
JOURNAL

**THIRTIETH
GENERAL ASSEMBLY
OF THE
CHURCH OF THE NAZARENE**

EDITED BY GARY W. HARTKE

MEETINGS HELD IN
THE INDIANA CONVENTION CENTER
INDIANAPOLIS, INDIANA, USA

9-15 JUNE 2023

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DIRECTORY

(as of 9 June 2023)

2017-2023

**CHURCH OF THE NAZARENE
GLOBAL MINISTRY CENTER
17001 Prairie Star Parkway
Lenexa, KS 66220
USA**

BOARD OF GENERAL SUPERINTENDENTS

Eugénio R. Duarte	Gustavo A. Crocker
David W. Graves	Filimão M. Chambo
David A. Basic	Carla D. Sunberg*

**Chairperson*

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Vice President, MIN-GYOO SHIN

Secretary, GARY HARTKE (ex-officio)

Treasurer, KEITH COX (ex-officio)

Global Missions Director, VERNE WARD III (ex-officio)

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ADDITIONAL COMMITTEE REPRESENTATIVES

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MEMBERS BY ALPHABETICAL LISTING

ALVAREZ, Nelson	LANGA, Benjamim
ARRAIS, Galdina	LEE, Joung Won
BARRIENTOS, José Luis	MANJATE, Arsénio Jeremias
BENEFIEL, Ron	MATHIAS, Christadas
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BETANZOS LUIS, Elías	MEDINA, Jacob Rivera
BLAKE, Ron	MONTGOMERY, David
BOND, Jim	MOORE, Dennis
BOONE, Dan	MORENO, Ángela
BROWER, Robert	NATAL, Emerson
BROWN, Daron	NICK, Christoph
CASTLEMAN, Carson	OLIVEIRA, Fernando
CHECO de ACOSTA, Carmen Luisa	PEARSALL, Joel
CRAKER, Randall	POOLE, Kyle
CROUCH, Cheryl	ROWLAND, Terry
DAY, David	RWARAMBA, Simon Pierre
DOMEN, Leonila	SCHAAR, Mary
FALK, David	SHIN, Min-Gyoo
GAWALI, Vinay	SPAITE, Daniel
GONZÁLEZ, Marta	ST. LOUIS, Antoine
GUMEDZE, Sibongile	TEIXEIRA, Adiel A. E.
HERNÁNDEZ TORRES, Andrés	TEIXEIRA, Amadeu Aparecido
HERRERA CUELLO, Adalberto	THISTLE, C. Dale
JOHNSON, Michael	TOUSSAINT, Wavny
KUI, Peter	VASSEL, Samuel
KUNSELMAN, D. Geoffrey	WEATHERILL, Philip

MEMBERS BY CHURCH REGIONS

Minister

Layperson

AFRICA REGION

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Simon Pierre Rwaramba
Ángela Moreno

Sibongile Gumedze
Benjamim Langa
Vacant

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Min-Gyoo Shin

Leonila Domen
Joung Won Lee

CANADA REGION

C. Dale Thistle

David Falk

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Ron Blake

Mark Bennett

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EASTERN USA REGION

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David Montgomery Vinay Gawali
Mary Schaar Christoph Nick

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Antoine St. Louis Carmen Luisa Checo de Acosta

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SOUTHEAST USA REGION

Daron Brown Michael Johnson
Kyle Poole Dennis Moore

SOUTHWEST USA REGION

Ron Benefiel Daniel Spaite

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Dan Boone Robert Brower

NAZARENE DISCIPLESHIP INTERNATIONAL

Marta González

NAZARENE YOUTH INTERNATIONAL

Adiel A. E. Teixeira

NAZARENE MISSIONS INTERNATIONAL

Philip Weatherill

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Carson Castleman	Daniel Spaite
David Day	Antoine St. Louis
Benjamim Langa	

GLOBAL EDUCATION AND CLERGY DEVELOPMENT COMMITTEE

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José Luis Barrientos	Dennis Moore
Ron Benefiel	Christoph Nick
Ron Blake	Amadeu Aparecido Teixeira
Dan Boone	Samuel Vassel
Sibongile Gumedze	

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Galdina Arrais	Fernando Oliveira
Mark Bennett	Kyle Poole
David Falk	Wavny Toussaint
Vinay Gawali	

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Ángela Moreno, <i>Vice Chairperson</i>	Adalberto Herrera Cuello
Philip Weatherill, <i>Recording Secretary</i>	Arsénio Jeremias Manjate
Elías Betanzos Luis	Christadas Mathias
Jim Bond	Mary Schaar
Daron Brown	Adiel A. E. Teixeira
Carmen Luisa Checo de Acosta	

GENERAL COURT OF APPEALS

Hans-Günter Mohn, <i>Chairperson</i>	Sam Flores
Donna Wilson, <i>Secretary</i>	Brian Powell
D. Ian Fitzpatrick	

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Philip Weatherill, <i>President</i> <i>Vacant, Africa</i>	Carlos Quijano Llera, <i>Mesoamerica</i> Rhonda Rhoades, <i>North Central USA</i>
Pauline Sheppard, <i>Asia-Pacific</i>	Debra Voelker, <i>Northwest USA</i>
Penny Ure, <i>Canada</i>	Antonio Carlos Dos Santos Silva, <i>South America</i>
Jill Rice, <i>Central USA</i>	Mary Runion, <i>South Central USA</i>
Kathy Pelley, <i>East Central USA</i>	Teresa Hodge, <i>Southeast USA</i>
Sharon Kessler, <i>Eastern USA</i>	Martha Lundquist, <i>Southwest USA</i>
Cathy Tarrant, <i>Eurasia</i>	
Lola Brickey, <i>Global Nazarene Missions International Director</i>	
Verne Ward III, <i>Global Missions Director</i>	
Carla Sunberg, <i>General Superintendent (Advisor)</i>	

GLOBAL NAZARENE YOUTH INTERNATIONAL COUNCIL

Adiel A. E. Teixeira, <i>Chairperson</i>	Milton Gay, <i>Mesoamerica</i>
Shaun Bati, <i>Africa</i>	Christiano Malta, <i>South America</i>
Janary Suyat de Godoy, <i>Asia-Pacific, Vice Chair</i>	Justin Pickard, <i>USA/Canada</i>
Diego Lopez, <i>Eurasia</i>	
David Gonzalez, <i>Global Nazarene Youth International Director</i>	

GLOBAL NAZARENE DISCIPLESHIP INTERNATIONAL

Scott Rainey, *Global Nazarene Discipleship International Director*

GENERAL ASSEMBLY OFFICERS

BOARD OF GENERAL SUPERINTENDENTS

Eugénio R. Duarte	Gustavo A. Crocker
David W. Graves	Filimão M. Chambo
David A. Busic	Carla D. Sunberg

GENERAL SECRETARY

Gary W. Hartke

GENERAL TREASURER

Keith B. Cox

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Jim Bond	Geoff Kunselman	

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Tom Barnes	Young Gee Kim	Natasha Radizewski
Brenda Caudle	Phil Kizzee	Natali Radizewski
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James Clarkson	Dawn Langdon	Bryan Rich
Amanda Dotson	Matt Johnson	Brad Rogers
Nichele Maynard-Elliot	Mark Lenzen	Jonathan Rowell
Tracy Fischer	Kelsey Main	Rhonda Slingerland
Daniel Fulton	Rene McFarland	Jenna Sunberg
Nate Gilmore	Zach McKnight	Lydia Sunberg
Jeff Gray	Michele Mellette	Lexi Sunberg
Tammy Gaeur	Jonathan Mellette	Michael Thompson
Rick Guilfoil	Susan Metcalf	Stuart Turley
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Maurice Henderson	Beth Nichols	Rebekah Young

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Diane Robbins, Eurasia	Ana Zoila, Mesoamerica
Robin Radizewski, South America	Susana Waterman/Loretta Cloud, USA/Canada

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AGENDA

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Gustavo A. Crocker

Gary W. Hartke

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Brian Wangler

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Dany Gomis

Marta Gonzales

Imre Guzstin

Mark Louw

Michael Johnson

Sharon Ngomane

Un-Tae Park

Jim Ritchie

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Carlos Saenz

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Fred Amalo

Virgil Askren

Ruth Bell

Ergest Biti

Ingrid Boudewijn

Jeffrey Cardimen

Jeremy Carr

Graeme Castlehow

Sam Galino

Luis Meza

Geraldo Nunes

Keith Pardue

Chisomo Sakala

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Griselda Smith

Antonie St. Louis

Ephraim Tailuri

Rian Williams

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Oscar Franco

Benson Phiri

Andrew Salameh

Flavio Valvassoura

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Danny Goddard

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Jill Waltz

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Scott Rainey
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Pam Garner
Kelsey Maiin

Cort Miller
Carla Sunberg

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Sarah Coleson Derck

Gary Hartke
Stan Rodes

Terry Sowden

Chuck Crow, *Calendar of Resolutions Manager*

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Diane Estep
Gloria McKellips

Sam Vassel

PLATTING

Amanda Dotson

Daniel Fulton

Gary W. Hartke

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Lola Brickey
David Busic

David Gonzalez
Rick Guilfoil
Cort Miller
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Nick Robertson
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Cort Miller

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Deidre Brower-Latz
Rose Brower Young
Wendell Brown
Julie Cheney
Sarah Coleson-Derck
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Cheryl Crouch

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Mária Gusztinné Tulipán
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Brad Kochis

Mark Lindstrom
Olivia Metcalf
Wayne Nelson
Keith Pardue
Stan Rodes
Terry Sowden
Carla Sunberg
C. Dale Thistle
Scott Whalen

HISTORICAL DATA

<i>Number</i>	<i>Dates</i>	<i>Year</i>	<i>Location</i>	<i>Secretary</i>	<i>Delegates</i> ⁽¹⁾
1 st	October 10-17	1907	Chicago, Illinois	Robert Pierce	No record
2 nd	October 8-14	1908	Pilot Point, Texas	Robert Pierce	166
3 rd	October 5-14	1911	Nashville, Tennessee	F. C. Epperson	154
4 th	Sept. 30-Oct. 11	1915	Kansas City, Missouri	F. M. Mendell	220
5 th	Sept. 25-Oct. 6	1919	Kansas City, Missouri	E. J. Fleming	212
6 th	Sept. 20-Oct. 2	1923	Kansas City, Missouri	E. J. Fleming	296
7 th	June 13-25	1928	Columbus, Ohio	E. J. Fleming	363 ⁽²⁾
8 th	June 12-23	1932	Wichita, Kansas	E. J. Fleming	434 ⁽²⁾
9 th	June 21-29	1936	Kansas City, Missouri	E. J. Fleming	485
10 th	June 16-24	1940	Oklahoma City, Oklahoma	C. W. Jones	572
11 th	June 18-23	1944	Minneapolis, Minnesota	C. W. Jones	559
12 th	June 20-27	1948	St. Louis, Missouri	S. T. Ludwig	626
13 th	June 22-27	1952	Kansas City, Missouri	S. T. Ludwig	624
14 th	June 17-22	1956	Kansas City, Missouri	S. T. Ludwig	694
15 th	June 19-24	1960	Kansas City, Missouri	S. T. Ludwig	668
16 th	June 21-27	1964	Portland, Oregon	B. Edgar Johnson	672
17 th	June 16-21	1968	Kansas City, Missouri	B. Edgar Johnson	677
18 th	June 18-23	1972	Miami Beach, Florida	B. Edgar Johnson	650
19 th	June 20-25	1976	Dallas, Texas	B. Edgar Johnson	740 ⁽²⁾
20 th	June 23-27	1980	Kansas City, Missouri	B. Edgar Johnson	773 ⁽²⁾
21 st	June 23-28	1985	Anaheim, California	B. Edgar Johnson	802 ⁽²⁾
22 nd	June 25-30	1989	Indianapolis, Indiana	B. Edgar Johnson	763
23 rd	July 25-30	1993	Indianapolis, Indiana	Jack Stone	871
24 th	June 22-27	1997	San Antonio, Texas	Jack Stone	911
25 th	June 20-29	2001	Indianapolis, Indiana	Jack Stone	995
26 th	June 26-30	2005	Indianapolis, Indiana	Jack Stone	1009
27 th	June 28-July 2	2009	Orlando, Florida	David P. Wilson	1030
28 th	June 22-27	2013	Indianapolis, Indiana	David P. Wilson	1280
29 th	June 25-30	2017	Indianapolis, Indiana	David P. Wilson	956 ⁽³⁾
30 th	June 9-15	2023	Indianapolis, Indiana	Gary W. Hartke	1042

⁽¹⁾ Prior to 1989 the number of delegates was determined using the highest number of ballots cast on a single vote during each session of the General Assembly. Beginning in 1989, the number of delegates listed is the number of delegates registered on site reported by the Credentials Committee.

⁽²⁾ In 2024, a review was done of previous General Assembly Journals and these numbers were updated.

⁽³⁾ Includes the number of voting delegates registered on site as reported by the Credentials Committee plus the number of non-voting delegates listed as seated on the Roll of Delegates.

GENERAL SUPERINTENDENTS

The following have been elected to the office of general superintendent:

Phineas F. Bresee	1907, 1908, 1911, 1915
Hiram F. Reynolds	1907, 1908, 1911, 1915, 1919, 1923, 1928, emeritus 1932
Edgar P. Ellyson	1908
Edward F. Walker	1911, 1915
William C. Wilson	1915
John W. Goodwin	1916 (by district superintendents), 1919, 1923, 1928, 1932, 1936, emeritus 1940
Roy T. Williams	1916 (by district superintendents), 1919, 1923, 1928, 1932, 1936, 1940, 1944
James B. Chapman	1928, 1932, 1936, 1940, 1944
Joseph G. Morrison	1936
Orval J. Nease	1940, 1948
Howard V. Miller	1940, 1944, 1948
Hardy C. Powers	1944, 1948, 1952, 1956, 1960, 1964, emeritus 1968
G. B. Williamson	1946 (by district superintendents), 1948, 1952, 1956, 1960, 1964, emeritus 1968
Samuel Young	1948, 1952, 1956, 1960, 1964, 1968, emeritus 1972
Daniel I. Vanderpool	1949 (by district superintendents), 1952, 1956, 1960, emeritus 1964
Hugh C. Benner	1952, 1956, 1960, 1964, emeritus 1968
V. H. Lewis	1960, 1964, 1968, 1972, 1976, 1980, emeritus 1985
George Coulter	1964, 1968, 1972, 1976, emeritus 1980
Edward Lawlor	1968, 1972, emeritus 1976
Eugene L. Stowe	1968, 1972, 1976, 1980, 1985, 1989, emeritus 1993
Orville Jenkins	1968, 1972, 1976, 1980, emeritus 1985
Charles Strickland	1972, 1976, 1980, 1985
William M. Greathouse	1976, 1980, 1985, emeritus 1989
Jerald D. Johnson	1980, 1985, 1989, 1993, emeritus 1997
John A. Knight	1985, 1989, 1993, 1997, emeritus 2001
Raymond W. Hurn	1985, 1989, emeritus 1993
William J. Prince	1989, 1993, 1997, emeritus 2001
Donald D. Owens	1989, 1993, emeritus 1997
James H. Diehl	1993, 1997, 2001, 2005, emeritus 2009
Paul G. Cunningham	1993, 1997, 2001, 2005, emeritus 2009
Jerry D. Porter	1997, 2001, 2005, 2009, 2013, emeritus 2017
Jim L. Bond	1997, 2001, emeritus 2005
W. Talmadge Johnson	2001, emeritus 2005
Jesse C. Middendorf	2001, 2005, 2009, emeritus 2013
Nina G. Gunter	2005, emerita 2009
J. K. Warrick	2005, 2009, 2013, emeritus 2017
Eugenio Duarte	2009, 2013, 2017, emeritus 2023
David W. Graves	2009, 2013, 2017, emeritus 2023
Stanley A. Toler	2009, emeritus 2013

David A. Basic	2013, 2017, 2023
Gustavo A. Crocker	2013, 2017, 2023
Filimão M. Chambo	2017, 2023
Carla D. Sunberg	2017, 2023
T. Scott Daniels	2023
Christian D. Sarmiento	2023

CHRONOLOGICAL OUTLINE

1887. July. People’s Evangelical Church organized in Providence, Rhode Island.
1888. Congregations of The Holiness Church, a California-based denomination, are organized in Texas by Revs. Thomas and Dennis Rogers.
1890. March. People’s evangelical Church leads other New England holiness churches in organizing a new denomination, the Central Evangelical Holiness Association.
1894. January. Utica Avenue Pentecostal Tabernacle organized at Brooklyn, New York, by Rev. William Howard Hoople.
1894. July. First congregation of the New Testament Church of Christ organized at Milan, Tennessee, by Rev. R. L. Harris.
1895. October. First Church of the Nazarene, Los Angeles, California, organized under the leadership of Rev. Phineas F. Bresee and Dr. J. P. Widney.
1895. December. The Association of Pentecostal Churches of America was organized at Brooklyn, New York.
1896. November. Merger of the Central Evangelical Holiness Association and the Association of Pentecostal Churches of America. The name of the latter is retained as that of the united body.
1898. First annual assembly of the Church of the Nazarene involves three congregations and some urban missions. A manual and a church paper are authorized.
1898. Pentecostal Mission organized in Nashville, Tennessee, by Rev. J. O. McClurkan.
1901. First Independent Holiness Church organized at Van Alstyne, Texas, by Rev. C. B. Jernigan. As it grows, it absorbs the Texas congregations of The Holiness Church.
1904. November. At Rising Star, Texas, representatives of the Independent Holiness Church and the New Testament Church of Christ agree on a joint manual under which their bodies can unite as the Holiness Church of Christ.
1905. First delegated meeting of the Holiness Church of Christ finalizes the merger.
1906. Visit of the “Three Wise Men of the East” - Revs. H. N. Brown, J. N. Short, A. B. Riggs - to the annual Assembly of the Church of the Nazarene at Los Angeles, California.
1906. September. First distinctively holiness church in Scotland conducts its first service in the Great Eastern Roads Hall, Glasgow, being organized by Rev. George Sharpe. The Pentecostal Church of Scotland, a new denomination, grows out of this movement.
1907. April. Visit of Revs. P. F. Bresee, H. D. Brown, C. W. Ruth, and E. A. Girvin to the annual meeting of the Association of Pentecostal Churches of America at Brooklyn, New York.
1907. October. First General Assembly of the Pentecostal Church of the Nazarene at Chicago. The tenth annual meeting of the Association of Pentecostal Churches of America and the tenth general assembly of the Church of the Nazarene was held jointly in Chicago, Illinois, where their negotiations were completed, a union effected, and a new name for the united body was selected.

1908. October. The second General Assembly, held at Pilot Point, Texas, effects the merger of the Holiness Church of Christ with the Pentecostal Nazarenes.
1911. October. Third General Assembly held at Nashville, Tennessee. This was the first delegated General Assembly. Nazarene Publishing House and *Herald of Holiness* are authorized.
1915. February. Union of the Pentecostal Mission organization of Tennessee with the Pentecostal Church of the Nazarene at Nashville, Tennessee.
1915. October. Fourth General Assembly of the Pentecostal Church of the Nazarene held at Kansas City, Missouri. Woman's Missionary Society authorized.
1915. November. The Pentecostal Church of Scotland unites with the Pentecostal Church of the Nazarene.
1919. October. Fifth General Assembly of the Pentecostal Church of the Nazarene held at Kansas City, Missouri. Name changed to Church of the Nazarene.
1923. October. Sixth General Assembly of the Church of the Nazarene held at Kansas City, Missouri. Nazarene Young Peoples' Society authorized. Department of Church Schools created. The General Board is authorized. General Budget plan established.
1928. June. Seventh General Assembly held at Columbus, Ohio. Church Constitution adopted.
1932. June. Eighth General Assembly held at Wichita, Kansas.
1936. June. Ninth General Assembly held at Kansas City, Missouri.
1940. June. Tenth General Assembly held at Oklahoma City, Oklahoma.
1944. June. Eleventh General Assembly held at Minneapolis, Minnesota. Authorized a graduate theological seminary, a radio program, and the Spanish Department.
1948. June. Twelfth General Assembly held at St. Louis, Missouri. Mid-Century Crusade for Souls launched.
1950. Portions of the Hephzibah Faith Missionary Association unite with the Church of the Nazarene, bringing new mission work in South Africa.
1952. June. Thirteenth General Assembly held at Kansas City, Missouri.
1952. October 29. The union of the International Holiness Mission with the Church of the Nazarene was consummated at Leeds, England.
1955. June 11. The union of the Calvary Holiness Church with the Church of the Nazarene was consummated at Manchester, England.
1956. June. Fourteenth General Assembly held at Kansas City, Missouri.
1958. September 7. The union of the Gospel Workers Church of Canada with the Church of the Nazarene was consummated.
1960. June. Fifteenth General Assembly held at Kansas City, Missouri.
1964. June. Sixteenth General Assembly held at Portland, Oregon. Authorizes two new junior colleges and a Bible school.
1968. June. Seventeenth General Assembly held at Kansas City, Missouri.
1972. June. Eighteenth General Assembly held at Miami Beach, Florida. Change of Special Rules to permit church membership for divorced persons "at such a time as they have given evidence of their regeneration and awareness of their understanding of the sanctity of Christian marriage."
1976. June. Nineteenth General Assembly held at Dallas, Texas. Revision of General and Special Rules; changes in General Board Structure to create a Division of Christian Life (by merging the departments of Church Schools and Youth); making the Communications and Stewardship Commissions into Departments of the General Board.

1980. June. Twentieth General Assembly held at Kansas City, Missouri. Defined “region” and created 15 world regions for the church. General Board membership altered to reflect representation by regions. General Board given authority to reorganize its various Headquarters offices into divisions.
1985. June. Twenty-first General Assembly held at Anaheim, California. Adopted a new General Board and headquarters department/division structure. Assigned election of general officers to General Board. Created a second order of ministry – the deacon – and clarified ministerial “credentials” and “roles.” Provided for Regional Councils. Added explanatory paragraphs to the Article of Faith on Sin and Depravity.
1988. April. An indigenous Church of the Nazarene in Nigeria unites with the international Church of the Nazarene.
1989. June. Twenty-second General Assembly held at Indianapolis, Indiana. Adopted new Article of Faith on “The Church,” accepted new procedure for reviewing the call of a pastor.
1993. July. Twenty-third General Assembly held at Indianapolis, Indiana. Repositioned NYI separately from Sunday School Ministries. Adopted the report of the Divorce and the Ministry Study Committee, emphasizing the biblical plan for the permanence of marriage, but providing that where divorce and remarriage has occurred, the marriage partners, upon genuine repentance of their sins, are not automatically disqualified from serving as ministers. Changed district categories from four to three, strengthened the authority of regional councils, and authorized the creation of a USA National Board. Accepted new language on such “sanctity of life” issues as genetic engineering, euthanasia, allowing to die, and abortion.
1997. June. Twenty-fourth General Assembly held in San Antonio, Texas. Created “*Holiness Today*” magazine by merging the *Herald of Holiness* and *World Mission* magazines. Altered process for amending the Special Rules to two-thirds “present and voting.” Gave flexibility to world regions in structuring themselves. Approved concept of “lifelong learning” for ministers and agreed to record continuing education achievements on ministerial records.
2001. June. Twenty-fifth General Assembly held in Indianapolis, Indiana. Changed regional membership criteria for nomination of General Board members (*Manual* paragraph 330.2), thereby decreasing number of General Board members.
2005. June. Twenty-sixth General Assembly held in Indianapolis, Indiana. Elected the first woman (Nina G. Gunter) to the Board of General Superintendents. Changed the amendment process for the church constitution from a two-thirds vote of registered General Assembly delegates to a two-thirds vote of delegates present and voting. Voted to allow use of leavened bread in the sacrament of the Lord’s Supper. Voted to place the *Manual* on the internet.
2008. Global Ministry Center relocated to Lenexa, Kansas, in September. On October 5, denominational Centennial Celebrations held in 24 time zones around the world.
2009. June. Twenty-seventh General Assembly held in Orlando, Florida. The first African (Eugenio Duarte, Cape Verde) is elected to the Board of General Superintendents. An abbreviated “global” *Manual* is authorized.
2013. June. Twenty-eighth General Assembly held in Indianapolis, Indiana. The first Latin American (Gustavo Crocker, Guatemala) is elected to the Board of General Superintendents. Authorized simultaneous sites for future General Assemblies.
2017. June. Twenty-ninth General Assembly held in Indianapolis, Indiana. The second African (Filimao Chambo, Mozambique) and the second woman (Carla Sunberg) were elected to the Board of General Superintendents. By an overwhelming margin, the assembly adopted a

comprehensive statement on “Human Sexuality” that was grounded in theological ethics. The assembly adopted an extensive “Affirmation and Declaration of Human Freedoms.”

2020. June. Due to the COVID-19 pandemic, the Thirtieth General Assembly was postponed from 2021 until 2023.

2023. June. Thirtieth General Assembly held in Indianapolis, Indiana. The first South American (Christian Sarmiento, Colombia) is elected to the Board of General Superintendents. The assembly adopted an expanded revision of “The Christian Life” in paragraphs 28-29.8.

ROLL OF DELEGATES

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
General Superintendent	David Busic	•	•											
	Fili Chambo	•	•											
	Gustavo Crocker	•	•											
	Eugénio Duarte	•	•											
	David Graves	•	•											
General Superintendent Emeritus	Carla Sunberg	•	•											
	James Diehl	•	•								•			
	Nina Gunter	•	•											•
	W. Talmadge Johnson	•	•											
	Jesse Middendorf	•	•										•	
Administration, Ex-Officio	Jerry Porter	•	•								•			
	J. K. Warrick	•	•					•						
	Klaus Arnold	•	•										•	
	Lola Brickey	•	•						•					
	Mark Brown	•	•						•					
	Keith Cox	•	•											•
	Adiel Edwards Teixeira	•	•						•					
	DANIEL GOMIS	•	•									•		
	David Gonzalez Perez	•	•						•					
	Gary Hartke	•	•								•			
	Mark Louw	•	•							•				
	Bonnie Perry	•	•					•						
	Scott Rainey	•	•					•						
	Stanley Reeder	•	•							•				
	James Ritchie	•	•								•			
	Luis Saenz Caballero	•	•										•	
	Christian Sarmiento	•	•								•			
	Verne Ward	•	•						•					
	Philip Weatherill	•	•						•					
AFRICA DELEGATION														
Education	Stanley Bhebhe	•	•								•			
	ANTERO FONTES	•	•											
	ELIJAH KING'ORI	•	•											
	GASTAO LOPES CORREIA	•	•											
Missionary	Evans Katanga	•	•											
Missionary (alternate)	Timothy Eby	•	•											
Angola Centro	NO DELEGATION													
Angola Cunene	JONAS SITO	•	•									•		
Angola Lubango	THAIS SEGURA SITO	•	•			•								
	JANUARIO DOS SANTOS	•	•											
Angola Namibe	SANDJINGA DE ALMEIDA	•	•											
	ALFREDO CHITOMBI	•	•											
Benin Atlantic Coast	CLEMENT HOTIMME	•	•											
	COSSI MINHOU	•	•											
Benin Okpara	TCHINTOHA CHABI	•	•											
Benin Pendjari	W. Norbet Touboudagou	•	•											
	Marie Kassa	•	•											
Botswana	JEDEDIAH MOYO	•	•											
Cabo Verde Norte	LENIZA MONTEIRO SOARES	•	•					•						
	OZIEL DUARTE MORAIS	•	•											
	ENEIDA DE ALMEIDA D. D DUARTE	•	•			•				•				
	ANA ALMEIDA DUARTE	•	•											
	AILTON SAMUEL	•	•											
Cabo Verde Sul	EMANUEL ARAUJO	•	•								•			
	Gastao Correia	•	•			•							•	
	MANUEL BARBOSA BARROS	•	•											
	ENDLIBERTO GALVAO	•	•											
	ANANIAS SEMEDO	•	•											
	ARLINDO TAVARES	•	•											
	TELMA FORTES	•	•											•
	VANUSA RIBEIRO	•	•											
	DANIEL BURGO	•	•											
	EMILIANO COSTA	•	•											
	ALFREDO MORENO	•	•											
Cote d'Ivoire South	Andre Maloula	•	•											•
	Aya Koffi Epse Alloko	•	•											
	Jeanette Tan Epse Mukendi	•	•											
	Monhesea Bossima	•	•											
	Sebahi Sery Epse Bossina	•	•											
Dem. Rep. of the Congo Central North Kivu	N'Guessan Yao Epse Maloula	•	•											
	DESIRE IGLIMA	•	•											
	MARIE - JEANNE HAMULI	•	•								•			
	VINCENT KINAYA	•	•											
	PHILEMON BARHAMUKENYI	•	•											
	EPHRAIM LUHUBIRE	•	•											
	OTHNIEL MABONDE	•	•											
	BENJAMIN MAMBO	•	•											
	DIDAS BAHUNGA	•	•											
	BERNARDIN MULONDANI	•	•											
	RAPHAEL MWATI	•	•											
	Dem. Rep. of the Congo South Katanga	CELESTIN BIJIRWA	•	•										
PHILLIPE ILUNGA		•	•											
MARCEL KIBANDA		•	•											

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	JEREMIE CHISHIBANJI													
	BARTHELEMY MUSEBA													
Dem. Rep. of the Congo South Kivu	NO DELEGATION													
Dem. Rep. of the Congo Virunga	PIGEON WANYABOSE		•											
	EVARISTE BARIBUTSA													
	FELIX KABERUKA													
	INNOCENT NZAHUMUNYURWA													
	SALEM KAMUNDU													
	NEHEMIE WANYABOSE													
Dem. Rep. of the Congo West	DIEUMERCI NZOLA		•											
	NATHAN MUKADI													
	ROSE NGOY													
	NOEL KASIALA													
Eswatini Central	MFANALENI MKHATSHWA		•											
	SINDI MSIMAGO													
	DUMISANI SHABALALA		•											
	ZANDILE MAVUSO		•											
	NKOSINATHI NKAMBULE													
	RICKSON NKHATA													
	CEBSILE MBINGO		•											
	GLORIOUS MKHWANAZI		•											
	PHILA THWALA		•											
	MAKHOSINI MZIYAKO													
	BANELE NKAMBULE													
Eswatini East	ANDILE NHLEKO		•											
	BUSISIWE TSABEDZE		•											
	NKOSINATHI DLAMINI													
	THANDI GAMEDZE													
	ELIZABETH MAGAGULA													
	KINGDOM DLAMINI		•											
	NICODEMUS MNGOMA		•											
	SANDILE DLAMINI													
	SEBNELE DLAMINI													
	HLOBSILE MAGAGULA													
	GUGU MKHWANAZI													
Eswatini North	BHEKIE KUNENE		•											
	SIBONISO LULANE		•											
	PRISCILLA VENA		•											
	VANAYEDWA VENA		•											
	PHOLILE DLUDLU													
Eswatini South	SIPHO NCONGWANE		•											
	GCINAPHI DLAMINI		•											
	DANIEL DLAMINI													
	LUCK GAMA													
	MANDLENKOSI MDLOVU													
	ASSIENA DLAMINI		•											
	HILTON VILANE		•											
Ethiopia Aleta Selam	NO DELEGATION													
Ethiopia Bansa-Bona	NO DELEGATION													
Ethiopia South Central	NO DELEGATION													
Ethiopia West Central	NO DELEGATION													
Kenya Central	SILLA ONYANGO		•											
	ELIJAH KINGORI		•											
	GIFT MTUKWA													
	JEREMIAH MWANGI													
	CHARLES ONYANGO													
	EMILY CHEGE		•											
	ELIZABETH MUSIMBI		•											
	MONICA MAKOKHA													
	EMILY MBURI													
Kenya Coastal	Jeza Pimo		•											
Kenya Eastern	AUGUSTUS MAWIA		•											
	SAMUEL KINYOLO													
	JOSEPH MASIKA													
	DANIEL MWAILU		•											
	REGINA JAPHETH													
	MARTHA SYENGO													
Kenya Lake Victoria	FREDRICK AMOLO		•											
	SAMUEL OKETCH													
	George Oguta		•											
Kenya Mount Kenya	MARTIN M'AMURU		•											
	GENESIO MUTEGI													
	PATRICK KAMAU		•											
	VIRGINIA WANGOMBE													
Kenya Rift Valley	JOHN OJOWI		•											
	DANIEL KILENTENY													
	RICHARD TAGA													
	JOHN KIMURGO													
	AGGREY ADIPO													
Lesotho	LEHLOHONOLO OLIPHANT		•											
	FUSI LEKETLA													
Liberia Central	NO DELEGATION													
Liberia Monrovia	JOSEPH MASSAQUOI		•											
	DARIUS WONYEN													
Liberia Southeast	NO DELEGATION													
Malawi Central	NIXON NZUNGA		•											
	ELYSEE BAYISHIME													
	CHALE KADYAMALIRO													

