

## District Advisory Board Financial Reports

November 2025

Churches sending support to the District:

October	28/59	47%
June through October	40/59	68%

Total fiscal year deposits for the District (6/01/2025 - 11/30/2025) are \$258,171.41. This is down \$23,451.64 (or 8.3%) from the same period in the prior year of \$281,623.05. 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 November report:

Grant to Middletown for \$100,000.00 was funded to begin repairs.

Small church growth grant for \$5,000.00 to Wright View was funded.

The change in valuation of investments with the Nazarene Foundation for the month of October was a profit of \$2,313.09 on the unrestricted account and a profit of \$2,704.04 on the New Start account.

The District continues to have strong reserves with \$85,957.57 in checking and \$1,390,407.36 in various savings and investment accounts.

Respectfully submitted,

Lee K. Van Houten, treasurer

# Fiscal YTD Totals

June 2025 - October 2025

Church June 2025 -October 2025	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
Alpha	33,869.53	4,657.06	1,862.81	1,270.11	846.74	677.40	4,657.06	
Amelia	-	1,604.66	-	1,604.66	-	-	1,604.66	
Bethel	-	6,467.55	-	6,467.55	-	-	6,467.55	
Bethesda	-	-	-	-	-	-	-	
Blanchester	-	6,350.92	-	3,810.55	2,540.37	-	6,350.92	-
Brookville	-	1,872.42	915.00	624.40	-	333.02	1,872.42	
Cedarville	-	-	-	-	-	-	-	
Cincinnati Carthage	-	-	-	-	-	-	-	
Chase Ave.	-	-	-	-	-	-	-	
Ethiopian Evang.	-	406.04	162.42	110.74	73.82	59.06	406.04	
Fairfax	-	-	-	-	-	-	-	
Lockland	-	702.50	-	424.63	277.87	-	702.50	
Montana Ave.	-	7,034.85	2,813.95	1,918.59	1,279.06	1,023.25	7,034.85	
Springdale	-	77,628.68	-	46,577.20	31,051.48	-	77,628.68	
Victory	-	-	-	-	-	-	-	-
Countryside Comm.	-	10,574.60	-	6,344.76	4,229.84	-	10,574.60	-
Crossroads	-	-	-	-	-	-	-	-
Dayton Be Hope	1,008,469.21	37,817.22	-	37,817.22	-	-	37,817.22	
Daytonview closed)	-	-	-	-	-	-	-	
Drexel (closed)	-	-	-	-	-	-	-	
First	-	10,774.91	3,852.36	3,207.95	2,138.63	1,575.97	10,774.91	-
Northridge	-	1,423.00	-	854.00	569.00	-	1,423.00	
Parkview	-	31,812.00	-	19,087.00	12,725.00	-	31,812.00	
Eaton First	-	935.00	-	935.00	-	-	935.00	
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	7,837.43	-	7,837.43	-	-	7,837.43	
Felicity	-	1,152.00	-	692.00	460.00	-	1,152.00	
Journey	-	1,086.65	-	1,086.65	-	-	1,086.65	
Georgetown	-	-	-	-	-	-	-	
Germantown	-	1,674.99	-	1,127.86	547.13	-	1,674.99	
Hamilton Millville Ave.	59,391.00	6,228.00	2,420.00	1,945.00	1,035.00	828.00	6,228.00	
Walden Ponds	-	-	-	-	-	-	-	
Harrison	38,693.00	1,451.00	-	1,451.00	-	-	1,451.00	

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	-	3,065.28	-	1,839.17	1,226.11	-	3,065.28	-
Liberation/Miamisburg First	-	-	-	-	-	-	-	-
Middletown First	-	2,442.88	-	942.75	853.17	646.96	2,442.88	-
Monroe	-	4,623.39	-	2,774.03	1,849.36	-	4,623.39	-
Morrow (closed)	-	-	-	-	-	-	-	-
Mount Carmel	-	-	-	-	-	-	-	-
New Lebanon	-	5,715.16	2,286.06	1,558.69	1,039.12	831.29	5,715.16	-
New Richmond	-	-	-	-	-	-	-	-
North Point	-	3,361.19	1,344.48	916.69	611.12	488.90	3,361.19	-
Oxford	-	1,098.96	529.26	306.33	-	163.37	1,098.96	100.00
Peebles	16,298.00	2,092.28	854.91	562.44	374.96	299.97	2,092.28	-
Penuel	-	-	-	-	-	-	-	-
Philadelphia	-	-	-	-	-	-	-	-
Ripley	34,479.00	4,742.00	1,896.00	1,293.00	863.00	690.00	4,742.00	-
Sardinia	-	-	-	-	-	-	-	-
Shelter Comm.	-	2,000.00	800.00	545.44	363.64	290.92	2,000.00	-
Trenton	86,545.00	9,463.00	4,760.00	3,067.00	-	1,636.00	9,463.00	-
Tri-County	-	6,338.96	-	3,803.77	2,535.19	-	6,338.96	-
Trotwood West Acres	14,894.10	2,046.56	818.63	558.15	355.87	313.91	2,046.56	-
Vandalia	102,600.51	4,100.92	-	3,075.69	1,025.23	-	4,100.92	-
Washington Court House	-	-	-	-	-	-	-	-
Waynesville	5,081.25	317.58	-	190.54	127.04	-	317.58	-
West Carrollton	151,869.87	19,024.03	7,609.61	5,188.37	3,458.92	2,767.13	19,024.03	-
West Chester	-	29,637.03	-	18,172.63	11,464.40	-	29,637.03	-
West Union	-	-	-	-	-	-	-	-
Wilmington	-	2,702.33	1,351.15	675.59	-	675.59	2,702.33	-
Xenia	95,375.34	17,669.69	-	17,669.69	-	-	17,669.69	-
Grand Totals	1,647,565.81	340,772.54	34,276.64	209,174.09	83,921.07	13,300.74	340,772.54	100.00

Church	Income Base	Total Paid	WEF	District	MVNU	NB USA	Total	GT Pass Thru
<b>October 2025 Payment</b>								
Alpha	-	-	-	-	-	-	-	-
Amelia	-	245.49	-	245.49	-	-	245.49	-
Bethel	-	1,770.63	-	1,770.63	-	-	1,770.63	-
Bethesda	-	-	-	-	-	-	-	-
Blanchester	-	1,201.18	-	720.71	480.47	-	1,201.18	-
Brookville	-	-	-	-	-	-	-	-
Cedarville	-	-	-	-	-	-	-	-
<b>Cincinnati</b>								
Carthage	-	-	-	-	-	-	-	-
Chase Ave.	-	-	-	-	-	-	-	-
Ethiopian Evang.	-	165.28	66.11	45.08	30.05	24.04	165.28	-
Fairfax	-	-	-	-	-	-	-	-
Lockland	-	103.26	-	61.96	41.30	-	103.26	-
Montana Ave.	-	1,326.83	530.74	361.86	241.24	192.99	1,326.83	-
Springdale	-	15,176.00	-	9,105.60	6,070.40	-	15,176.00	-
Victory	-	-	-	-	-	-	-	-
Countryside Comm.	-	-	-	-	-	-	-	-
Crossroads	-	-	-	-	-	-	-	-
<b>Dayton</b>								
Be Hope	192,218.94	7,208.21	-	7,208.21	-	-	7,208.21	-
Daytonview	-	-	-	-	-	-	-	-
Drexel	-	-	-	-	-	-	-	-
First	-	2,197.05	863.13	588.49	392.33	353.10	2,197.05	-
Northridge	-	226.00	-	136.00	90.00	-	226.00	-
Parkview	-	3,608.00	-	2,165.00	1,443.00	-	3,608.00	-
Eaton First	-	276.00	-	276.00	-	-	276.00	-
Fairborn Wrightview	-	-	-	-	-	-	-	-
Fairfield	-	3,154.96	-	3,154.96	-	-	3,154.96	-
Felicity	-	248.00	-	149.00	99.00	-	248.00	-
Journey	-	-	-	-	-	-	-	-
Georgetown	-	-	-	-	-	-	-	-
Germanatown	-	316.57	-	194.81	121.76	-	316.57	-
Hamilton Millville Ave.	8,903.00	1,203.00	567.00	289.00	193.00	154.00	1,203.00	-
Waldon Ponds	-	-	-	-	-	-	-	-



