3354-02 · District Insurance Income	32.80	849.77	-816.97	-96.1%
3366-03 · Gain/Loss on Sale of Assets NS	-374,950.00	0.00	-374,950.00	-100.0%
<b>Total Income</b>	<b>-247,733.97</b>	<b>137,088.60</b>	<b>-384,822.57</b>	<b>-280.7%</b>
<b>Gross Profit</b>	<b>-247,733.97</b>	<b>137,088.60</b>	<b>-384,822.57</b>	<b>-280.7%</b>
<b>Expense</b>				
4101-00 · D S Salary	22,892.34	21,214.56	1,677.78	7.9%
4103-00 · Office Secretary Salary	13,787.88	12,909.08	878.80	6.8%
4104-00 · District Secretary Salary	1,153.86	1,015.38	138.48	13.6%
4105-00 · DS Assistant Salary	1,569.24	1,430.76	138.48	9.7%
4106-00 · Housing Allowance - Sec/Asst	3,230.76	3,230.76	0.00	0.0%
4107-00 · Custodian Salary	980.28	622.44	357.84	57.5%
4109-00 · District Treasurer Salary	3,975.00	3,774.00	201.00	5.3%
4110-00 · Recurring Gifts	2,000.00	1,500.00	500.00	33.3%
4214-00 · D S Housing Allowance	3,461.52	3,461.52	0.00	0.0%
4314-00 · D S Social Security Tax	4,032.12	3,775.44	256.68	6.8%
4315-00 · D S Emp. Annuity Contribution	7,749.99	7,624.97	125.02	1.6%
4316-00 · D S Insurance	0.00	205.45	-205.45	-100.0%
4317-00 · Workers Comp Expense	-12.39	107.15	-119.54	-111.6%
4320-00 · Secretary Health Ins Reimb	600.00	600.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	910.92	868.56	42.36	4.9%
4325-00 · FICA Employer Portion	1,129.77	1,035.17	94.60	9.1%
4326-00 · Other Personnel Life Insurance	5,856.25	5,369.35	486.90	9.1%
5040-00 · D S Prof. Expense Reimb.	2,933.01	6,775.07	-3,842.06	-56.7%
5041-00 · Assistants Professional Expense	419.79	239.34	180.45	75.4%
6024-00 · Office Space Maint & Repairs	1,349.61	10,106.96	-8,757.35	-86.7%
6025-00 · Office Space Utilities	1,130.26	1,111.56	18.70	1.7%
6026-00 · Office Space Telephone	508.26	699.58	-191.32	-27.4%
6027-00 · Office Space Insurance	1,521.75	945.65	576.10	60.9%
6028-00 · Office Equip & Maint Contracts	2,025.18	2,158.40	-133.22	-6.2%
6031-00 · Stationary & Supplies	505.32	2,371.52	-1,866.20	-78.7%
6032-00 · Postage	202.48	475.87	-273.39	-57.5%
6033-00 · Audit Fees	10,560.00	6,162.00	4,398.00	71.4%
6034-00 · Real Estate Taxes	2,482.12	1,638.86	843.26	51.5%
6036-00 · ACH Payment Fees	57.95	8.81	49.14	557.8%
6036-01 · Credit Card Payment Fees - NMDC	44.88	33.66	11.22	33.3%
6050-00 · Depreciation Expense	1,913.01	1,275.34	637.67	50.0%
7024-00 · Campmeeting	8,134.30	9,777.09	-1,642.79	-16.8%
7025-00 · Flowers and Gifts	264.75	250.80	13.95	5.6%
7026-01 · NMDC Expenses	3,100.00	1,705.00	1,395.00	81.8%
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	49.20	824.16	-774.96	-94.0%
7033-00 · District Assembly	4,570.28	7,660.70	-3,090.42	-40.3%
7034-00 · District Projects	0.00	750.00	-750.00	-100.0%
7035-00 · District Conf. Meetings	134.48	341.65	-207.17	-60.6%
7039-00 · Miscellaneous Expense	0.00	200.00	-200.00	-100.0%
7041-00 · Background Checks	-668.00	-215.00	-453.00	-210.7%
7043-00 · Website/Computer Expense	1,819.06	672.17	1,146.89	170.6%
7046-00 · NMI Allocation Supplement	9,900.00	9,900.00	0.00	0.0%
7047-00 · SS Min. Allocation	12,000.00	12,000.00	0.00	0.0%
7048-00 · NYI Min. Allocation	9,275.05	9,024.99	250.06	2.8%
7055-00 · Campground Budget	34,529.86	7,500.00	27,029.86	360.4%
7055-03 · Campground/Retreat Center Impr.	69,558.87	0.00	69,558.87	100.0%
8002-00 · Church Support non New Start	0.00	1,500.00	-1,500.00	-100.0%
<b>Total Expense</b>	<b>251,670.51</b>	<b>165,578.77</b>	<b>86,091.74</b>	<b>52.0%</b>
<b>Net Ordinary Income</b>	<b>-499,404.48</b>	<b>-28,490.17</b>	<b>-470,914.31</b>	<b>-1,652.9%</b>