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	BENSON PHIRI			•										
	WILLIE KACHILONDA					•								
Malawi North	ROBERT CHINULA		•											
	ROZZARIA MUMBA		•			•								
Malawi South	NO DELEGATION													
Mozambique Angonia	ALBINO BANDA		•	•				•						
	CELIA DA CONCEICAO TEMBE		•			•			•					
Mozambique Boane	SAMUEL CHONE		•	•										•
	OLIVIA CHALUCO SITOE					•								
Mozambique Chibuto	EDUARDO NOVELE		•	•										•
	HALISSONE NEFITALA			•										
	DINIS TOVELA		•	•				•						
	DOMINGOS MAWEIA				•									
	ANANIAS SITOE				•									
	JOSE LANGA		•			•						•		
	SALVADOR NOVELE		•			•				•				
	ADOLF TEMBE		•			•			•					
Mozambique Limpopo	DANIEL MUNGUAMBE		•	•										
	ANA MACHAVA		•			•			•					
Mozambique Macanga	AGNESSI AMOSSE BANDA		•	•									•	
	ANTONIO CAMUENDO		•			•								•
Mozambique Manhiça	HILARIO BANZE		•	•								•		
	FRANKLIM VILANCULO		•			•				•				
Mozambique Manjacaze	SERGIO MUHAI		•	•										
	MOISES MATSINHE				•									
	BONEFICIO MONJANE				•									
	MARIA MUTISSE		•			•				•				
	JAIME MATE						•							
	PACIENCIA PEDRO MOIANE						•							
Mozambique Maputo	JOSE MOIANE		•											
	MARGARIDA LANGA		•	•				•						
	MARIO MANDLATE			•										
	TOMAS MACIE				•									
	GUIDEON BUCUANE		•			•		•						
	HELENA MOIANE		•			•						•		
	FENIAS SIGAUQUE		•			•				•				
	CESAR MONDLATE						•							
	TELMA MULATE						•							
	FENIAS SIGUAQUE						•							
	MIQUELINA TOVELE SIGAUQUE						•							
Mozambique Matola	Vasco Mabote		•	•										
	SALOMAO TIVANE			•										
	AGOSTAO ZITA		•	•				•						
	ORLANDO MACAVE		•			•								•
	NEHEMIAS SITOE		•			•				•				
	OSVALDO SITOE		•			•						•		
Mozambique Mavengane	JOAO BUCUANE			•										
	JERONIMO CAIXELO MANJATE					•								
Mozambique Tete	ROSARIO FERRO		•											
	RAIMUNDO MEIA				•									
	ROSARIO SAFUL					•								
	OFELIO CAURIZA						•							
Mozambique Xai-Xai	SIMIAO CHIPONDE		•	•										•
	JOSE MACUACUA			•										
	HELENA MULHANGA RINGUE			•										
	CLAUDIA AMELIA		•			•				•				
	MARIA COSSA		•			•					•			
	MEQUELINA MANJATE		•			•			•					
	MEQUELINA MANDLATE ZITA						•							
Namibia Central	JOSEF KAMONGA		•	•									•	
Nigeria Lagos	FRIDAY UDOFIA		•	•							•			
	EPHRAIM AKPAN				•									
	GLORY UDOFIA					•								
Nigeria Port Harcourt	OBBINA ROBINSON		•											
	CHRISTIANA ROBINSON				•									
	CHUKWEDI EHILIM					•								
Nigeria Southeast	NO DELEGATION													
Rwanda Central	ZABULON HABIMANA		•	•							•			
	OSEE SEBIKABO			•										
	JOHN MIHETO				•									
	THARCISE NDABARAMIYE				•									
	MARCELINE MUHIMAKAZI					•								
	JOSEPH RUBIBI					•								
	MARIE NASASIRA						•							
	NZABAKIZA RUHUMURIZA						•							
	BYINSHI RUNEZERWA						•							
Rwanda Northwest	SIMON RWARAMBA		•	•										•
	CARITAS MUKARUNGWA		•		•			•						
	FAUSTIN NDAGIJIMANA				•									
	JEAN NSABIMANA				•									
	SOPHIE UTAMURIZA				•									
	FLORIBET HATEGEKIMANA		•			•		•						
	JEAN MUHAWENIMANA					•								
	ALICE HIGIRO						•							
	ANGE NIKUZE						•							
	RUTH RUYISENGE						•							
	YVONNE TWIZEYIMANA						•							
Rwanda Southwest	NTARE RUGAMIRIZA		•											

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	DIEUDONNE MUHOZA				•									
	ALBERT MUTEBUTSI				•									
	BOAZ MUNYAKAZI					•								
	SOCRATES MBONIGABA						•							
	VEIKKO MITABU						•							
South Africa RSA Drakensberg	MURIEL MAMBANE	•	•					•						
	DANCE MATHEBULA	•		•					•					
	CHARLES MARULE				•									
	MOLETELO MMOLA				•									
	MARIA SHABANGU				•									
	PATRICK BALOYI	•				•						•		
	THEMBI NKUNA	•				•					•			
	LYDIA MARULE						•							
	JONECK MATSANE						•							
	THABAGOLO MOREMA						•							
South Africa RSA Eastern	VINCENT MAHOLOBELA	•	•										•	
	JETHRO GUMEDE	•		•				•						
	PHUMULO MASHABA	•		•					•					
	SHAMU MPANGANA	•		•										•
	SOLLY SIBUYI	•		•				•						
	THEMBISILE MAHOLOBELA	•				•						•		
	ZODWA MATHONSI NDUBANE	•				•		•						
	ZELDA MKHONTO	•				•					•			
	NONHLANHLA MTHOMBENI	•				•							•	
	ARMESH NDLOVU	•				•								•
South Africa RSA Eastern Cape	RANDALL JULIE		•											
	VERONICA MATHEBULA	•		•					•					
	GARLAND FELIX				•									
	CHADLEY HIGGINS	•				•						•		
	CURTLEY HIGGINS	•				•								
South Africa RSA Free State	ZANEPI SAM		•											
	MAGADIHELE NGCAMU			•										
	JARLEN KEET	•				•							•	
	PRISCILLA TAU					•								
South Africa RSA Gauteng	SHAUN MELLORS	•	•									•		
	NDLWANEMBANA MADONSELA			•										
	TIMOTHY MOGOROSI	•		•									•	
	THEMBISILE MOGOROSI	•				•		•						
	SELLOANE SIBEKO	•				•			•					
	GRIZELDA SMITH	•				•								
South Africa RSA Highveld	JANSON MASHEGO		•											
	JOHN MOKOENA				•									
	SAMSON MABIZELA					•								
	MATHAPELO TEBELE	•					•					•		
South Africa RSA Kwa Zulu Natal	THABO MABOTJA	•	•								•			
	ONWELL GOBILE			•										
	TITUS JOSEPH				•									
	LOTSHOLIWE MAGWAZA	•				•								•
	SEELAN PILLAY	•				•		•						
	TEAVEN JOSEPH						•							
South Africa RSA Limpopo Northwest	GEORGE KANJERE	•	•											•
	CATHERINE LEBESE	•		•				•						
	GEORGE KANJERE				•									
	MAESELA KEKANA				•									
	NGOAKO LEBOGO	•				•		•						
	CHUENE NGOAASHENG					•								
	SEGODI MAHLAKE						•							
	MOLEBOGE MOREMI						•							
South Africa RSA North Central	KENNETH MOYENG	•	•					•						
South Africa RSA Northeast	MASHILO SUPE	•	•								•			
	EZEKIEL MNISI	•		•				•						
	MATHASHANE MAKOTI				•									
	MKHANCANI MASWANGANYI				•									
	MATOME MOKOENA					•								
	HLANHLA SUPE	•				•							•	
	PALANE MANGENA						•							
	FANISA MPHULOANE						•							
South Africa RSA Northern Cape	MAHLALA LAMOLA	•	•											•
	NKATEKO KGWADI				•									
	MOEPENG MARAKALLA	•			•		•							
	NTOMBEKHAYA MOLAAPHENE						•							
South Africa RSA Southeastern	HLANGANISA THANGO	•	•									•		
	JUSTICE MDLULI			•										
	MIKE MAVIMBELA	•				•							•	
South Africa RSA Soutpansberg	NTSANWANI RAKHADANI		•											
	MALINDI MUDAU			•										
	LUCKY DOMBO					•								
	MULADELO RAPHULLU					•								
	MATILDA MUDAU						•							
	NTHUTHENI RAKHADANI						•							
South Africa RSA Sunrise	PATRICK GAMEDZE	•	•					•						
	BETTY NGOMBE	•				•						•		
	THEMBA NKOSI	•				•		•						
South Africa RSA Western	HLANGANANI NGOMANE	•	•					•						
	PHUMZILE PHAGO	•		•				•						
	PHUMZILE PHAGO				•									
	ABEL SEPENG	•				•				•				
	LERATO SEPENG	•				•					•			

Delegation	Delegate	Seated	Ex-Officio	Ministerial	Delegates	Ministerial	Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
South Africa RSA Western Cape	RALESIE MALULEKA	•	•					•								•
	REGINALD SUBJEE	•														
	BRIAN DA SILVER	•		•											•	
	EUGENE PRETORIUS				•											
	MATTHEW SIMEON				•											
	ELRID SMITH				•											
	QUINTON WILLIAMS				•											
	JAMES DE WAAL	•					•				•					
	RONESIA SUBJEE	•					•							•		
	ELSIE PRETORIUS								•							
	MARLENE SIMEON								•							
	CELESTE WILLIAMS								•							
	WINSTON ZEEDERBERG								•							
South Sudan Southeast	NO DELEGATION															
Tanzania South	NO DELEGATION															
Uganda Southwest	NO DELEGATION															
Uganda West	NO DELEGATION															
Zambia Copperbelt	WILFRED YAMBAYAMBA		•													
	TOMMY NHLEMA			•												
	EDWELL CHIFITA				•											
	TIMOTHY CHIYESU				•											
	EMMANUEL MWASE				•											
	BRIGHTON MTAMBO	•					•						•			
	ANNIE PASANA						•									
	EMMANUEL CHANDA							•								
	GIVEN KAMALONGA							•								
	FRANCIS MWANSA		•													
Zambia Luapula Northern	VICTOR CHABALA				•											
	PETER CHOLA				•											
	GRACE LUBUBA						•									
	GOSTAVO KASONDE							•								
	VERONICA MUSENGE							•								
Zambia South	NEUDI NKUNIKA	•	•													•
	DAISON MBEWE			•												
	CHISOMO SAKALA			•												
	DANIEL SATELA			•												
	ROSE CHIPASU				•											
	MOSES SIKABETA	•			•						•					
	JACOB SIMWAWA				•											
	JOSHUA CHIPASU						•									
	AGRIPA LUNGU						•									
	JOYCE MWABA	•					•									•
	ALFONSO MWANSA						•									
	ANNAH LILU							•								
	MARGARET MUNTANGA							•								
	INAMBAO MUSHIMBEI							•								
JOYCE MWABA							•									
Zimbabwe East	HOFISI MUTATU	•	•									•				
	Knowledge Mumanyi	•		•								•				
	Ireen Mutatu	•		•						•						
	Laiza Bati				•											
	Dudzayi Warikandwa				•											
Zimbabwe Midlands	Paul Mtambo	•	•									•				
	Daniel Kasomali				•											
	Margaret Sibanda				•											
	Nyasha Nzenza	•					•						•			
	Memory Mashiri							•								
Zimbabwe West	Isaac Mhofu							•								
	Jabulani Mafohla	•	•								•					
	Davidson Motsi				•											
	Henry Phiri				•											
	Salatiel Munedzimwe						•									
Catherine Munedzimwe							•									
Deliwe Sibanda							•									
NONVOTING DELEGATION																
Education	Rhonda Carrim		•													
	Chinyama Lilema	•	•													
	Busisiwe Mlota-Mngomezulu	•	•													
AFR CA 11	Adolfo Tembe		•													
	NO DELEGATION															
Angola Benguela-Cuanza Sul	SOCORRO FONTES	•	•								•					
	LAURINDO DOMINGOS				•											
Angola Luanda	FERNANDO CHINGUE							•								
	TONADIO NATAL		•													
Burkina Faso	SEBASTIAO NGONGA				•											
	Elie Kientega	•	•								•					
Burundi	Rasmene Zougrana				•											
	Barthelemy Zongo							•								
Cote d'Ivoire Central	LUC NTAHOBARI	•	•									•				
	PRAO KOUAKOU		•													
Dem. Rep. of the Congo Maniema	GERMAN DJEHA				•											
	SIMPLICE BROU							•								
Dem. Rep. of the Congo Tshopo	JOSEPH LUSUMBASUMBA		•													
Equatorial Guinea	NO DELEGATION															
Ethiopia Central	NO DELEGATION															
Ethiopia Northwest	NO DELEGATION															

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Law Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
Ethiopia Omo	NO DELEGATION													
Ethiopia Southeast	NO DELEGATION													
Ethiopia Southwest	NO DELEGATION													
Ghana Coastal	FRANK MILLS	•												
Ghana Midland	NO DELEGATION													
Ghana North	EDWARD NDESAN	•												
Kenya Western	JULIUS OMONDI	•												
Madagascar	PATRICE RATOVRILALA	•	•								•			
Malawi Lakeshore	Wantwa Kaponda	•												
	Mbonimpa Theogene				•									
	Falicken Kapiringidza					•								
Malawi Lower Shire	SAMSON KWERAKWERA	•												
Mozambique Alto Shangaan	NO DELEGATION													
Mozambique Ile	FERNANDO NICUATO	•												
Mozambique Inhambane	NO DELEGATION													
Mozambique Manica Province	JOAO GASSANE	•												
Mozambique Milange	BENJAMIM BAERA	•	•								•			
Mozambique Mocuba	BERNARDO MACEIA	•												
Mozambique Morrumbala	NO DELEGATION													
Mozambique Nampula Central	COSTA NOVENTA	•												
Mozambique Nampula East	ALBERTO NACOPE	•												
Mozambique Nampula Mecuburi	ERNESTO VANHEQUES	•												
Mozambique Nampula South	NO DELEGATION													
Mozambique Nampula West	GERVASIO RAIMUNDO	•												
Mozambique Quelimane	BERTIL CASSICASSI	•												
Mozambique Rio Zambeze	JOAQUIM MAFUNGA	•												
Mozambique Sofala Central	INOQUE SOMBREIRO	•												
Mozambique Sofala Marromeu	MANUEL NSONA	•												
Mozambique Vilanculos	NO DELEGATION													
Mozambique Zavala	NO DELEGATION													
Sao Tome and Principe	CARVALHO FERNANDO	•	•											
Senegal	Antero De Sa Nogueira Fontes	•	•								•			
Sierra Leone	NO DELEGATION													
South Sudan South	JOHN GAI	•	•								•			
	NYAMAL MUT				•									
Tanzania Central	NO DELEGATION													
Tanzania Northwest	EDSON MWANDETELE	•												
Togo Maritime	EGBETONHOU LANDOUKPO	•												
Togo North	NO DELEGATION													
Uganda Central	NO DELEGATION													
Uganda South	NO DELEGATION													
Zambia Northwestern	JOSEPH KAMUSAKI	•												
	ISAAC KALUMBILA				•									
	MIKE LILEMA					•								
ASIA-PACIFIC DELEGATION														
Education	Larry Bollinger	•	•							•				
	Seri Damarwanti	•	•								•			
	Marcos Eugenio	•	•					•						
	David Kim	•	•										•	
	Wallace Kintak	•	•										•	
	Gilbert Montecastro	•	•										•	
Missionary	Dong Hwan Kwon	•	•					•						
Missionary (alternate)	Mary Leatherman	•												
	Eileen Ruger	•	•											
AP CA 3	Phan Phuc	•	•								•			
	Nhien Phan	•				•				•				
Australia North and West	Timothy Burton	•	•					•						
	Emman Chapman				•									
	Chang Park				•									
	Graeme Castlehow	•				•					•			
	Jason Fa'ata'ape												•	
	Dorothy Sheppard												•	
Australia Southern	Satish Manmothe	•	•							•				
	Steven Kasambalis				•									
	Robert Tuita					•								
	Violetta Kasambalis	•					•							•
Fiji	Daniel Latu	•	•								•			
	Rupeni Fatiaki			•										
	Sanaila Roqara	•			•			•						
	Leifani Baletalei	•				•								•
	Jokaveti Nauluca					•								
	Inise Vuniwai						•							
Indonesia Java-Bali	Sigit Karyono	•												
	Hendro DJuwahir				•									
	Febi Vega Indria					•								
Indonesia Papua	Albert Yacub Sorontou	•	•						•					
	M. Nakir Boweng					•								
Japan	Tsutomu Dohi	•	•							•				
	Tamaki Egami	•		•									•	
	Kenichi Nagano				•									
	Junko Hirota					•								
	Tetsuo Nishiyama	•					•							
	Manaka Hirota	•						•	•					
	Hitomi Igami													
	Setsuko Igaue													

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
Myanmar Northwest	Isao Iwabuchi		•				•							
	Pek Lal													
	Lal Hnget	•			•						•			
	Lian Tlang					•								
Myanmar Southern	Thanga Khawm						•							
	Hrang Kim	•					•			•				
	Ram Neih Thang	•	•							•				
	Kyaw Tun	•				•						•		
New Zealand	Thanga Khawn						•							
	Ephraim Talluri	•	•							•				
	Fe Pitone Peseta					•								
Papua New Guinea Bromley Memorial	Edward Herald					•								
	Peter Yekip	•	•					•		•				
	Lero Yekip	•		•				•						
	Albert Brown				•									
	Noel Wamsak				•									
	Josephine Kari					•								
	Samson Mulaye					•								
Papua New Guinea East Sepik	Andpang Moun						•							
	Richard Paul						•							
	Mathew Wangiduo		•											
Papua New Guinea Eastern Highlands	Simeon Bengumo					•								
	Omate Haneno		•											
Papua New Guinea Hagen	Akus Pivi				•									
	Mupe Kaupa					•								
	Smith Apaika						•							
	Peter Degene	•	•							•				
Papua New Guinea Jiwaka North	Conilias Maiya				•									
	Andrew Poning					•								
	Michael Abkas						•							
	Philip Nolie		•											
	Melex Bosip				•									
Papua New Guinea Jiwaka South	Robin Dar				•									
	Nathan Tuki					•								
	Paul Walep						•							
	David Wan						•							
	Andrew Akus	•	•								•			
	Benny Kiangua				•									
	Philip Kumie	•		•					•					
Papua New Guinea Madang	Kwil Mond				•									
	Peter Gilma					•								
	Maria Kiruwai	•				•		•						
	Sharon Peter	•				•							•	
	Magdaline Henry						•							
Papua New Guinea Middle Ramu	David Dorome	•	•							•				
	Justin Padapu					•								
	Stephanie Bolnga						•							
Papua New Guinea North Coast	Sivas Jambal		•											
	Obed Ingaun				•									
	Timothy Game					•								
	Akanisi Muaror		•											
	Yalambing Eyapi	•			•					•				
Papua New Guinea Simbu	Maria Tongia				•									
	Gabriel Paul	•				•							•	
	Elizabeth Kimmins						•							
	Nosalyn Yalambing						•							
	Timothy Bro	•	•							•				
	Mundi Dama	•		•									•	
	Boi Are				•									
Papua New Guinea South Coastal	Raymond Kagl				•									
	Kapas Kiske				•									
	Joseph Numapo	•				•		•						
	Peter Sali	•				•								•
	Geoffrey Kama						•							
	Bernard Kua						•							
	Philip Waike						•							
Papua New Guinea Southern Highlands	Sandy Wamil						•							
	Yambe Sike	•	•							•				
	Edmond Epowa				•									
	Bomai Kagl				•									
Philippines Bicol	Allan Haunje	•				•							•	
	Stanley Hondina						•							
	Joseph Yapasi		•											
	Alfred Ess				•									
Philippines Central Visayas	Fabian Mala				•									
	George Epei	•				•								•
	Leben Kewa						•							
	Simon Rero						•							
Philippines Eastern Visayas	Danilo Feleo	•	•							•				
	Marites Despi					•								
	Olivia Preña						•							
Philippines Western Visayas	Allan Samson		•											
	Leo Mahandlud				•									
	Jed Balaod					•								
Philippines Mindanao	Asalim Gunda	•	•							•				
	Bryan Azura			•										
	Emma Abot					•								
	Isidra Gunda					•								

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance	
Philippines Luzon	Marcelino Ochoco, Jr.	•	•							•					
	Sam Galino			•											
	Peter Paul Domen				•										
	Leonardo Perez				•										
	Teresita Ambacan	•				•		•							
	Thelma Ochoco	•												•	
	Leonila Domen						•								
	Jocelyn Geron						•								
	Philippines Metro Manila	Ryan Cardinal	•	•							•				
		Jason Hallig	•		•							•			
Samuel Mark Tamayo		•		•								•			
Nicasio Abad					•										
Ronnie Cruz					•										
Jaime Eniceo					•										
Dexter Matugas					•										
Johnmar Ricardo					•										
Joel Arro		•				•		•							
Emily Bolinas		•				•							•		
Rosalina Macas						•									
Arthur Angeles								•							
Rey Anthony Cardinal								•							
Melinda Gandia								•							
Reden Liaga		•						•						•	
Philippines Metropolitan Luzon	Crisanto Jr. Colorado	•	•							•					
	Ernesto Gono				•										
	Larry James Janayon				•										
	Nerizza Colorado	•				•		•							
	Richard Ryan Mergal							•							
	Erick Nolan Mosuela							•							
Philippines Mindanao East	Jesus Rosales	•	•							•					
	Nicolas Cacho				•										
	Sylvia Cacho				•										
	Dina Muring					•									
	Jocelyn Forones							•							
	Daisy Fuentes							•							
Philippines Mindanao West	Dan Balayo	•	•									•			
	Mary Jean Balayo	•				•								•	
	Leody Echavez III													•	
Philippines Negros	Allan Dave Genobis		•												
	Marc Katalbas				•										
	Lilian Ruth Katalbas					•									
	Mardy Mae Javier							•							
Philippines Panay	Jhonena Oberio							•							
	Medanny Punsalan	•	•					•							
	Joseph Cacho			•											
	Sharon Punsalan	•			•					•					
	Elena Basa					•									
	Ilmar Philip Elardo					•									
Philippines Southern Tagalog	Jocelyn Rizalina Abulucion	•						•							
	Nestor Macas, Jr.	•	•					•							
	Wilfredo Aluad				•										
	Stephen Gualberto				•										
	Hadassah Gualberto	•				•		•							
	Antonio Gervacio							•							
Samoa	Peniperite Fakaua	•	•							•					
	Talioe Meke				•										
	Ulisese Saifoloi Toafa				•										
	Valoaga Iona					•									
	Asenati Faumui-Tupai							•							
	Peniamiga Fualau							•							
South Korea National	Moon Gi Yoon	•	•							•					
	Eun Yup Kim	•		•					•						
	Chang Hwan Lee	•		•										•	
	Won Keun Oh	•		•											
	Un Tae Park	•		•									•		
	Min-Gyoo Shin	•		•								•			
	Chang Sun Hwang				•										
	Young Hwan Hwang				•										
	Mija Hong					•									
	Seran Jang	•				•			•						
	Kyuman Kang	•				•					•				
	Sang Chun Lee	•				•								•	
	Se-ho Oh					•									
	Se Kyoung Park	•				•				•					
	Hye Kyung Choi							•							
	Eun Ok Han							•							
	Soon Phil Jang							•							
	Ho Jin Kwak							•							
	Chul-Hwan Lee							•							
	In Kyu Park	•						•							
Joon Bok Wang	•						•					•			
Taiwan	Hsin-Chung HUANG	•	•							•					
	Nai-Chun WANG			•											
	De-En KUO				•										
	Si-En LUO					•									
	Da-Wei TSANG					•									
	Sheng-Hui RUAN	•						•							
Ching-Yun TSAI	•						•								

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
Thailand Northern	Anusorn Sawaengbenjatham Aumpai Sawaengbenjatham	•			•									
NONVOTING DELEGATION														
Education	Shirley Bokai Rob Fringer Jacob Nera Allan Prado Leilani Roqara Mark Sakamoto Nai-Chun WANG	• • • • • • •												
AP CA 4	NO DELEGATION													
Cambodia	Shannon Smith Narith Nuon Samnang Phoeurk	• • •		•		•								
Hong Kong SAR	Oi Ling Kwong	•	•						•					
Indonesia Central Kalimantan	Aris Kristiyanto	•												
Indonesia Sulawesi	Natanael Harinoto	•												
Micronesia	Byung-Gi Kim Laura Smith	• •		•						•				
Myanmar Central	Dam Suan Thang	•	•							•				
Myanmar Northern	NO DELEGATION													
Papua New Guinea Bougainville	NO DELEGATION													
Papua New Guinea Central	Ako Arua Mea Lily Arua	• •	•	•						•				
Papua New Guinea Enga	Markus Komba	•												
Papua New Guinea Islands	Leo Kunumb	•												
Papua New Guinea Sandaun	Canisius Kono Jimmy Palou	• •		•										
Solomon Islands	NO DELEGATION													
Thailand	Prasan Thongsumart Phanom Wongsuriya	• •		•						•				
Timor-Leste	Samuel Soares	•												
Vanuatu	Peter Isaac Gideon Iawaki	• •		•					•					
EURASIA DELEGATION														
Education	Deirdre Brower Latz Mária Gusztinné Tulipán Simon Jothi	• • •	•					•					•	•
Missionary	Davide Cantarella	•											•	
Missionary (alternate)	Tatiana Arakcheeva (Cantarella)	•												
Bangladesh North	Dipankar Roy Dilip Roy Jagot Roy Kamlesh Chandra Roy Binoy Binoy Dilip Tudu	• • • • • •		• •	•	•								
Bangladesh Northwest	Puren Roy Rigan Nath Rasheda Rani Lokindor Hembron Chatrale Pul Somnath Sarkar	• • • • • •	•	•	•						•			
Bangladesh South	Rev. Anjan Bose Tito Gain Ruben Sarker Alen Bala Richard Halder Sazal Sarker	• • • • • •		• •	•	•								
Germany	Ingo Hunaeus Wolfgang Köhler Gideon de Jong 1 Peter-Matthias Güting Ingrid Boudewijn Peter Ullinger Matthias Nass	• • • • • • •	•	•	•	•	•						•	
India Central Maharashtra	Rajiv Yangad Sachin Gaikwad Chandrakant Mhaske Shadrak Ingle Anil Aglawe	• • • • •		• •	•	•							•	
India Eastern	Arumugam Ravichandran Trisha Das Shyamali Das Meena Ravichandran	• • • •	•	•	•	•							•	
India Eastern Maharashtra	Danyal Bhalerao Vijay Kumar Bhalerao RAGHUNATH KAMBLE Anita Bhalerao DAVID PAITHANE Shraddha Gawali SHEETAL IRSHID VINOD TODE OOMMEN VARAGHESE Suneet Wankhede	• • • • • • • • • •	•	•	•	•				•			•	

Delegation	Delegate	Seated	Ex-Office	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
India Karnataka	KESHAVA MALLAIAH			•										
	SRINIVAS VENKATAPPA			•										
	ANITHA CHIKKABALLAPURA				•									
	Sunil Dandge	•			•					•				
	JACOB JOSEPH				•									
	PROMOD MARK				•									
	ROSE MARY					•								
	NAVIN RAJU					•								
	SANDEEP SUNDARRAJU					•								
	Sarah Dandge	•					•					•		
	Joyce Jothi	•					•	•						
	RAMA RAO UDAY KUMAR						•							
	NO DELEGATION													
	India North Karnataka	NO DELEGATION												
NO DELEGATION														
India Northeast	Thangchinkhup Singson		•											
	Satkam Haokip				•									
	Zamkhanlian Singson				•									
	Hemin Kipgen					•								
	Haolensang Singson						•							
India Northwest	Obed Singson					•								
	Akash Singh		•											
	Kuldeep Kumar				•									
	Vijay Rajulwala	•			•						•			
	Sulochana Singh					•								
India Odisha	Jyoti Rajulwala	•				•					•			
	Komal Rani					•								
	Premanand Khosla				•									
	Willson Nag					•								
	NO DELEGATION													
India South Eastern	NO DELEGATION													
	NO DELEGATION													
India Tamil Nadu East	Wilson Jabaraj		•											
	Christopher Abraham				•									
	Ramesh Pathara	•			•						•			
	Stanley Lawrans	•				•			•					
	David Pitchaipillai					•								
	John Jesudoss Wilson					•								
India Western Maharashtra	Manohar Pawar	•	•											•
	RAJNIKANT GAIKWAD			•										
	Peter George	•		•										•
	PAULAS PAWAR			•										
	SURESH ABHYANKAR				•									
	GULAB CHAUDHARI				•									
	SANTOSH DONGARDIVE				•									
	ALPESH GAIKWAD				•									
	PRITAM KASBE				•									
	SUNITA GEORGE					•								
	JAYANT JADHAV					•								
	Bharati Pawar	•				•					•			
	Bharati Rajulwala	•				•				•				
	VASUDHA ALHAT						•							
	VIBHA DONGARDIVE						•							
	SHOBHNA JADHAV						•							
PRIYANKA KASBE						•								
Jordan	Waleed Almadanat	•	•					•						
	Basil Al-Nimri				•									
	Shadi Bqain				•									
	Steev Habash					•								
	Samir Nazha	•					•			•				
Nepal	Ganga Mukhiya	•	•											•
	DHRUBA KAFLE				•									
	PURNA RAI				•									
	MINA LIMBU					•								
	TULASI RAWAL						•							
	AMARIT TIMILSINA						•							
Netherlands	Antonie Holleman	•	•										•	
	Stephen Overduin	•		•				•						
	Erik Groeneveld				•									
	Dennis Mohn				•									
	Wouter Boor	•				•								•
	Jodai Stehouwer	•				•			•					
	Roelf Noordhof						•							
Pakistan	Wouter van der Zeijden					•								
	Aneel Mall		•											
	Basharat Masih				•									
	Dilshad Masih				•									
Portugal	Iqbal Masih					•								
	Silas Almeida	•	•							•				
	Tania Vaz					•								
Sri Lanka	Josias Cardoso	•					•	•						
	Velusamy (Daniel) Kalaiselvan		•											
	Marshal Neegam					•								
United Kingdom British Isles North	Ruth Turner	•	•					•						
	Elsie Bell	•		•					•					
	Claire Fender				•									
	Ian Wills				•									
	Helen MacPhail	•				•					•			
	Richard Wood	•				•								•
	Steven Clarkson						•							
United Kingdom British Isles South	Paul Tarrant						•							
	Carl McCann	•	•						•					