## SWO District Church of the Nazarene

## Balance Sheet

12/01/25

As of November 30, 2025

Accrual Basis

	Nov 30, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001-00 · Checking - FFB	78,342.98
1001-01 · Checking - NMDC	2,657.85
1001-02 · Checking - Insurance	14.57
1001-03 · Checking - New Start	3,942.17
1002-00 · Checking - Electronic Payments	1,000.00
1010-00 · Savings - District	461,255.66
1014-00 · Parsonage Savings	88,104.07
1016-03 · New Start - Savings	449,679.13
1017-03 · New Start - Endowment	284,798.09
1019-00 · Diversity Assistance Saving	60,558.65
1022-00 · District Grant Fund Savings	17,834.84
1023-00 · DS Deferred Comp Savings	28,176.92
<b>Total Checking/Savings</b>	<b>1,476,364.93</b>
<b>Total Current Assets</b>	<b>1,476,364.93</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	(326,110.49)
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>718,361.21</b>
<b>Other Assets</b>	
1209-00 · Loan Receivable - Miamisburg	10,000.00
1210-00 · Loan Receivable Fort McKinley	50,634.41
1221-00 · Note Receivable - Higher Ground	86,213.18
1222-03 · Drexel Land Contract	16,000.00
1700-00 · Prepaid Expenses	7,829.72
<b>Total Other Assets</b>	<b>170,677.31</b>
<b>TOTAL ASSETS</b>	<b>2,365,403.45</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</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>15,735.23</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>42,735.23</b>

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12/01/25

Accrual Basis

**SWO District Church of the Nazarene**

**Balance Sheet**

**As of November 30, 2025**

	<u>Nov 30, 25</u>
Equity	
2900-01 · NMDC	7,511.66
2900-02 · Insurance	14.57
2900-03 · New Start	2,037,976.19
2950-00 · General Fund Balance	40,069.56
2951-00 · Net activity	504,005.90
3200-00 · Unrestricted Net Assets	325,467.69
Net Income	<u>(592,377.35)</u>
Total Equity	<u>2,322,668.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,365,403.45</u></u>

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12/01/25

Accrual Basis

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

	Nov 25	Jun - Nov 25
Ordinary Income/Expense		
Income		
3102-00 · Alpha	0.00	5,621.40
3103-00 · Amelia	245.49	1,808.93
3105-00 · Bethel	1,770.63	6,467.55
3106-00 · Blanchester	1,201.18	7,837.00
3107-00 · Brookville	0.00	3,620.01
3108-00 · Cedarville	0.00	1,755.00
3113-00 · Cincinnati Ethiopian Evang.	165.28	406.04
3115-00 · Cincinnati Lockland	103.26	702.50
3116-00 · Cincinnati Montana Ave.	1,326.83	8,346.81
3120-00 · Cincinnati Springdale	15,176.00	92,292.88
3122-00 · Cincinnati Victory	0.00	700.00
3123-00 · Countryside Community	0.00	10,574.60
3125-00 · Dayton BeHope	7,208.21	45,620.62
3129-00 · Dayton First	2,197.05	12,552.09
3132-00 · Dayton Northridge	226.00	1,423.00
3133-00 · Dayton Parkview	3,608.00	35,313.00
3135-00 · Eaton First	276.00	1,324.00
3138-00 · Fairfield	3,154.96	9,183.93
3139-00 · Felicity	248.00	1,152.00
3140-00 · Journey	0.00	1,650.99
3142-00 · Germantown	316.57	1,896.61
3144-00 · Hamilton Millville Ave.	1,203.00	6,638.00
3147-00 · Harrison	313.58	1,700.83
3148-00 · Hillsboro	0.00	7,972.08
3152-00 · Manchester	631.16	3,630.13
3154-00 · Middletown First	0.00	8,015.27
3156-00 · Monroe	906.98	5,905.48
3159-00 · New Lebanon	1,752.46	6,440.16
3161-00 · North Point	0.00	4,420.77
3162-00 · Oxford	1,098.96	4,190.59
3163-00 · Peebles	275.58	2,271.10
3164-00 · Ripley	2,566.00	5,820.00
3166-00 · Shelter Community	0.00	2,500.00
3168-00 · Trenton	0.00	11,819.00
3169-00 · Tri-County	1,291.82	9,772.89
3170-00 · Trotwood West Acres	307.32	2,331.44
3171-00 · Vandalia	762.83	4,814.55
3172-00 · Washington Court House	0.00	6,123.00
3173-00 · Waynesville	0.00	453.30
3174-00 · West Carrollton	0.00	24,443.35
3175-00 · West Chester	5,930.60	35,995.05
3178-00 · Wilmington	0.00	3,502.33
3179-00 · Xenia	3,576.58	21,443.73
3195-00 · Additional WEF Contribution	0.00	(647.85)
3211-00 · Budget Allocated to WEF	(4,618.74)	(48,696.67)
3212-00 · Budget Allocated to Education	(13,710.67)	(104,657.99)
3213-00 · Budget Allocated Pensions & Ben	(1,599.61)	(18,278.09)
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	5,781.84
3305-03 · Int & Div New Start	0.00	11,998.38
3306-00 · Change in Market Value Nz. Fnd.	2,313.09	15,704.80
3306-03 · Chg in Market Value N S Naz Fnd	2,704.04	21,095.99
3308-00 · Interest Fort McKinley	0.00	1,833.06
3310-00 · Int & Div Parsonage Savings	0.00	1,923.13
3316-00 · Interest Income - Higher Ground	0.00	2,022.64
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	5,640.00



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12/01/25

Accrual Basis

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

	Nov 25	Jun - Nov 25
3354-02 · District Insurance Income	0.00	32.80
3366-03 · Gain/Loss on Sale of Assets NS	0.00	(374,950.00)
<b>Total Income</b>	<b>43,248.44</b>	<b>(89,800.40)</b>
<b>Gross Profit</b>	<b>43,248.44</b>	<b>(89,800.40)</b>
<b>Expense</b>		
4101-00 · D S Salary	7,630.78	45,784.68
4103-00 · Office Secretary Salary	3,709.91	26,625.38
4104-00 · District Secretary Salary	384.62	2,307.72
4105-00 · DS Assistant Salary	523.08	3,138.48
4106-00 · Housing Allowance - Sec/Asst	1,076.92	6,461.52
4107-00 · Custodian Salary	326.76	1,960.56
4109-00 · District Treasurer Salary	1,325.00	7,950.00
4110-00 · Recurring Gifts	0.00	2,075.00
4214-00 · D S Housing Allowance	1,153.84	6,923.04
4314-00 · D S Social Security Tax	1,344.04	8,064.24
4315-00 · D S Emp. Annuity Contribution	2,583.33	15,499.98
4317-00 · Workers Comp Expense	21.79	56.68
4320-00 · Secretary Health Ins Reimb	200.00	1,200.00
4321-00 · DS Asst. Social Security Tax	303.64	1,821.84
4325-00 · FICA Employer Portion	308.82	2,186.82
4326-00 · Other Personnel Life Insurance	1,957.10	11,674.65
5040-00 · D S Prof. Expense Reimb.	1,169.60	7,212.16
5041-00 · Assistants Professional Expense	657.71	1,517.46
6024-00 · Office Space Maint & Repairs	247.48	2,226.03
6025-00 · Office Space Utilities	435.13	2,370.20
6026-00 · Office Space Telephone	234.88	1,407.15
6027-00 · Office Space Insurance	522.14	3,058.39
6028-00 · Office Equip & Maint Contracts	79.16	3,712.00
6031-00 · Stationary & Supplies	58.79	915.46
6032-00 · Postage	70.99	469.86
6033-00 · Audit Fees	0.00	6,336.00
6034-00 · Real Estate Taxes	827.38	4,964.25
6036-00 · ACH Payment Fees	6.72	126.23
6036-01 · Credit Card Payment Fees - NMDC	7.48	123.42
6050-00 · Depreciation Expense	637.67	3,826.01
7024-00 · Campmeeting	0.00	8,134.30
7025-00 · Flowers and Gifts	141.90	496.55
7026-01 · NMDC Expenses	1,085.00	4,960.00
7027-00 · Benevolence Expense	0.00	31.50
7031-02 · District Insurance Expense	16.40	98.40
7033-00 · District Assembly	0.00	4,570.28
7035-00 · District Conf. Meetings	300.24	590.69
7039-00 · Miscellaneous Expense	0.00	261.43
7041-00 · Background Checks	(138.00)	(511.65)
7043-00 · Website/Computer Expense	98.72	3,677.29
7046-00 · NMI Allocation Supplement	3,300.00	19,800.00
7047-00 · SS Min. Allocation	4,000.00	24,000.00
7048-00 · NYI Min. Allocation	3,091.67	18,550.06
7055-00 · Campground Budget	0.00	34,529.86
7055-03 · Campground/Retreat Center Impr.	0.00	69,558.87
8001-03 · Church New Plant Support - NS	100,000.00	100,000.00
<b>Total Expense</b>	<b>139,700.69</b>	<b>470,742.79</b>
<b>Net Ordinary Income</b>	<b>(96,452.25)</b>	<b>(560,543.19)</b>