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Accrual Basis

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

	<u>Jun - Aug 25</u>	<u>Jun - Aug 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	4,999.97	-4,999.97	-100.0%
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	0.00	803.60	-803.60	-100.0%
8774-03 · New Life Expenses	0.00	133.13	-133.13	-100.0%
8775-03 · 317 Burns Ave	0.00	2,329.72	-2,329.72	-100.0%
8779-03 · Waynesville Remodel	0.00	25,197.76	-25,197.76	-100.0%
8792-03 · Dayton Central Expenses	0.00	456.29	-456.29	-100.0%
8799-03 · Liberation Church	20,000.00	10,000.00	10,000.00	100.0%
8800-00 · Drexel Church Building	1,125.74	0.00	1,125.74	100.0%
Total Other Expense	<u>21,125.74</u>	<u>106,485.33</u>	<u>-85,359.59</u>	<u>-80.2%</u>
Net Other Income	<u>-21,125.74</u>	<u>-106,485.33</u>	<u>85,359.59</u>	<u>80.2%</u>
Net Income	<u><b>-520,530.22</b></u>	<u><b>-134,975.50</b></u>	<u><b>-385,554.72</b></u>	<u><b>-285.7%</b></u>

# SWO District Church of the Nazarene

## Profit & Loss Budget vs. Actual

### August 2025

	Aug 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3102-00 · Alpha	851.46			
3103-00 · Amelia	737.05			
3105-00 · Bethel	1,348.40			
3106-00 · Blanchester	1,102.47			
3113-00 · Cincinnati Ethiopian Evang.	240.76			
3115-00 · Cincinnati Lockland	115.52			
3116-00 · Cincinnati Montana Ave.	1,442.45			
3120-00 · Cincinnati Springdale	14,070.93			
3125-00 · Dayton BeHope	7,649.07			
3129-00 · Dayton First	2,352.86			
3132-00 · Dayton Northridge	214.00			
3133-00 · Dayton Parkview	4,097.00			
3138-00 · Fairfield	1,350.91			
3139-00 · Felicity	263.00			
3142-00 · Germantown	305.84			
3144-00 · Hamilton Millville Ave.	1,314.00			
3147-00 · Harrison	202.43			
3152-00 · Manchester	576.75			
3156-00 · Monroe	680.67			
3163-00 · Peebles	246.15			
3166-00 · Shelter Community	500.00			
3168-00 · Trenton	2,024.00			
3169-00 · Tri-County	1,479.94			
3170-00 · Trotwood West Acres	395.96			
3171-00 · Vandalia	681.65			
3174-00 · West Carrollton	5,320.08			
3175-00 · West Chester	6,727.14			
3179-00 · Xenia	6,983.70			
3211-00 · Budget Allocated to WEF	-6,069.20			
3212-00 · Budget Allocated to Education	-14,215.62			
3213-00 · Budget Allocated Pensions & Ben	-2,227.26			
3306-00 · Change in Market Value Nz. Fnd.	866.07			
3306-03 · Chg in Market Value N S Naz Fnd	1,455.80			
3308-00 · Interest Fort McKinley	306.97			
3316-00 · Interest Income - Higher Ground	404.54			
3353-01 · NMDC Income	320.00	834.00	-514.00	38.4%
3354-02 · District Insurance Income	0.00	16.40	-16.40	0.0%
3366-03 · Gain/Loss on Sale of Assets NS	-374,950.00			
<b>Total Income</b>	<b>-330,834.51</b>	<b>850.40</b>	<b>-331,684.91</b>	<b>-38,903.4%</b>
<b>Gross Profit</b>	<b>-330,834.51</b>	<b>850.40</b>	<b>-331,684.91</b>	<b>-38,903.4%</b>
<b>Expense</b>				
4101-00 · D S Salary	7,630.78	7,630.78	0.00	100.0%
4103-00 · Office Secretary Salary	4,103.95	3,876.92	227.03	105.9%
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%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	-71.13	33.34	-104.47	-213.3%
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	338.95	319.53	19.42	106.1%
4326-00 · Other Personnel Life Insurance	1,930.65	1,958.34	-27.69	98.6%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	1,788.51	1,541.66	246.85	116.0%