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	David Gilmour	•		•									•	
	Tracey Day			•										
	David Montgomery			•										
	Erica Tuxworth			•										
	Sarah Gilmour	•			•									•
	Lauren McCann	•			•			•						
	David Day					•								
	Steven Leach					•								
	Sophie Peel-Yates					•								
	Catherine Wigley					•								
NONVOTING DELEGATION														
Education	Rajula Asir		•											
Albania-Kosova	Ergest Biti	•	•											•
	Sonila Bejtja			•										
	Landi Ndreka					•								
Armenia	Trino Jara		•											
	Lusine Melkonyan	•		•								•		
	Vruyr Mkrtchyan						•							
Bangladesh Rangpur	Andrise Andrew		•											
	Jugal Roy			•										
Bangladesh Thakurgaon	Korubin Mardi		•											
	Bharot Roy			•										
	Bijoy Roy					•								
Bulgaria	Zhaneta Georgieva-Yordanova	•	•									•		
France	Joseph Togyera	•	•							•				
	Rodrigue Valentin			•										
Holy Land	Nizar Touma	•	•									•		
Hungary	Imre Gusztin	•	•					•						
	Rudolf Gusztin			•										
India Andhra Pradesh	Lazarus Devapriyam	•	•						•					
	Suresh Sigamani			•										
India Central	Praveen Pawar	•	•										•	
	Sanjeet Sant			•										
	Rameshwar Korwate					•								
India Delhi	Gyanander Singh		•											
	Emmanuel Azad			•										
	Abhishek Singh					•								
India Mid Maharashtra	Vinay Gaikwad	•	•										•	
	Balu Waghmare			•										
	Vikrant Londhe					•								
India Tamil Nadu West	Amsaraj Shanmugavel		•											
	Gethsy Jayakumar			•										
	Kingsley Jayakumar			•					•					
Italy	Daniel Fink	•	•											•
Kazakhstan Central Asia	Sergey Kvan		•											
	Irina Ligay	•		•									•	
Lebanon	Andraous Salame	•	•										•	
Romania	Jonathan Philips		•											
	Magdalena Cini	•		•							•			
	Aurel Cristurean			•										
	Cristian Boseff					•								
Russia North	Ananyev Yury		•											
Russia South	Sergey Archakov		•											
	Alexei Grobov			•										
Scandinavia	Kaj Ova Bollerup		•											
	Katie Nielson			•										
Spain	Diego Armando Lopez Peñuela	•	•									•		
	Yanet Bautista			•										
Switzerland	NO DELEGATION													
Syria	NO DELEGATION													
Ukraine	Svitlana Kleshchar	•	•											•
MESOAMERICA DELEGATION														
Education	Ely Camas Perez	•	•					•						
	Ruben Fernandez	•	•										•	
	Simon Shal Nelson		•											
	Ulises Solis Jimenez	•	•							•				
Missionary	Erika Chaves Rivera	•	•											
Bahamas	John Wildgoose Jr.	•	•							•				
	Everkell Hepburn	•			•				•					
Barbados	Martel Farley	•	•											
	Caswald Jemmott	•		•								•		
	Micheal Gulstone			•										
	Anderson Kellman	•		•						•				
	Daren Burke				•									
	Peggy McGeary				•									
	Yvette Connell					•								
	Marlon Yarde					•								
Belize North	Keith Joseph	•	•					•						
	Erico Reyes	•		•					•					
	Danladi Husaini			•										
	Irving Thimbriel			•										
	Yvette Gill	•			•							•		
	Elisa Seguro				•									
Belize South	Jerome Lozano	•	•							•				

Delegation	Delegate	Seated	Ex-Oficio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	Stephen Usher	•				•								•
	Gabriel Roches						•							
	Kenrick Supal						•							
Costa Rica Central	Sirlene Bustos Salazar	•	•							•				
	Mario Vargas Castro	•		•								•		
	Orlando Amador Alfaro				•									
	María Fuentes Ramirez	•				•		•						
	Ever Rodriguez Sirias	•				•								
	Scakt Noguera Moya								•					
Costa Rica North	Alexander Loria Espinoza	•	•											•
	Johnny Calvo Espinoza				•									
	Sara Martinez Traña					•								
	Allan Vargas Leiton						•							
Cuba East	Luis Batista Ramirez		•											
	Hector Ortiz Hidalgo			•										
	Rosa Arevalo Valdes					•								
Cuba Northeast	Arnaldo Azaharez Cantillo		•											
	Neuris Fuentes Peña				•									
	Victor Reynosa López					•								
	Rauder Matos Alba								•					
Cuba West	Leonel López Ortiz		•											
	Adrian Roque Dominguez			•										
	Reinier Guevada Marin				•									
	José Rivero Perez				•									
	Daniel Campo Morales					•								
	Rebeca Gomez Reyes					•								
	Jaciel Hernández Sotomayor								•					
	Elin Miranda Gómez								•					
Dominican Republic Central	Ernesto Bathermy	•	•										•	
	Altagracia Nova	•		•										•
	Edilio Balbuena Baez				•									
	Emilio Jaquez de los Santos				•									
	Carmen Checo					•								
	Nanci Reinoso					•								
	Eusebio Morillo Ferraras	•												•
	Ana Perez de Franco	•									•			
	Fior Ramos													•
Dominican Republic North	Julio Sosa Baez		•											
	Angela Santana de Fernandez				•									
	Jose Fernandez					•								
Dominican Republic Northeast	Felix Polanco Taveras	•	•										•	
	Concepcion De la Rosa Garcia				•									
	Ricardo Escaño Bravo					•								
	Eunice Garcia de Aracena								•					
Dominican Republic Oriental	Miguel Yuden	•	•						•					
	Felipe Fosten				•									
	Jhonny GRANT				•									
	Maria Tibo					•								
	LOURDES Belle													•
	Maria CARPIO	•									•			
Dominican Republic South	Benny Sanchez Ramirez	•	•											
	Milciades Lambert Caraballo				•									
	Madeling Perez Perez					•								
	Julio Céspedes Pérez													•
	Raineiry Gerardo Carrasco													•
El Salvador Central	JUAN CAMPOS MARTINEZ	•	•							•				
	OSCAR FRANCO	•		•										•
	EVILANDA SOLIS DE CRUZ	•		•					•					
	MARIA MEJIA				•									
	MIGUEL PLEITEZ MONTANO				•									
	ROSA AYALA	•				•							•	
	GEORGINA RIVAS CRUZ	•				•					•			
	YANCY ZEPEDA DE PEREZ	•				•								•
	KEVIN AYALA QUINTANILLA													•
	ZELVIN CHACON													•
	ALICIA VILLANUEVA GUILLEN													•
El Salvador East	EDER QUINTANILLA GARCIA		•											
	MARIA CORNEJO DE QUINTANILLA				•									
	MATEO VILLALTA ORTIZ				•									
	HUMBERTO RIVAS DIAZ					•								
	ANA CASTELLANO DE VILLALTA													•
	VICTORIA RODRIGUEZ DE RIVAS													•
El Salvador West	NELSON VALENCIA PAREDES	•	•							•				
	LUIS RIOS					•								
French Antilles and French Guiana	Daniel Blaise		•											
	Deborah Blaise				•									
	Gaby koussou					•								
	Emily Erembert													•
Guatemala Atlantic	JORGE PINEDA		•											
	EFRAIN COC PEC			•										
	MYNOR NARVAEZ MAS				•									
	MARIO PINEDA SALGUERO				•									
	FRANCISCO REYES MANCHAME				•									
	ANA MEDINA SUCHITE					•								
	NICOLAS POP CAAL					•								
	VERA SALGUERO REYES DE PINEDA													•
Guatemala Baja Verapaz	CARLOS GARCIA FIGUEROA		•											
	CRISTOBAL LOPEZ JERÓNIMO			•										

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	MARCELINO SIS SIS			•										
	LÁZARO TOJ SÍS				•									
	OTONIEL MENDOZA MENDOZA					•								
	FRANCISCA SUYEN PICON					•								
	BILHA TORRES MORALES DE AJ					•								
Guatemala Central	EDYN GARCIA CAAL		•											
	CESAR AYALA DE LEON	•		•								•		
	ERWIN BOL ICO				•									
	REYNA MAYEN MILIAN DE FAJARDO				•									
	LIBNI RIVERA VIRULA				•									
	ELIAS ROSALES PELAEZ				•									
	DORA BARAHONA BENTANCOURTH DE COSAJAY	•				•								•
	JOSE BARRIENTOS PAAU	•				•							•	
	NYDIA CABALLEROS REVOLORIO DE AGUIRRE						•							
	ELVA MAYEN MILIAN DE REYES						•							
	IRIS NORIEGA HERNANDEZ DE VELASQUEZ						•							
	EUSEBIO PEREZ OXOM						•							
Guatemala Coban North	CARLOS BA BOL		•											
	EMILIO BATZ CUCUL			•										
	AUGUSTO BOL			•										
	SAMUEL TIUL			•										
	ERNESTO BATZ					•								
	RICARDO JOLOMNÁ BOL					•								
	ALFREDO MO CHOC					•								
Guatemala Franja Central	AUGUSTO CO MISTI		•											
	VALERIANO XI CUC			•										
	TOMAS CHE				•									
	ERWIN CHUN CAAL				•									
	EFRAIN GONZALEZ CU					•								
	JUAN ICAL CUCUL					•								
Guatemala Franja Occidental	ABELINO BOL CHO		•											
	FELIPE SAM CUZ				•									
	FRANCISCO PEDRO FRANCISCO					•								
	OLGA TENI MEDINA DE POOU						•							
Guatemala Franja Oriental	NERY TENI MEDINA		•											
	ERIC POP COC			•										
	MANUEL TIUL CAAL			•										
	RENÉ COY ASIG					•								
	AIDA JIMENEZ FLORES DE TENI					•								
	RUBEN SURAM GUALIM	•				•						•		
	MARTIN CHUB CÚ						•							
Guatemala North	MARTIN CHEN RAX		•											
	ELIAS PELAEZ ORREGO			•										
	JUAN CABRERA AGUIRRE				•									
	MATEO REYES BOLVITO	•			•									•
	MARIA LOPEZ OCHAETA	•				•							•	
	KARLA MILIAN CASTELLANOS DE CORDOVA					•								
Guatemala North Verapaz	FRANCISCO CHO SI	•	•							•				
	EZEQUIEL CHOC XOL			•										
	GREGORIO MAAS ICO			•										
	FELICIANO SEP			•										
	ARMANDO TENI CUZ			•										
	EMILIO CHOC ICO					•								
	CRISTOBAL CU	•			•			•						
	CARLOS CUCUL BOTZOC				•									
	CESAR JUAREZ SAM	•			•			•						
	ROLANDO XOL CAN				•									
	BLANCA AC CHUB DE CANTORAL	•				•						•		
	ELVIA COY FERNÁNDEZ DE ORTIZ	•				•							•	
	FELIPE LUIS MORALES					•								
	FILOMENA POP CHIQUIN	•				•								•
	MELVIN QUIM MEDINA	•				•				•				
	MARIO COY	•					•	•						
	HUGO CU CHO					•		•						
	ROLANDO SANTIAGO BUENAFE					•		•						
	OLGA SIERRA CAAL DE CUCUL					•		•						
	MARINO XOL TUT					•		•						
Guatemala Northwest	LUCAS SANTIAGO AGUILAR				•									
Guatemala Southeast	NO DELEGATION													
Guatemala Southwest Petén	MIGUEL XOL XOL		•											
Guatemala Verapaz Oriental	IGNACIO QUEJ ISEM		•											
	MOISES LUCAS ORDOÑEZ			•										
	ALEX MILIAN REQUENA			•										
	WALTER CACAO COY					•								
Guatemala Verapaz South	Victor Bin Xoy	•	•						•					
	ROGELIO QUEJ MACZ			•										
	LAURO SANTIAGO CUNIL			•										
	ISRAEL CHIQUIN JALAL	•				•							•	
	RENSON GARCIA GUILLERMO	•				•				•				
	WILLIAMS PICONSO SOBERANIS	•				•		•						
Guatemala West	RENE MARROQUIN ORELLANA		•											
	ENNA GIRON RODRIGUEZ DE RIOS	•		•				•						
	CARLOS PARADA ZEPEDA	•		•							•			
	SEBASTIAN GARCIA AJPOP				•									
	NATANAEL GERONIMO SACPUN				•									
	JOSE GERONIMO BARRIOS					•								
	KATHERYN MARROQUIN GIL	•				•							•	
	REGINA MARROQUIN GIL	•				•			•					

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Guyana Berbice	Shellon Paul	•	•							•				
	Neelaiya Papannah				•									
	Emanuel Ramdhial					•								
Guyana Demerara-Essequibo	Shellon Watkins						•			•				
	Krishna Singh	•	•											
	Gladston Alert	•		•				•						
	Clyde Douglas				•									
	Henry Moorgan				•									
	Caroline Alert	•									•			
	Michael Scott	•											•	
Haiti Central	Rhonda Weekes						•							
	William Woolford						•							
	Walliere Pierre	•												
	Delouis Alty			•										
	Franclin Desilus			•										
	Josue Duvivier			•										
	Joseph Pierre			•										
Haiti Grand Anse	Marc Dorsainville				•									
	Robert Franklin				•									
	Frisler Joseph												•	
Haiti Grand Anse	Joseph Esperance		•											
	Debora Esperance													•
Haiti La Gonave	Micaël Augustin	•												
	Dechand Sauveur			•										
	Esner Destin				•									
	Beramon Honore				•									
	Charmante Augustin													
	Thanier Verne													
Haiti Lower Artibonite	Fritzner Aristyl	•												
	Dieula Aristyl													•
Haiti Lower Northwest	Renel François	•												
	Saül Seidieu				•									
Haiti North Central	Luckcene Nicolas													•
	Gary Judy	•	•											
	Jean Weiner Placide													•
	Jean Saint-Juste													•
	Grebert Corvil	•												
Haiti Northeast	Ginette Judy													•
	Anathol Garnier	•												
Haiti Northwest	Moles St Preux													•
	Ennery Guerrier	•												
Haiti Northwest	Wisly Fils Aime				•									
	Gedeon Marc-Louis													•
	David Eliassaint	•	•											
Haiti South	Jacqueline Eliassaint			•										
	Manace Jubitaire				•									
	Jean Noël	•												•
	Dulon Toussaint													•
	Freodor Desjardins													•
	Markens Joseph													•
	Renel Polot													•
Haiti South Central of Jacmel	Marius Senatus	•	•											•
	Marie-Joe Pierre	•												•
	Esdra Celestin													•
Haiti Southeast	Marie Charles													•
	Marie Pierre D.	•	•											
Haiti Southeast	Monez Pierre													•
	Jean Samerite Deruisseau	•												•
Haiti Upper Artibonite	Paul Zamor	•	•											
	Anneesse Zamor													•
Honduras Central Sur Oriental	BEGARDO BARDALES SUAZO	•	•											•
	JOSE HERNANDEZ	•		•										•
	EDDY BONILLA BONILLA													•
	TENCY RENEAU CARCAMO													•
	YURI MAYES CISNEROS	•												•
Honduras Noroccidental	ETAN BARDALES MARTINEZ	•	•											•
	VICTOR ALVARADO	•		•										•
Jamaica East	LOIDA BARDALES SORTO													•
	Ronald Grey	•	•											
Jamaica East	Carlton Bryan				•									
	Andrew Henry				•									
	Trevor McDonald													•
	Barbara Buckley													•
	Milton Mullings													•
Jamaica West	Christopher Burt	•	•											•
	Castelle Knight			•										
	Rudolph Barriffe													•
	Lionel Brown													•
	Karlene Smith													•
	Ruth Lawrence-Perkins													•
	Vilma Noble	•												•
Leeward/Virgin Islands	Mauren Hill													•
	Nicola Miller-Moffat	•												•
	Nordia Roper													•
	Christopher Weekes	•	•											
	Agnes De Vlugt				•									
Leeward/Virgin Islands	Dionne Gordon													•
	Clovis St. Romain	•												•

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Mexico Central	Christina Andrew						•							
	Paula Lee						•							
	MARIO ALMANZA CASTILLEJOS	•	•							•				
Mexico East	BETHSABE CRUZ FERNANDEZ	•		•										•
	ANGELICA DEL ANGEL RODRIGUEZ					•								
	ALBERTO QUINTERO NIEVES	•				•			•					
	JOAQUIN OCAÑA ESQUIPULAS	•	•							•				
	ALFREDO GOMEZ GONZALEZ			•										
Mexico Gulf	OBDULIA MARTINEZ VILLANUEVA	•			•						•			
	JAVIER SILVA JACOBO				•									
	LIBIA KIM ESTRADA	•				•						•		
	JONATAN GONZALEZ PEREZ		•											
	MIGUEL RODRIGUEZ RIVERA			•										
Mexico La Huasteca	HUGO RIOS TERCERO				•									
	CARLOS QUIJANO LLERA	•				•					•			
	SARAI RAMOS AGUILAR					•								
	NO DELEGATION													
	Mexico North	DULCES CHAVEZ		•										
Mexico Northeast	GEDEON SOLIS LOPEZ				•									
	JOSE TOLEDO MACIAS				•									
	JUANA REYES CONTRERAS					•								
	EZEQUIEL CRUZ SOLIS												•	
	EDMUNDO HERNANDEZ HERNANDEZ												•	
Mexico Northwest	RUBEN JIMENEZ GONZALEZ	•	•							•				
	JESUS GARZA PUENTE	•		•				•						
	MOISES AGUILAR PEÑA				•									
	JOSUE JIMENEZ GONZALEZ	•				•					•			
	ESMERALDA ROSALES SANCHEZ					•								
Mexico Oaxaca	ESDRAS ROBLES GONZALEZ	•				•	•							
	FRANCISCO MAGDALENO VELAZCO	•	•							•				
	JUAN MORENO PEREZ	•		•				•						
	PRISCILA N RODRIGUEZ				•									
	JHONATAN TOLEDO ROMAN				•									
Mexico Oaxaca North West	HUMBERTO MIYANO CELEDONIO	•				•							•	
	MARILIZA MIYAZAKI PEREZ	•				•								
	IMELDA ALVAREZ BURGOIN						•							
	NICOLAS RIOS GUZMAN		•											
	BERNARDA CRUZ MARTINEZ			•										
Mexico Oaxaca North West	EDUARDO GUTIERREZ MATUS				•									
	GASPAR CHIÑAS AQUINO	•				•		•						
	NERY GURRIION MATIAS	•				•								•
	MACEDONIO VELASQUEZ DE JESUS						•							
	ELIAS BETANZOS LUIS	•	•									•		
Mexico Olmeca	JUAN GONZALEZ ORTIZ	•		•						•				
	ELEAZAR JOAQUIN ANDRES			•										
	MARIA PORTILLO SALINAS	•		•									•	
	LORENZO SOSA JARQUIN				•									
	ALEJANDRO TREJO SANCHEZ				•									
Mexico Sierra Madre de Chiapas	RUBEN CASTRO DOMINGUEZ	•				•					•			
	DAMARIS HERNANDEZ ZAVALA	•				•								•
	NANCY MOLINA LUNA	•				•			•					
	YOLOXOCHITL MOLINA LUNA	•				•		•						
	JULISSA HERNANDEZ RASILLA						•							
Mexico South	NOEMI SANTIAGO ANZUETO						•							
	NO DELEGATION													
	ELEUTH CORDOVA ORDOÑEZ		•											
	JOSE GONZALEZ GONZALEZ												•	
	MIGUEL CEBALLOS HERNANDEZ	•	•							•				
Mexico South Border	MAURICIO CONSTANTINO RICARDI	•		•				•						
	RODRIGO MORALES ESTRADA			•										
	PEDRO SARMIENTO ESPINOSA	•			•									
	GAMALIEL ANTONIO GRAJALES	•				•						•		
	JORGE PEREZ GRAJALES	•				•								•
Mexico South Pacific	JOSE CONSTANTINO CALCANELO						•							
	NOE DAMIAN ESQUINCA						•							
	JUAN FLORES MARTINEZ						•							
	JAIME RIOS TERCERO						•							
	ROBERTO LOPEZ FAJARDO		•											
Mexico West	JOSUE BARRIOS LOPEZ			•										
	ROBERTO NAJERA ALVAREZ	•			•							•		
	FABRICIO VAZQUEZ ARIAS				•									
	REBECA ALVARADO ALCANTAR					•								
	CELSALMIRO REYNA HERNANDEZ	•				•		•						
Mexico West	MAGDALENA AGUILAR RODRIGUEZ						•							
	NOE VELAZQUEZ CASTILLEJOS						•							
	MARIO SUAREZ FLORES	•	•									•		
	MARIA MANUEL VELAZQUEZ	•		•									•	
	ASARIEL PEÑA MANUEL	•		•				•						
Mexico West	JOAS GONZALEZ RIOS					•								
	ISMAEL HERNANDEZ TOLEDO	•				•			•					
	LEONARDO PERALTA REYES	•	•							•				
	MARIO MEJIA LADRON DE GUEVARA	•		•									•	
	MARIO AGUILAR MENDOZA				•									
Nicaragua Central	ARIEL SALAZAR GILDO					•								
	JOSE SEDANO VELICA	•				•						•		
	KARLA SEDANO GOMEZ	•				•			•					
	María Ponce Espinoza	•	•						•					
	Efrain Picado Tellez			•										

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	Johanna Canales Molina				•										
	Rolando Hernandez Amador				•										
	Medary Jaime Espinoza				•										
	Paulino Muñuz Gonzalez	•			•								•		
	Vanessa Cruz Martinez					•									
	Arlen REYES VASQUEZ					•									
Nicaragua Norte	NO DELEGATION														
Nicaragua South	Pedro Castillo Caton	•													
	Diego Mora Delgado			•											
	Wilfredo Aguilar Espinoza				•										
	Mauricio Gutierrez Amador				•										
	Kelly Bejarano Siezar					•									
	Ana Manzanares Medina					•									
Nicaragua Southeast	Carlos Peña Baldelomar	•													
	Susana Reyes Gonzalez					•									
Panama Central	Gregory Lewis Atherley	•	•								•				
	Gilma Marciaga de Martinez			•											
	Guillermo Lewis Atherley				•										
	OSCAR ARENAS RODRIGUEZ					•									
	Jannelia Lewis Trotman	•				•								•	
Panama Occidental	Juana Valencia Bello	•												•	
	Ulises Espinosa		•												
	Javier Charris Beckford				•										
	Alicia Richards Louis					•									
Puerto Rico East	Andres Hernández Torres	•	•					•							
	Gladybell Rivera Pérez	•		•					•						
	Gabriel Cruz Canales				•										
	Carmen Rosa Cruz	•				•						•			
	Damaris Vázquez Carrasquillo	•				•									
	Javier Otero						•								
	Frances Rivera Medero						•								
Puerto Rico West	Marta Gonzalez Perez Fernandez	•	•											•	
	Nancy Maldonado Castro	•		•							•				
	Oscar Rivera				•										
	Alfredo Barreto Colon					•									
Trinidad & Tobago	Jose Colon Del Rio	•					•							•	
	Rian Williams	•	•						•						
	Alicia Baptiste	•		•				•							
	Clifton Dupigny				•										
	Nazim Mohammed				•										
	Kersha Garner	•				•							•		
	Courtney Greene	•				•								•	
	Lorraine George-Edoo						•								
Windward Islands	Carolyn Horsford-Patino						•								
	Sharvon Sydney		•												
	Gideon Jackson	•			•										
	Ro-Anne Quashie-Harry					•									
	Anthony Marthurin						•								
NONVOTING DELEGATION															
Education	Pierre Jacques				•										
	GREGORIO MAAS ICO				•										
	Orlando Seale				•										
	Pedro Urguelles Palmero				•										
Dominica	Vigil Hilton	•	•						•						
Suriname	Saheed Mohamed	•	•												
	Eric Hitzert					•									
	Surujdai Ramillian e/v Jahoorodeen	•				•				•					
SOUTH AMERICA DELEGATION															
Education	Herbert Barco Paima	•	•											•	
	Patricio Huanca Aravena	•	•							•					
	Jorge Julca Olano	•	•											•	
Missionary	Luis Meza	•	•								•				
Missionary (alternate)	Manuel Lima	•	•												
Argentina Central	Marcelo Correa	•	•					•							
	Eduardo Velazquez			•											
	Fabian Carrizo				•										
	Myriam Pozzi	•				•			•						
	Marcelo Garcia Serio	•				•					•				
	Monica Torres	•				•				•					
Argentina Cuyo	Stella Lombardo						•								
	Raul Garay	•													
	Angel Estrella				•										
	Claudia Sanchez				•										
	Maria Geroli					•									
	Erica Baez						•								
	Daniel Díaz						•								
Argentina Litoral	Walter Monzon	•													
	Mariela Lopez			•											
	Leandro Barreto	•			•					•					
	Romina Miño	•			•						•				
	Carlos Barreto					•									
	Joel Campos					•									
Argentina Nordeste	Juan Gualberto Aguirre	•													
	Carlos Bauza					•									

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	Santa Gonzalez					•								
	Marta Gonzalez						•							
Argentina Noroeste	Luis Juarez	•												
	José Avellaneda				•									
	Monica Maidana				•									
	Pablo Juarez					•								
Argentina Patagonia Central	Ismael Maese	•												
	Victor Almiron				•									
	Mariela Magro					•								
Argentina Patagonia Norte	Nestor Martinez	•												
	Roberto Cariqueo			•										
	Carlos Amaza	•			•			•						
	Miguel Armoa				•									
	Eduardo Vergara				•									
	Cristofer Farias					•								
	Jose Ramos					•								
	Celilia Brito						•							
	Luis Casabene						•							
	Veronica Cifuentes						•							
	Carlos Genes						•							
Bolivia El Alto Noroeste	Bernabe Aruquipa Quispe	•	•						•					
	German Espinoza	•		•				•						
	Carmelo Renjifo				•									
	Freddy Apaza					•								
	Delia Calle Tuco	•				•								•
	Macario Reas Aruquipa	•						•					•	
	Jaime Zambrana Torricio							•						
Bolivia La Paz	Macedonio Daza Chambi	•	•					•						
	Carlos Huaynoca Rojas	•		•							•			
	Ladislao Ajata				•									
	Eddy Huanca Hanco				•									
	Tania Rengel Paxi	•				•			•					
	Carolina Ticona Mamani	•				•						•		
	Richard Quibert Aruguipa							•						
	Nestor Quispe							•						
Bolivia Santa Cruz	NO DELEGATION													
Brazil Amazônia	Damasio Morais	•	•						•					
	Manuel Lima				•									
	Jean Jerley Silva				•									
	Maria Alcimar Morais					•								
	Lucas Lima						•							
Brazil Campinas	Fernando De Oliveira	•	•					•						
	Flavio Barbosa			•										
	Ernesto Ferreira Junior	•		•					•					
	Edmar Fonseca	•		•					•					
	Flavio Valvassoura	•		•							•			
	Uedson Vieira	•		•								•		
	Alexandre Zanatta			•										
	Mauro Blauth	•			•									•
	Raphael Brandao				•									
	Carlos Genesio	•			•						•			
	Marcos Lopes				•									
	Alexandre Santos				•									
	Silvano Souza				•									
	Geter Tonela				•									
	Rafael Blauth	•				•							•	
	Andre Carrenho	•				•			•					
	Oswaldo Da Silva	•				•					•			
	Lazaro Martins					•								
	Alex Pina					•								
	Vinicius Raimundo	•				•								•
	Gerson Rueda	•				•			•					
	Fernanda Coutinho							•						
	Francisca De Souza							•						
	Bruno Hessel							•						
	Samuel Lima							•						
	Henrique Oliveira							•						
	Mario Tognolo							•						
	Carlos Vilela							•						
Brazil Centro Oeste	Luiz Carlos Oliveira	•	•					•						
	Delse Phillips	•		•							•			
	Carlos Henrique Ferrer				•									
	Herivelton Mendes				•									
	Philippe Liberato Oliveira				•									
	Diogo Pedroso	•				•								•
	Mirielle Silva					•								
	Fabricia Mendes							•						
	Maria Luiza Oliveira							•						
	Paula Vasconcelos Pedroso							•						
Brazil Curitiba	Roberto Vieira	•	•									•		
	Gisele Natal	•		•							•			
	Emerson Natal				•									
	Clovis Ribeiro				•									
	Fabio Araujo	•				•								•
	Jamille Oliveira					•								
Brazil Espirito Santo	Severino Quirino	•	•											•
	Carlos Dos Santos				•									
	Eliezer Vieira de Souza					•								

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	Raquel Amaral Mansano						•							
	Mateus Felipe da Silva Santos						•							
Brazil Gaucho	Romero Moreira	•	•					•						
	Felipe Da Silva	•				•				•				
Brazil Londrina	Claudemir Cardoso		•											
	Eloi Mouthinho			•										
	Joao Varella				•									
	Marcelo Fernandes					•								
	William Furlan					•								
Brazil Metropolitan City of Rio de Janeiro	Sergio Santos		•											
	Raquel Souza					•								
Brazil Minas Gerais	Adriano Pedroso	•	•							•				
	Deny Costa	•		•				•						
	Joel Melo				•									
	Elinardo Oliveira				•									
	Bruno Albuquerque de Oliveira	•				•					•			
	Galdina Arrias	•				•		•						
	Marcos Ferreira Melo						•							
	Maryna Ferreira Melo						•							
Brazil Nordeste Central	Rubens Rodrigues	•	•							•				
	Marcos Vinicio Monteiro			•										
	Silvia Regina Rodrigues	•		•							•			
	Jadilson Souza	•		•							•			
	Ricardo Carvalho				•									
	Onildo Junior	•			•								•	
	Mirthes Papini				•									
	Cilene Rodrigues				•									
	Cleverson Silva				•									
	Guilherme Silva				•									
	Jairo Sobrinho				•									
	Hugo Miguel Xavier				•									
	Elizabeth Medeiros	•				•		•						
	Gabriela Rodrigues	•				•		•						
	Levina Veloso	•				•							•	
	Sandra Virginia Xavier					•								
	Ricardo Henrique Carvalho						•							
	Ednelson Cavalcante						•							
	Fernanda Gomes						•							
	Debora Helena Lins						•							
	Edilma Medeiros						•							
	Daniel Rodrigues						•							
Brazil Nordeste Meridional	Valdir Lubas		•											
	José Santos					•								
Brazil Nordeste Paulista	Mauzy Medeiros da Silveira	•	•					•						
	Luis Biazon	•		•					•					
	Daniela Moreira			•										
	Thiago Alves Moreira				•									
	Solange de Souza Silveira	•			•					•				
	Ramon Santos da Costa				•									
	Saulo Stratico Jardim	•			•						•			
	Matheus Furtado Zenero	•				•							•	
	Rafael Lovetro					•								
	Claudia Pertuchi Biazon	•				•		•						
Brazil Noroeste Paulista	Ivaneide Correa Monteiro dos Santos						•							
	Reginaldo Guerra da Silva	•	•					•						
	Denise Dos Santos Guerra da Silva	•		•				•						
	Darlene dos Santos Lima	•				•			•					
	Renata Rodrigues	•				•					•			
Brazil Paulistano	Mateus Andrade Ramos	•	•								•			
	Welber Nazareth da Silva				•									
	Patricia Ximenes de Oliveira					•								
	Marcos Augusto						•							
	Rosangela Nazareth da Silva						•							
Brazil Rio de Janeiro Baixada I	Daniel Nobre Leite	•	•							•				
	Carlos da Silva Santos	•		•							•			
	Amadeu Nunes da Silva	•		•							•			
	Silvia Helena Alves				•									
	Ana Lucia Costa Oliveira				•									
	Fabio da Costa				•									
	Bruno José Oliveira				•									
	Luciano Silva Filho				•									
	Guttemberg Souza				•									
	Eva Cristina do Nascimento Millet					•								
	Francisca Maura Marinho					•								
	Renata Barros Nunes	•				•							•	
	Sebastiana de Moraes de Sales						•							
	Renato Martins						•							
	Rafael Matias						•							
	Raquel Puga						•							
	Marcelo Rodrigues	•					•						•	
Brazil Rio de Janeiro Baixada II	Antonio Carlos Silva	•	•					•						
	Luis Felipe Borduam	•		•									•	
	Charles Luis Carneiro				•									
	Lucinéla Cotta				•									
	Roberto de Souza				•									
	Carlos Eduardo Santos Pereira				•									
	Elisabete Machado Lima	•				•		•						
	Wanderson Melo					•								