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12/01/25

Accrual Basis

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

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	Nov 25	Jun - Nov 25
Other Income/Expense		
Other Expense		
8005-00 · Small Church Growth Grant	5,000.00	5,000.00
8761-03 · Williamsburg/Bethel Expense	0.00	226.00
8774-03 · New Life Expenses	0.00	453.25
8792-03 · Dayton Central Expenses	0.00	37.67
8799-03 · Liberation Church	0.00	20,000.00
8800-00 · Drexel Church Building	683.65	3,106.03
8802-00 · Dayton View Expenses	1,848.53	3,011.21
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Total Other Expense	7,532.18	31,834.16
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Net Other Income	(7,532.18)	(31,834.16)
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Net Income	<u>(103,984.43)</u>	<u>(592,377.35)</u>

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12/01/25

Accrual Basis

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

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
3103-00 · Amelia	0.00	0.00	0.00	245.49	245.49
3105-00 · Bethel	0.00	0.00	0.00	1,770.63	1,770.63
3106-00 · Blanchester	0.00	0.00	0.00	1,201.18	1,201.18
3113-00 · Cincinnati Ethiopian Evang.	0.00	0.00	0.00	165.28	165.28
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	103.26	103.26
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	1,326.83	1,326.83
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	15,176.00	15,176.00
3125-00 · Dayton BeHope	0.00	0.00	0.00	7,208.21	7,208.21
3129-00 · Dayton First	0.00	0.00	0.00	2,197.05	2,197.05
3132-00 · Dayton Northridge	0.00	0.00	0.00	226.00	226.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	3,608.00	3,608.00
3135-00 · Eaton First	0.00	0.00	0.00	276.00	276.00
3138-00 · Fairfield	0.00	0.00	0.00	3,154.96	3,154.96
3139-00 · Felicity	0.00	0.00	0.00	248.00	248.00
3142-00 · Germantown	0.00	0.00	0.00	316.57	316.57
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	1,203.00	1,203.00
3147-00 · Harrison	0.00	0.00	0.00	313.58	313.58
3152-00 · Manchester	0.00	0.00	0.00	631.16	631.16
3156-00 · Monroe	0.00	0.00	0.00	906.98	906.98
3159-00 · New Lebanon	0.00	0.00	0.00	1,752.46	1,752.46
3162-00 · Oxford	0.00	0.00	0.00	1,098.96	1,098.96
3163-00 · Peebles	0.00	0.00	0.00	275.58	275.58
3164-00 · Ripley	0.00	0.00	0.00	2,566.00	2,566.00
3169-00 · Tri-County	0.00	0.00	0.00	1,291.82	1,291.82
3170-00 · Trotwood West Acres	0.00	0.00	0.00	307.32	307.32
3171-00 · Vandalia	0.00	0.00	0.00	762.83	762.83
3175-00 · West Chester	0.00	0.00	0.00	5,930.60	5,930.60
3179-00 · Xenia	0.00	0.00	0.00	3,576.58	3,576.58
3211-00 · Budget Allocated to WEF	0.00	0.00	0.00	(4,618.74)	(4,618.74)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(13,710.67)	(13,710.67)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(1,599.61)	(1,599.61)
3306-00 · Chng in Market Value Nz. Fnd.	0.00	0.00	0.00	2,313.09	2,313.09
3306-03 · Chng in Market Value N S Naz Fnd	0.00	2,704.04	0.00	0.00	2,704.04
3353-01 · NMDC Income	0.00	0.00	320.00	0.00	320.00
Total Income	0.00	2,704.04	320.00	40,224.40	43,248.44
Gross Profit	0.00	2,704.04	320.00	40,224.40	43,248.44

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12/01/25

Accrual Basis

# SWO District Church of the Nazarene

## Profit & Loss by Class

### November 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Expense					
4101-00 · D S Salary	0.00	0.00	0.00	7,630.78	7,630.78
4103-00 · Office Secretary Salary	0.00	0.00	0.00	3,709.91	3,709.91
4104-00 · District Secretary Salary	0.00	0.00	0.00	384.62	384.62
4105-00 · DS Assistant Salary	0.00	0.00	0.00	523.08	523.08
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	1,076.92	1,076.92
4107-00 · Custodian Salary	0.00	0.00	0.00	326.76	326.76
4109-00 · District Treasurer Salary	0.00	0.00	0.00	1,325.00	1,325.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	1,153.84	1,153.84
4314-00 · D S Social Security Tax	0.00	0.00	0.00	1,344.04	1,344.04
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	2,583.33	2,583.33
4317-00 · Workers Comp Expense	0.00	0.00	0.00	21.79	21.79
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	308.82	308.82
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	1,957.10	1,957.10
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	1,169.60	1,169.60
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	657.71	657.71
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	247.48	247.48
6025-00 · Office Space Utilities	0.00	0.00	0.00	435.13	435.13
6026-00 · Office Space Telephone	0.00	0.00	0.00	234.88	234.88
6027-00 · Office Space Insurance	0.00	0.00	0.00	522.14	522.14
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	79.16	79.16
6031-00 · Stationary & Supplies	0.00	0.00	0.00	58.79	58.79
6032-00 · Postage	0.00	0.00	0.00	70.99	70.99
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	6.72	6.72
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	141.90	141.90
7026-01 · NMDC Expenses	0.00	0.00	1,085.00	0.00	1,085.00
7031-02 · District Insurance Expense	16.40	0.00	0.00	0.00	16.40
7035-00 · District Conf. Meetings	0.00	0.00	0.00	300.24	300.24
7041-00 · Background Checks	0.00	0.00	0.00	(138.00)	(138.00)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	98.72	98.72
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
8001-03 · Church New Plant Support - NS	0.00	100,000.00	0.00	0.00	100,000.00
Total Expense	16.40	100,000.00	1,092.48	38,591.81	139,700.69
Net Ordinary Income	(16.40)	(97,295.96)	(772.48)	1,632.59	(96,452.25)

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12/01/25

Accrual Basis

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

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
Other Income/Expense					
Other Expense					
8005-00 · Small Church Growth Grant	0.00	0.00	0.00	5,000.00	5,000.00
8800-00 · Drexel Church Building	0.00	0.00	0.00	683.65	683.65
8802-00 · Dayton View Expenses	0.00	0.00	0.00	1,848.53	1,848.53
Total Other Expense	0.00	0.00	0.00	7,532.18	7,532.18
Net Other Income	0.00	0.00	0.00	(7,532.18)	(7,532.18)
Net Income	(16.40)	(97,295.96)	(772.48)	(5,899.59)	(103,984.43)