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Accrual Basis

# SWO District Church of the Nazarene

## Profit & Loss Budget vs. Actual

### August 2025

	Aug 25	Budget	\$ Over Budget	% of Budget
5041-00 · Assistants Professional Expense	171.31	250.00	-78.69	68.5%
6024-00 · Office Space Maint & Repairs	384.61	833.34	-448.73	46.2%
6025-00 · Office Space Utilities	495.05	416.66	78.39	118.8%
6026-00 · Office Space Telephone	79.13	300.00	-220.87	26.4%
6027-00 · Office Space Insurance	507.25	550.59	-43.34	92.1%
6028-00 · Office Equip & Maint Contracts	414.50	416.66	-2.16	99.5%
6031-00 · Stationary & Supplies	150.47	416.66	-266.19	36.1%
6032-00 · Postage	181.49	141.66	39.83	128.1%
6033-00 · Audit Fees	10,560.00	0.00	10,560.00	100.0%
6034-00 · Real Estate Taxes	827.38	820.84	6.54	100.8%
6036-00 · ACH Payment Fees	6.68			
6036-01 · Credit Card Payment Fees - NMDC	7.48			
6050-00 · Depreciation Expense	637.67			
7022-00 · Retreats	0.00	250.00	-250.00	0.0%
7024-00 · Campmeeting	0.00	0.00	0.00	0.0%
7025-00 · Flowers and Gifts	82.95	100.00	-17.05	83.0%
7026-01 · NMDC Expenses	310.00	833.34	-523.34	37.2%
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	164.26	0.00	164.26	100.0%
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	-99.00	8.34	-107.34	-1,187.1%
7042-00 · Counseling Expense	0.00	83.34	-83.34	0.0%
7043-00 · Website/Computer Expense	130.58	416.66	-286.08	31.3%
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%
7055-00 · Campground Budget	30,000.00	0.00	30,000.00	100.0%
7055-03 · Campground/Retreat Center Impr.	29,649.37			
8002-00 · Church Support non New Start	0.00	500.00	-500.00	0.0%
<b>Total Expense</b>	<b>110,012.19</b>	<b>43,159.52</b>	<b>66,852.67</b>	<b>254.9%</b>
<b>Net Ordinary Income</b>	<b>-440,846.70</b>	<b>-42,309.12</b>	<b>-398,537.58</b>	<b>1,042.0%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8799-03 · Liberation Church	20,000.00			
8800-00 · Drexel Church Building	522.49			
<b>Total Other Expense</b>	<b>20,522.49</b>			
<b>Net Other Income</b>	<b>-20,522.49</b>			
<b>Net Income</b>	<b>-461,369.19</b>	<b>-42,309.12</b>	<b>-419,060.07</b>	<b>1,090.5%</b>