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	Ariany Bandeira						•							
	Tabata Beatriz de Jesus Guedes						•							
	Jordania de Queiroz Guedes						•							
	Alba Regina do Nascimento						•							
Brazil Rio de Janeiro Grande Rio	Elio Tomaz	•	•							•				
	Mario Alcaraz	•		•				•						
	Alessandro Da Silva	•		•										•
	Alexandre Ferreira	•		•									•	
	Moizes Da Silva				•									
	Fabio De Souza				•									
	Luiana De Souza				•									
	Adilson Filho				•									
	Nilton Muniz				•									
	Suely Maria Oliveira				•									
	Elias Ribeiro				•									
	Vania Maria Vale				•									
	Gilson Brandao	•				•			•					
	Larryssa Rayabe De Araujo Oliveira					•								
	Martha de Oliveira Araujo	•				•						•		
	Kamila Ribeiro Silva	•				•					•			
	Rosane Brandao						•							
	Joao Batista Da Silva						•							
	Vitor Da Silva						•							
	Michelle De Araujo						•							
	Claudia Maria Ferreira						•							
	Mirian Moura						•							
	Hugo Peixoto						•							
Brazil Rio Grande do Norte	Alcimar Dos Santos		•											
	Gerson Cardoso	•			•			•						
	Orlando de Araujo				•									
	Ana Maria Cardoso	•				•						•		
	Vivian Rodrigues de Medeiros						•							
	Maria Denise Dos Santos						•							
Brazil Santa Catarina	Paulo Berg		•											
	Erich Spieker				•									
	Celia Maria Berg					•								
	Eliane Spieker						•							
Brazil Sao Paulo	Wagner Sousa	•	•											•
	Darlan de Souza			•										
	Carlos Garcia Genesisio	•		•					•					
	Jonatas Santos	•		•								•		
	Anips Spina	•		•				•						
	Paulo Da Silva				•									
	Marcos De Oliveira				•									
	Brian Heap				•									
	Caio Melges Otranto				•									
	Adalberto Sales				•									
	Nabor Uehara				•									
	Elaine Almeida de Oliveira					•								
	Alex De Souza	•				•				•				
	Sandra Goncalves Dos Santos	•				•		•						
	Angela Lazarini de Sousa	•				•						•		
	Ana Mendes Spina	•				•					•			
	Hamilton Da Costa Silva						•							
	Eduardo de Oliveira Pereira						•							
	José Julian						•							
	Andrea Pereira	•					•						•	
	Cleonice Rocha						•							
Brazil Setentrional	Claudio Lopes Lins	•	•								•			
	Paulo De Costa Junior				•									
	Federico Veras				•									
	Isaac Alves					•								
	Ivanilson Da Costa						•							
	Flavio Limeira						•							
Chile Bio Bio	Richard Faundez Farfan	•	•					•						
	Guisella Canales Marquez				•									
	Angela Sepulveda Aravena	•				•			•					
	Gerardo Perez Cid						•							
Chile Central	Orestes Barboza Mejía				•									
	Macario Peña Ibarra				•									
	Danitza Lazo Ahumada					•								
	Ninette Bahamondez						•							
	José Hidalgo Saez						•							
	David Huanca Aravena						•							
	Luzmenia Pinto	•					•							•
Chile Norte	Oscar Varas Ruiz		•											
	Evelyn Aguilera Rivera				•									
	Fidel Arenas Pizarro				•									
	Gloria Morales Zegarra	•				•			•					
	Luis Orellana Flores						•							
Colombia Central Norte	Juan Soto Galvis	•	•								•			
	Carlos Muñoz				•									
	Freddy Tirado				•									
	Mara Noguera					•								
	Giovanny Echeverry						•							
Colombia Central Sur	Oscar Ramos		•											
	Noel Cordoba				•									
Colombia Suroccidental	Jeirison Ararat	•	•							•				

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	Nineye Díaz de Herrera			•										
	Adalberto Herrera Cuello	•		•										•
	Esmeralda Orjuela			•										
	William Calderon Rojas				•									
	Yanitze Gutierrez Gonzalez				•									
	Juan Herrera	•			•					•				
	Dewy Herrera Diaz	•			•			•						
	Alfaro Medina				•									
	Pedro Mondragon Serna				•									
	Gustavo Muñoz Luna				•									
	Francisco Sepulveda				•									
	Katherin Ambuila					•								
	Ana Ambuila Orjuela					•								
	Martha Lindo Herrán	•				•							•	
	Samir Murillo					•								
	Elizabeth Cañon						•							
	Jenifer Cañon						•							
	Briton Díaz						•							
	Juan Escobar						•							
	Cesar Gonzalez						•							
	Victor Oliveros						•							
	Kevin Prieto						•							
Ecuador Costa	Samira Bolaños Luna			•										
	Hugo Archila				•									
	Doris Serrano				•									
	Lady Arana Morales	•				•						•		
	Dennys Castro Toala	•				•					•			
	Silvia Garcia Miranda						•							
	Edith Jimenez						•							
Ecuador Costa Norte	Jefferson Estevez Larrea		•											
	Samuel Inca Marcuez					•								
Ecuador Sierra Centro	Mario Paredes Solorzano	•	•							•				
	Wilson Paredes Solorzano	•		•				•						
	Carlos Escudero Orozco				•									
	Miguel Guacho Anilema					•								
	Carmen Tapia Sanchez	•				•		•						
	Luz Delgado Choto						•							
	Mayra Robalino Espinoza	•					•				•			
Ecuador Sierra Norte	Freddy Benavides Toinga		•											
	Felix Quinte			•										
	Elda Castro Carranza				•									
	Edison Chapoñan Ramos				•									
	David Lemache Guñay				•									
	Fanny Cuichan Coro					•								
	Benjamin Rosero					•								
	German Cordova Jimenez						•							
	Carla Taimal Tequiz						•							
Paraguay Sur	NO DELEGATION													
Peru Alto Marañón	Salomon Sanchez Montero	•	•							•				
	Rosaía Vargas			•										
	Andres Ruiz					•								
	Walter Tello					•								
Peru Amazonas	NO DELEGATION													
Peru Andino	NO DELEGATION													
Peru Cajamarca	Toribio Torres Vasquez	•		•				•						
	Edilmer Llamo Flores				•									
	David Lara Ascorbe					•								
Peru Central	José Balcazar Medina	•	•							•				
	Eli Porras Salinas			•										
	Manuel Banda Salazar				•									
	Otoniel Coronel Guevara				•									
	Edilberto Hernandez Vasquez				•									
	Oscar Suarez Becerra	•			•						•			
	Nilda Ferreira Valverde de Flores	•				•						•		
	Karin Rodriguez Sandoval	•				•		•						
	Alexander Alayo Callirgos						•							
	Leonor Anton Valdivieso de Valera						•							
	Nilson Lecarnaque Flores						•							
	Elmer Meza García						•							
Peru La Libertad-Chavín	Oscar Medina Guzmán	•	•							•				
	Hernando Aparicio Hernandez	•		•									•	
	Santos Neira Melendres			•										
	Jose Medina Sanchez				•									
	Marleni Palma Huamanchumo	•			•							•		
	Isaias Vasquez Guevara				•									
	Fernando Bazan Rodriguez					•								
	Ricardo Bazan Rodriguez					•								
	Bianca Escalante Gonzalez					•								
	Javier Laiza Valderrama						•							
	Osmar Medina Palma						•							
	Ricardo Sanchez Ruiz						•							
Peru Loreto	Freddy Zapata Correa		•											
	Armando Chávez Meléndez				•									
	Rogelio Morseiro				•									
	Rosa Jimenez López					•								
	Pedro Fachin Aranda						•							
	Arturo Rengifo Rodriguez						•							
Peru Nor Oriente	Wilmer Barboza Montenegro	•	•							•				

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	Samuel Tantalean Huaman			•										
	Sixto Gaona Becerra			•										
	Bonifacia Medina de Sanchez			•										
	Adan Sanchez Paredez	•		•										
	Sebastian Inoñan Granados				•							•		
	José Peña Solano				•									
	Feliciano Fernandez Saucedo					•								
	Gladis Rafael Alarcogn					•								
Peru Norte	Marcial Banda Rafael	•	•											•
	Luis Fenco Flores	•		•									•	
	Jorge Huangal Castillo			•										
	Adita Cieza Oblitas				•									
	Hector Diaz Bautista	•			•			•						
	Guillermo Fustamante Rimarachin				•									
	Sergio Huamanchumo Chunga					•								
	Hugo ILATOMA Mendoza					•								
	Elvis Ochoa Bautista					•								
	Segundo Cieza Galvez	•					•							
Peru Oriente Central	Cesaar Arroyo Holguín		•									•		
	Luis Vasquez Pardo					•								
Peru Pacifico Norte	Eduar Quipe Nuñez		•											
	Abel Aguilar Vasquez			•										
	Jorge Zapata More			•										
	Juan Castillo Crisanto				•									
	Paul Siancas Madrid				•									
	Judith Cieza Flores							•						
	Betty Espinoza Ramirez							•						
	Maria Flores Paz	•				•			•					
	Patricia Canaval							•						
	Macario Silupu Castillo							•						
Peru Utcubamba	Paulino Campos Cordova		•											
	Videldo Chingo Olivera			•										
	Miriam Serrano Carrianza					•								
Uruguay Norte	Jesus Bernat Pintos		•											
	Laura Bianchi Mancebo			•										
	Fredy Godoy				•									
	Eliana Rodriguez							•						
	Shirley Rosano Ferrerira					•								
Uruguay Sur	Eduardo Meza Guardo		•											
	Ines Carcabelo Pintos	•		•										
	Marcos Albini Rodriguez	•			•									
	Angel Gomez Piedrabuena				•			•						
	Maria Bravo	•								•				
	Perla Fernandez Vacarenco							•						
	Sheila Keuchkarian Basmadjian							•						
	Ruth Muñoz Martinez	•						•				•		
Venezuela Centro Occidental	Jairo Ceballos Noquera		•											
	Angel Goyo				•									
	Loida Lara de Yovera				•									
	Sol Vivas Hernandez					•								
	Monica Alzugaray							•						
	Nosairis Parra Martinez							•						
Venezuela Lago	Allan Díaz	•	•							•				
	Edward Chavez				•									
	Beatriz Diaz de Andrade				•									
	Exida Petit Añez					•								
	Cleotilde Gomez de Sanchez							•						
	Juan Velasquez Castellanos							•						
Venezuela Llanos Occidentales	NO DELEGATION													
Venezuela Primero	Luis Monslave		•											
	Yuris Correa				•									
	Leda De Gouveia				•									
	Alessandro Romero					•								
NONVOTING DELEGATION														
Education	Carlos Abejer	•	•										•	
	Luis Chavez Ticona		•											
	Geraldo Filho		•											
Argentina Buenos Aires Oeste	Carlos Radziszewski		•											
	Gustavo Bonano				•									
	Graciela Motta				•									
Argentina Costero	NO DELEGATION													
Argentina Mediterraneo	NO DELEGATION													
Argentina Mesopotamico	NO DELEGATION													
Argentina Pueblos Originarios	Carlos Radziszewski		•											
	Dany Gonzalez				•									
Bolivia Central	NO DELEGATION													
Bolivia Los Yungas	NO DELEGATION													
Bolivia Sur	NO DELEGATION													
Chile Los Lagos	Ana Mardones Garrido	•	•							•				
	Edmundo Lopez				•									
	Jaime Diaz Tolmo							•						
Colombia Costa Norte	Marcelo Persico				•									
	Emilse Perez							•						
Colombia Eje Cafetero	NO DELEGATION													
Colombia Noroccidental	NO DELEGATION													
Colombia Nororiental	Milton Mateus	•	•							•				
Columbia Noreste Central	José Luis Becerra Rubio	•			•						•			

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Ecuador Austro	Antonio Lucero Lopez	•												
Ecuador Sierra Sur	Luis Chuiza	•												
Paraguay Central	Rafael Cardozo Roman	•												
Paraguay Norte	NO DELEGATION													
Peru Alto Amazonas	NO DELEGATION													
Peru Condorcanqui	NO DELEGATION													
Peru Sur	Orlando Ramirez Bacilio	•												
Peru Sur Central	NO DELEGATION													
Venezuela Andino	NO DELEGATION													
USA/CANADA DELEGATION														
Education	Dan Boone	•	•					•						
	Robert Brower	•	•							•				
	John Newman	•	•						•					
	Joel Pearsall	•	•							•				
	Jeren Rowell	•	•										•	
	David Spittal	•	•									•		
Alabama North	Arnold (Arnie) Wilson	•	•						•					
	Scott Sessions	•		•									•	
	Huey Davis				•									
	William Randolph				•									
	Tracey Martin	•				•		•						
	Gregory Tinker	•				•								•
	Billy Barnette						•							
	Sandra Knight						•							
	Howard Parker						•							
	Hannah Perry						•							
Alaska	Paul Hartley	•	•							•				
	Manoj Ingle	•		•				•						
	Marshall Mayfield				•									
	Matthew Quick				•									
	Brad Rogers				•									
	Nancy Kinney	•				•							•	
	Denise Linnell	•				•								•
	Patricia Hartley						•							
	Bernadette Rogers						•							
	Michael Zahare						•							
Anaheim	Rollie Miller	•	•							•				
	Jason Tippitt	•		•								•		
	Jim Yelvington	•		•							•			
	Richard (Doug) Gunsalus				•									
	Krystal McHargue				•									
	Janette Anastasia					•								
	Janine Stone	•				•							•	
	Carrie Tippitt	•				•		•						
	Susan Pollard	•					•		•					
	Patricia Potter						•							
	Sonja Wicker						•							
Arizona	Douglas Pierce	•	•							•				
	Joshua Jorgensen	•		•									•	
	Kriscinda Ruth	•		•								•		
	Ira Brown				•									
	Curtis Burch				•									
	Brian Delbridge				•									
	Bradley Estep				•									
	Tara Jorgensen	•				•			•					
	Dan Spaite	•				•								•
	Bobby Womack	•				•				•				
	Steven Burns						•							
	Rachelle Cherryholmes						•							
	Joni Dennis						•							
	Marilyn LaRue						•							
Canada Atlantic	Jeffery Collins	•	•							•				
	Calvin Thistle	•		•					•					
	Patricia Rossiter				•									
	Scott Wilson				•									
	Eileen Lewis					•								
	Kathleen Yeomans	•				•								•
	Susan MacAskill						•							
	Harold Steinwand	•					•	•						
Canada Central	Stephen Ottley	•	•							•				
	Tamara Hudson	•		•									•	
	Yara Cristales	•				•			•					
	Denise Holland	•				•		•						
Canada Pacific	Gordon McCann	•	•										•	
	Aaron Austin	•		•						•				
	Norayr Hajjian				•									
	Lori Ward				•									
	Donald Johnson	•				•		•						
	Ruth Medina	•				•			•					
	Kevin Seibel						•							
	Colleen Tucker						•							
	Christopher Ward						•							
Canada West	Rose Brower-Young	•	•									•		
	Jonathan Blake	•		•				•						
	Doug Herbert				•									

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	Darlene Hyatt				•									
	Rosalie Graham	•				•								•
	Laurie Watton	•				•								
	Glen McDowell					•			•					
	Amanda Mills					•								
	Steven Pridgen					•								
	Nathan Snow					•								
Central California	Rob Songer	•	•							•				
	Julie Cheney	•		•				•						
	Mark Pitcher	•		•							•			
	Deborah Songer	•		•									•	
	Christopher Archer				•									
	Raul Granillo				•									
	Keven Huckaby				•									
	Jon Jamison				•									
	Chelsea Peugh				•									
	Martha Lundquist	•				•			•					
	Rolly Rhodes	•				•		•						
	Robert Savage	•				•						•		
	Gary Smee	•				•								•
	Chris Alonzo					•								
	Richard Gilton					•								
	Sandra Meza-Grudem					•								
	Jonna Schengle					•								
Central Gulf Coast	Ryan Brown	•	•								•			
	Melissa Aaron	•		•								•		
	Mark Aills				•									
	Kevin Knight				•									
	Brian Aaron	•				•								•
	Diane Thompson	•				•				•				
	Jimmy Horton					•								
	Jill Stein					•								
	John Stein					•								
	Ronda Williams					•								
Chicago Central	Larry McKain	•	•					•						
	Cindi Schimmelpfennig	•		•							•			
	Scott Whalen	•		•									•	
	David Anderson				•									
	David Anderson				•									
	Leon Blanchette				•									
	Jeff Stark				•									
	Barry Huebner					•								
	Heidi Taylor	•				•				•				
	Matt Foor	•				•								•
	Anthony Grimm					•								
	Stephanie Lillie	•				•		•						
	Seth Peachey					•								
	Mary Schweigert					•								
	Cheryl Seymour					•								
Colorado	Virgil Askren III	•	•					•						
	Kevin Compton	•		•					•					
	James Lynch	•		•				•						
	Donald Blanchard				•									
	Charles Hayes				•									
	James Murray				•									
	Karen Phillips				•									
	John Prichard II				•									
	Brian Wiesinger				•									
	Stacey Fajardo	•				•					•			
	Wayla Murrow	•				•							•	
	Roxann Peach	•				•								•
	David Davis					•								
	Christine Gookin					•								
	Robert Hamilton					•								
	Frank Henderson Jr					•								
	Dean Walker					•								
	Robert Walker					•								
East Ohio	David Lutz	•	•						•					
	William Byus	•		•				•						
	Mark Maddux			•										
	Brian Daniels				•									
	Tracy Johnson	•			•						•			
	John Stallings				•									
	Harold Winnale III				•									
	Lee Brown	•				•								•
	Ruth Radcliff	•				•			•					
	Larry Ritterbeck III	•				•							•	
	Susan Carpenter					•								
	Cara Chappell					•								
	Susan Goss					•								
	Erik Reinhart					•								
	Bryan Wynn					•								
East Tennessee	Ron DeWitt	•	•					•						
	Matthew Cole	•		•									•	
	Gary Wilson	•		•							•			
	John Hale				•									
	Eric Johnson				•									
	William Miller				•									

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	David Smith				•									
	Conrad Blair	•				•				•				
	Doreen Davis	•				•								•
	Melinda Hale	•				•								
	Joann Alderman					•								
	John Butler					•								
	Curtis Curry					•								
	Kristie Greene					•								
	David Matlock					•								
	Elizabeth Smith					•								
Eastern Kentucky	Douglas Wyatt	•	•							•				
	James Webster	•		•				•						
	Desmond Barrett			•										
	Lonnie Blosser			•										
	Robin Campbell	•				•							•	
	Suella Slibeck	•				•			•					
	Carson Castleman					•								
Eastern Michigan	Linda Webster					•								•
	Michael Kitsko	•	•											
	Linda Bynum	•		•						•				
	Jeffrey Cardimen			•										
	Robert Prince	•		•				•						
	JoAnn Bastien			•										
	Terry Bate	•		•									•	
	Jeffrey Crowder			•										
	Janice Duce			•										
	S. Duce			•										
	Daniel Wine			•										
	Linda Hall	•				•						•		
	Linda Loudermilk	•				•				•				
	John Stottele	•				•			•					
	Cristy VanSteenburg	•				•		•						
	Ralph Close					•								
	Jay Comfort					•								
	Jan Fleming					•								
	Bethany Kring					•								
	Vance Lane					•								
	Amber Livengood					•								
	Jesse Soulia					•								
	Cynthia VanSteenburg					•								
Florida	Dale Schaeffer	•	•					•						
	Michael Adams	•		•									•	
	Juan Diaz	•		•					•					
	Bradley Fink	•		•								•		
	Eric Skelton	•		•						•				
	Ronald Benjamin			•										
	Bradley Courtney			•										
	Hubert King, Jr.			•										
	Jeanne Morgan			•										
	Ronda Rieves			•										
	Jennifer Showalter			•										
	Steven Walker			•										
	David Busic	•				•		•						
	JoAnne Hancock	•				•			•					
	Donald Myers	•				•						•		
	Suzanne Nash	•				•			•					
	Twyla Willoughby	•				•								•
	Donald Boyle					•								
	Monica Freeland					•								
	Terry Gusler					•								
	Mark Leib					•								
	James Stephens					•								
	Cassandra Trotman					•								
Georgia	W. Poole	•	•									•		
	Don Hicks	•		•									•	
	Hector Ordoñez	•		•				•						
	Mark Amspauagh			•										
	Spencer Baggott			•										
	Lamar Brantley			•										
	Bridget Corley			•										
	Hunter Cummings			•										
	Steve Hood			•										
	Marcus Clements	•				•								•
	Dinah Huff	•				•				•				
	Becky Meeks	•				•								•
	Dixie Benson					•								
	Tom Benson					•								
	Tamara Owens					•								
	Barbara Payne					•								
	Jon Swarner					•								
	Johnnie Welch					•								
Hawaii Pacific	Richard Power	•	•					•						
	Robert Miller	•		•								•		
	Charles Brodhead			•										
	Hau'oli Kalama			•										
	Prince Samoa	•				•					•			
	Sharon Santiago	•				•								•
	Kyle Furusho					•								

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance	
Illinois	Julie Paselio						•								
	Terrill (Terry) Armstrong	•	•											•	
	David Samayoa	•		•								•			
	Cory Swinderman	•		•									•		
	Nicole Cotton				•										
	Cindy Frye				•										
	Clifford Hance				•										
	Brian Trambley				•										
	Marc Abila	•				•			•						
	Deborah (Debbie) Brewer	•				•		•							
	Jim German	•				•		•							
	Jim Blue						•								
	Brent Freesmeyer						•								
	Mary Mendoza						•								
	Laura Mondy						•								
	Ken Scott						•								
	Teresa Taylor						•								
	Indianapolis	Brian Wangler	•	•							•				
		Steven Bohall	•		•									•	
		Jay Height	•		•				•						
Perry Cook					•										
Andrew Dayton					•										
Phil Edwards					•										
Ray McCrary					•										
Sara Edwards		•				•			•						
Pamela Garner		•				•					•				
Joni Trees		•				•								•	
Rachel Ferryman							•								
Michael Herndon							•								
K. Short							•								
Intermountain		James Shaw	•	•							•				
		Timothy Brewer	•		•					•					
	Brent Deakins			•											
	Joy Streight	•		•									•		
	William Bynum				•										
	Tharon Daniels	•			•			•							
	Juan Hampton				•										
	Nancy Brewer	•				•						•			
	Paula Kellerer	•				•								•	
	Edward Poe	•				•					•				
	Richard Waitley	•				•				•					
	Stacey Berggren						•								
	Julie Sievers						•								
	David Slonaker						•								
	Iowa	Timothy Carter	•	•					•						
		Alexander Contreras	•		•						•				
		Darren Melton				•									
		Jeffrey Eichorn					•								
Christopher Hampsher		•				•								•	
Ann Buell							•								
Carly Burrell							•								
Cheryl Carter							•								
Brenna Selden		•					•					•			
Joplin		Phillip Rhoades	•	•									•		
		Dustin Ledford	•		•									•	
		Virgil Peck III	•		•										•
	Eder Aguirre				•										
	Dylan Robinson				•										
	Kyle Rogers				•										
	Donna Holmes	•				•		•							
	Ralph Houser	•				•		•							
	Larry McIntire	•				•								•	
	Sally Armstrong						•								
	Wendy Belcher						•								
	Elizabeth Jackett						•								
	Brian Kelly						•								
	Brenda Seewald						•								
	Rodney Van Dyne						•								
	Kansas	Jim Bond	•	•								•			
		Jay Bessmer	•		•					•					
		Jon Fillipi	•		•									•	
Kendall Franklin					•										
Ismael Joaquin					•										
Paul Meinke					•										
Merrill Conant		•				•					•				
Julie Davis		•				•		•							
Greg Hephner		•				•								•	
Ferrill Conant							•								
Dallas Crist							•								
Darrell Johnson							•								
Roger Unruh							•								
Ken Willard							•								
Kansas City		Eddie Estep	•	•						•					
	Clark Armstrong	•		•				•							
	(Billy) Joel Atwell	•		•					•						
	Vicki Copp	•		•									•		
	Wayne Nelson	•		•							•				
	Kevin Donoho				•										

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	Roger Hahn				•									
	Dave Anderson		•			•								•
	Chad Cook		•			•					•			
	Whitney Means		•			•		•						
	Kelly Robinson		•			•		•						
	Amy Wetmore		•			•						•		
	Luis Araujo					•								
	Eric Bryant					•								
	Jon North					•								
Kentucky	Brian Powell	•	•					•						
	Harry Curry	•		•								•		
	Andrew Newman			•										
	Tito De la Rosa				•									
	Scott Jones				•									
	Kevin Murphy				•									
	Edwin Piatt	•			•								•	
	Byron Sellers				•									
	Jera Tidball				•									
	Tiffany Dorn					•								
	Bill McDaniel	•				•								•
	Debby Sherrill	•				•				•				
	Todd Barbour						•							
	Robinel Bradshaw	•				•			•					
	Teresa Cantrell					•								
	Holly Cimala					•								
	Shawn Flynn					•								
	Shane Melvin					•								
Los Angeles	Greg Garman	•	•							•				
	Paul Doctorian	•		•								•		
	Doug Pittam	•		•									•	
	Josue Tigula	•		•							•			
	Aaron Caluza				•									
	David Hutsko				•									
	James Kinzler				•									
	Felix Lam				•									
	Eloisa Rudeen				•									
	Juan Velasco				•									
	Rick Bravo	•				•								•
	Nora Doctorian	•				•			•					
	Jasmine Velasco	•				•				•				
	Debra Wilkens	•				•		•						
	Paige Caluza						•							
	Randy Estes						•							
	Gary Morris						•							
	Lucy Morris						•							
	Wendy Olson						•							
	Anna Ulvan						•							
	Howard Wooton						•							
Louisiana	Charles Fountain Jr	•	•							•				
	Kevin Hoffpaur	•		•				•						
	Ericson James				•									
	Sidney Mitchell				•									
	Babin Heidi	•				•							•	
	Dajunna Howell	•				•								•
	Hopkins Frances						•							
	Cantrell Mark						•							
Maine	Paul MacPherson	•	•										•	
	David Suitter	•		•				•						
	Veronica Gonsior				•									
	Bobbi Jo Gundberg				•									
	Abhyudaya Vyas				•									
	Emma Evans	•				•				•				
	Jennifer Suitter	•				•			•					
	Danielle Hamlin						•							
	Katya Rogers						•							
Metro New York	Samuel Vassel	•	•							•				
	Jeffrey Barker	•		•									•	
	Bruce Barnard			•										
	Althea Taylor	•		•				•						
	Terrence Chapman				•									
	Richard Griffiths				•									
	Leslie Mullings				•									
	Rosalind Gaffney	•				•								•
	David Mendes					•								
	Nancy Rivera	•				•			•					
	Nicole Walcott	•				•					•			
	Miriam Hunte						•							
	Wavny Toussaint	•					•				•			
Michigan	Bradley Dyrness	•	•					•						
	John Dillman	•		•					•					
	Marlene Webster	•		•									•	
	David Downs				•									
	Rebecca Graham				•									
	Jeffery McVay				•									
	Wesley Bittenbender	•				•					•			
	Gregory Bontrager	•				•				•				
	Ken McNulty	•				•								•
	Kathryn Connors						•							

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
Mid-Atlantic	Joseph Ifaturoti	•	•				•							
	David Bowser	•									•			
	Jonathan Batchelder	•		•								•		
	Norman Huffman	•		•						•				
	Joshua Kleinfeld	•		•				•						
	Osmany Espinosa				•									
	Brian Remsch				•									
	Doreen Armstrong					•								
	Stephen Clarke	•				•								•
	Jose Imul Chan	•				•							•	
	Ashley Liddle	•				•			•					
	Chastity Frederick						•							
	Sonya Shaw						•							
	Kay Wilder	•					•							•
	MidSouth	Dwight Gunter II	•	•							•			
Gerardo Arteaga		•		•								•		
Albertha Bragg		•		•								•		
Daron Brown		•		•							•			
Shawna Gaines		•		•				•						
Jason Caddy					•									
Richard Cook					•									
Joe Drake					•									
Matthew Hastings					•									
Anthony Holmes					•									
James Lunsford Jr.					•									
Jonathan Trees					•									
Monroe Ballard		•				•		•						
David Diehl		•				•			•					
Michael Johnson		•				•							•	
Ronald Jones		•				•								•
Morris Stocks		•				•								•
LaTonya Adams							•							
Angie Brazil							•							
Jim Hiatt							•							
Shirley Johnson							•							
Terry Langston							•							
Brenda Palk							•							
Carl Pitzer							•							
Sarah Stevenson							•							
David Webb						•								
Phyllis Williams						•								
Missouri	Michael Palmer		•											
	James Chapman	•		•									•	
	Jason Hill	•						•						
	David Phillips				•									
	Sherry Jenkerson	•				•			•					
	Joseph Klekamp	•				•								•
	Brian Collins						•							
	Scott Meyer						•							
	Phillip Speicher						•							
	Rhonda Stumbaugh						•							
Nebraska	Daniel Cole	•	•											•
	Ray Cluff	•		•							•			
	Greg Boller				•									
	Raul Gascon				•									
	Barry Kennard				•									
	James Trippett				•									
	Roxanna Cole	•				•						•		
	Amanda Trippett	•				•			•					
	Abby Alger						•							
	Bethany Johnson						•							
	Karen Oberg						•							
	Sue Spurlock						•							
New England	Kenneth Stanford		•											
	Augustus Sealy	•		•					•					
	Kyung Yu	•		•								•		
	Rosemond Antoine	•			•					•				
	Marcella Charles				•									
	Shirley Kaltenbach				•									
	Miriam Mouzon				•									
	Melody Eckardt	•				•							•	
	Angela Neves	•				•								
	I'Esha Thomas	•				•		•						
	Ronald Aasen						•							
	Dulce Almeida						•							
	Robert Benjamin						•							
	Robert Cornell						•							
	Carolyn Farrar						•							
	Emily Weners						•							
New Mexico	Lawrence Lacher	•	•										•	
	Kenneth Weisheit	•		•				•						
	Wade Eftman				•									
	Korey Frazier				•									
	Alanna McDuff				•									
	Tim Tharp				•									
	Amelia DeWees	•				•			•					
Larry Fry	•				•								•	
Andrea Bailey						•								