2:11 PM

12/01/25

Accrual Basis

**SWO District Church of the Nazarene**  
**Profit & Loss by Class**  
**June through November 2025**

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3102-00 · Alpha	0.00	0.00	0.00	5,621.40	5,621.40
3103-00 · Amelia	0.00	0.00	0.00	1,808.93	1,808.93
3105-00 · Bethel	0.00	0.00	0.00	6,467.55	6,467.55
3106-00 · Blanchester	0.00	0.00	0.00	7,837.00	7,837.00
3107-00 · Brookville	0.00	0.00	0.00	3,620.01	3,620.01
3108-00 · Cedarville	0.00	0.00	0.00	1,755.00	1,755.00
3113-00 · Cincinnati Ethiopian Evang.	0.00	0.00	0.00	406.04	406.04
3115-00 · Cincinnati Lockland	0.00	0.00	0.00	702.50	702.50
3116-00 · Cincinnati Montana Ave.	0.00	0.00	0.00	8,346.81	8,346.81
3120-00 · Cincinnati Springdale	0.00	0.00	0.00	92,292.88	92,292.88
3122-00 · Cincinnati Victory	0.00	0.00	0.00	700.00	700.00
3123-00 · Countryside Community	0.00	0.00	0.00	10,574.60	10,574.60
3125-00 · Dayton BeHope	0.00	0.00	0.00	45,620.62	45,620.62
3129-00 · Dayton First	0.00	0.00	0.00	12,552.09	12,552.09
3132-00 · Dayton Northridge	0.00	0.00	0.00	1,423.00	1,423.00
3133-00 · Dayton Parkview	0.00	0.00	0.00	35,313.00	35,313.00
3135-00 · Eaton First	0.00	0.00	0.00	1,324.00	1,324.00
3138-00 · Fairfield	0.00	0.00	0.00	9,183.93	9,183.93
3139-00 · Felicity	0.00	0.00	0.00	1,152.00	1,152.00
3140-00 · Journey	0.00	0.00	0.00	1,650.99	1,650.99
3142-00 · Germantown	0.00	0.00	0.00	1,896.61	1,896.61
3144-00 · Hamilton Millville Ave.	0.00	0.00	0.00	6,638.00	6,638.00
3147-00 · Harrison	0.00	0.00	0.00	1,700.83	1,700.83
3148-00 · Hillsboro	0.00	0.00	0.00	7,972.08	7,972.08
3152-00 · Manchester	0.00	0.00	0.00	3,630.13	3,630.13
3154-00 · Middletown First	0.00	0.00	0.00	8,015.27	8,015.27
3156-00 · Monroe	0.00	0.00	0.00	5,905.48	5,905.48
3159-00 · New Lebanon	0.00	0.00	0.00	6,440.16	6,440.16
3161-00 · North Point	0.00	0.00	0.00	4,420.77	4,420.77
3162-00 · Oxford	0.00	0.00	0.00	4,190.59	4,190.59
3163-00 · Peebles	0.00	0.00	0.00	2,271.10	2,271.10
3164-00 · Ripley	0.00	0.00	0.00	5,820.00	5,820.00
3166-00 · Shelter Community	0.00	0.00	0.00	2,500.00	2,500.00
3168-00 · Trenton	0.00	0.00	0.00	11,819.00	11,819.00
3169-00 · Tri-County	0.00	0.00	0.00	9,772.89	9,772.89
3170-00 · Trotwood West Acres	0.00	0.00	0.00	2,331.44	2,331.44
3171-00 · Vandalia	0.00	0.00	0.00	4,814.55	4,814.55
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	453.30	453.30
3174-00 · West Carrollton	0.00	0.00	0.00	24,443.35	24,443.35
3175-00 · West Chester	0.00	0.00	0.00	35,995.05	35,995.05
3178-00 · Wilmington	0.00	0.00	0.00	3,502.33	3,502.33
3179-00 · Xenia	0.00	0.00	0.00	21,443.73	21,443.73
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	(48,696.67)	(48,696.67)
3212-00 · Budget Allocated to Education	0.00	0.00	0.00	(104,657.99)	(104,657.99)
3213-00 · Budget Allocated Pensions & Ben	0.00	0.00	0.00	(18,278.09)	(18,278.09)
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	5,781.84	5,781.84
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	15,704.80	15,704.80
3306-03 · Chg in Market Value N S Naz Fnd	0.00	21,095.99	0.00	0.00	21,095.99
3308-00 · Interest Fort McKinley	0.00	0.00	0.00	1,833.06	1,833.06
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	2,022.64	2,022.64
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	5,640.00	0.00	5,640.00

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12/01/25

Accrual Basis

## SWO District Church of the Nazarene

## Profit &amp; Loss by Class

June through November 2025

	Insurance-02	New Start-03	NMDC-01	Unclassified	TOTAL
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)
<b>Total Income</b>	<b>32.80</b>	<b>(341,855.63)</b>	<b>5,640.00</b>	<b>246,382.43</b>	<b>(89,800.40)</b>
<b>Gross Profit</b>	<b>32.80</b>	<b>(341,855.63)</b>	<b>5,640.00</b>	<b>246,382.43</b>	<b>(89,800.40)</b>
<b>Expense</b>					
4101-00 · D S Salary	0.00	0.00	0.00	45,784.68	45,784.68
4103-00 · Office Secretary Salary	0.00	0.00	0.00	26,625.38	26,625.38
4104-00 · District Secretary Salary	0.00	0.00	0.00	2,307.72	2,307.72
4105-00 · DS Assistant Salary	0.00	0.00	0.00	3,138.48	3,138.48
4106-00 · Housing Allowance - Sec/Asst	0.00	0.00	0.00	6,461.52	6,461.52
4107-00 · Custodian Salary	0.00	0.00	0.00	1,960.56	1,960.56
4109-00 · District Treasurer Salary	0.00	0.00	0.00	7,950.00	7,950.00
4110-00 · Recurring Gifts	0.00	0.00	0.00	2,075.00	2,075.00
4214-00 · D S Housing Allowance	0.00	0.00	0.00	6,923.04	6,923.04
4314-00 · D S Social Security Tax	0.00	0.00	0.00	8,064.24	8,064.24
4315-00 · D S Emp. Annuity Contribution	0.00	0.00	0.00	15,499.98	15,499.98
4317-00 · Workers Comp Expense	0.00	0.00	0.00	56.68	56.68
4320-00 · Secretary Health Ins Reimb	0.00	0.00	0.00	1,200.00	1,200.00
4321-00 · DS Asst. Social Security Tax	0.00	0.00	0.00	1,821.84	1,821.84
4325-00 · FICA Employer Portion	0.00	0.00	0.00	2,186.82	2,186.82
4326-00 · Other Personnel Life Insurance	0.00	0.00	0.00	11,674.65	11,674.65
5040-00 · D S Prof. Expense Reimb.	0.00	0.00	0.00	7,212.16	7,212.16
5041-00 · Assistants Professional Expense	0.00	0.00	0.00	1,517.46	1,517.46
6024-00 · Office Space Maint & Repairs	0.00	0.00	0.00	2,226.03	2,226.03
6025-00 · Office Space Utilities	0.00	0.00	0.00	2,370.20	2,370.20
6026-00 · Office Space Telephone	0.00	0.00	0.00	1,407.15	1,407.15
6027-00 · Office Space Insurance	0.00	0.00	0.00	3,058.39	3,058.39
6028-00 · Office Equip & Maint Contracts	0.00	0.00	0.00	3,712.00	3,712.00
6031-00 · Stationary & Supplies	0.00	0.00	0.00	915.46	915.46
6032-00 · Postage	0.00	0.00	0.00	469.86	469.86
6033-00 · Audit Fees	0.00	0.00	0.00	6,336.00	6,336.00
6034-00 · Real Estate Taxes	0.00	0.00	0.00	4,964.25	4,964.25
6036-00 · ACH Payment Fees	0.00	0.00	0.00	126.23	126.23
6036-01 · Credit Card Payment Fees - NMDC	0.00	0.00	123.42	0.00	123.42
6050-00 · Depreciation Expense	0.00	0.00	0.00	3,826.01	3,826.01
7024-00 · Campmeeting	0.00	0.00	0.00	8,134.30	8,134.30
7025-00 · Flowers and Gifts	0.00	0.00	0.00	496.55	496.55
7026-01 · NMDC Expenses	0.00	0.00	4,960.00	0.00	4,960.00
7027-00 · Benevolence Expense	0.00	0.00	0.00	31.50	31.50
7031-02 · District Insurance Expense	98.40	0.00	0.00	0.00	98.40
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	590.69	590.69
7039-00 · Miscellaneous Expense	0.00	0.00	0.00	261.43	261.43
7041-00 · Background Checks	0.00	0.00	0.00	(511.65)	(511.65)
7043-00 · Website/Computer Expense	0.00	0.00	0.00	3,677.29	3,677.29
7046-00 · NMI Allocation Supplement	0.00	0.00	0.00	19,800.00	19,800.00
7047-00 · SS Min. Allocation	0.00	0.00	0.00	24,000.00	24,000.00
7048-00 · NYI Min. Allocation	0.00	0.00	0.00	18,550.06	18,550.06
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
8001-03 · Church New Plant Support - NS	0.00	100,000.00	0.00	0.00	100,000.00
<b>Total Expense</b>	<b>98.40</b>	<b>169,558.87</b>	<b>5,083.42</b>	<b>296,002.10</b>	<b>470,742.79</b>
<b>Net Ordinary Income</b>	<b>(65.60)</b>	<b>(511,414.50)</b>	<b>556.58</b>	<b>(49,619.67)</b>	<b>(560,543.19)</b>