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Accrual Basis

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

	Jun - Aug 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3102-00 · Alpha	2,914.54			
3103-00 · Amelia	941.32			
3105-00 · Bethel	2,900.28			
3106-00 · Blanchester	3,849.35			
3107-00 · Brookville	1,747.59			
3108-00 · Cedarville	1,755.00			
3113-00 · Cincinnati Ethiopian Evang.	240.76			
3115-00 · Cincinnati Lockland	292.19			
3116-00 · Cincinnati Montana Ave.	3,620.81			
3120-00 · Cincinnati Springdale	46,947.63			
3122-00 · Cincinnati Victory	700.00			
3125-00 · Dayton BeHope	22,764.54			
3129-00 · Dayton First	5,098.97			
3132-00 · Dayton Northridge	598.00			
3133-00 · Dayton Parkview	10,880.00			
3135-00 · Eaton First	739.00			
3138-00 · Fairfield	4,478.25			
3139-00 · Felicity	586.00			
3140-00 · Journey	564.34			
3142-00 · Germantown	948.20			
3144-00 · Hamilton Millville Ave.	2,117.00			
3147-00 · Harrison	796.92			
3148-00 · Hillsboro	7,972.08			
3152-00 · Manchester	1,799.95			
3154-00 · Middletown First	5,572.39			
3156-00 · Monroe	2,882.16			
3159-00 · New Lebanon	3,021.04			
3161-00 · North Point	1,059.58			
3162-00 · Oxford	3,091.63			
3163-00 · Peebles	1,058.72			
3164-00 · Ripley	1,078.00			
3166-00 · Shelter Community	1,500.00			
3168-00 · Trenton	6,947.00			
3169-00 · Tri-County	6,117.69			
3170-00 · Trotwood West Acres	1,131.77			
3171-00 · Vandalia	2,353.91			
3172-00 · Washington Court House	6,123.00			
3173-00 · Waynesville	135.72			
3174-00 · West Carrollton	10,739.40			
3175-00 · West Chester	21,257.70			
3178-00 · Wilmington	800.00			
3179-00 · Xenia	10,757.74			
3195-00 · Additional WEF Contribution	-647.85			
3211-00 · Budget Allocated to WEF	-24,024.03			
3212-00 · Budget Allocated to Education	-50,636.93			
3213-00 · Budget Allocated Pensions & Ben	-8,497.60			
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.	6,286.68			
3306-03 · Chg in Market Value N S Naz Fnd	9,101.76			
3308-00 · Interest Fort McKinley	929.47			
3310-00 · Int & Div Parsonage Savings	1,923.13			
3316-00 · Interest Income - Higher Ground	1,222.93			
3322-00 · Interest Inc - Intl Assistance	1,321.87			
3323-00 · Interest Inc - District Grant	541.25			
3353-01 · NMDC Income	1,920.00	2,500.00	-580.00	76.8%
3354-02 · District Insurance Income	32.80	49.20	-16.40	66.7%
3366-03 · Gain/Loss on Sale of Assets NS	-374,950.00			
<b>Total Income</b>	<b>-247,733.97</b>	<b>2,549.20</b>	<b>-250,283.17</b>	<b>-9,718.1%</b>