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	John Graham						•							
	Bruce Haley						•							
	Delaina Van Soest						•							
North Arkansas	Mark Lindstrom	•	•						•					
	Beck Rodriguez	•		•									•	
	Steven Thrasher	•		•				•						
	Ronald Riddle				•									
	John Snodgrass				•									
	Hunter Thrasher				•									
	Kelly Bullington	•				•						•		
	Curtis Clements	•				•								•
	Denise Lake	•				•			•					
	Diane Beaty						•							
	Melissa Riddle						•							
	Scott Woodward						•							
North Carolina	Brad Kochis	•	•											•
	Bill Crane	•		•						•				
	Kyle DeLong				•									
	Aaron Horton				•									
	Phillip Modlin				•									
	Juan Rivas				•									
	Wendy DeLong	•				•			•					
	Stephen Sisk	•				•		•						
	Jonathan Elkins						•							
	Patricia Fox						•							
	Crystal Modlin						•							
	Jennifer Starkey						•							
North Central Ohio	Wendell Brown	•	•								•			
	Robert Dennis	•		•				•						
	James Gulley	•		•									•	
	Keith Martinez	•		•								•		
	Stephen Estep				•									
	Richard Henry Jr.				•									
	Carolyn Joseph				•									
	Peter Ryder				•									
	Crystal Browning	•				•				•				
	Danita Hurlbert	•				•			•					
	James Radcliffe					•								
	Austin Swallow Jr.	•				•								•
	Amanda Cecil						•							
	Kathrine Greenwich						•							
	Billie Maglott	•					•	•						
	Lee Skidmore						•							
North/East Texas	Keven Wentworth	•	•								•			
	Ronnie Adams	•		•								•		
	Larry Williams			•										
	Kevin Harris				•									
	Oscar Monterroso				•									
	Debra Smith	•			•								•	
	John Brown	•				•				•				
	Felicia Harris					•								
	Scott Nelson	•				•		•						
	Kristi Galloway						•							
	Phillip Lindquist	•					•							•
	Kelli Odum						•							
Northeast Oklahoma	H McKellips	•	•					•						
	Jim Thornton	•		•									•	
	Steven Davis				•									
	Terri Metcalfe					•								
	Jerry Wilburg	•				•								•
	Jeff Jankowski						•							
	Cheryl Roland	•					•		•					
Northeastern Indiana	Timothy Kellerman	•	•							•				
	Wes Ball	•		•							•			
	Jim Ballenger	•		•				•						
	Larry Sheets	•		•										•
	Anthony Baker				•									
	Cory Clark				•									
	Jennifer Coffman				•									
	John Dill				•									
	Javier Mondragon				•									
	Richard Secor				•									
	Kevin Stirratt				•									
	Darcy Dill	•				•							•	
	Steve Doan	•				•								
	Marybeth Johnson	•				•			•					
	Marie Secor	•				•		•						
	Dale Anglin						•							
	Michael Coffman						•							
	Samuel Coffman						•							
	Kevin Crawford						•							
	David Eisenhofer						•							
	Sarah Musselman						•							
	Trisha Stevens						•							
	Carmen Wolf						•							
Northern California	Albert Hung	•	•							•				
	Christine Hung	•		•				•						
	Patti Branscome				•									

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			Jeff Mammen				•							
	Larry Fitch	•				•						•		
	Lynn Wheeler	•											•	
	Ed Branscome						•							
	Laura Duckworth					•								
	Linda Hernandez					•								
Northern Michigan	Daniel Gilmore	•	•					•						
	Jeremy Gomez	•		•						•				
	Chris DeMott				•									
	Linda DeMott	•				•							•	
	Jeff Ek	•				•			•					
	Janice Crockett						•							
	Cari Gomez						•							
Northwest	David Mowry	•	•							•				
	Clifford Purcell	•		•										•
	Chad Wilks	•		•					•					
	Paul Clark				•									
	Natalya Skala				•									
	William Carr	•				•					•			
	Cynthia Reynolds	•				•							•	
	Dale Shafer	•				•		•						
	Carolyn Clemons						•							
	Jennifer Farnsworth						•							
	Mildred Watkins						•							
Northwest Indiana	David Bartley	•	•					•						
	Mark Hostetler	•		•						•				
	Harold Smith	•		•									•	
	Timothy Gates				•									
	Richard Schmidt				•									
	Lisa Ulrich				•									
	Jason Hamilton	•				•					•			
	Jeffrey Hostetler	•				•								•
	Levi Spicer	•				•			•					
	Joyce Abbott						•							
	Lisa Osborn						•							
	John Smith						•							
Northwestern Illinois	Lloyd Brock	•	•					•						
	Kimberly Brock	•		•						•				
	Mark McCall	•		•									•	
	Bill Clark				•									
	Miguel Morante				•									
	Mike Stipp				•									
	Trisha Wilson				•									
	Kenneth Roat	•				•								•
	Cheryl Sherwood	•				•					•			
	Matt Wilson	•				•			•					
	John Sherwood						•							
	Kevin Singletary						•							
	Kyndall Singletary						•							
	Austin Smith						•							
	Pamela Smith						•							
Northwestern Ohio	Gregory Mason	•	•							•				
	David Dooley	•		•									•	
	Michael McClurg	•		•							•			
	Donna Ebanks				•									
	Rachel Kuhn				•									
	Bradley Taylor				•									
	Larry Hammond	•				•								•
	Melvin Miller	•				•		•						
	Molly Perdue	•				•			•					
	Robin Alexander						•							
	Bret Bahr						•							
	Cheryl Fuson						•							
Oklahoma	Larry Morris	•	•							•				
	Rick Harvey	•		•							•			
	Mark Hollingsworth	•		•								•		
	Bruce Johnson	•		•						•				
	Dorothy Whipp	•		•									•	
	Darrik Acre				•									
	J.T. Carnell				•									
	Tim Cole				•									
	Nate Cook				•									
	David Frees				•									
	Richard Green				•									
	Bill Kalfas				•									
	J. Metcalf				•									
	Kason Oakes				•									
	Brent Smith				•									
	Dianne Carnell	•				•			•					
	Sheila Kalfas	•				•					•			
	Susan Metcalf	•				•								•
	Kent Shellenberger	•				•							•	
	Donna Whitworth	•				•			•					
	Brandi Campbell						•							
	Randal Johnson						•							
	Becky Ladd						•							
	Robert Mabray						•							
	Jennifer Marston						•							

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance	
Oregon Pacific	Cassandra Oakes						•								
	Ellen Rackley						•								
	Debbie Stephens						•								
	Brett Rickey	•	•						•						
	Steve Hamilton	•		•						•					
	Julie O'hara	•		•									•		
	Jeni Hall				•										
	Matthew Huff				•										
	Christopher May				•										
	Kelli Westmark				•										
	Ed Humber	•				•						•			
	Laura Lehman	•				•								•	
	Dave Westmark	•				•			•						
	Jana Apple						•								
	Linda Fender						•								
	Troy Johnson						•								
	Glen Pounds						•								
Robert Weatherford						•									
Todd Winter						•									
Philadelphia	Kerry Willis	•	•								•				
	Mark Justice	•		•						•					
	Jungmo Koo	•		•					•						
	Delbert Bieber				•										
	Byron Hannon				•										
	Jonathan Merki				•										
	Mark Prugh				•										
	Steven Chambers	•				•		•							
	Melanie Cook	•				•								•	
	Ruth Griffin					•									
	L. Scott Cook						•								
	Danielle Foss	•					•					•			
	James Oates						•								
	Pittsburgh	Daniel Eddings	•	•							•				
		David Smith			•										
		Rodney Johnson	•			•			•						
		Angela Kress				•									
Judith Owens		•				•							•		
Dana Young		•				•						•			
Darcy Bell							•								
Sheila Johnson							•								
Steven (Steve) Hoffman		•	•					•							
David (Dave) McGaffey		•		•					•						
Prairie Lakes	Saul Carranza Muñoz (Carranza)				•										
	Clay Mitchell				•										
	Jon Stoe				•										
	Melody Suos	•				•						•			
	Richard (Rich) Walker	•				•								•	
	Kenneth (Ken) Chaffin						•								
	Lindsay Hauer						•								
	Catherine (Kate) Heyd						•								
	Caleb Mingus						•								
	Robert Skinner	•	•					•							
Rocky Mountain	Joseph Arnold	•		•					•						
	Matthew Tygart				•										
	Heidi Hagemeyer	•				•						•			
	Elizabeth Ott	•				•		•							
	Jacob Carson						•								
	Jackie Shanahan						•								
	Sacramento	Steven Scott	•	•							•				
		Israel Alvarez	•		•				•						
		Walter Hubbard			•										
		Jeffrey Bassett				•									
Renee Bennett		•			•								•		
Jonathan Fitzpatrick					•										
Kyle Johnson					•										
Jonathan Velasquez					•										
Mark Bennett		•				•					•				
Jeffrey Dickerson		•				•						•			
South Arkansas	Barry Franks	•				•								•	
	James Boyd						•								
	Richel Garcia						•								
	Hannah Maddalena						•								
	Mirna Perez						•								
	Doniese Roberts						•								
	William Lancaster	•	•							•					
	Timothy Evans	•		•					•						
	Noel George	•		•				•							
	George Yarberr				•										
South Carolina	Thomas Corpier	•				•						•			
	Karen Evans	•				•								•	
	Beverly Gentry	•				•									
	Sherry Marston						•						•		
	Samuel Flores	•	•							•					
	Gregory Pressley	•		•									•		
	Jeremy Reese	•		•				•							
	Gabriel Bagby				•										
	Roland Evans				•										
	Brian Howard				•										

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	Benjamin LaPlace				•									
	Michael McAdory				•									
	David Snodgrass				•									
	Mariah Flores	•				•						•		
	LaNora Jensen	•				•					•			
	Laureen Rupert					•								
	Isabella Bagby	•				•		•						
	Anthony Bryant					•								
	Joy Cheselka					•								
	Wendel Nixon					•								
	Roxianne Snodgrass					•								
	Rachael Watts					•								
South Central Ohio	Samuel Barber	•	•							•				
	Kevin Angel	•		•					•					
	Mark Ledford	•		•					•					
	Joshua Porterfield	•		•				•						
	Kevin D'Ettorre				•									
	Matthew Hancock				•									
	Carl Paugh				•									
	Christiane Robison				•									
	Kendra De La Cruz	•						•						
	James Frederick	•				•				•				
	Miriam Kuhn	•				•						•		
	Kadri Parris	•				•							•	
	Thomas Finks						•							
	Karen Frey						•							
South Texas	Ken Stoll						•							
	Jeffrey Johnson	•	•					•						
	Ismael Flores	•		•						•				
	Michael Pigg	•		•				•						
	Matthew Rice	•		•									•	
	Matthew Hawkins				•									
	Richard Moore				•									
	Tamara Buell	•				•			•					
	Josh Flynn	•				•								•
	Emily Moore	•				•						•		
	Keith Pardue	•				•					•			
	Elizabeth Franklin						•							
	LOU ANN (Turkee) KLOC						•							
Southern California	Thomas Taylor	•	•								•			
	Oliver Davis	•		•						•				
	Stephen Rodeheaver	•		•									•	
	Gordon Wong	•		•								•		
	David Frisbie				•									
	Rebecca Pape				•									
	Derek Taylor				•									
	Jennifer Davis	•				•							•	
	Vonda Rodeheaver	•				•								•
	Deborah Taylor	•				•			•					
	Rachelle Wong	•				•		•						
	Barry Jones						•							
	Robert Pape						•							
	Diana Rodriguez						•							
Southern Florida	Brian Wilson	•	•								•			
	Pascal Permis	•		•									•	
	Treavor Pound	•		•								•		
	Jacklyn Sanchez	•		•				•						
	Jorge Diaz				•									
	Rebecca Garner				•									
	Maritza Mendoza				•									
	Jean Paul				•									
	Pierre Paul				•									
	David Rambarran				•									
	Dennis Moore	•				•				•				
	John Paul	•				•								•
	Eunice Puga	•				•				•				
	Trisha Spear	•				•		•						
	Cheryl Cox						•							
	Brenda Farr						•							
	Robert Farr						•							
	Linda Ketchum						•							
	Marie Paul						•							
	Stephen Rudd						•							
	Ann Spear						•							
	Paul, Jr. Zamor						•							
Southwest Indiana	Timothy Crump	•	•					•						
	Nathan Rogers	•		•						•				
	Patrick Shay	•		•									•	
	Nathaniel Denning				•									
	Andrew Johnson				•									
	Jason Riggie				•									
	Peter Walker				•									
	Douglas Jones	•				•						•		
	Gary Ritter	•				•								•
	Christina Shay	•				•			•					
	Morgan Lane						•							
	Bruce Marshall						•							
	Emily Rogers						•							

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance	
Southwest Latin American	Timothy Scott														
	BENJAMIN LOPEZ	•	•												
	OVED FRANCO			•											
	OMAR CASTRO				•										
	JUAN LELLI	•			•			•							
	DOLORES CELAYA	•				•						•			
Southwest Native American	ROSA ROJAS				•										
	ROSA OCON						•								
	Michael Andrews	•	•												
Southwest Oklahoma	Ladonna Crabb	•			•				•						
	Mark Lehman	•	•										•		
	Gabriela Rodriguez	•		•					•						
	Brent Hardesty				•										
	James Hill				•										
	Ashly Armstrong	•				•			•						
	Rick Powell	•				•			•						
	Jason Gunter								•						
	DeAnna Hill								•						
	Southwestern Ohio	Robert Mahaffey	•	•							•				
		Daryl Blank	•		•					•					
		Alex Mahaffey	•		•							•			
		Tommy Zile	•		•								•		
		Terry Blosser				•									
		Paul Crisp				•									
		Malachi Dean				•									
		Darin Fowler				•									
Lester Jones					•										
Sheila Slone					•										
Paige Graves		•				•			•						
Charles Hail		•				•			•						
Kurt Johnson		•				•					•				
Robb Vogelmann		•				•								•	
David Beam									•						
Rebecca Brown									•						
Mark Emerson									•						
Peggy Ferguson									•						
Michelle Fowler									•						
Paul Lail									•						
Brenda Parker								•							
Jill Peddenpohl								•							
Texas-Oklahoma Latin	Caleb Herrera	•	•								•				
	Rogelio Lopez	•		•									•		
	Fabiola Jimenez	•				•		•							
	Rachel Maldonado	•				•				•					
Upstate New York	Olivia Metcalf	•	•							•					
	Jeffrey Rogers	•		•									•		
	Edward Darling				•										
	Grace Govenettio				•										
	Keith Hardy, Jr.				•										
	Clare Pietra				•										
	Sandra Loomis	•				•						•			
	Julie Tharp	•				•				•					
	Anthony Anderson								•						
	Marilyn Dominick								•						
	Lee Loomis								•						
	David Riddell								•						
Virginia	James Fuller	•	•										•		
	James Heyward	•		•								•			
	Bobbie King	•		•						•					
	Stephen Willis	•		•							•				
	Julie Armbrister				•										
	Bradley Billet				•										
	Cameron Dunlop				•										
	Marlon King				•										
	Rolf Kleinfeld				•										
	Felicidad Martinez				•										
	Glenn Grambo	•				•								•	
	Hannah Hernandez	•				•			•						
	Theresa Kriner	•				•			•						
	Amanda Montañez	•				•					•				
	Wayne Armbrister								•						
	Marsha Billet								•						
	Bertha Cruz Osorio								•						
	Doug Fry								•						
	Cheryl Haynes								•						
	Todd Kern								•						
Tracy Spaur								•							
Brian Young								•							
Washington Pacific	Jerry Kester		•												
	Bradley Edgbert	•		•									•		
	Keegan Lenker	•		•					•						
	Amanda Montgomery	•		•						•					
	Craig Laughlin				•										
	Jayne Lenker				•										
	Benjamin Norris	•		•							•				
	Sherwin Rulloda				•										
	Everett Tustin				•										
	Christopher Wighaman				•										

Delegation	Delegate	Seated	Ex-Officio	Ministerial Delegates	Ministerial Alternates	Lay Delegates	Lay Alternates	Christian Action	Church Program	District Administration	General Administration	Local Administration	Ministry and Education	Stewardship and Finance
	Scott Cantrell	•				•								•
	Debra Edgbert					•								
	Man Li	•				•			•					
	Tahmina Martelly	•				•		•						
	Daniel Bahr					•								
	Sarah Edgbert					•								
	Randal Freeby	•				•						•		
	Graydon Pearsall					•								
	Karina Tuazon					•								
West Texas	David Downs	•	•							•				
	C.B. Glidden	•		•					•					
	Zachary Smithson	•		•								•		
	Calvary Callender				•									
	Michael Gatkek				•									
	Amanda Pettit				•									
	Cheryl Crouch	•				•							•	
	Jeff Crouch	•				•		•						
	Dan Davison	•				•								•
	Renea Fowler					•								
	Terry Fowler					•								
	Clarence Hawkins					•								
	Katrina Martin					•								
	Loretta Martin					•								
	Becky Pepper					•								
West Virginia North	James Dennis	•	•							•				
	Brian Knight	•		•				•						
	Larry Barkley				•									
	Florence Croft	•				•						•		
	Karen Keener					•								
	Jackie Hostutler							•						
	Tom Messenger	•						•					•	
West Virginia South	Bret Layton	•	•							•				
	Scott Buell	•		•									•	
	Kent Estep	•		•					•					
	Randall Ledsome				•									
	Charles Williams				•									
	Adam Carr	•				•								•
	Ruth Anne Gardner	•				•		•						
	Charles Webb	•				•					•			
Western Latin American	Humberto Mena	•	•							•				
	Ruben Rico	•		•										•
	Moises Champo				•									
	Carlos Pena				•									
	Marieli Lopez	•				•			•					
	Consuelo Medinilla					•								
	Beverly Barron							•						
	Martha Marines							•						
	Angelica Mendez							•						
	Rebecca Rico	•						•						
Wisconsin	Ron Blake	•	•							•				
	James Hess	•		•					•					
	Chris Baker				•									
	Jonathan Young				•									
	Shawn Del Hansen	•				•		•						
	Daniel Hirst	•				•								•
	Jon Hansen							•						
	Andrew Larrabee							•						
NONVOTING DELEGATION														
Education	Gregg Chenoweth	•	•					•						
	Scott Sherwood	•	•						•					
Canada Quebec	Randall Barrington	•	•								•			

PROCEEDINGS – General Assembly

FIRST DAY

SUNDAY MORNING, 11 JUNE 2023

COMMUNION SERVICE

10 A.M.

GENERAL SUPERINTENDENT GUSTAVO CROCKER, PRESIDING

Prelude of “Happy Day” (arranged by Prism-Camp Kirkland), “Open up the Heavens,” (arranged by Prism-Camp Kirkland), and “This is Amazing Grace” (arranged by Prism-Camp Kirkland) was provided by the orchestra and rhythm band.

The service was opened with a video focusing on the theme of worship.

The call to worship, “Jesus is Lord” (Lillenas, arranged by Nick Robertson) was sung to open the assembly.

The Thirtieth General Assembly of the Church of the Nazarene was convened by General Superintendent Gustavo Crocker, in the Indiana Convention Center (ICC), in Indianapolis, Indiana, USA. He gave greetings and welcomed delegates and friends from all over the world in attendance at the ICC and through livestreaming. General Superintendent Crocker then opened the service with prayer.

The assembly was led by the worship team in singing “Holiness unto the Lord (Now and Forever)” (Lillenas, arranged by Nick Robertson) and “I Speak Jesus” (Bradley Knight, arranged by Prism).

General Superintendent Crocker encouraged the assembly to give toward the expenses of General Assembly and then prayed for the offering.

Following the prayer and offering, the assembly was led by the choir, worship team, and orchestra in singing “We Sing Worthy” (Prism, Cliff Duren Arrangement) with Scripture readings from Psalm 145 throughout.

A story video was presented by the Asia-Pacific Region.

Mark Louw, Asia-Pacific Regional Director, led in prayer.

General Superintendent David Graves’ communion message focused on John 12:1-8. The main points were: (1) Mary, with her reckless love for Jesus, poured it all on His feet. She had a reason to love Him. (2) Worship is about understanding who Jesus is. (3) It is understanding what He has done for us; Mary didn’t realize all that she had done. (4) The gift we bring Him is our lives.

The orchestra and worship team then provided an interlude to communion with “I Worship You, Almighty God” and “Thank you Jesus, for the Blood” (Lillenas, arranged by Nick Robertson).

General Superintendent Graves led the assembly in the celebration of Holy Communion.

Following communion, the orchestra and worship team led the assembly in singing “Jesus is Lord” (Lillenas, arranged by Nick Robertson).

General Superintendent Graves concluded the service with a prayer of benediction, after which the orchestra provided the postlude.

SUNDAY EVENING, 11 JUNE 2023

SERVICE

6:30 P.M.

Prelude of “Phineas Bresee” was provided by the band. A video introduced the theme of share (evangelism) for the service.

General Superintendent Carla Sunberg offered greetings and expressed appreciation to those in attendance at the ICC, as well as those participating through live streaming, and offered the invocation.

The congregation was led in singing “Crown Him with many Crowns” (Lillenas, arranged by Nick Robertson) and “Speak the Name” (Church of the City).

General Superintendent Sunberg gave an update on the offerings collected. As of this evening, \$170,000 had been given. The goal was \$300,000. General Superintendent Sunberg then prayed, after which the offering was received.

The worship team, accompanied by the orchestra, led the assembly in singing “Way Maker” (Lillenas, arranged by Cliff Duren).

Scripture reading was provided by Global NYI Director David Gonzalez from Matthew 16:15-19 in both English and Spanish.

The worship team, accompanied by the orchestra and band, led the assembly in singing “Endless Praise” (Lillenas, arranged by Nick Robertson).

A story video was presented by the Eurasia Region.

Jim Ritchie, Eurasia Regional Director, led in prayer.

General Superintendent David Busic preached the message relative to the Church of the Nazarene’s identity. The beginnings of the Church of the Nazarene’s three dreams were courageous mission, holiness, and compassion. General Superintendent Busic’s message focused on Matthew 6:15-19, particularly verse 18 where Jesus tells Peter, “I will build my church and the gates of hell will not prevail against it.”

He recalled the roots of the Church of the Nazarene and the inspiration for the denomination’s name. In biblical times, the village of Nazareth was a place no one wanted to be associated with, yet Jesus spent the majority of His time there ministering to the poor and oppressed. “It was that vision that those early Nazarenes said, ‘That is the Church we want to be known as,’” Busic said. He further explained the difference between offense and defense, saying, “gates are defensive; gates are closed.” “Jesus is giving us an image [in Matthew 16] of the church on offense, attacking hell, driving back its gates, and hell not surviving the assault,” Busic said.

He then told the story of his father, Bobby, who was wanted by nobody but welcomed by a Church of the Nazarene. That action changed Bobby’s life and ultimately Busic’s. “Bobby was a Nazareth kid. He was as Nazareth as they come,” Busic said. “And a Nazarene family said, ‘Give us your most lost, give us your most broken, give us the person who’s the most desperate, and we’re going to bring him into this family.’ And it changed the trajectory of our family forever.”

General Superintendent Busic then charged the church to be on offense and reminded them that the gates of hell would not prevail. Jesus is Lord, and Jesus said, “I will build my church, and the gates of hell will not prevail against us,” Busic said. “We are on offense. Go

in the power of the Spirit now. Be the sent ones, the filled ones. Be the ambassadors of Jesus.”

The assembly was led in singing “Build your Church” (Elevation Worship).

The evening service was concluded with prayer by General Superintendent Basic.

SECOND DAY

MONDAY MORNING, 12 JUNE 2023

Prelude music was provided by the worship team led by Nick Robertson and the band.

1. The first plenary business meeting of the Thirtieth General Assembly of the Church of the Nazarene was called to order at 8 a.m. on 12 June 2023 in Hall I of the Indiana Convention Center in Indianapolis, Indiana with General Secretary Gary Hartke present and General Superintendent Carla Sunberg presiding.

Nick Robertson and the worship team led the assembly in “Jesus is Lord” (Lillenas, arranged by Nick Robertson).

2. The Board of General Superintendents led the assembly in a time of guided prayer and commissioning for the General Assembly. General Superintendent Eugénio Duarte provided the welcome. He read from Psalm 34:1-9 and called for prayers of adoration and praise. General Superintendent David Graves read Chronicles 7:11-14 and called for prayers of petition, confession, and surrender. General Superintendent David Basic read Colossians 3:1-14 and called for prayers of purity. General Superintendent Gustavo Crocker read Matthew 28:16-20 and called for prayers of intercession. General Superintendent Filimão Chambo read Philippians 1:3-11 and called for prayers for wisdom and discernment in deliberations. Madam Chairperson Sunberg closed the prayer segment with a blessing on the work of the General Assembly.

General Superintendent Graves then led the delegates in the delegate commissioning with the following litany:

DELEGATES’ COMMISSIONING

Unison: Today we come together for the first time as the body of delegates elected to conduct the business of the Church of the Nazarene in this Thirtieth General Assembly.

Leader: We thank God for leading each of you, as lay persons and ministers, to this time and place. We pray that the Holy Spirit will lead and guide you, that in these meetings and votes, you do God’s will in the service of His Kingdom. Please respond with “I will” as you accept this charge:

Leader: Will you continue to be in prayer for these business meetings?

Delegates: I will.

Leader: Will you be present for each committee or plenary meeting?

Delegates: I will.

Leader: Will you be guided by God’s Holy Spirit in your speeches for or against a matter?

Delegates: I will.

Leader: Will you seek God’s direction as votes are cast in elections and other decisions?

Delegates: I will.

Leader: Let us pray. Almighty God, you gave your son for our salvation, and through personal relationship with you, your Holy Spirit works in us. Thank you for blessing the ministry of your Church of the Nazarene. Lead and direct each of us, especially in these coming days, as decisions are made and leaders are elected – decisions that we hope will further Your Kingdom throughout the nations of the world. Grant Your wisdom and discernment in all things. In the matchless name of Jesus. Amen.

Leader: It is the awesome privilege and responsibility of the Body of Christ to embody the grace of God. We therefore extend to others the grace He has extended to each of us. Let us commit ourselves to pursuing purity of heart and life before God and one another that is pleasing to Him.

3. General Superintendent Busic assumed the chair and invited Brian Wangler, the host district superintendent, to bring greetings from the Indianapolis district.
4. Chairman Busic recognized Tim Kellerman, the chairman for Fraternal Representatives Committee. Kellerman expressed gratitude and introduced the following representatives:

Rev. Max Edwards	Evangelical Methodist Church
Rev. Brian Hammond	Evangelical Methodist Church
Dr. Matt Whitehead	Free Methodist Church
Lt. Colonel Brian Davis	Salvation Army
5. Chairman Busic moved to the organization of the Thirtieth General Assembly and recognized with appreciation from the Board of General Superintendents, General Secretary Hartke.
6. General Secretary Hartke welcomed delegates sharing a brief overview of delegate registration, resolution submission, and the work of the Early Regional Caucuses. He provided delegate and media orientation relative to the General Assembly. Each General Assembly delegate has an assigned seat and voting members have a voting keypad at their seat. General Secretary Hartke explained how to use the keypads to vote as well as the use of microphones. Each microphone was assigned a station number that will notify the chairperson. Delegates were instructed to enter their name into the microphone kiosk and choose from one of the six choices identifying why they were at the microphone.
7. Following a short break, General Superintendent Eugénio Duarte assumed the chair and recognized Terry Armstrong, chairperson of the Credentials Committee.
8. Report No. 1 of the Credentials Committee was read by Terry Armstrong. The number of delegates registered on site is 1,008 with 104 alternates seated. The number of voting delegates is 968 with the quorum currently at 485. Chairman Duarte called for a vote to adopt Credentials Committee Report #1. The report was adopted. (The written report is included in the journal on page [212](#).)
9. Chairman Duarte called for General Secretary Hartke to present instructions from the Platting Committee. It was recommended that the bar of the assembly be set to include tables with linen coverings in front of the divider. The report of the Platting Committee was accepted by consent. (The written report is included in the journal on page [236](#).)
10. The General Assembly Standing Rules were provided along with the resolutions on 31 March 2023 and were stored in the folder with General Assembly documents on the

- cloud. The Standing Rules require a two-thirds vote to adopt.
11. Chairman Duarte recognized James Lynch, Colorado district, who asked for the location of the Standing Rules.
 12. Chairman Duarte recognized Flavio Valvassoura, Brazil Campinas district, who indicated trouble with loading the files.
 13. Chairman Duarte called for the reader to highlight the Standing Rules changes.
 14. Chairman Duarte indicated the question was on the adoption of the Standing Rules. The Standing Rules were adopted with two-thirds in the affirmative.
 15. Chairman Duarte asked General Secretary Hartke to share additional information on the Standing Rules. General Secretary Hartke called attention to Rule 11, Limits of Debate, as read by the reader.
 16. General Secretary provided directions on the meeting times for the Legislative Committees. Two committees, the Christian Action Committee and the Local Administration Committee, need to reconvene and will meet on Tuesday at 6:30 p.m.
 17. Chairman Duarte asked General Secretary Hartke to provide the assembly with the report of the Agenda Committee. General Secretary Hartke shared the schedule and special orders as follows.

Schedule:

- 1) Monday—8 a.m.-12 p.m. & 1:30-5 p.m., worship service at 6:30 p.m.
- 2) Tuesday—8 a.m.-12 p.m., 1:30-5 p.m., 6:30-8 p.m.
- 3) Wednesday—8-10 a.m. Regional Caucus meetings, 10:30 a.m.-12 p.m., 1:30-5 p.m., 6:30-8 p.m.
- 4) Thursday—8 a.m.-12 p.m., 1:30-3 p.m., 6:30 p.m. Installation Service, with reception in Sagamore Ballroom.

Special Orders:

- 1) Monday—10:30 a.m. Quadrennial Address/Election of incumbent General Superintendents
- 2) Monday—6:30 p.m. Worship Service with Filimão Chambo preaching
- 3) Tuesday—1:30 p.m. Memorial Service
- 4) Thursday—6:30 p.m. Newly Elected General Superintendents Installation Service. Reception to follow in Sagamore Ballroom

The Agenda Committee schedule and special orders were adopted.

18. General Secretary Hartke presented the names of assistants for the assembly as follows: Emily Aguilar, Tom Barnes, Brenda Caudle, James Clarkson, Amanda Dotson, Nichele Maynard-Elliot, Tracy Fischer, Daniel Fulton, Nate Gilmore, Jeff Gray, Tammy Gauer, Rick Guilfoil, Joy Hartke, David Hater, Galen Hayse, Ashley Hoffner, Maurice Henderson, Yong Gee Kim, Phil and Brenda Kizzee, Dawn Langdon, Matt Johnson, Mark Lenzen, Kelsey Main, Rene McFarland, Zach McKnight, Michele Mellette, Jonathan Mellette, Susan Metcalf, Josue Murillo, Annie Neely, Jonathan Nelson, Beth Nichols, Karen Jones Porter, Natasha Radizewski, Natali Radizewski, Rachel Ricápito, Bryan Rich, Brad Rogers, Jonathan Rowell, Rhonda Slingerland, Jenna Sunberg, Lydia Sunberg, Lexi Sunberg, Michael Thompson, Stuart Turley, Caren Warner, Sheryl Weisen, Gerry Whetstone, Rebekah Young; translators and interpreters; Regional General Assembly Coordinators – Jessica Ramalekana (Africa), Marnie Modine (Asia-Pacific), Diane Robbins (Eurasia), Ana

Zoila (Mesoamerica), Robin Radi (South America), and Susana Waterman/Loretta Cloud (USA/Canada).