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12/01/25

Accrual Basis

**SWO District Church of the Nazarene**  
**Profit & Loss by Class**  
**June through November 2025**

	<u>Insurance-02</u>	<u>New Start-03</u>	<u>NMDC-01</u>	<u>Unclassified</u>	<u>TOTAL</u>
Other Income/Expense					
Other Expense					
8005-00 · Small Church Growth Grant	0.00	0.00	0.00	5,000.00	5,000.00
8761-03 · Williamsburg/Bethel Expense	0.00	226.00	0.00	0.00	226.00
8774-03 · New Life Expenses	0.00	453.25	0.00	0.00	453.25
8792-03 · Dayton Central Expenses	0.00	37.67	0.00	0.00	37.67
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	3,106.03	3,106.03
8802-00 · Dayton View Expenses	0.00	116.64	0.00	2,894.57	3,011.21
Total Other Expense	0.00	20,833.56	0.00	11,000.60	31,834.16
Net Other Income	0.00	(20,833.56)	0.00	(11,000.60)	(31,834.16)
Net Income	<u>(65.60)</u>	<u>(532,248.06)</u>	<u>556.58</u>	<u>(60,620.27)</u>	<u>(592,377.35)</u>



# SWO District Church of the Nazarene

## Balance Sheet Prev Year Comparison

As of November 30, 2025

ASSETS	Nov 30, 25	Nov 30, 24	\$ Change	% Change
Current Assets				
Checking/Savings				
1001-00 · Checking - FFB	78,342.98	41,439.82	36,903.16	89.1%
1001-01 · Checking - NMDC	2,657.85	1,291.82	1,366.03	105.7%
1001-02 · Checking - Insurance	14.57	-191.23	205.80	107.6%
1001-03 · Checking - New Start	3,942.17	12,681.98	-8,739.81	-68.9%
1002-00 · Checking - Electronic Payments	1,000.00	2,031.09	-1,031.09	-50.8%
1002-01 · Checking - Electronic - NMDC	0.00	468.78	-468.78	-100.0%
1010-00 · Savings - District	461,255.66	451,525.43	9,730.23	2.2%
1014-00 · Parsonage Savings	88,104.07	84,062.11	4,041.96	4.8%
1016-03 · New Start - Savings	449,679.13	557,763.83	-108,084.70	-19.4%
1017-03 · New Start - Endowment	284,798.09	275,249.77	9,548.32	3.5%
1019-00 · Diversity Assistance Savings	60,558.65	57,780.40	2,778.25	4.8%
1022-00 · District Grant Fund Savings	17,834.84	26,622.56	-8,787.72	-33.0%
1023-00 · DS Deferred Comp Savings	28,176.92	24,000.00	4,176.92	17.4%
Total Checking/Savings	1,476,364.93	1,534,726.36	-58,361.43	-3.8%
Total Current Assets	1,476,364.93	1,534,726.36	-58,361.43	-3.8%
Fixed Assets				
1410-00 · Office Furniture & Equipment	104,521.35	104,521.35	0.00	0.0%
1410-01 · Office Furniture & Equip - NMDC	4,026.55	4,026.55	0.00	0.0%
1440-00 · Building - District Office	382,600.35	382,600.35	0.00	0.0%
1510-00 · Accumulated Depreciation	-326,110.49	-318,458.48	-7,652.01	-2.4%
1510-01 · Accumulated Depreciation - NMDC	-4,026.55	-4,026.55	0.00	0.0%
1617-03 · Real Estate Williamsburg	0.00	50,000.00	-50,000.00	-100.0%
1621-03 · Real Estate New Life	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	718,361.21	997,113.22	-278,752.01	-28.0%
Other Assets				
1209-00 · Loan Receivable - Miamisburg	10,000.00	10,000.00	0.00	0.0%
1210-00 · Loan Receivable Fort McKinley	50,634.41	56,466.53	-5,832.12	-10.3%
1221-00 · Note Receivable - Higher Ground	86,213.18	94,253.08	-8,039.90	-8.5%
1222-03 · Drexel Land Contract	16,000.00	0.00	16,000.00	100.0%
1700-00 · Prepaid Expenses	7,829.72	7,725.91	103.81	1.3%
1700-03 · Prepaid Expenses - New Start	0.00	498.33	-498.33	-100.0%
Total Other Assets	170,677.31	168,943.85	1,733.46	1.0%
TOTAL ASSETS	2,365,403.45	2,700,783.43	-335,379.98	-12.4%

2:12 PM

12/01/25

Accrual Basis

# SWO District Church of the Nazarene

## Balance Sheet Prev Year Comparison

As of November 30, 2025

	Nov 30, 25	Nov 30, 24	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable				
2005-00 · Accounts Payable	0.00	1,258.00	-1,258.00	-100.0%
Total Accounts Payable	0.00	1,258.00	-1,258.00	-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	15,735.23	12,993.23	2,742.00	21.1%
<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	42,735.23	36,993.23	5,742.00	15.5%
<b>Equity</b>				
2900-01 · NMDC	7,511.66	1,760.60	5,751.06	326.7%
2900-02 · Insurance	14.57	-191.23	205.80	107.6%
2900-03 · New Start	2,037,976.19	2,393,854.75	-355,878.56	-14.9%
2950-00 · General Fund Balance	40,069.56	0.00	40,069.56	100.0%
2951-00 · Net activity	504,005.90	115,156.68	388,849.22	337.7%
3200-00 · Unrestricted Net Assets	325,467.69	362,033.59	-36,565.90	-10.1%
Net Income	-592,377.35	-208,824.19	-383,553.16	-183.7%
Total Equity	2,322,668.22	2,663,790.20	-341,121.98	-12.8%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,365,403.45</b>	<b>2,700,783.43</b>	<b>-335,379.98</b>	<b>-12.4%</b>

2:13 PM

12/01/25

Accrual Basis

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

	Jun - Nov 25	Jun - Nov 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
3102-00 · Alpha	5,621.40	9,119.00	-3,497.60	-38.4%
3103-00 · Amelia	1,808.93	1,590.71	218.22	13.7%
3105-00 · Bethel	6,467.55	11,608.87	-5,141.32	-44.3%
3106-00 · Blanchester	7,837.00	7,905.11	-68.11	-0.9%
3107-00 · Brookville	3,620.01	1,626.76	1,993.25	122.5%
3108-00 · Cedarville	1,755.00	0.00	1,755.00	100.0%
3109-00 · Cincinnati Carthage	0.00	3,808.00	-3,808.00	-100.0%
3113-00 · Cincinnati Ethiopian Evang.	406.04	813.66	-407.62	-50.1%
3115-00 · Cincinnati Lockland	702.50	859.21	-156.71	-18.2%
3116-00 · Cincinnati Montana Ave.	8,346.81	7,436.48	910.33	12.2%
3120-00 · Cincinnati Springdale	92,292.88	94,276.02	-1,983.14	-2.1%
3122-00 · Cincinnati Victory	700.00	0.00	700.00	100.0%
3123-00 · Countryside Community	10,574.60	19,112.27	-8,537.67	-44.7%
3124-00 · Crossroads	0.00	4,615.00	-4,615.00	-100.0%
3125-00 · Dayton BeHope	45,620.62	45,365.34	255.28	0.6%
3129-00 · Dayton First	12,552.09	5,034.51	7,517.58	149.3%
3132-00 · Dayton Northridge	1,423.00	2,209.00	-786.00	-35.6%
3133-00 · Dayton Parkview	35,313.00	21,622.00	13,691.00	63.3%
3135-00 · Eaton First	1,324.00	2,398.89	-1,074.89	-44.8%
3138-00 · Fairfield	9,183.93	7,933.47	1,250.46	15.8%
3139-00 · Felicity	1,152.00	1,443.60	-291.60	-20.2%
3140-00 · Journey	1,650.99	944.27	706.72	74.8%
3142-00 · Germantown	1,896.61	1,577.59	319.02	20.2%
3144-00 · Hamilton Millville Ave.	6,638.00	2,319.00	4,319.00	186.2%
3147-00 · Harrison	1,700.83	1,499.48	201.35	13.4%
3148-00 · Hillsboro	7,972.08	1,116.54	6,855.54	614.0%
3150-00 · Living Hope	0.00	7,060.70	-7,060.70	-100.0%
3152-00 · Manchester	3,630.13	3,744.29	-114.16	-3.1%
3154-00 · Middletown First	8,015.27	0.00	8,015.27	100.0%
3156-00 · Monroe	5,905.48	5,681.36	224.12	3.9%
3157-00 · Morrow	0.00	904.89	-904.89	-100.0%
3159-00 · New Lebanon	6,440.16	4,379.59	2,060.57	47.1%
3161-00 · North Point	4,420.77	4,638.35	-217.58	-4.7%
3162-00 · Oxford	4,190.59	3,876.89	313.70	8.1%
3163-00 · Peebles	2,271.10	2,676.19	-405.09	-15.1%
3164-00 · Ripley	5,820.00	12,777.00	-6,957.00	-54.5%
3165-00 · Sardinia	0.00	9,206.12	-9,206.12	-100.0%
3166-00 · Shelter Community	2,500.00	3,000.00	-500.00	-16.7%
3167-00 · Penuel	0.00	7,000.00	-7,000.00	-100.0%
3168-00 · Trenton	11,819.00	12,950.00	-1,131.00	-8.7%
3169-00 · Tri-County	9,772.89	16,257.63	-6,484.74	-39.9%
3170-00 · Trotwood West Acres	2,331.44	1,696.48	634.96	37.4%
3171-00 · Vandalia	4,814.55	4,706.80	107.75	2.3%
3172-00 · Washington Court House	6,123.00	641.00	5,482.00	855.2%
3173-00 · Waynesville	453.30	780.99	-327.69	-42.0%
3174-00 · West Carrollton	24,443.35	39,570.51	-15,127.16	-38.2%
3175-00 · West Chester	35,995.05	36,471.54	-476.49	-1.3%
3176-00 · West Union	0.00	3,807.00	-3,807.00	-100.0%
3178-00 · Wilmington	3,502.33	597.46	2,904.87	486.2%
3179-00 · Xenia	21,443.73	20,699.04	744.69	3.6%
3180-00 · Philadelphia	0.00	3,039.95	-3,039.95	-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	-48,696.67	-57,850.81	9,154.14	15.8%
3212-00 · Budget Allocated to Education	-104,657.99	-98,666.85	-5,991.14	-6.1%
3213-00 · Budget Allocated Pensions & Ben	-18,278.09	-24,430.35	6,152.26	25.2%
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	5,781.84	7,136.14	-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.	15,704.80	7,869.10	7,835.70	99.6%
3306-03 · Chg in Market Value N S Naz Fnd	21,095.99	10,445.09	10,650.90	102.0%
3308-00 · Interest Fort McKinley	1,833.06	2,033.10	-200.04	-9.8%
3310-00 · Int & Div Parsonage Savings	1,923.13	2,243.84	-320.71	-14.3%