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Accrual Basis

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

	Jun - Aug 25	Budget	\$ Over Budget	% of Budget
Gross Profit	-247,733.97	2,549.20	-250,283.17	-9,718.1%
Expense				
4101-00 · D S Salary	22,892.34	26,707.73	-3,815.39	85.7%
4103-00 · Office Secretary Salary	13,787.88	13,569.22	218.66	101.6%
4104-00 · District Secretary Salary	1,153.86	1,346.17	-192.31	85.7%
4105-00 · DS Assistant Salary	1,569.24	1,830.78	-261.54	85.7%
4106-00 · Housing Allowance - Sec/Asst	3,230.76	3,767.22	-536.46	85.8%
4107-00 · Custodian Salary	980.28	975.00	5.28	100.5%
4109-00 · District Treasurer Salary	3,975.00	3,975.00	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	3,461.52	4,038.44	-576.92	85.7%
4314-00 · D S Social Security Tax	4,032.12	4,704.14	-672.02	85.7%
4315-00 · D S Emp. Annuity Contribution	7,749.99	7,749.99	0.00	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	-12.39	100.00	-112.39	-12.4%
4320-00 · Secretary Health Ins Reimb	600.00	600.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	910.92	1,062.74	-151.82	85.7%
4325-00 · FICA Employer Portion	1,129.77	1,118.36	11.41	101.0%
4326-00 · Other Personnel Life Insurance	5,856.25	5,875.00	-18.75	99.7%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	2,933.01	4,625.00	-1,691.99	63.4%
5041-00 · Assistants Professional Expense	419.79	750.00	-330.21	56.0%
6024-00 · Office Space Maint & Repairs	1,349.61	2,500.00	-1,150.39	54.0%
6025-00 · Office Space Utilities	1,130.26	1,250.00	-119.74	90.4%
6026-00 · Office Space Telephone	508.26	900.00	-391.74	56.5%
6027-00 · Office Space Insurance	1,521.75	1,651.75	-130.00	92.1%
6028-00 · Office Equip & Maint Contracts	2,025.18	1,250.00	775.18	162.0%
6031-00 · Stationary & Supplies	505.32	1,250.00	-744.68	40.4%
6032-00 · Postage	202.48	425.00	-222.52	47.6%
6033-00 · Audit Fees	10,560.00	6,165.00	4,395.00	171.3%
6034-00 · Real Estate Taxes	2,482.12	2,462.50	19.62	100.8%
6036-00 · ACH Payment Fees	57.95			
6036-01 · Credit Card Payment Fees - NMDC	44.88			
6050-00 · Depreciation Expense	1,913.01			
7022-00 · Retreats	0.00	750.00	-750.00	0.0%
7024-00 · Campmeeting	8,134.30	11,000.00	-2,865.70	73.9%
7025-00 · Flowers and Gifts	264.75	300.00	-35.25	88.3%
7026-01 · NMDC Expenses	3,100.00	2,500.00	600.00	124.0%
7027-00 · Benevolence Expense	31.50	500.00	-468.50	6.3%
7029-00 · Ministerial Assessment Expense	0.00	1,250.00	-1,250.00	0.0%
7030-00 · Education Assistance	0.00	750.00	-750.00	0.0%
7031-02 · District Insurance Expense	49.20	49.20	0.00	100.0%
7033-00 · District Assembly	4,570.28	7,500.00	-2,929.72	60.9%
7034-00 · District Projects	0.00	1,250.00	-1,250.00	0.0%
7035-00 · District Conf. Meetings	134.48	750.00	-615.52	17.9%
7037-00 · Ministry Training/Education	0.00	250.00	-250.00	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	0.00	500.00	-500.00	0.0%
7041-00 · Background Checks	-668.00	25.00	-693.00	-2,672.0%
7042-00 · Counseling Expense	0.00	250.00	-250.00	0.0%
7043-00 · Website/Computer Expense	1,819.06	1,250.00	569.06	145.5%
7044-00 · Retired Pastor Subsidy	0.00	250.00	-250.00	0.0%
7046-00 · NMI Allocation Supplement	9,900.00	9,900.00	0.00	100.0%
7047-00 · SS Min. Allocation	12,000.00	12,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	9,275.05	9,275.01	0.04	100.0%
7055-00 · Campground Budget	34,529.86	30,000.00	4,529.86	115.1%
7055-03 · Campground/Retreat Center Impr.	69,558.87			
8002-00 · Church Support non New Start	0.00	1,500.00	-1,500.00	0.0%
Total Expense	251,670.51	193,948.25	57,722.26	129.8%
Net Ordinary Income	-499,404.48	-191,399.05	-308,005.43	260.9%
Other Income/Expense				
Other Expense				

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Accrual Basis

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

	<u>Jun - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8799-03 · Liberation Church	20,000.00			
8800-00 · Drexel Church Building	1,125.74			
Total Other Expense	21,125.74			
Net Other Income	-21,125.74			
Net Income	<u>-520,530.22</u>	<u>-191,399.05</u>	<u>-329,131.17</u>	<u>272.0%</u>