19. General Secretary Hartke recognized emeriti general superintendents and spouses present and recommended greetings be sent to retired and emeriti general superintendents and spouses/widows unable to attend.
20. Chairman Duarte declared that by consent greeting could be sent and announced a recess until 10:30 a.m.
21. Following a short break, General Superintendent Duarte called the meeting back to order.
22. Chairman Duarte introduced General Superintendent Sunberg to present the Quadrennial Address for the Board of General Superintendents.
23. Following the song “His Name is Jesus” and prayer by USA/Canada Regional Director Stan Reeder, General Superintendent Sunberg presented the quadrennial address entitled “Good Morning.” The report was received with a standing ovation. (The full written address is included in the journal on page 288.)
24. General Superintendent Graves led in prayer. He thanked the NDI, NMI, and NYI Convention delegates for joining the assembly for the Quadrennial Address and shared announcements. The assembly then stood in recess from noon until 1:30 p.m.

MONDAY AFTERNOON, 12 JUNE 2023

25. The second plenary business meeting of the Thirtieth General Assembly of the Church of the Nazarene was called to order by General Superintendent David W. Graves at 1:30 p.m. on 12 June 2023 in Hall I of the Indiana Convention Center in Indianapolis, Indiana.
Nick Robertson and the worship team led the assembly in “I Stand Amazed” and “Holy Forever.”
26. Chairman Graves led in prayer and called on General Secretary Hartke to read from *Manual* paragraph 305.2 regarding the election of the Board of General Superintendents. He then called General Superintendent Emerita Nina G. Gunter to offer prayer before the vote for the incumbent general superintendents.
27. Ballots for incumbent general superintendents David Busic, Gustavo Crocker, Filimão Chambo, and Carla Sunberg were cast in order of his/her initial election. Each ballot was cast separately as a Yes/No vote requiring a two-thirds vote to re-elect.
28. While waiting for the results of the votes, the worship team led the singing of “Same God.”
29. Chairman Graves called upon General Secretary Hartke to read the results of the election of the incumbent general superintendents.
David Busic – votes cast 847, necessary for election 565, yes 815, no 32
Gustavo Crocker – votes cast 881, necessary for election 587, yes 785, no 96
Filimão Chambo – votes cast 895, necessary for election 597, yes 871, no 24
Carla Sunberg – votes cast 891, necessary for election 594, yes 852, no 39
30. Chairman Graves declared that David Busic, Gustavo Crocker, Filimão Chambo, and Carla Sunberg were elected.
31. Chairman Graves explained the voting process for the General Superintendents #44 and #45, reading from Rules 21 & 22 of the Standing Rules.
32. Chairman Graves called for the results of Ballot #1 for General Superintendents #44 and

#45 from the caucuses. The names of nominees were read as well as scrolled on the screen.

Total ballots cast 931; Necessary for election 566

Daniel Abdul Karim Gomis	117	Daryl Blank	5
T Scott Daniels	97	Miguel Angel Ceballos Hernandez	5
Christian Sarmiento	94	Francisco Cho Si	5
Scott Rainey	75	Antônio Carlos dos Santos Silva	5
Mark Louw	61	Rubén Fernández	5
Deirdre Brower Latz	58	Adérito Ferreira	5
Min-Gyoo Shin	57	Mária Gusztinné Tulipan	5
Stan Reeder	52	Jared K Henry	5
Luis Carlos Saenz	50	Analberto Herrera Cuello	5
Curtis Solomon Ndlovu	40	Hlabane Frank Mahlaba	5
Scott Sherwood	36	Mfanaleni Mkhathshwa	5
Edward Estep	29	Jose Alberto Moiane	5
Manuel Gamaliel Lima	24	Gerson Pinto Cardoso	5
Dwight Gunter	21	P. Brett Rickey	5
Rick Harvey	21	Althea Taylor	5
Rodwell Alphonso Porter	18	Elio Tomaz	5
Jeren Rowell	18	Sabine Wielk	5
Brian Powell	17	Scott Armstrong	4
Brian Wilson	15	Samuel Barber	4
Admirado Chaguala	14	Jeffery Barker	4
Flavio Valvassoura	14	Ely Camas	4
Dance Gamalami Mathebula	13	Ricardo Coc	4
Verne Ward III	13	Macedonio Daza	4
Jorge Julca	12	Bret Layton	4
Kafoa Muaror	12	Denis Mohn	4
Daniel Geoff Kunselman	11	Amadeu Hennque da Silva Nunes	4
Olivia Metcalf	11	Ramesh Pathara	4
Albert Hung	10	Dale Schaeffer	4
Jeffrey Johnson	10	Shawna Songer Gaines	4
Luiz Carlos Rocha Oliveira	10	Rick Barker	3
Dong Haven (Bill) Kwon	9	Gabriel Benjamin	3
Kerry Willis	9	Elias Betanzos Luis	3
David Bowser	8	James Bond	3
Antonie Holleman	8	Daron Brown	3
James Ritchie	8	Wendell Brown	3
Simon Pierre Rwaramba	8	Marcelo Correa Perez	3
William Sawyer	8	Sunil Dandge	3
Samuel Flores	7	Cecilia de Los Angels Gomez de Diaz	3
Musa Kunene	7	James Kevin Dennis	3
Christine Youn Hung	7	Peter Paul George	3
Klaus Arnold	6	Timothy Green	3
Marta Gonzalez	6	Stephen Gualberto	3
Gary Hartke	6	Khalil Halaseh	3
Corey Jones	6	César Juárez Sam	3
W. Mark Lancaster	6	Hugh E. King Jr.	3
Carl McCann	6	Lawrence Lacher	3
Sipho Ncongwane	6	Mark Lehman	3
John Keith Newman	6	Timothy Miller	3
Nell Becker-Sweeden	5	Ezekiel Mnisi	3

Leniza Monteiro-Soares	3	Justin Pickard	2
Joel Mullen	3	Maria Antonia Ponce Espinoza	2
Cosmas Mutowa	3	Phillip Rhoades	2
W. Kyle Poole	3	Adán Sanchez Paredes	2
Stephen Rodeheaver	3	Augustus Sealy	2
Jason Stevens	3	Krishna Singh	2
Stanley Ushe	3	Sergio Benjamin	2
Mario Vargas Castro	3	Soria Fernandez	2
Steven Willis	3	Richard Stadler	2
Gordon Wong	3	Oscar Suarez Becerra	2
Moongi Yoon	3	Teanna Sunberg	2
Fernando Almeida	2	Sharvon Sydney	2
Fredrick Amolo	2	C. Dale Thistle	2
Emanuel David Araújo	2	Michael Thompson	2
Terrill Armstrong	2	Rian Williams	2
Jose Fredy Arreola de la Rosa	2	Kyung Yu	2
Ayala de Chinchilla	2	Maria de Lourdes Antonia Angeles	1
Marcial Banda Rafael	2	Virgil Askren	1
Mark Bane	2	Aaron Austin	1
Jesús Bernat Pintos	2	Dan Balayo	1
Luis Henrique Biazon	2	Jose David Eliezer Balcázar Medina	1
Craig Brophy	2	Orestes Barboza Mejia	1
Rose Brower-Young	2	David Bartley	1
Sirlene Bustos Salazar	2	Victor Bin Xoy	1
Juan Ramon Campos Martinez	2	Mauro Blauth	1
Carlos Cordero	2	Lynne Bollinger	1
Tim Crump	2	Tim Brewer	1
Bongani Dlamini	2	William Lloyd Brock	1
Tsutomu DOHI	2	Bethany Carr	1
David Downs	2	Carlos Carvalho	1
Richard Faúndez Farfan	2	James Chapman	1
D. Ian Fitzpatrick	2	Gregg Chenowith	1
Diego Forero	2	Samuel Chone	1
Oscar Franco	2	Vidal Cole	1
Timothy Gaines	2	Vicki Copp	1
Daniel Glaeser	2	Monte Cyr	1
James Heyward	2	Jimmy De Gouveia Urribarri	1
Roberto Hodgson	2	Wagner De Souza	1
Ronald Jackson	2	Christopher DeMott	1
Caswald Jemmott	2	Robert Dennis	1
Simon Jothi	2	Scott Dermer	1
Wynne Lankford	2	Michele Dickerson	1
Gregory Lewis	2	Craig Dillman	1
Antonio Assane Mandlate	2	Kevin Donoho	1
René Marroquin Orellana	2	Douglas Doug Van Nese	1
Michael McClurg	2	Christopher Douglass	1
Shaun Mellors	2	Bradley Dyrness	1
Lois Miller	2	Tim Ebby	1
Samuel Montañéz	2	Tamaki Egami	1
Juan Jose Moreno Pérez	2	Kent Estep	1
Leslie Mullings	2	Timothy Evans	1
Silla Onyango	2	Radito Fausto	1
Paulas Pawar	2	Ernesto Ferreira Júnior	1

Luis Flores	1	Larry Morris	1
Edmar Lelio Batista Fonseca	1	David Mowry	1
Selena Freeman	1	Augustus Musili Mawia	1
Kenneth David Fulks	1	John W. Nielson	1
Jason James Fuller	1	Marcelino Ochoco	1
Sam Galino	1	Julie O'Hara	1
Timothy Gates	1	Stephen Ottley	1
Milton Gay Valencia	1	Megan Pardue	1
Curt Gentry	1	Mario Paredes Solorzano	1
Victor George	1	Bonifacio Plantilla Jr.	1
Richard Griffiths	1	Alessandro Polonio	1
Doug Gunsalus	1	Cristiane Polonio	1
Zabuloni Habimana	1	Gregory Pressley	1
Matthew Hastings	1	Stephen Raney	1
Andrés Hernández	1	Rubens Rodrigues	1
Robert C. Howard	1	Lauro Santiago Cunil	1
Peter Isaac	1	Scott Savage	1
Carl Gideon Jackson	1	Scott Shaw	1
Obed Jáuregui	1	Yambe Sike	1
Joshua Jorgensen	1	Eric Skelton	1
George Kanjere	1	Robert Skinner	1
Mark Michael	1	Debra Smith	1
Kitsko Brian Knight	1	James Smith	1
Michael J. Kraemer	1	Arthur Snijders	1
Ataushi Kume	1	Ulises Solis	1
Margarida Langa	1	Juan Soto Galvis	1
Daniel Leite	1	Wagner Souza	1
Jayne Lenker	1	Derek Taylor	1
Keegan Lenker	1	Matthew Taylor	1
Mark Lindstrom	1	Robert Tharp	1
Corey MacPherson	1	Jason Tippitt	1
Francisco Magdaleno Velazco	1	Toribio Torres Vasquez	1
John Magyesi	1	Sharon Viquez Sosa	1
Alex Ryan Mahaffey	1	Carol Waller	1
Muriel Mambane	1	Brian Wangler	1
Raynard Martin	1	John Watton	1
C. Lal Pek Mawia	1	David Webb	1
Larry Mckain	1	Stewart Williams	1
H. David McKellips	1	Jeremiah Joseph Wood	1
Oscar Medina Rivera	1	Matthew Wood	1
Humberto Mena	1	Peter Yekip	1
Dwayne Mills	1	Martinus Zai	1

33. Chairman Graves indicated that biographical information (bios) was listed in documents on the delegates' tablets for the top 30 candidates. The delegates were given five minutes to prayerfully review the list of names and biographical information of the top 30 names.
34. Chairman Graves recognized José David Balcazar Medina, Peru Central district, who shared that Oscar Medina Rivera died last year (name will be removed from the list).
35. Chairman Graves indicated an issue with the bios that was being addressed.
36. Chairman Graves shared that Ballot #2 will be taken for two persons.
37. Chairman Graves recognized David Gilmour, United Kingdom British Isles South who

- shared that some bios has some possibly confidential contact information.
38. Chairman Graves provided instructions for Ballot #2 for General Superintendents #44 and #45 and asked that the ballot be opened. Ballot #2 was closed.
 39. A 10-minute break was announced at 2:35 p.m.
 40. General Superintendent Filimão Chambo assumed the chair at 2:45 p.m. and called for the reading of Special Resolution Committee Report #1 on SR-750. SR-750 was adopted per unanimous committee recommendation.
 41. General Superintendent Gustavo Crocker led in the salutation of General Superintendent Eugénio Duarte. The following citation was read:

~The Citation for Eugénio R. Duarte~

The Board of General Superintendents requests that this Thirtieth General Assembly of the Church of the Nazarene in session in Indianapolis, Indiana, this twelfth day of June, two thousand and twenty-three, join us in a tribute to:

DR. EUGÉNIO ROSA DUARTE.

Duarte, born in Brava, Cape Verde, was enrolled in a small Nazarene school at a very young age and accepted Christ under the ministry of the Church of the Nazarene at the age of 12. He received his call shortly after his conversion and was mentored by his pastor. Following Cape Verdean independence, the government offered Duarte the opportunity to study electrical engineering; God offered him the chance to preach. Duarte made his choice and was ordained by Orville Jenkins, Sr. in 1981.

Duarte was elected at the 27th General Assembly held in Orlando, Florida, USA, in June of 2009. At the time of his election, Dr. Duarte was serving as the Africa regional director for the denomination. He accepted the election results this way, "The church teaches me how to serve. That's all I know."

Prior to the regional director's assignment, he was the Africa West and French Equatorial field strategy coordinator, where he facilitated the expansion of the church into Sierra Leone and the Réunion Islands and developed a strategy to enter Guinea Bissau. Duarte also served as strategy coordinator for the Africa Lusophone Field, directing the start of Nazarene work in Equatorial Guinea, and as strategy coordinator for Central Africa.

Before this, he was a teacher and the director of the Seminário Nazareno de Cabo Verde (SNCV), superintendent of the Cabo Verde District, and pastor of the Porto Novo and Mindelo Churches of the Nazarene. He managed the publishing work done in Cabo Verde and served in the church in every conceivable manner: Sunday School teacher and superintendent, district secretary, NYI President, District Advisory Board member. Duarte's life's work reflects his understanding of a person in the grip of God's grace, "One who is inadequate has no right to say 'no' to God." Eugénio Duarte's humility and faith opened the way for a lifetime of fruitful ministry and rich, personal relationship.

He studied at SNCV and received his Master of Arts degree from Azusa Pacific University, California, USA. In 2012, he received his master's degree in business administration from Northwest Nazarene University, Nampa, Idaho, USA. He was bestowed an honorary Doctor of Divinity by Africa Nazarene University in May 2006. Dr. Duarte is at home speaking Portuguese, English, Spanish, French, and Cabo Verde Creole.

Dr. Duarte and his wife, Maria Amélia, moved from Johannesburg, South Africa,

to the Kansas City area in the fall of 2009. The Duartes were blessed with three sons, Sergio, Francisco (who died in 2022), and Richard, and two grandsons, Gabriel and Ben Amar.

General Superintendent Duarte was presented with a plaque which read:

HONORING
Eugénio R. Duarte
General Superintendent
CHURCH OF THE NAZARENE
2009-2023

Compassionate Brother
Servant Leader
Reliable Friend
Holiness Messenger
Insightful Missionary
Man of Integrity
Esteemed Colleague of the Board of General Superintendents

With Grateful Appreciation

David A. Busic Fili M. Chambo
Gustavo A. Crocker David W. Graves
Carla D. Sunberg

42. Chairman Chambo called for the reading SR-751. SR-751 was adopted per unanimous committee recommendation.
43. General Superintendent David Busic led in the salutation of General Superintendent David W. Graves. The following citation was read:

~The Citation for David W. Graves~

The Board of General Superintendents and this Thirtieth General Assembly of the Church of the Nazarene in session in Indianapolis, Indiana, this twelfth day of June, two thousand and twenty-three, joyfully salute:

DR. DAVID W. GRAVES.

Graves, a fourth-generation Nazarene on both his mother’s and his father’s side of the family, has roots that trace back to those who founded our denomination. His people worked with J. O. McClurkan and were present at the Pilot Point meeting in October 1908. They were deeply committed to Nazarene missions; they ran the campground where 11-year-old David knelt by his cabin’s bunkbed to talk to God. The godly heritage that had nurtured him, along with his dad’s preaching and pastoral ministry, helped him to hear the call of God to “preach my Word.”

From that time forward, all David Graves ever wanted to do was be a pastor, and a preacher of the Good News of Jesus Christ. He has always considered such a calling the highest honor a person could experience, and he has worked diligently to fulfill that call. His lifetime of ministry has been defined by a handful of practices: prayer, time spent in personal devotion and ministerial study, mentoring, discipling, and caring about all those under his care – as a pastor, a ministry director, and a general superintendent.

Dr. Graves was chosen for the highest elected office in the denomination at the 27th General Assembly held in Orlando, Florida, USA, in 2009. At the time of his election, Dr. Graves was the senior pastor of College Church of the Nazarene in Olathe, Kansas, where he had served since 2006.

Prior to College Church, he served as director of Sunday School Ministries for the Church of the Nazarene International Headquarters from 2001 to 2006. He has had pastoral assignments in Kansas, Ohio, Tennessee, Oklahoma, and North Carolina. Graves is a graduate of Olivet Nazarene University and received his Master of Divinity degree from Nazarene Theological Seminary. He received an honorary Doctor of Divinity from Olivet. The author of three books; he has also written for numerous publications.

The nine colleagues with whom he has served as a general would all concur that, in everything David does and says, he responds as a pastor to pastors. His practical wisdom has been a great source of strength; his ministry reflects his pastor's heart. Dr. Graves is beloved throughout the Nazarene world, thanks to his legacy of anointed preaching, passion for heart holiness, and wise shepherd's heart.

David has been blessed to share his life and ministry with his wife, Sharon. Together, they have raised four children, each of whom has married and carries on the family tradition of faithful service to God and the church. Michael, John, Stephen, and Rachel have blessed the Graves family with 12 beautiful grandchildren.

General Superintendent Graves was presented with a plaque which read:

HONORING
David W. Graves
General Superintendent
CHURCH OF THE NAZARENE
2009-2023

Encouraging Friend

Pastoral Advocate

Holiness Preacher

Insightful Organizer

Wise Counselor

Compassionate Leader

Esteemed Colleague of the Board of General Superintendents

With Grateful Appreciation

David A. Busic Fili M. Chambo

Gustavo A. Crocker Eugénio R. Duarte

Carla D. Sunberg

44. General Superintendent Gustavo Crocker assumed the chair and called for the results of Ballot #2 for General Superintendents #44 and #45.

Total votes cast 1732; Necessary for election 577

Daniel Abdul Karim Gomis	205	Scott Rainey	132
T Scott Daniels	178	Deirdre Brower Latz	119
Christian Sarmiento	146	Stan Reeder	86

Mark Louw	77	Mark Lehman	3
Min-Gyoo Shin	68	Timothy Gaines	3
Luis Carlos Saenz	65	Simon Pierre Rwaramba	2
Scott Sherwood	37	Marta Gonzalez	2
Manuel Gamaliel Lima	34	W. Mark Lancaster	2
Edward Estep	33	Nell Becker-Sweedeen	2
Curtis Solomon Ndlovu	30	Daryl Blank	2
Dwight Gunter	28	Jared K Henry	2
Brian Powell	24	Hlabane Frank Mahlaba	2
Flavio Valvassoura	23	Bret Layton	2
Verne Ward III	22	Ramesh Pathara	2
Rick Harvey	21	Shawna Songer Gaines	2
Olivia Metcalf	21	James Bond	2
James Ritchie	18	Daron Brown	2
Rodwell Alphonso Porter	17	Lawrence Lacher	2
Jeren Rowell	17	Emanuel David Araújo	2
Jorge Julca	17	Jesús Bernat Pintos	2
Albert Hung	15	Tim Crump	2
Daniel Geoff Kunselman	13	René Marroquin Orellana	2
Dong Haven (Bill) Kwon	12	C. Dale Thistle	2
Kafoa Muaror	11	Virgil Askren	2
Brian Wilson	10	Victor Bin Xoy	2
David Bowser	10	Monte Cyr	2
Admirado Chaguala	9	Obed Jáuregui	2
Luiz Carlos Rocha Oliveira	9	John Magyesi	2
Kerry Willis	9	Alessandro Polonio	2
Gary Hartke	9	Musa Kunene	1
Elias Betanzos Luis	9	Sipho Ncongwane	1
Samuel Flores	8	Miguel Angel Ceballos Hernandez	1
Jeffrey Johnson	7	Rubén Fernández	1
Antônio Carlos dos Santos Silva	7	Jose Alberto Moiane	1
Francisco Cho Shi	6	P. Brett Rickey	1
Antonie Holleman	5	Samuel Barber	1
Christine Youn Hung	5	Ricardo Coc	1
Analberto Herrera Cuello	5	Gabriel Benjamin	1
Dance Gamalami Mathebula	4	Wendell Brown	1
Carl McCann	4	Marcelo Correa Perez	1
Scott Armstrong	4	Timothy Miller	1
Jeffery Barker	4	Ezekiel Mnisi	1
Dale Schaeffer	4	Leniza Monteiro-Soares	1
Sunil Dandge	4	Joel Mullen	1
Klaus Arnold	3	Stephen Rodeheaver	1
Corey Jones	3	Elio Tomaz	1
John Keith Newman	3	Mario Vargas Castro	1
Mária Gusztinné Tulipan	3	Gordon Wong	1
Althea Taylor	3	Moongi Yoon	1
Ely Camas	3	Fernando Almeida	1
Macedonio Daza	3	Fredrick Amolo	1
Amadeu Hennque da Silva Nunes	3	Terrill Armstrong	1

Jose Fredy Arreola de la Rosa	1	Kenneth David Fulks	1
Marcial Banda Rafael	1	Michael J. Kraemer	1
Luis Henrique Biazon	1	Ataushi Kume	1
Carlos Cordero	1	Margarida Langa	1
D. Ian Fitzpatrick	1	Muriel Mambane	1
James Heyward	1	Megan Pardue	1
Gregory Lewis	1	Mario Paredes Solorzano	1
Samuel Montañéz	1	Rubens Rodrigues	1
Krishna Singh	1	Lauro Santiago Cunil	1
Sergio Benjamin Soria Fernandez	1	Eric Skelton	1
Oscar Suarez Becerra	1	Debra Smith	1
Kyung Yu	1	Juan Soto Galvis	1
Jimmy De Gouveia Urribarri	1	Toribio Torres Vasquez	1
Tim Ebby	1	David Webb	1
Kent Estep	1	Martinus Zai	1

45. Chairman Crocker announced there was no election.
46. Chairman Crocker recognized Africa Regional Director Daniel Abdul Karim Gomis who asked that his name be removed.
47. Ballot #3 for General Superintendents #44 and #45 was cast.
48. Chairman Crocker called the directors and officers who report to the assembly to come to the front to be recognized and General Secretary Hartke to read their names. General Secretary Hartke noted reports available from these directors on the delegates' tablets.

Keith Cox, General Treasurer
 Verne Ward, Global Mission Director
 Klaus Arnold, Global Education and Clergy Development (GECD) Director
 Scott Rainey, Global Nazarene Discipleship International Director
 David Gonzalez, Global Nazarene Youth International Director
 Lola Brickey, Global Nazarene Mission International Director
 Bonnie Perry, General Editor (Holiness Today)
 Mark Brown, CEO of Nazarene Publishing House (The Foundry)
 Daniel Gomis, Africa Regional Director
 Mark Louw, Asia-Pacific Regional Director
 Jim Ritchie, Eurasia Regional Director
 Carlos Saenz, Mesoamerica Regional Director
 Christian Sarmiento, South America Regional Director
 Stan Reeder, USA/Canada Regional Director

49. Chairman Crocker acknowledged General Secretary Hartke and expressed appreciation to these directors and officers for their dedication and commitment to the mission.
50. Report of Ballot #3 for General Superintendents #44 and #45 was read.

Total votes cast 1673; Necessary for election 558

T Scott Daniels	268	Stan Reeder	87
Christian Sarmiento	202	Min-Gyoo Shin	86
Deirdre Brower Latz	164	Luis Carlos Saenz	57
Scott Rainey	157	Curtis Solomon Ndlovu	52
Mark Louw	95	Manuel Gamaliel Lima	38

Edward Estep	34	Marta Gonzalez	2
Scott Sherwood	32	Daryl Blank	2
Dwight Gunter	26	Jeffery Barker	2
Flavio Valvassoura	26	Amadeu Hennque da Silva Nunes	2
Olivia Metcalf	24	Ramesh Pathara	2
Verne Ward III	21	Daron Brown	2
Rick Harvey	19	Mark Lehman	2
Brian Powell	19	Elio Tomaz	2
Daniel Geoff Kunselman	19	Gordon Wong	2
Admirado Chaguala	16	Terrill Armstrong	2
Brian Wilson	13	Tim Crump	2
Jorge Julca	13	Timothy Gaines	2
Rodwell Alphonso Porter	12	Mario Paredes Solorzano	2
Jeren Rowell	11	Eric Skelton	2
James Ritchie	10	Jeffrey Johnson	1
Elias Betanzos Luis	10	W. Mark Lancaster	1
Kerry Willis	9	John Keith Newman	1
Kafoa Muaror	8	Nell Becker-Sweedden	1
Albert Hung	8	Rubén Fernández	1
David Bowser	8	Hlabane Frank Mahlaba	1
Dong Haven (Bill) Kwon	7	Scott Armstrong	1
Dance Gamalami Mathebula	6	Bret Layton	1
Gary Hartke	5	Dale Schaeffer	1
Antônio Carlos dos Santos Silva	5	Gabriel Benjamin	1
Macedonio Daza	5	Wendell Brown	1
Luiz Carlos Rocha Oliveira	4	Ezekiel Mnisi	1
Samuel Flores	4	Joel Mullen	1
Carl McCann	4	Moongi Yoon	1
Francisco Cho Si	4	Fernando Almeida	1
Mária Gusztinné Tulipan	4	Fredrick Amolo	1
Analberto Herrera Cuello	4	D. Ian Fitzpatrick	1
Sunil Dandge	4	René Marroquin Orellana	1
Antonie Holleman	3	C. Dale Thistle	1
Simon Pierre Rwaramba	3	Obed Jáuregui	1
Musa Kunene	3	Ataushi Kume	1
Christine Youn Hung	3	Megan Pardue	1
James Bond	3	Debra Smith	1
Emanuel David Araújo	3	Juan Soto Galvis	1
Klaus Arnold	2	Toribio Torres Vasquez	1

51. Chairman Crocker declared no election. Ballot #4 was cast.
52. The assembly took a short standing break and General Superintendent Carla Sunberg assumed the chair at 3:35 p.m.
53. Madam Chairperson Sunberg addressed two questions that had come to the platform. “Is it still possible to write in a name for General Superintendent?” Yes, pages have forms. “Is it possible to have bios?” This is being worked on.
54. Madam Chairperson Sunberg called General Superintendent Busic, secretary of the Board of General Superintendents, to share the summary report of action regarding referrals

from the 29th General Assembly.

55. General Superintendent Busic shared a summary report on the following 2017 resolutions referred to the Board of General Superintendents.

CA-720 Dedication Ritual

JUD-804 Article of Faith VI – Atonement

JUD-805 Resurrection, Judgment, and Destiny

JUD-805a Article of Faith: Resurrection, Judgment, and Destiny

JUD-813 Article of Faith X – Christian Holiness and Entire Sanctification

JUD-814 Article of Faith XVI – Resurrection, Judgment, and Destiny

JUD-827 Study group on Baptism of Infants Ritual

JUD-834 Burial Ritual for a Child

(The full written report is included in the journal on page [238](#).)

56. Madam Chairperson Sunberg read the following question received, “Can a motion be moved to receive the top 30 names only to vote for General Superintendent for the next ballots?” Yes, if someone moved this motion.

57. Results of Ballot #4 for General Superintendents #44 and #45 were read.

Total votes cast 1729; Necessary for election 576

T Scott Daniels	302	Luiz Carlos Rocha Oliveira	5
Christian Sarmiento	250	David Bowser	4
Deirdre Brower Latz	179	Antonie Holleman	4
Scott Rainey	172	James Ritchie	4
Mark Louw	105	Simon Pierre Rwaramba	4
Min-Gyoo Shin	90	Macedonio Daza	4
Stan Reeder	86	Eric Skelton	4
Luis Carlos Saenz	69	Jeren Rowell	3
Curtis Solomon Ndlovu	46	Samuel Flores	3
Manuel Gamaliel Lima	34	Gary Hartke	3
Edward Estep	27	Carl McCann	3
Scott Sherwood	26	Antônio Carlos dos Santos Silva	3
Flavio Valvassoura	26	Mária Gusztinné Tulipan	3
Olivia Metcalf	25	Ramesh Pathara	3
Verne Ward III	24	Daron Brown	3
Brian Powell	20	Sunil Dandge	3
Rick Harvey	19	Gordon Wong	3
Admirado Chaguala	17	Francisco Cho Si	2
Dwight Gunter	16	Jeffery Barker	2
Daniel Geoff Kunselman	16	Ezekiel Mnisi	2
Rodwell Alphonso Porter	14	Elio Tomaz	2
Brian Wilson	13	Moongi Yoon	2
Elias Betanzos Luis	13	Emanuel David Araújo	2
Dance Gamalami Mathebula	9	Terrill Armstrong	2
Kerry Willis	8	Timothy Gaines	2
Analberto Herrera Cuello	8	Mario Paredes Solorzano	2
Dong Haven (Bill) Kwon	7	Juan Soto Galvis	2
Jorge Julca	6	Jeffrey Johnson	1
Kafoa Muaror	6	Musa Kunene	1
Albert Hung	5	Klaus Arnold	1

Marta Gonzalez	1	René Marroquin Orellana	1
John Keith Newman	1	C. Dale Thistle	1
Scott Armstrong	1	Ataushi Kume	1
Bret Layton	1	Megan Pardue	1
James Bond	1		

58. Madam Chairperson Sunberg recognized Kurt Johnson, Southwestern Ohio district, who made a motion that the spoken results be limited to the top 30 names. No second was received.
59. Madam Chairperson Sunberg recognized Kersha Garner, Trinidad & Tobago district, who made a motion to vote on the top 30 persons for General Superintendents #44 and #45 on the next ballot. Madam Chairperson Sunberg indicated that because of the Standing Rules, Rule 21, there would need to be a suspension of this rule. The motion was seconded to suspend the rules. Motion passed to suspend the rules.
60. Madam Chairperson Sunberg recognized Eunice Puga, Southern Florida district, for a question on the length of the suspension. It would only be for the remainder of the day/meeting.
61. Madam Chairperson Sunberg recognized José David Belcazar Medina, Peru Central district, who asked why there was not a chance to discuss when the motion was presented and seconded. Madam Chairperson Sunberg responded that suspension of the rules cannot be debated.
62. Madam Chairperson Sunberg recognized Kersha Garner, Trinidad & Tobago district, who moved to vote on the top 30 persons only on the next ballot. Motion was seconded.
63. Madam Chairperson Sunberg recognized Kent Estep, West Virginia South district, who moved to amend the motion to include future ballots for today (not just the next ballot). The amendment was seconded and adopted on raised hand vote.
64. Madam Chairperson Sunberg stated the current question and recognized Dan Boone, USA/Canada International Board of Education delegate, who spoke against the amendment.
65. Madam Chairperson Sunberg recognized Ron Jones, MidSouth district, who asked if the assembly voted on the top 30 names, what would happen in a tie at the end of the list. Madam Chairperson Sunberg indicated that names tied for the 30th slot would be included.
66. Madam Chairperson Sunberg recognized José David Balcazar Medina, Peru Central district, who spoke against the motion because “we don’t know what will happen after this vote. Why are we suspending the rules?”
67. Madam Chairperson Sunberg stated that the motion was before the assembly as amended to vote on the top 30 persons only on today’s ballots for General Superintendents #44 and #45. The motion was defeated.
68. Madam Chairperson Sunberg recognized Michael Johnson, MidSouth district, who asked if the assembly voted to suspend the rules.
69. Ballot #5 for General Superintendents #44 and #45 was cast.
70. A 1-minute break was announced while General Superintendent Duarte assumed the chair.
71. Chairman Duarte called the meeting back to order and reviewed the limits of debate from

- the Standing Rules.
72. Resolution GA-300 was read and adopted, per unanimous committee recommendation.
 73. Chairman Duarte recognized Brian Powell, Kentucky district, who withdrew his question.
 74. Chairman Duarte recognized Mike Dennis, North Central Ohio district, for a point of information on which rules were suspended. Chairman Duarte indicated that only the one rule (Rule 21) was suspended.
 75. Resolution GA-301 was read and adopted, per unanimous committee recommendation.
 76. Resolution GA-302 was read and recommended for rejection by the committee.
 77. Chairman Duarte recognized Phillip Weatherill, Global NMI President, who asked if the resolution was recommended for rejection because of the month of June or every 5th year.
 78. Chairman Duarte recognized Wendell Brown, General Administration Committee chairperson, who shared that it was solely based on the number of years.
 79. Chairman Duarte recognized Clovis St. Romain, Leeward/Virgin Islands district, who asked if the chair could explain the effect of this vote. Chairman Duarte shared that voting “yes” would change from 4 to 5 years, voting “no” would leave the paragraph as it is.
 80. Chairman Duarte recognized Josh Flynn, South Texas district, for a point of order. Chairman Duarte clarified that while rejected by committee, it was not rejected by a high enough vote of the committee to be considered dead and is now before the assembly.
 81. Chairman Duarte recognized C. Dale Thistle, Canada Atlantic district, who asked if the motion passed, would it conflict with what was previously passed. Chairman Duarte shared that the *Manual* Editing Committee would address this.
 82. Chairman Duarte recognized David Gilmour, United Kingdom British Isles South district, who made a motion to amend the resolution to remove the words “in the month of June.” Chairman Duarte indicated this was out of order as it is not germane to the number of years.
 83. Chairman Duarte recognized Eric Skelton, Florida district, who asked for confirmation that the assembly was voting on the resolution, to change to 5 years, and not on the adoption of the committee recommendation. Chairman Duarte responded in the affirmative.
 84. Chairman Duarte recognized Jim Bond, Kansas district, who offered clarification that the committee’s understanding was that this resolution dealt with removing the word “fourth” and replacing it with the word “fifth.”
 85. Chairman Duarte recognized Jeffrey Johnson, South Texas, who asked for clarification on the rule of rejection from a committee. Chairperson Duarte confirmed that a resolution is dead with a two-thirds rejection by a committee.
 86. Chairman Duarte recognized Richard Faundez, Chile Bio Bio district, who asked, “Are we voting on the 4 or 5?” Chairman Duarte responded if the assembly votes “yes,” then you are voting to move to 5 years.
 87. Chairman Duarte recognized Melvin Quim Medina, Guatemala North Verapaz district, asked for clarification on whether the vote is on adoption or rejection.
 88. Parliamentarian Maurice Henderson provided clarification that the assembly was voting on only the number of years and that the assembly is voting on the resolution and note the committee recommendation. A vote of “yes” is in favor of the resolution to change from 4 years to 5, a vote of “no” is not in favor.