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

	Jun - Nov 25	Jun - Nov 24	\$ Change	% Change
3316-00 · Interest Income - Higher Ground	2,022.64	2,204.39	-181.75	-8.2%
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%
3350-00 · Misc. Income	0.00	1.00	-1.00	-100.0%
3353-01 · NMDC Income	5,640.00	5,785.00	-145.00	-2.5%
3354-02 · District Insurance Income	32.80	1,332.27	-1,299.47	-97.5%
3366-03 · Gain/Loss on Sale of Assets NS	-374,950.00	0.00	-374,950.00	-100.0%
<b>Total Income</b>	<b>-89,800.40</b>	<b>282,493.40</b>	<b>-372,293.80</b>	<b>-131.8%</b>
<b>Gross Profit</b>	<b>-89,800.40</b>	<b>282,493.40</b>	<b>-372,293.80</b>	<b>-131.8%</b>
<b>Expense</b>				
4101-00 · D S Salary	45,784.68	44,847.26	937.42	2.1%
4103-00 · Office Secretary Salary	26,625.38	24,737.77	1,887.61	7.6%
4104-00 · District Secretary Salary	2,307.72	2,180.76	126.96	5.8%
4105-00 · DS Assistant Salary	3,138.48	3,011.52	126.96	4.2%
4106-00 · Housing Allowance - Sec/Asst	6,461.52	6,461.52	0.00	0.0%
4107-00 · Custodian Salary	1,960.56	1,610.61	349.95	21.7%
4109-00 · District Treasurer Salary	7,950.00	7,548.00	402.00	5.3%
4110-00 · Recurring Gifts	2,075.00	2,000.00	75.00	3.8%
4214-00 · D S Housing Allowance	6,923.04	6,923.04	0.00	0.0%
4314-00 · D S Social Security Tax	8,064.24	7,550.88	513.36	6.8%
4315-00 · D S Emp. Annuity Contribution	15,499.98	15,249.98	250.00	1.6%
4316-00 · D S Insurance	0.00	205.45	-205.45	-100.0%
4317-00 · Workers Comp Expense	56.68	180.06	-123.38	-68.5%
4320-00 · Secretary Health Ins Reimb	1,200.00	1,200.00	0.00	0.0%
4321-00 · DS Asst. Social Security Tax	1,821.84	1,737.12	84.72	4.9%
4325-00 · FICA Employer Portion	2,186.82	1,979.25	207.57	10.5%
4326-00 · Other Personnel Life Insurance	11,674.65	11,201.75	472.90	4.2%
5040-00 · D S Prof. Expense Reimb.	7,212.16	11,644.91	-4,432.75	-38.1%
5041-00 · Assistants Professional Expense	1,517.46	759.83	757.63	99.7%
6024-00 · Office Space Maint & Repairs	2,226.03	11,893.95	-9,667.92	-81.3%
6025-00 · Office Space Utilities	2,370.20	2,151.08	219.12	10.2%
6026-00 · Office Space Telephone	1,407.15	1,293.51	113.64	8.8%
6027-00 · Office Space Insurance	3,058.39	2,600.55	457.84	17.6%
6028-00 · Office Equip & Maint Contracts	3,712.00	2,707.41	1,004.59	37.1%
6031-00 · Stationary & Supplies	915.46	3,031.58	-2,116.12	-69.8%
6032-00 · Postage	469.86	708.72	-238.86	-33.7%
6033-00 · Audit Fees	6,336.00	6,162.00	174.00	2.8%
6034-00 · Real Estate Taxes	4,964.25	4,916.58	47.67	1.0%
6036-00 · ACH Payment Fees	126.23	21.11	105.12	498.0%
6036-01 · Credit Card Payment Fees - NMDC	123.42	89.65	33.77	37.7%
6050-00 · Depreciation Expense	3,826.01	3,826.01	0.00	0.0%
7024-00 · Campmeeting	8,134.30	9,777.09	-1,642.79	-16.8%
7025-00 · Flowers and Gifts	496.55	527.68	-31.13	-5.9%
7026-01 · NMDC Expenses	4,960.00	4,340.00	620.00	14.3%
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	98.40	1,614.82	-1,516.42	-93.9%
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	590.69	611.73	-21.04	-3.4%
7039-00 · Miscellaneous Expense	261.43	275.00	-13.57	-4.9%
7041-00 · Background Checks	-511.65	-277.00	-234.65	-84.7%
7043-00 · Website/Computer Expense	3,677.29	3,020.82	656.47	21.7%
7046-00 · NMI Allocation Supplement	19,800.00	19,800.00	0.00	0.0%
7047-00 · SS Min. Allocation	24,000.00	24,000.00	0.00	0.0%
7048-00 · NYI Min. Allocation	18,550.06	18,049.98	500.08	2.8%
7055-00 · Campground Budget	34,529.86	15,000.00	19,529.86	130.2%
7055-03 · Campground/Retreat Center Impr.	69,558.87	0.00	69,558.87	100.0%