89. Chairman Duarte recognized Ernesto Bathermy, Dominican Republic Central district, who made motion to close debate. Motion was seconded and adopted.
90. Resolution GA-302 was rejected.
91. Resolution GA-303 was read and adopted, per unanimous committee recommendation.
92. Resolution GA-304 was rejected in committee by a two-thirds vote and is dead.
93. General Secretary Hartke made an announcement that the assembly would reconvene for the final worship service at 6:30 p.m.
94. Chairman Duarte indicated Tuesday's first meeting would begin at 8 a.m.

MONDAY EVENING, 12 JUNE 2023

Prelude was provided by the General Assembly worship team led by Nick Robertson. General Superintendent David Busic opened the service and welcomed the assembly delegates and Nazarenes watching the service globally.

Global Education and Clergy Development Director Klaus Arnold prayed the invocation.

Nick Robertson and the worship team led the congregation in singing "Our God Reigns," "King of Kings," and "And Can it Be."

A video with emphasis on compassion and the service theme of love was presented.

General Superintendent Busic expressed appreciation to Nick Robertson and the worship team for their ministry in the General Assembly services.

General Superintendent Busic shared about the *Love Your Neighbor* project and teams and the *Bring With* projects taking place as a part of General Assembly in Indianapolis and globally. He shared that of the \$300,000 offering goal to defray expenses for General Assembly, \$190,000 had already been received. Dr. Busic then prayed for the offering.

Nick Robertson and the worship team led the congregation in "Living Hope" by Phil Wickham.

Global NCM Director Nell Becker-Sweedon read Luke 4:18-19, followed by a video highlighting Nazarene Compassionate Ministries and a time of prayer led by South America Regional Director Christian Sarmiento.

General Superintendent Filimão Chambo preached with the theme "Are you the one who is to come, or should we look for another?" Chambo talked about the illness, wars, hatred, and socioeconomic and political systems that cause the displacement of millions globally, acknowledging that this could lead the most faithful people to the same question as John the Baptist.

He reminded the assembly that part of worship is to "engage with what God is doing and allow God to use us to reveal the truth and bring healing and restoration."

"Church, the world will not change just because we have the name 'Nazarene,'" Chambo said. "The world will not change just because we have the name 'Christian.'" The world will change when they can see we are becoming the Word of God, we are becoming what Jesus is and being an example in our world in such a way that people can see and touch Jesus through our lives.

Chambo told the story of his brother Noah, who died at a young age. This loss caused Chambo to question God and seek council from his mentor, who helped remind him it was okay to question and bring his burdens to God. Chambo's time with other believers and at

the altar helped heal his pain. “The chaos in our world should never have the final word in our identity in Christ,” Chambo said. “Jesus is Lord, and He is able. He heals your pain.”

He closed by saying that the church is invited to “proclaim the Kingdom of God in word and in deed,” reminding the church that Jesus’ response to John the Baptist’s question “proclaims His lordship.”

The worship team led the congregation in “I’ve Witnessed It.”

General Superintendent Busic led in prayer and pronounced the benediction.

THIRD DAY

TUESDAY MORNING, 13 JUNE 2023

95. The third plenary business meeting of the Thirtieth General Assembly of the Church of the Nazarene was called to order at 8 a.m. on 13 June 2023 in the Indiana Convention Center in Indianapolis, Indiana, with General Secretary Gary Hartke present and General Superintendent David Graves presiding.

Nick Robertson and the worship team led the assembly in “Build My Life.”

96. General Superintendent Emeritus Jerry Porter provided the morning devotional entitled “The Sermon on the Mount: The Jesus Way to Live.” More than words, can we live what Jesus teaches us in the Sermon on the Mount? Is God as good as Jesus? To live the Jesus way, we need the continual infusion of the Holy Spirit of Jesus!

Perfect love drives our conduct. The climax of the Sermon on the Mount is, “Be ye perfect, even as our Father in heaven is perfect.” Jesus replaced religion with love-driven holy love.” What the world needs now is love as demonstrated by the Jesus of the Sermon on the Mount! The true motivation for reaching the lost and broken around us is Christ’s love in and through us. Porter closed the devotion with prayer.

97. Chairman Graves recognized Terry Armstrong, chairperson of the Credentials Committee, to provide Credentials Committee Report #2. The number of voting delegates was 1,000 with 108 alternates seated and a quorum of currently 501. Motion made to approve the Credentials Committee Report #2. The report was approved. (The written report is included in the journal on page 213.)

98. Results of Ballot #5 General Superintendents #44 and #45 were read.

Total votes cast 1737, necessary for election 579

T Scott Daniels	315	Scott Sherwood	25
Christian Sarmiento	276	Dwight Gunter	18
Deirdre Brower Latz	191	Verne Ward III	18
Scott Rainey	173	Brian Powell	16
Mark Louw	99	Rick Harvey	14
Min-Gyoo Shin	95	Elias Betanzos Luis	12
Stan Reeder	75	Rodwell Alphonso Porter	11
Luis Carlos Saenz	73	Daniel Geoff Kunselman	11
Curtis Solomon Ndlovu	44	Admirado Chaguala	10
Manuel Gamaliel Lima	37	Adalberto Herrera Cuello	10
Olivia Metcalf	27	Brian Wilson	9
Edward Estep	26	Jorge Julca	9
Flavio Valvassoura	26	James Ritchie	8

Dance Gamalami Mathebula	7	Ezekiel Mnisi	2
Kerry Willis	7	Gordon Wong	2
Jeren Rowell	6	Terrill Armstrong	2
Kafoa Muaror	6	C. Dale Thistle	2
Dong Hwan (Bill) Kwon	6	Mario Paredes Solorzano	2
Luiz Carlos Rocha Oliveira	5	Antonie Holleman	1
Carl McCann	5	Musa Kunene	1
Sunil Dandge	5	Gary Hartke	1
Albert Hung	4	Antônio Carlos dos Santos Silva	1
Macedonio Daza	4	Scott Armstrong	1
Simon Pierre Rwaramba	3	Bret Layton	1
Samuel Flores	3	Ramesh Pathara	1
Mária Gusztinné Tulipan	3	James Bond	1
Jeffery Barker	3	Elio Tomaz	1
Daron Brown	3	Timothy Gaines	1
Moongi Yoon	3	René Marroquin Orellana	1
Emanuel David Araújo	3	Ataushi Kume	1
Jeffrey Johnson	2	Megan Pardue	1
David Bowser	2	Eric Skelton	1
Marta Gonzalez	2	Juan Soto Galvis	1

99. Chairman Graves declared no election and explained the process for write-in candidates.
100. Ballot #6 for General Superintendents #44 and #45 was taken.
101. General Superintendent Crocker was invited to provide explanation on handling resolutions. He shared that the Standing Rules maximize the work of the committees as well as the time in the assembly. Resolutions recommended unanimously by a committee will come for an up and down vote without discussion. Resolutions recommended for rejection by two-thirds or more are dead and do not come to the assembly for a vote. When committees did not completely agree, the resolutions come to the assembly for discussion and vote. When committees choose to refer, the assembly will review the decision of the committee and vote on whether to refer or not.
102. Resolution CP-100 was read and adopted, per committee recommendation.
103. Resolution CP-101 was recommended by committee for rejection by more than two-thirds and is dead.
104. Chairman Graves recognized Wavny Tousaint, Metro New York district, for a question about GA-304 from yesterday. GA-304 died in committee.
105. Resolution CP-102 was read and recommended unanimously by the committee for referral to the *Manual Editing Committee*. Resolution referred.
106. Resolution CP-103 was read. The committee recommended adoption.
107. Chairman Graves recognized Mark Brown, CEO of Nazarene Publishing House (NPH), who spoke against the resolution. This resolution talks about the name and uses the word “provide.” NPH’s name has not changed. The word “provide” should be replaced with “publish.” “Provide” also implies free.
108. Resolution CP-103 was rejected.
109. Resolution CP-104 was recommended by the committee for referral to the Board of General Superintendents.

110. Chairman Graves recognized Jeffrey Johnson, South Texas district and chairperson of the Christian Program Committee. Johnson shared that everyone who spoke in the committee was in favor of evangelism. This resolution needs further study and could represent significant cost. This was a speech for referral.
111. Chairman Graves recognized Francisco Cho Si, Guatemala North Verapaz district, who was opposed to referral. It is important to have a focused evangelism program. He recognized it may require further study, but it is important to have the discussion now.
112. Chairman Graves recognized José David Balcazar Medina, Peru Central district, and then Beck Rodriguez, North Arkansas district. Both spoke to a language interpretation matter.
113. Chairman Graves recognized Paula Keller, Intermountain district, who asked if the assembly was voting to refer. Chairman Graves indicated the voting would be on referral and if not referred, the resolution would be before the assembly.
114. Chairman Graves recognized Cristobal Cu, Guatemala North Verapaz district. Evangelism is very important. There was a discussion about growth yesterday. It is important to strengthen our strategy. This was a speech for referral.
115. Chairman Graves recognized Juan Lelli, Southwest Latin American district. This was a speech for referral. We speak a lot about evangelism. This is important as we need to know more about how to win souls.
116. Chairman Graves recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who spoke against referral stating that the church needs structure but a rigid structure would be a hindrance to our advance.
117. Resolution CP-104 was referred to the Board of General Superintendent for further study.
118. Resolution CP-105 was read.
119. Chairman Graves recognized Ruth Turner, United Kingdom British Isles North district, who made a speech against the resolution and replacing “God is” with “we believe.” It is better to keep the absolute “that God is” rather than change to “we believe” as this could lead to dilution of the statement in a global context.
120. Chairman Graves recognized Edmar Fonseca, Brazil Campinas district, who made a speech for the resolution. This delegate served on the committee. We need to be sure of what we believe, especially for the next generation. We need to be certain of the issues, and what we believe and do not believe.
121. Chairman Graves recognized Tim Crump, Southwest Indiana district, made a speech for the resolution.
122. Resolution CP-105 was adopted, per committee recommendation.
123. Ballot #6 results for General Superintendents #44 and #45 were read.

Total votes cast 1683; necessary for election 561

T Scott Daniels	337	Olivia Metcalf	32
Christian Sarmiento	257	Manuel Gamaliel Lima	26
Deirdre Brower Latz	205	Scott Sherwood	22
Scott Rainey	173	Flavio Valvassoura	22
Min-Gyoo Shin	115	Edward Estep	20
Mark Louw	96	Dwight Gunter	19
Luis Carlos Saenz	61	Brian Powell	14
Stan Reeder	57	Verne Ward III	14
Curtis Solomon Ndlovu	46	Rick Harvey	13

Geoff Kunselman	13	Simon Pierre Rwaramba	2
Elias Betanzos Luis	12	Marta Gonzalez	2
Jorge Julca	10	Jeffery Barker	2
Dance Gamalami Mathebula	9	Daron Brown	2
Adalberto Herrera Cuello	9	Elio Tomaz	2
James Ritchie	8	Gordon Wong	2
Rodwell Alphonso Porter	7	Emanuel David Araújo	2
Jeren Rowell	7	Jeffrey Johnson	1
Kafoa Muaror	7	Antonie Holleman	1
Kerry Willis	6	Gary Hartke	1
Brian Wilson	5	Antônio Carlos dos Santos Silva	1
Admirado Chaguala	5	Mária Gusztinné Tulipan	1
Dong Hwan (Bill) Kwon	4	Scott Armstrong	1
Sunil Dandge	4	Ramesh Pathara	1
Luiz Carlos Rocha Oliveira	3	James Bond	1
Samuel Flores	3	Moongi Yoon	1
Carl McCann	3	Terrill Armstrong	1
Macedonio Daza	3	Timothy Gaines	1
Ezekiel Mnisi	3	C. Dale Thistle	1
Albert Hung	2	Ataushi Kume	1
David Bowser	2	Eric Skelton	1
		Juan Soto Galvis	1

124. Chairman Graves declared no election.
125. Ballot #7 for General Superintendents #44 and #45 was cast.
126. Resolution SF-600 was read and adopted, per committee recommendation.
127. Resolution SF-601 was read and adopted as amended by the committee, per committee recommendation.
128. Break was taken for 15 minutes at 9:30 a.m.
129. General Superintendent David Busic assumed the chair and called the assembly back to order at 9:53 a.m. He prayed for General Superintendent Emeritus Jim Diehl who had to depart the assembly early for a planned medical procedure.
130. Resolution CA-700 was read and adopted, per unanimous committee recommendation.
131. Resolution CA-701 was rejected unanimously in committee and is dead.
132. Resolution CA-702 was read and recommended by the committee to be referred to the BGS.
133. Chairman Busic recognized Jim Lynch, Colorado district, who spoke in favor of referral.
134. Chairman Busic recognized Maria Fuentes Ramirez, Costa Rica Central district, who spoke against referral. Taking someone's life to pay for someone else's suffering goes against what Jerry Porter spoke about in his devotion. There should be no doubt if we should take someone else's life for their sin. We are questioning Jesus' sacrifice.
135. Chairman Busic recognized Carl McCann, United Kingdom British Isles South district, with a point of order. We should be discussing the referral not delving into the discussion of the topic of the resolution.
136. Chairman Busic recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who asked for a point of information. Chairman Busic responded that the question is on

- referral.
137. Chairman Basic recognized Jose Barrientos, Guatemala Central district, who made a speech for referral.
 138. Chairman Basic recognized Melvin Quim Medina, Guatemala North Verapaz district, who gave a speech against referral. The matter should be settled here.
 139. Chairman Basic recognized Macedonio Daza, Bolivia La Paz district, who was in favor of referral. He was on the committee.
 140. Chairman Basic recognized David Bowser, Mid-Atlantic district, who spoke against referral. There needs to be a clear reason to refer. We have already made several referrals and it is the duty of the body of the assembly to make decisions as the global church represented here.
 141. Chairman Basic recognized Shawna Songer Gaines, MidSouth district, who made a speech in favor of referral. The statement needs a broader study of the sanctity of life. The use of the word “handicapped” is a derogatory term for those who have physical differences and this also is a reason for referral. Referral could provide theological and practical coherence.
 142. Chairman Basic recognized Fabio Araujo, Brazil Curitiba district, who made a speech against referral. As Christians, we need to have positions. To refer it we would send forward the decision to someone else when we need to talk about this now.
 143. Chairman Basic recognized Dan Boone, USA/Canada International Board of Education delegate, who asked for a word of clarification in the context of the previous resolution, CA-700. What would be the plan from the chair moving forward to review the rest of Covenant of Christian Conduct?
 144. Chairman Basic asked for a pause to confer with the BGS. If referred, the BGS would set up a global committee for global perspectives. The motion to refer does not mean the resolution is dead; it is to study it more carefully to get it right. It is our understanding that it has been recommended for referral due to its complexity. Basic asked if there were any further questions about referring this to the BGS.
 145. Chairman Basic recognized Brian Powell, Kentucky district, who spoke for referral and posed two questions. How would this impact those who are working in judicial settings? Does capital punishment belong in the same category as the sanctity of human life?
 146. Chairman Basic recognized Reden Llaga, Philippines Metro Manila district, who moved to close debate. The motion was seconded and adopted by show of hands.
 147. Resolution CA-702 was referred to the BGS, per committee recommendation.
 148. Resolution CA-702a was recommended to be referred to the BGS by the committee. Both CA-702 and CA-702a would be studied together.
 149. Chairman Basic recognized Maria Fuentes Ramirez, Costa Rica Central district, who asked for a point of information.
 150. Resolution CA-702a was referred to BGS, per committee recommendation.
 151. Resolution CA-703 was rejected in the committee by a two-thirds vote and is dead.
 152. Resolution CA-704 was rejected in the committee by a two-thirds vote and is dead.
 153. Chairman Basic recognized Gordon Wong, Northern California district, who asked a question on referring resolutions to BGS.
 154. Results of Ballot #7 for General Superintendents #44 and #45 were read.

Total votes cast 1693; necessary for election 564

T Scott Daniels	340	Samuel Flores	5
Christian Sarmiento	273	Carl McCann	5
Deirdre Brower Latz	235	Sunil Dandge	4
Scott Rainey	168	Moongi Yoon	4
Min-Gyoo Shin	140	Luiz Carlos Rocha Oliveira	3
Mark Louw	82	Marta Gonzalez	3
Luis Carlos Saenz	63	Macedonio Daza	3
Stan Reeder	50	Jeffrey Johnson	2
Curtis Solomon Ndlovu	40	Gary Hartke	2
Manuel Gamaliel Lima	33	Jeffery Barker	2
Olivia Metcalf	30	Daron Brown	2
Flavio Valvassoura	17	Gordon Wong	2
Scott Sherwood	15	Emanuel David Araújo	2
Dwight Gunter	14	Terrill Armstrong	2
Edward Estep	13	Jeren Rowell	1
Brian Powell	12	Albert Hung	1
Elias Betanzos Luis	11	Antonie Holleman	1
Jorge Julca	10	Mária Gusztinné Tulipan	1
Geoff Kunselman	10	Scott Armstrong	1
Rick Harvey	9	Ramesh Pathara	1
Brian Wilson	9	Ezekiel Mnisi	1
Dance Gamalami Mathebula	9	Timothy Gaines	1
Kafoa Muaror	9	C. Dale Thistle	1
Admirado Chaguala	8	Ataushi Kume	1
James Ritchie	8	Mario Paredes Solorzano	1
Adalberto Herrera Cuello	8	Eric Skelton	1
Rodwell Alphonso Porter	6	Juan Soto Galvis	1
Verne Ward III	6	Sila Eudo Tavares de Alemeida	1
Dong Hwan (Bill) Kwon	5	Phillip Fuller	1
Kerry Willis	5	Brian Helstrom	1

155. Chairman Basic recognized Tim Crump, Southwest Indiana district, who indicated a name was submitted but was not included on the list when read.
156. Chairman Basic declared no election.
157. Ballot #8 for General Superintendents #44 and #45 was cast.
158. Chairman Basic recognized Phillip Weatherill, Global NMI President, with a question. How do we know the name and the number needed to vote on persons added to the list by write in?
159. Chairman Basic indicated that there will be a pause on this vote and to take a stand-up break.
160. General Superintendent Gustavo Crocker assumed the chair. He provided clarification on the number of ballots cast versus the number of vote cast.
161. Chairman Crocker recognized J. Scott Shaw, Intermountain district, who moved to suspend Rule 22 and vote on one General Superintendent at a time.
162. Chairman Crocker called for a vote on the motion made to suspend the rules for today. Motion adopted to suspend the rules and to vote on General Superintendents one at a

- time.
163. Chairman Crocker recognized Michael Scott, Guyana Demerara-Essequibo district, who asked if the two new candidates added to the GS ballot have been vetted, verified, and have they given consent to be added. Chairman Crocker confirmed that due process had been followed regarding the new candidates. This is the reason there was a delay in adding the candidates to the list. In regards to consent, none of the candidates have been asked for consent.
 164. Chairman Crocker recognized Dwight Gunter, MidSouth district, who asked if a two-thirds vote was required to suspend the rules. Chairman Crocker responded that convention standing rules only require a majority.
 165. Chairman Crocker recognized Dave Westmark, Oregon Pacific district.
 166. Chairman Crocker recognized Gladston Alert, Guyana Demerara-Essequibo district, for a question.
 167. Chairman Crocker recognized Ergest Biti, Albania-Kosova district, who stated we should elect General Superintendent 44 and then elect General Superintendent 45. Chairman Crocker confirmed this would be the process for today.
 168. Chairman Crocker recognized Paula Keller, Intermountain district, for a point of order regarding Rule 48. Chairman Crocker affirmed that Paula Keller was correct, that a two-thirds vote is required. Chairman Crocker asked to see results of the previous ballot. The motion to suspend the rules was defeated.
 169. Ballot #8 for General Superintendents #44 and #45 was cast.
 170. Resolution CA-705 was read as amended by the committee.
 171. Chairman Crocker recognized Dan Boone, USA/Canada International Board of Education delegate, who spoke in opposition to the amended proposal. He noted two concerns: the substitution of the word sacramental for covenantal as covenantal is considered legal language in some areas and adding the words “biological” makes this resolution more confusing.
 172. Chairman Crocker recognized Marlene Webster, Michigan district, who indicated the updated version is not showing up on devices. We need time to consider the updated version.
 173. Chairman Crocker recognized Phillip Weatherill, Global NMI President, who made a motion to amend the resolution to reinstate the proposed deleted text from lines 20-27 inclusive on page 4. The text begins with the words “while a person’s homosexual” and ends with the words “and accountability are available to all.” The motion was seconded and Weatherill spoke in favor of the amendment.
 174. Chairman Crocker recognized Scott Daniels, Intermountain district, chairperson of the Christian Action Committee, with a point of order. There was a mistake in what was read. The statements being debated were not recommended for deletion by the committee. There were no deletions recommended to the text. That would just be a correction.
 175. Philip Weatherill, Global NMI President, withdrew the motion to amend.
 176. Chairman Crocker recognized Brian Powell, Kentucky district, who spoke for the resolution amended by the committee. The more clarity we can have would be better.
 177. Chairman Crocker recognized Christine Hung, Northern California district, who spoke against the resolution. Usage of the word “biological” does not consider those born with

- both genitalia or those born without either genitalia.
178. Chairman Crocker recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who spoke for the resolution as amended by the committee to include the word “biological.”
 179. Chairman Crocker recognized Steve Hamilton, Oregon Pacific district, who made a motion to postpone the discussion to allow delegates to review the amendment recommended by the Christian Action Committee.
 180. Chairman Crocker recognized Clovis St. Romain, Leeward/Virgin Islands district, who shared that what was read contradicts what we have in writing and therefore spoke for a motion to postpone.
 181. Chairman Crocker recognized Melvin Quim Medina, Guatemala North Verapaz, who spoke in favor of postponement until everyone has the information.
 182. Chairman Crocker recognized José David Balcazar Medina, Peru Central district, who spoke for the motion to postpone so the resolution as amended could be translated.
 183. General Secretary Hartke responded to the question relative to resolutions being available in various languages.
 184. Chairman Crocker announced that the question was on the motion to postpone. The motion to postpone CA-705 was adopted.
 185. Resolution JUD-800 was read and adopted, per unanimous committee recommendation.
 186. Resolution JUD-801 was read and adopted, per unanimous committee recommendation.
 187. Chairman Crocker recognized Scott Sherwood, USA/Canada International Board of Education delegate, with point of order relative to Rules 42 and 40. Items returning from BGS referral should come before the assembly for debate.
 188. Chairman Crocker recognized Brian Powell, Kentucky district, who questioned how our most important doctrinal statements ended up in the hands of 11 people before coming to the assembly floor.
 189. Chairman Crocker recognized Jim Yelvington, Anaheim district, who made the motion to reconsider JUD-801. The motion to reconsider was adopted.
 190. Resolution JUD-801 was presented to the assembly for discussion.
 191. Chairman Crocker recognized Austin Swallow, North Central Ohio district, who desired to make a motion to reconsider JUD-800. Chairperson Crocker indicated that the motion would need to wait until after JUD-801 which is before the assembly.
 192. Chairman Crocker recognized Scott Sherwood, USA/Canada International Board of Education delegate, who spoke against JUD-801.
 193. Chairman Crocker called for the reading of JUD-801.
 194. Chairman Crocker indicated the assembly would go to lunch and discuss JUD-801 afterward.
 195. Results of Ballot #8 for General Superintendents #44 and #45 were read.

Total votes cast 1688; Necessary for election 563

T Scott Daniels	344	Luis Carlos Saenz	54
Christian Sarmiento	294	Curtis Solomon Ndlovu	37
Deirdre Brower Latz	255	Stan Reeder	35
Min-Gyoo Shin	165	Manuel Gamaliel Lima	31
Scott Rainey	156	Olivia Metcalf	26
Mark Louw	71	Dwight Gunter	15

Rick Harvey	15	Adalberto Herrera Cuello	4
Elias Betanzos Luis	13	Marta Gonzalez	3
Brian Holstrom	13	Geoff Kunselman	2
Edward Estep	10	Albert Hung	2
Brian Wilson	9	Luiz Carlos Rocha Oliveira	2
Flavio Valvassoura	9	Kerry Willis	2
Dance Gamalami Mathebula	9	Mária Gusztinné Tulipan	2
Brian Powell	8	Emanuel David Araújo	2
Admirado Chaguala	8	Terrill Armstrong	2
Scott Sherwood	7	Jeren Rowell	1
Kafoa Muaror	7	Jeffrey Johnson	1
James Ritchie	7	Gary Hartke	1
Moongi Yoon	7	Scott Armstrong	1
Phillip Fuller	7	Jeffery Barker	1
Jorge Julca	6	Daron Brown	1
Samuel Flores	6	Sunil Dandge	1
Macedonio Daza	6	Gordon Wong	1
Rodwell Alphonso Porter	5	Timothy Gaines	1
Carl McCann	5	C. Dale Thistle	1
Rev. Silas Eudo Tavares de Almeida	5	Ataushi Kume	1
Verne Ward III	4	Eric Skelton	1
Dong Hwan (Bill) Kwon	4	Juan Soto Galvis	1

196. Chairman Crocker declared no election.
197. Chairman Crocker recognized Jeff Dickerson, Sacramento district, who had a concern about Rule 22.
198. Chairman Crocker recognized José David Balcazar Medina, Peru Central district, who noted the name of a person being voted for does not show up on the list.
199. Chairman Crocker recognized Sam Tamayo, Philippines Metro Manila district, who also indicated voting for a person whose name is not showing up on the list.
200. Chairman Crocker recognized Israel Chiquin, Guatemala Verapaz South district, who expressed concern with voting and made a motion to suspend Rule 22 to elect General Superintendent #45 and then #45. Motion seconded. The motion to suspend the rules was adopted by more than two-thirds for the rest of the day.
201. Chairman Crocker recognized Marc Abla, Illinois district, who made a motion to delay the ballot until after lunch. The motion was seconded and adopted.
202. General Secretary Hartke made announcements. Representatives from the voting company should come to the platform, as well as those delegates with voting device issues.
203. The assembly was dismissed for lunch to reconvene at 1:30 p.m. with the Memorial Service.

TUESDAY AFTERNOON, 13 JUNE 2023

204. The fourth plenary business meeting of the Thirtieth General Assembly of the Church of the Nazarene was called to order at 1:30 p.m. on 13 June 2023 in the Indiana Convention

Center in Indianapolis, Indiana, with General Secretary Gary Hartke present and General Superintendent Filimão Chambo presiding.

The praise team led the assembly in “Endless Praise,” “Find Us Faithful,” and “When We All Get to Heaven.”

205. Chairman Chambo invited those participating in the Memorial Service to come and assist in the remembrance of ministers who have passed to glory since the 2017 General Assembly.
206. The Memorial Service with special remembrance for former General Superintendents Eugene L. Stowe, Stan A. Toler, Jerald D. Johnson, Fred G. Cunningham, Jr., was led by Phil Rhoades, chairperson of the Memorial Committee, along with the other members of the committee.
207. Chairman Chambo asked General Secretary Hartke to provide clarifications and address voting concerns. He addressed the concerns and provided details on the names of eligible elders for General Superintendent and the voting for General Superintendents #44 and #45.
208. Chairman Chambo recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who indicated a name on the Memorial Roll was missed. He also asked that English speakers speak slower.
209. Ballot #9 for General Superintendent #44 was cast.
210. Chairman Chambo opened the floor to resume discussion on JUD-801.
211. Chairman Chambo recognized Brian Powell, Kentucky district, who spoke against the resolution as it does not mention original sin.
212. Chairman Chambo recognized Shawna Songer Gaines, MidSouth district, who was in favor of the revised statement. It would be clearly in line with the Apostle Paul and many of our founders biblically and theologically.
213. Chairman Chambo recognized Jim Ballenger, Northeastern Indiana district, who spoke against the resolution. It takes away all original sin, propensity to sin, the bent to sin.
214. Chairman Chambo recognized Scott Sessions, Alabama North district, who spoke against the resolution and asked if the assembly could know who the 11 members of the committee are. Chairman Chambo clarified that the resolutions are not brought by the committee of 11 but by the recommendations of the BGS study group.
215. Chairman Chambo recognized José David Balcazar Medina, Peru Central district, who spoke against the resolution because of what would be removed from the Article.
216. Chairman Chambo recognized Mauricio Constantino Ricaldi, Mexico South district, who spoke for the resolution. It allows some questions to be clarified, connects Trinitarian theology with entire sanctification, and connects the Article with the Wesleyan way of thinking about love.
217. Chairman Chambo recognized Brent Pratt who spoke against the resolution, as there is no mention of entire sanctification.
218. Chairman Chambo recognized Marlene Webster, Michigan district, who spoke for resolution as it adds clarity. As with Wesley, it emphasizes growth and ongoing confession.
219. Chairman Chambo recognized Francisco Cho Si, Guatemala North Verapaz district, who spoke against the resolution as it forgets that humans participate in sanctification, and

men and women work in cooperation with God. Simply confessing shortcomings and falls gives the possibility for a very light way of Christian living.