2:13 PM

12/01/25

Accrual Basis

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

	<u>Jun - Nov 25</u>	<u>Jun - Nov 24</u>	<u>\$ Change</u>	<u>% Change</u>
8001-03 · Church New Plant Support - NS	100,000.00	0.00	100,000.00	100.0%
8002-00 · Church Support non New Start	0.00	3,000.00	-3,000.00	-100.0%
<b>Total Expense</b>	<b>470,742.79</b>	<b>299,522.68</b>	<b>171,220.11</b>	<b>57.2%</b>
<b>Net Ordinary Income</b>	<b>-560,543.19</b>	<b>-17,029.28</b>	<b>-543,513.91</b>	<b>-3,191.6%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
7045-00 · District Allocation Refund	0.00	41,214.86	-41,214.86	-100.0%
7056-00 · International Assistance Exp	0.00	9,999.98	-9,999.98	-100.0%
8005-00 · Small Church Growth Grant	5,000.00	5,000.00	0.00	0.0%
8351-00 · Dayton Central Philadelphia	0.00	1,350.00	-1,350.00	-100.0%
8353-03 · Target Dayton support	0.00	20,000.00	-20,000.00	-100.0%
8761-03 · Williamsburg/Bethel Expense	226.00	2,063.13	-1,837.13	-89.1%
8774-03 · New Life Expenses	453.25	831.38	-378.13	-45.5%
8775-03 · 317 Burns Ave	0.00	2,978.92	-2,978.92	-100.0%
8778-03 · Generations Church	0.00	50,000.00	-50,000.00	-100.0%
8779-03 · Waynesville Remodel	0.00	28,181.12	-28,181.12	-100.0%
8792-03 · Dayton Central Expenses	37.67	1,245.19	-1,207.52	-97.0%
8799-03 · Liberation Church	20,000.00	30,000.00	-10,000.00	-33.3%
8800-00 · Drexel Church Building	3,106.03	-1,069.67	4,175.70	390.4%
8802-00 · Dayton View Expenses	3,011.21	0.00	3,011.21	100.0%
<b>Total Other Expense</b>	<b>31,834.16</b>	<b>191,794.91</b>	<b>-159,960.75</b>	<b>-83.4%</b>
<b>Net Other Income</b>	<b>-31,834.16</b>	<b>-191,794.91</b>	<b>159,960.75</b>	<b>83.4%</b>
<b>Net Income</b>	<b><u>-592,377.35</u></b>	<b><u>-208,824.19</u></b>	<b><u>-383,553.16</u></b>	<b><u>-183.7%</u></b>

2:13 PM

12/01/25

Accrual Basis

# SWO District Church of the Nazarene

## Profit & Loss Budget vs. Actual

### November 2025

	Nov 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3103-00 · Amelia	245.49			
3105-00 · Bethel	1,770.63			
3106-00 · Blanchester	1,201.18			
3113-00 · Cincinnati Ethiopian Evang.	165.28			
3115-00 · Cincinnati Lockland	103.26			
3116-00 · Cincinnati Montana Ave.	1,326.83			
3120-00 · Cincinnati Springdale	15,176.00			
3125-00 · Dayton BeHope	7,208.21			
3129-00 · Dayton First	2,197.05			
3132-00 · Dayton Northridge	226.00			
3133-00 · Dayton Parkview	3,608.00			
3135-00 · Eaton First	276.00			
3138-00 · Fairfield	3,154.96			
3139-00 · Felicity	248.00			
3142-00 · Germantown	316.57			
3144-00 · Hamilton Millville Ave.	1,203.00			
3147-00 · Harrison	313.58			
3152-00 · Manchester	631.16			
3156-00 · Monroe	906.98			
3159-00 · New Lebanon	1,752.46			
3162-00 · Oxford	1,098.96			
3163-00 · Peebles	275.58			
3164-00 · Ripley	2,566.00			
3169-00 · Tri-County	1,291.82			
3170-00 · Trotwood West Acres	307.32			
3171-00 · Vandalia	762.83			
3175-00 · West Chester	5,930.60			
3179-00 · Xenia	3,576.58			
3211-00 · Budget Allocated to WEF	-4,618.74			
3212-00 · Budget Allocated to Education	-13,710.67			
3213-00 · Budget Allocated Pensions & Ben	-1,599.61			
3306-00 · Change in Market Value Nz. Fnd.	2,313.09			
3306-03 · Chg in Market Value N S Naz Fnd	2,704.04			
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%
<b>Total Income</b>	<b>43,248.44</b>	<b>850.40</b>	<b>42,398.04</b>	<b>5,085.7%</b>
<b>Gross Profit</b>	<b>43,248.44</b>	<b>850.40</b>	<b>42,398.04</b>	<b>5,085.7%</b>
<b>Expense</b>				
4101-00 · D S Salary	7,630.78	7,630.78	0.00	100.0%
4103-00 · Office Secretary Salary	3,709.91	3,876.92	-167.01	95.7%
4104-00 · District Secretary Salary	384.62	384.62	0.00	100.0%
4105-00 · DS Assistant Salary	523.08	523.08	0.00	100.0%
4106-00 · Housing Allowance - Sec/Asst	1,076.92	1,076.92	0.00	100.0%
4107-00 · Custodian Salary	326.76	325.00	1.76	100.5%
4109-00 · District Treasurer Salary	1,325.00	1,325.00	0.00	100.0%
4110-00 · Recurring Gifts	0.00	0.00	0.00	0.0%
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	0.0%
4214-00 · D S Housing Allowance	1,153.84	1,153.84	0.00	100.0%
4314-00 · D S Social Security Tax	1,344.04	1,344.04	0.00	100.0%
4315-00 · D S Emp. Annuity Contribution	2,583.33	2,583.33	0.00	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	21.79	33.34	-11.55	65.4%
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	308.82	319.53	-10.71	96.6%
4326-00 · Other Personnel Life Insurance	1,957.10	1,958.34	-1.24	99.9%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	1,169.60	1,541.66	-372.06	75.9%
5041-00 · Assistants Professional Expense	657.71	250.00	407.71	263.1%
6024-00 · Office Space Maint & Repairs	247.48	833.34	-585.86	29.7%
6025-00 · Office Space Utilities	435.13	416.66	18.47	104.4%

2:13 PM

12/01/25

Accrual Basis

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

	Nov 25	Budget	\$ Over Budget	% of Budget
6026-00 · Office Space Telephone	234.88	300.00	-65.12	78.3%
6027-00 · Office Space Insurance	522.14	550.59	-28.45	94.8%
6028-00 · Office Equip & Maint Contracts	79.16	416.66	-337.50	19.0%
6031-00 · Stationary & Supplies	58.79	416.66	-357.87	14.1%
6032-00 · Postage	70.99	141.66	-70.67	50.1%
6033-00 · Audit Fees	0.00	0.00	0.00	0.0%
6034-00 · Real Estate Taxes	827.38	820.84	6.54	100.8%
6036-00 · ACH Payment Fees	6.72			
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	141.90	100.00	41.90	141.9%
7026-01 · NMDC Expenses	1,085.00	833.34	251.66	130.2%
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	0.00	0.00	0.00	0.0%
7034-00 · District Projects	0.00	416.66	-416.66	0.0%
7035-00 · District Conf. Meetings	300.24	250.00	50.24	120.1%
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	-138.00	8.34	-146.34	-1,654.7%
7042-00 · Counseling Expense	0.00	83.34	-83.34	0.0%
7043-00 · Website/Computer Expense	98.72	416.66	-317.94	23.7%
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	0.00	0.00	0.00	0.0%
8001-03 · Church New Plant Support - NS	100,000.00			
8002-00 · Church Support non New Start	0.00	500.00	-500.00	0.0%
<b>Total Expense</b>	<b>139,700.69</b>	<b>43,159.52</b>	<b>96,541.17</b>	<b>323.7%</b>
<b>Net Ordinary Income</b>	<b>-96,452.25</b>	<b>-42,309.12</b>	<b>-54,143.13</b>	<b>228.0%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8005-00 · Small Church Growth Grant	5,000.00			
8800-00 · Drexel Church Building	683.65			
8802-00 · Dayton View Expenses	1,848.53			
<b>Total Other Expense</b>	<b>7,532.18</b>			
<b>Net Other Income</b>	<b>-7,532.18</b>			
<b>Net Income</b>	<b>-103,984.43</b>	<b>-42,309.12</b>	<b>-61,675.31</b>	<b>245.8%</b>

2:14 PM

12/01/25

Accrual Basis

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

	Jun - Nov 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3102-00 · Alpha	5,621.40			
3103-00 · Amelia	1,808.93			
3105-00 · Bethel	6,467.55			
3106-00 · Blanchester	7,837.00			
3107-00 · Brookville	3,620.01			
3108-00 · Cedarville	1,755.00			
3113-00 · Cincinnati Ethiopian Evang.	406.04			
3115-00 · Cincinnati Lockland	702.50			
3116-00 · Cincinnati Montana Ave.	8,346.81			
3120-00 · Cincinnati Springdale	92,292.88			
3122-00 · Cincinnati Victory	700.00			
3123-00 · Countryside Community	10,574.60			
3125-00 · Dayton BeHope	45,620.62			
3129-00 · Dayton First	12,552.09			
3132-00 · Dayton Northridge	1,423.00			
3133-00 · Dayton Parkview	35,313.00			
3135-00 · Eaton First	1,324.00			
3138-00 · Fairfield	9,183.93			
3139-00 · Felicity	1,152.00			
3140-00 · Journey	1,650.99			
3142-00 · Germantown	1,896.61			
3144-00 · Hamilton Millville Ave.	6,638.00			
3147-00 · Harrison	1,700.83			
3148-00 · Hillsboro	7,972.08			
3152-00 · Manchester	3,630.13			
3154-00 · Middletown First	8,015.27			
3156-00 · Monroe	5,905.48			
3159-00 · New Lebanon	6,440.16			
3161-00 · North Point	4,420.77			
3162-00 · Oxford	4,190.59			
3163-00 · Peebles	2,271.10			
3164-00 · Ripley	5,820.00			
3166-00 · Shelter Community	2,500.00			
3168-00 · Trenton	11,819.00			
3169-00 · Tri-County	9,772.89			
3170-00 · Trotwood West Acres	2,331.44			
3171-00 · Vandalia	4,814.55			
3172-00 · Washington Court House	6,123.00			
3173-00 · Waynesville	453.30			
3174-00 · West Carrollton	24,443.35			
3175-00 · West Chester	35,995.05			
3178-00 · Wilmington	3,502.33			
3179-00 · Xenia	21,443.73			
3195-00 · Additional WEF Contribution	-647.85			
3211-00 · Budget Allocated to WEF	-48,696.67			
3212-00 · Budget Allocated to Education	-104,657.99			
3213-00 · Budget Allocated Pensions & Ben	-18,278.09			
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	5,781.84			
3305-03 · Int & Div New Start	11,998.38			
3306-00 · Change in Market Value Nz. Fnd.	15,704.80			
3306-03 · Chg in Market Value N S Naz Fnd	21,095.99			
3308-00 · Interest Fort McKinley	1,833.06			
3310-00 · Int & Div Parsonage Savings	1,923.13			
3316-00 · Interest Income - Higher Ground	2,022.64			
3322-00 · Interest Inc - Intl Assistance	1,321.87			
3323-00 · Interest Inc - District Grant	541.25			
3353-01 · NMDC Income	5,640.00	5,000.00	640.00	112.8%
3354-02 · District Insurance Income	32.80	98.40	-65.60	33.3%
3366-03 · Gain/Loss on Sale of Assets NS	-374,950.00			
Total Income	-89,800.40	5,098.40	-94,898.80	-1,761.3%



2:14 PM

12/01/25

Accrual Basis

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

	Jun - Nov 25	Budget	\$ Over Budget	% of Budget
Gross Profit	-89,800.40	5,098.40	-94,898.80	-1,761.3%
Expense				
4101-00 · D S Salary	45,784.68	49,600.07	-3,815.39	92.3%
4103-00 · Office Secretary Salary	26,625.38	25,199.98	1,425.40	105.7%
4104-00 · District Secretary Salary	2,307.72	2,500.03	-192.31	92.3%
4105-00 · DS Assistant Salary	3,138.48	3,400.02	-261.54	92.3%
4106-00 · Housing Allowance - Sec/Asst	6,461.52	6,997.98	-536.46	92.3%
4107-00 · Custodian Salary	1,960.56	1,950.00	10.56	100.5%
4109-00 · District Treasurer Salary	7,950.00	7,950.00	0.00	100.0%
4110-00 · Recurring Gifts	2,075.00	1,575.00	500.00	131.7%
4111-00 · Min Training Coord Salary	0.00	0.00	0.00	0.0%
4214-00 · D S Housing Allowance	6,923.04	7,499.96	-576.92	92.3%
4314-00 · D S Social Security Tax	8,064.24	8,736.26	-672.02	92.3%
4315-00 · D S Emp. Annuity Contribution	15,499.98	15,499.98	0.00	100.0%
4316-00 · D S Insurance	0.00	0.00	0.00	0.0%
4317-00 · Workers Comp Expense	56.68	200.00	-143.32	28.3%
4320-00 · Secretary Health Ins Reimb	1,200.00	1,200.00	0.00	100.0%
4321-00 · DS Asst. Social Security Tax	1,821.84	1,973.66	-151.82	92.3%
4325-00 · FICA Employer Portion	2,186.82	2,076.95	109.87	105.3%
4326-00 · Other Personnel Life Insurance	11,674.65	11,750.00	-75.35	99.4%
4331-00 · D S Deferred Compensation	0.00	0.00	0.00	0.0%
5040-00 · D S Prof. Expense Reimb.	7,212.16	9,250.00	-2,037.84	78.0%
5041-00 · Assistants Professional Expense	1,517.46	1,500.00	17.46	101.2%
6024-00 · Office Space Maint & Repairs	2,226.03	5,000.00	-2,773.97	44.5%
6025-00 · Office Space Utilities	2,370.20	2,500.00	-129.80	94.8%
6026-00 · Office Space Telephone	1,407.15	1,800.00	-392.85	78.2%
6027-00 · Office Space Insurance	3,058.39	3,303.50	-245.11	92.6%
6028-00 · Office Equip & Maint Contracts	3,712.00	2,500.00	1,212.00	148.5%
6031-00 · Stationary & Supplies	915.46	2,500.00	-1,584.54	36.6%
6032-00 · Postage	469.86	850.00	-380.14	55.3%
6033-00 · Audit Fees	6,336.00	6,165.00	171.00	102.8%
6034-00 · Real Estate Taxes	4,964.25	4,925.00	39.25	100.8%
6036-00 · ACH Payment Fees	126.23			
6036-01 · Credit Card Payment Fees - NMDC	123.42			
6050-00 · Depreciation Expense	3,826.01			
7022-00 · Retreats	0.00	1,500.00	-1,500.00	0.0%
7024-00 · Campmeeting	8,134.30	11,000.00	-2,865.70	73.9%
7025-00 · Flowers and Gifts	496.55	600.00	-103.45	82.8%
7026-01 · NMDC Expenses	4,960.00	5,000.00	-40.00	99.2%
7027-00 · Benevolence Expense	31.50	1,000.00	-968.50	3.2%
7029-00 · Ministerial Assessment Expense	0.00	2,500.00	-2,500.00	0.0%
7030-00 · Education Assistance	0.00	1,500.00	-1,500.00	0.0%
7031-02 · District Insurance Expense	98.40	98.40	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	2,500.00	-2,500.00	0.0%
7035-00 · District Conf. Meetings	590.69	1,500.00	-909.31	39.4%
7037-00 · Ministry Training/Education	0.00	500.00	-500.00	0.0%
7038-00 · General Assembly	0.00	0.00	0.00	0.0%
7039-00 · Miscellaneous Expense	261.43	1,000.00	-738.57	26.1%
7041-00 · Background Checks	-511.65	50.00	-561.65	-1,023.3%
7042-00 · Counseling Expense	0.00	500.00	-500.00	0.0%
7043-00 · Website/Computer Expense	3,677.29	2,500.00	1,177.29	147.1%
7044-00 · Retired Pastor Subsidy	0.00	500.00	-500.00	0.0%
7046-00 · NMI Allocation Supplement	19,800.00	19,800.00	0.00	100.0%
7047-00 · SS Min. Allocation	24,000.00	24,000.00	0.00	100.0%
7048-00 · NYI Min. Allocation	18,550.06	18,550.02	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			
8001-03 · Church New Plant Support - NS	100,000.00			
8002-00 · Church Support non New Start	0.00	3,000.00	-3,000.00	0.0%
Total Expense	470,742.79	323,501.81	147,240.98	145.5%
Net Ordinary Income	-560,543.19	-318,403.41	-242,139.78	176.0%
Other Income/Expense				

2:14 PM

12/01/25

Accrual Basis

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

	<u>Jun - Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Expense				
8005-00 · Small Church Growth Grant	5,000.00			
8761-03 · Williamsburg/Bethel Expense	226.00			
8774-03 · New Life Expenses	453.25			
8792-03 · Dayton Central Expenses	37.67			
8799-03 · Liberation Church	20,000.00			
8800-00 · Drexel Church Building	3,106.03			
8802-00 · Dayton View Expenses	3,011.21			
Total Other Expense	<u>31,834.16</u>			
Net Other Income	<u>-31,834.16</u>			
Net Income	<u><u>-592,377.35</u></u>	<u><u>-318,403.41</u></u>	<u><u>-273,973.94</u></u>	<u><u>186.0%</u></u>