220. Chairman Chambo recognized Jim Lynch, Colorado district, who asked a question for the study committee. What was the rationale in not speaking about the blood providing for our entire sanctification and consecration aspects?
221. Chairman Chambo indicated that Frank Moore, chairperson of the Articles of Faith Study Committee, was not a General Assembly delegate and was not present at the assembly. Tom Noble, one of the members of the Articles of Faith Study Committee present, was asked to respond.
222. Chairman Chambo recognized Tom Noble who shared that new formulation dates back to 2007. It does not abandon the fact of entire sanctification but rather expresses it more biblical and coherently.
223. Chairman Chambo indicated that according to Rule 42, the chairperson of the legislative committee has the last two minutes and recognized Diedre Brower Latz, the chairperson of the Special Judicial Committee. The committee was small as some of our international delegates were unable to be present. The way the committee handled these resolutions was to assume their place in the complete works of the Articles of Faith as a whole. There is clear mention of aspects like original sin, in the other Articles of Faith and therefore treated as a coherent whole as we do not believe in one article of faith but in all the articles. The committee was made up of ordained and lay people across the globe with good translation. These were questions that the committee asked themselves along with how would the resolutions be translatable and communicated. All these resolutions have gone through pastors and scholars who are deeply rooted in the Church of the Nazarene.
224. Resolution JUD-801 was rejected.
225. The results of GS Ballot #9 were read.

Total ballots cast 923; Necessary for election 615

T Scott Daniels	272	Brian Helstrom	3
Christian Sarmiento	183	Rodwell Alphonso Porter	2
Deirdre Brower Latz	120	Admirado Chaguala	2
Scott Rainey	81	Olivia Metcalf	2
Min-Gyoo Shin	59	Kerry Willis	2
Mark Louw	30	James Ritchie	2
Scott Sherwood	30	Klaus Arnold	2
Curtis Solomon Ndlovu	22	Mária Gusztinné Tulipan	2
Manuel Gamaliel Lima	13	Macedonio Daza	2
Luis Carlos Saenz	12	Gabriel Benjamin	2
Stan Reeder	10	Terrill Armstrong	2
Dwight Gunter	6	D. Ian Fitzpatrick	2
Elias Betanzos Luis	6	Daniel Abdul Karim Gomis	1
Rick Harvey	5	Jeren Rowell	1
Eddie Estep	4	Flavio Valvassoura	1
Brian Wilson	4	Verne Ward III	1
Dance Gamalami Mathebula	4	Jorge Julca	1
Luiz Carlos Rocha Oliveira	4	Geoff Kunselman	1
Samuel Flores	4	Kafoa Muaror	1
Brian Powell	3	Albert Hung	1
Bonifacio Plantilla Jr.	3	Dong Haven (Bill) Kwon	1

David Bowser	1	Oscar Suarez Becerra	1
Christine Youn Hung	1	William Lloyd Brock	1
Daryl Blank	1	Ataushi Kume	1
Antônio Carlos dos Santos Silva	1	Larry Mckain	1
Analberto Herrera Cuello	1	Humberto Mena	1
Wendell Brown	1	Yambe Sike	1
Jose Fredy Arreola de la Rosa	1	Silas Almeida	1

226. As there was no election, Ballot #10 for General Superintendents was cast.
227. Resolution JUD-802 was read and adopted, per committee recommendation, by two-thirds vote.
228. Chairman Chambo recognized Austin Swallow, North Central Ohio district, who moved that JUD-800 be reconsidered. The motion was seconded.
229. Chairman Chambo recognized Marlene Webster, Michigan district, who desired to speak against the resolution. Chairman Chambo shared that the current question was on the motion to reconsider.
230. The motion to reconsider JUD-800 was adopted and the committee recommendation was read. The committee recommended adoption.
231. Chairman Chambo recognized Marlene Webster, Michigan district, who spoke against the resolution. It does not represent the original work that was done on the district that brought it forward as the new wording does not reflect the ongoing atonement in the whole life of Christ.
232. Chairman Chambo recognized Jonathan Batchelder, Mid-Atlantic district, with a point of order: does this need two-thirds to reconsider? Only a majority is required for reconsideration but two-thirds would be necessary for adoption of the resolution.
233. Chairman Chambo recognized Jim Ballenger, Northeastern Indiana district, who spoke against the resolution. The primary issue is the rewording of the first sentence and it changes our understanding of atonement.
234. General Superintendent Carla Sunberg assumed the chair at 3:07 p.m.
235. Madam Chairperson Sunberg shared that in the Quadrennial Address yesterday, Mrs. Adeline Owens', who passed away 26 September 2019, was missed as well as Mrs. Dorothy Diehl who passed away on 30 August 2021. The BGS apologizes for the omission from the address.
236. Madam Chairperson Sunberg recognized Dale Schaeffer, Florida district, with a point of order about Rule 40. Madam Chairperson Sunberg shared that Rule 42 supersedes Rule 40.
237. Madam Chairperson Sunberg recognized Cliff Purcell, Northwest district, who spoke in support of JUD-800.
238. Madam Chairperson Sunberg recognized Miguel Yuden, Dominican Republic Oriental district, who spoke against the resolution. The original talks about children in innocence and the new speaks of young children; how can we determine the age of those capable of moral responsibility?
239. Madam Chairperson Sunberg recognized Anips Spina, Brazil Sao Paulo district, who spoke against the resolution and asked if this resolution, if adopted, will go to the phase 2 and phase 3 districts for ratification at the district assemblies. General Superintendent

- Sunberg confirmed that would be the case.
240. Madam Chairperson Sunberg recognized Daron Brown, MidSouth district, who spoke in favor of the resolution. This would make Article 6 more coherent.
 241. Madam Chairperson Sunberg recognized David Bowser, Mid-Atlantic, asked about Rule 11. Is it 20 minutes of debate? Is there time allowed for translation or extra information? Madam Chairperson Sunberg confirmed that reasonable adjustments have been made for translation to allow for robust conversation. However, questions do count as debate.
 242. Madam Chairperson Sunberg recognized Reginaldo Guerra, Brazil Noroeste Paulista district, who spoke against the resolution. Christ is more than a suffering Christ but a giving Christ, also it is too vague around the understanding of children.
 243. Madam Chairperson Sunberg recognized Fernando de Oliveira, Brazil Campinas district who asked about an amendment. Madam Chairperson Sunberg responded that this resolution cannot be amended.
 244. On reconsideration, JUD-800 was rejected.
 245. Resolution JUD-803 was presented and recommended by the committee for referral to the BGS.
 246. Madam Chairperson Sunberg recognized Clark Armstrong, Kansas City district, who asked if something that came from the BGS can be referred back to the BGS.
 247. Madam Chairperson Sunberg recognized Deidre B. Latz, chairperson of the Special Judicial Committee, who indicated the committee got stuck on the wording “fear of the Lord.” Translation was an issue. The committee would have liked to amend but since that was not an option, rather than reject the resolution the committee exercised its responsibility to refer as we were not at liberty to amend.
 248. Clark Armstrong, Kansas City district, indicated that he was against referral.
 249. Resolution JUD-803 was referred to the BGS, per committee recommendation.
 250. Resolution JUD-804 was read.
 251. Madam Chairperson Sunberg recognized Lloyd Brock, Northwestern Illinois district for a point of order. His request was to the BGS that when dealing with key issues, could there be greater insight into the thought patterns of the study group/committee. It would help make clearer decisions.
 252. Resolution JUD-804 was adopted, per committee recommendation.
 253. The report on Ballot #10 for General Superintendents was read.

Total ballots cast 944; Necessary for election 630

T Scott Daniels	309	Brian Wilson	4
Christian Sarmiento	201	Samuel Flores	4
Deirdre Brower Latz	117	Daniel Abdul Karim Gomis	3
Scott Rainey	79	Manuel Gamaliel Lima	3
Min-Gyoo Shin	62	Luiz Carlos Rocha Oliveira	3
Scott Sherwood	36	Wendell Brown	3
Mark Louw	24	Stan Reeder	2
Curtis Solomon Ndlovu	18	Eddie Estep	2
Luis Carlos Saenz	13	Rodwell Alphonso Porter	2
Elias Betanzos Luis	7	Brian Powell	2
Dwight Gunter	6	Admirado Chaguala	2
Rick Harvey	6	Flavio Valvassoura	2

Dance Gamalami Mathebula	2	James Ritchie	1
Dong Haven (Bill) Kwon	2	Klaus Arnold	1
Marta Gonzalez	2	Daryl Blank	1
Macedonio Daza	2	Francisco Cho Si	1
Fredrick Amolo	2	Jared K Henry	1
Terrill Armstrong	2	Analberto Herrera Cuello	1
Bonifacio Plantilla Jr.	2	Bret Layton	1
Brian Helstrom	2	Gabriel Benjamin	1
Verne Ward III	1	Emanuel David Araújo	1
Jorge Julca	1	William Lloyd Brock	1
Olivia Metcalf	1	Ataushi Kume	1
Kafoa Muaror	1	Humberto Mena	1
Kerry Willis	1	Toribio Torres Vasquez	1

254. Madam Chairperson Sunberg declared no election.
255. Madam Chairperson Sunberg recognized Stephen Usher, Belize South district, who made a motion that candidates with less than five votes be removed from the ballot. The motion received a second.
256. Madam Chairperson Sunberg recognized José David Balcazar Medina, Peru Central district, who asked if this would be for just this ballot.
257. Madam Chairperson Sunberg recognized Stephen Usher, Belize South district, who responded that the motion was for this ballot only.
258. Madam Chairperson Sunberg recognized Israel Chiquin, Guatemala Verapaz South district, who made an amendment to the motion to delete names with less than 10 votes. A second was received.
259. Madam Chairperson Sunberg recognized Philip Weatherill, Global NMI President, who asked if we have to do it with this ballot or the next ballot since the results of the last ballot were already presented. Madam Chairperson Sunberg indicated this would impact Ballot #12.
260. Madam Chairperson Sunberg recognized David Eliassaint, Haiti South district, who asked before removing the names from the list, can we take a few minutes to pray?
261. Madam Chairperson Sunberg recognized Carl McCann, United Kingdom British Isles South district, who asked for clarity if this is for one ballot. Madam Chairperson Sunberg confirm it would just for only one ballot.
262. Madam Chairperson Sunberg recognized Gordon McCann, Canada Pacific district, who reminded the assembly that Rule #21, which was suspended yesterday has not been voted on today. Madam Chairperson Sunberg indicated the motion to remove names was out of order.
263. Ballot #11 for General Superintendent #44 was cast.
264. Resolution JUD-814 was read and adopted, per unanimous committee recommendation.
265. General Superintendent Eugénio Duarte assumed the chair.
266. General Superintendent Eugénio Duarte directed delegates to the ballot for election of the General Board.
267. A moment of prayer was led by General Superintendent Emeritus J. K. Warrick.
268. General Superintendent Eugénio Duarte gave instructions for voting.
269. Chairman Duarte recognized Clovis St. Romain, Leeward/Virgin Islands district, who asked

for instructions for the rest of the ballot. Chairman Duarte indicated to vote “yes” or “no” on all names.

- 270. Ballots for the election of the General Board were cast.
- 271. Chairman Duarte recognized Joshua Porterfield, South Central Ohio district, who made a motion to suspend Rule 21 and remove all candidates for all future ballots for those who receive less than five votes for the BGS election. The motion was seconded and required a two-thirds vote. The motion to suspend was adopted.
- 272. Chairman Duarte recognized Mauricio Constantino Ricaldi, Mexico South district, who desired to make a motion that it is 50 votes or less. Chairman Duarte asked that he wait until after the vote on the motion to suspend.
- 273. The motion to suspended Rule 21 was adopted with a vote of two-thirds.
- 274. General Superintendent David Graves asked to speak to the assembly. He encouraged the delegates that this is something we don’t want to rush. We really desire, and as a Board (the BGS) have been praying for, God’s direction, and we do not want to rush the Lord on this.
- 275. Chairman Duarte recognized Marc Abla, Illinois district, for a point of order. Should it be Rule 22 and not Rule 21?
- 276. General Superintendent Crocker asked for permission to speak to the assembly relative to Rules 21 and 22. Rule 21 has two parts and speaks to the Caucus before the assembly is in session and in reference to successive ballots, it was the correct standing rule to suspend.
- 277. Chairman Duarte recognized Dan Spaite, Arizona district, who asked if it would be in order to rescind the previous motion.
- 278. Chairman Duarte indicated that the suspension of the rules is for today and that no more ballots would be taken today.
- 279. Results for Ballot #11 for General Superintendent were read.

Total ballots cast 940; Necessary for election 627

T Scott Daniels	314	Luiz Carlos Rocha Oliveira	3
Christian Sarmiento	212	Eddie Estep	2
Deirdre Brower Latz	107	Kerry Willis	2
Scott Rainey	73	Marta Gonzalez	2
Min-Gyoo Shin	61	Macedonio Daza	2
Scott Sherwood	38	Wendell Brown	2
Mark Louw	23	Terrill Armstrong	2
Curtis Solomon Ndlovu	20	Jeren Rowell	1
Elias Betanzos Luis	12	Admirado Chaguala	1
Stan Reeder	8	Flavio Valvassoura	1
Luis Carlos Saenz	8	Dance Gamalami Mathebula	1
Dwight Gunter	7	Olivia Metcalf	1
Rick Harvey	5	David Bowser	1
Brian Powell	4	Antonie Holleman	1
Samuel Flores	4	James Ritchie	1
Daniel Abdul Karim Gomis	3	Klaus Arnold	1
Manuel Gamaliel Lima	3	Daryl Blank	1
Rodwell Alphonso Porter	3	Bret Layton	1
Brian Wilson	3	James Kevin Dennis	1

Stephen Rodeheaver	1	Ataushi Kume	1
C. Dale Thistle	1	Bonifacio Plantilla Jr.	1
		Brian Helstrom	1

- 280. Chairman Duarte declared there was no election.
- 281. Resolution JUD-805 was presented and adopted, per committee recommendation.
- 282. Chairman Duarte recognized José David Balcazar Medina, Peru Central district, who indicated trouble with accessing the resolutions on iPads.
- 283. Resolution JUD-806 was presented and adopted, per unanimous committee recommendation.
- 284. Chairman Duarte recognized a delegate (microphone 7) for a question.
- 285. Resolution JUD-807 was presented and adopted, per unanimous committee recommendation.
- 286. Chairman Duarte recognized General Secretary Hartke for closing announcements. General Secretary Hartke shared that CA-705 had been translated and made available through delegate devices. The Christian Action Committee will meet in Rooms 105-106 at 6:30 p.m. The Local Action Committee will meet in Rooms 103-104 at 6:30 p.m. Tomorrow we begin with Regional Caucuses. The plenary begins at 10 a.m.
- 287. Chairman Duarte adjourned the meeting.

FOURTH DAY

WEDNESDAY MORNING, 14 JUNE 2023

- 288. The fifth plenary business meeting of the Thirtieth General Assembly of the Church of the Nazarene was called to order at 10 a.m. 14 June 2023 in the Indiana Convention Center in Indianapolis, Indiana, with General Secretary Gary Hartke present and General Superintendent David Graves presiding.
 Nick Robertson and the worship team led the assembly in “To God be the Glory” and “Speak the Name.”
- 289. General Superintendent Emeritus J. K. Warrick provided the morning devotional and shared that he has come to believe that “our God is a dangerous God.” Warrick came to Christ at the age of eight. He was called to preach in a West Texas church. In a service, the speaker said, “If you would like more of God, come and stand at the front of the church.” God ambushed Warrick at the altar. God said, “You may want more of me but I want more of you,” as indicated in Matthew 6:33 and Ephesians 3:20-21. God has abundantly more for us, as noted in Philippians 1:9-11. Warrick was reminded that “good is no longer good enough” and God wants all there is of us and asks us to surrender that to Him. He indicated, “any time anyone gives an invitation to want more of God, I will go forward. Let’s lead the way.” Warrick then closed the devotion with prayer.
- 290. Chairman Graves challenged the assembly to spend a few moments quietly and bring their own prayer to Him. Chairman Graves then led in prayer for the General Assembly.
- 291. Chairman Graves recognized Terry Armstrong, chairperson of the Credentials Committee, to provide Credentials Committee Report #3. Total delegates, 1,041; voting delegates 1,000; 109 alternates seated; quorum is 501. A motion was made to approve Credentials

- Committee Report #3. The report was approved. (The written report is included in the journal on page [213](#).)
292. Chairman Graves asked that Ballot #11 for General Superintendents #44 and #45 be displayed and reviewed. Ballot #11 results were reread.
 293. Chairman Graves indicated the Standing Rules were back in effect and delegates would be voting for both General Superintendents #44 and #45 at the same time. Ballot #12 was cast.
 294. Chairman Graves recognized Gilbert Montecastro, Asia-Pacific International Board of Education delegate, with a comment about Rule 21. Considering the *Manual* and Rule 21, Montecastro believes the delegates have the right to remove names from the ballot.
 295. Chairman Graves recognized Brad Kochis, North Carolina district, who indicated some voting devices were blocked so it is possible some votes were not cast.
 296. Chairman Graves ruled the previous ballot to be a test and declared that Ballot #12 would be recast.
 297. Chairman Graves recognized Dan Gilmore, Michigan district, with a point of order regarding the *Manual* requirement to elect General Superintendent by two-thirds.
 298. General Superintendent Gustavo Crocker responded to the question. The General Superintendent must be elected by two-thirds of the delegates present and voting. He suggested that each delegate exercise the right to vote twice each time.
 299. Chairman Graves recognized Brett Rickey, Oregon Pacific district, who made a motion to suspend Rule 21 and vote on one person per ballot. The motion was seconded. The motion was defeated.
 300. Chairman Graves recognized Dwayne Adams, Florida district, who indicated he would like to make a motion following the ballot.
 301. Chairman Graves recognized Joy Streight, Intermountain district, who indicated that the previous motion requested suspension of Rule 21 but believes it is Rule 22 that would need to be suspended. Chairman Graves indicated that was correct.
 302. Chairman Graves recognized Jeff Dickerson, Sacramento district, who questioned the math of voting for two General Superintendents.
 303. Chairman Graves recognized Mary Beth Johnson, Northeastern Indiana district, who asked if it was possible to suspend the rules on age and nominate David Graves for General Superintendent. Chairman Graves responded that it would be possible but that he is confident in his retirement.
 304. Chairman Graves recognized Dan Spaite, Arizona district, with a point of order. Since the previous motion was defeated, the vote is now before us.
 305. Ballot #12 was recast, voting for General Superintendents #44 and #45.
 306. Chairman Graves recognized Dwayne Adams, Florida district, who asked if he could make motion to reconsider JUD-801. Chairman Graves asked that Dwayne bring this up at a later time, to which he agreed.
 307. Chairman Graves recognized Fortune Ndlovu, South Africa RSA Eastern district, with a point of order about the issue of the numbers and *Manual* threshold for election of General Superintendents.
 308. Chairman Graves recognized John Paul, Southern Florida district, who made a motion to suspend Rule 22 to allow the delegates to vote on one General Superintendent at a time.

Chairman Graves indicated once a rule is voted down, it cannot be renewed by moving to suspend the rules again and that the assembly was voting on Rule 22.

- 309. Chairman Graves recognized Scott Nelson, North/East Texas district, who indicated he never received notification on the second vote. Another person also spoke to the issue. A representative from the voting device company spoke to the concern.
- 310. Chairman Graves asked that delegates vote again (Ballot #12) and vote for one General Superintendent only, #44.
- 311. Resolution DA-200 was read and rejected.
- 312. Resolution DA-201 was rejected unanimously in committee and is dead.
- 313. Resolution DA-202 was read. Having been rejected in the committee by a two-thirds vote it is dead.
- 314. Resolution DA-203 was read and referred to the *Manual* Editing Committee, per committee recommendation.
- 315. Resolution DA-204 was read and adopted as amended by the committee, per committee recommendation.
- 316. Results of Ballot #12 for General Superintendents #44 were read.

Total ballots cast 943; necessary for election 629

T Scott Daniels	352		
Christian Sarmiento	191	René Marroquin Orellana	2
Scott Rainey	84	Brian Helstrom	2
Deirdre Brower Latz	83	Daniel Abdul Karim Gomis	1
Min-Gyoo Shin	57	Eddie Estep	1
Scott Sherwood	31	Flavio Valvassoura	1
Mark Louw	26	Dance Gamalami Mathebula	1
Stan Reeder	17	Kafoa Muaror	1
Elias Betanzos Luis	14	Jeffrey Johnson	1
Luis Carlos Saenz	9	Kerry Willis	1
Brian Wilson	8	David Bowser	1
Curtis Solomon Ndlovu	7	James Ritchie	1
Dwight Gunter	5	Gary Hartke	1
Rick Harvey	5	Mária Gusztinné Tulipan	1
Samuel Flores	5	Analberto Herrera Cuello	1
Bonifacio Plantilla Jr.	5	Macedonio Daza	1
Manuel Gamaliel Lima	2	Gabriel Benjamin	1
Rodwell Alphonso Porter	2	James Bond	1
Brian Powell	2	Timothy Green	1
Olivia Metcalf	2	Fernando Almeida	1
Luiz Carlos Rocha Oliveira	2	C. Dale Thistle	1
Klaus Arnold	2	Ataushi Kume	1
Marta Gonzalez	2	Humberto Mena	1
Wendell Brown	2	Debra Smith	1
Terrill Armstrong	2	Silas Eudo Tavares de Almeida	1

- 317. Chairman Graves indicated there was no election.
- 318. Ballot #13 for General Superintendent #44 was cast.
- 319. Chairman Graves recognized Larry McKain, Chicago Central district, who indicated that

Elias Betanzos did not have a bio available and requested it be added.

- 320. Resolution DA-205 was read and adopted as amended by the committee, per unanimous committee recommendation.
- 321. Chairman Graves recognized Clovis St. Romain, Leeward/Virgin Islands district, who asked why we were proceeding to vote for only one General Superintendent without the authority of the assembly. Chairman Graves indicated that Rule 22 provides this option and does not require voting for more than one at a time. Clovis St. Romain asked for division of the house. Chairman Graves called for a vote by show of hands to continue voting for one General Superintendent at a time. Vote carried.
- 322. Chairman Graves recognized Philip Weatherill, Global NMI President, who indicated that DA-203 was referred to the *Manual* Editing Committee and expressed concern of a mathematical error in representation to the district assembly.
- 323. Chairman Graves recognized Samuel Flores, chairperson of the District Administration Committee, who indicated that the committee considered this resolution but there was no discussion, and, therefore, no comments.
- 324. Results of Ballot 13 for General Superintendent #44 were read.

Total ballots cast 955; Necessary for election 637

T Scott Daniels	399		
Christian Sarmiento	179	Brian Powell	1
Scott Rainey	101	Kerry Willis	1
Deirdre Brower Latz	70	David Bowser	1
Min-Gyoo Shin	59	James Ritchie	1
Mark Louw	23	William Sawyer	1
Scott Sherwood	21	Gary Hartke	1
Stan Reeder	13	Analberto Herrera Cuello	1
Elias Betanzos Luis	12	Macedonio Daza	1
Brian Wilson	9	Bret Layton	1
Curtis Solomon Ndlovu	7	Gabriel Benjamin	1
Luis Carlos Saenz	5	César Juárez Sam	1
Bonifacio Plantilla Jr.	5	Fernando Almeida	1
Dwight Gunter	4	Emanuel David Araújo	1
Samuel Flores	4	Terrill Armstrong	1
Manuel Gamaliel Lima	3	C. Dale Thistle	1
Rick Harvey	3	Jose David Eliezer Balcázar Medina	1
Luiz Carlos Rocha Oliveira	3	Lynne Bollinger	1
Rodwell Alphonso Porter	2	Ataushi Kume	1
Dance Gamalami Mathebula	2	Humberto Mena	1
Klaus Arnold	2	Megan Pardue	1
Marta Gonzalez	2	Debra Smith	1
Wendell Brown	2	Toribio Torres Vasquez	1
René Marroquin Orellana	2	Phillip Fuller	1

- 325. Chairman Graves recognized Wolfgang Köhler, Germany district, with a question about the voting devices.
- 326. Ballot #14 for General Superintendent #44 was cast.
- 327. General Superintendent David Busic assumed the chair.

328. Chairman Basic recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who indicated there was a difference between what was on the screen and on tablets for other languages as the amendments made in committee are not translated. This makes it challenging to know what they are voting on. He asked that the readers read the resolutions.
329. Chairman Basic recognized Clovis St. Romain, Leeward/Virgin Islands district, who indicated the resolutions also in English need harmonization.
330. General Secretary Gary Hartke responded that what is on the tablets are the original resolutions. Because of time limitations, translation of amendments by committees is difficult and that is why the resolutions as amended are read.
331. Ballot #14 results for General Superintendent #44 were read.

Total ballots cast 944; Necessary for election 630

T Scott Daniels	454	Marta Gonzalez	2
Christian Sarmiento	163	Wendell Brown	2
Scott Rainey	132	René Marroquin Orellana	2
Deirdre Brower Latz	48	Manuel Gamaliel Lima	1
Min-Gyoo Shin	42	Jeren Rowell	1
Mark Louw	15	Olivia Metcalf	1
Scott Sherwood	14	David Bowser	1
Elias Betanzos Luis	11	Klaus Arnold	1
Brian Wilson	10	Gary Hartke	1
Luis Carlos Saenz	7	Cosmas Mutowa	1
Bonifacio Plantilla Jr.	6	Emanuel David Araújo	1
Stan Reeder	5	Terrill Armstrong	1
Samuel Flores	5	C. Dale Thistle	1
Dwight Gunter	3	Tim Ebby	1
Curtis Solomon Ndlovu	2	Ataushi Kume	1
Rick Harvey	2	Larry Morris	1
Dance Gamalami Mathebula	2	Debra Smith	1
Luiz Carlos Rocha Oliveira	2	Brian Wangler	1

332. Chairman Basic declared no election.
333. Ballot #15 for General Superintendent #44 was cast.
334. Resolution DA-206 was presented and adopted, per unanimous committee recommendation.
335. Resolution DA-207 was presented and adopted, per unanimous committee recommendation.
336. Results from ballot #15 for General Superintendent #44 were read.

Total ballots cast 954; Necessary for election 638

T Scott Daniels	513	Brian Wilson	11
Scott Rainey	149	Scott Sherwood	8
Christian Sarmiento	129	Luis Carlos Saenz	6
Min-Gyoo Shin	39	Samuel Flores	4
Deirdre Brower Latz	31	Bonifacio Plantilla Jr.	4
Mark Louw	16	Luiz Carlos Rocha Oliveira	3
Elias Betanzos Luis	12	Daniel Abdul Karim Gomis	2

Stan Reeder	2	Klaus Arnold	1
Curtis Solomon Ndlovu	2	Gary Hartke	1
Dwight Gunter	2	W. Mark Lancaster	1
Marta Gonzalez	2		
Eddie Estep	1	Wendell Brown	1
Rodwell Alphonso Porter	1	Steven Willis	1
Dance Gamalami Mathebula	1	Emanuel David Araújo	1
Verne Ward III	1	C. Dale Thistle	1
Olivia Metcalf	1	Lynne Bollinger	1
Albert Hung	1	Debra Smith	1
Jeffrey Johnson	1	Toribio Torres Vasquez	1
David Bowser	1		
James Ritchie	1		

337. Chairman Basic declared no election.

338. Ballot #16 for General Superintendent #44 was cast.

339. Resolution DA-208 was read. Having been rejected in committee by a two-thirds vote it is dead.

340. Resolutions DA-209 and 209a were presented. The committee unanimously recommended the adoption of DA-209a.

341. Chairman Basic recognized Samuel Flores, chairperson of the District Administration Committee, who clarified that DA-209a was substituted for DA-209. The committee's vote was only on 209a.

342. Resolution DA-209a was read and was adopted, per committee recommendation.

343. Resolution DA-210 was rejected in committee by a two-thirds vote and is dead.

344. Resolution DA-211 was read and adopted, per committee recommendation.

345. Resolution DA-212 was read. Having been rejected in committee by a two-thirds vote it is dead.

346. Results for Ballot #16 for General Superintendent #44 were read.

Total ballots cast 947; Necessary for election 631

T Scott Daniels	532	Dance Gamalami Mathebula	2
Scott Rainey	177	Verne Ward III	2
Christian Sarmiento	104	Marta Gonzalez	2
Min-Gyoo Shin	29	Emanuel David Araújo	2
Deirdre Brower Latz	24	Daniel Abdul Karim Gomis	1
Elias Betanzos Luis	16	Curtis Solomon Ndlovu	1
Mark Louw	12	Eddie Estep	1
Brian Wilson	9	James Ritchie	1
Scott Sherwood	6	Klaus Arnold	1
Luis Carlos Saenz	5	Gabriel Benjamin	1
Luiz Carlos Rocha Oliveira	4	Wendell Brown	1
Samuel Flores	3	Steven Willis	1
Bonifacio Plantilla Jr.	3	C. Dale Thistle	1
Stan Reeder	2	Lynne Bollinger	1
Dwight Gunter	2	Debra Smith	1

347. Chairman Basic declared no election.

348. Ballot #17 for General Superintendent #44 was cast.
349. Chairman Basic asked General Secretary Hartke to share instruction. General Secretary Hartke announced the lunch break and shared that this afternoon the results of the election of the General Board would be given and election of the General Court of Appeals would take place.

WEDNESDAY AFTERNOON, 14 JUNE 2023

350. The sixth plenary business meeting of the Thirtieth General Assembly of the Church of the Nazarene was called to order at 1:30 p.m. on 14 June 2023 in the Indiana Convention Center in Indianapolis, Indiana, with General Secretary Gary Hartke present and General Superintendent Gustavo Crocker presiding.

Nick Robertson and the worship team led the assembly in “I Speak Jesus” and “There’s Something About that Name.”

Chairman Crocker read Philippians 4:8 and prayed.

351. Resolution DA-213 was presented and adopted, per committee recommendation.
352. Resolution DA-214 was presented and adopted, per committee recommendation.
353. Results from Ballot #17 for General Superintendent #44 were read.

Total ballots cast 959; Necessary for election 640

T Scott Daniels	532	James Ritchie	2
Scott Rainey	215	Marta Gonzalez	2
Christian Sarmiento	87	Emanuel David Araújo	2
Min-Gyoo Shin	24	Curtis Solomon Ndlovu	1
Deirdre Brower Latz	22	Eddie Estep	1
Elias Betanzos Luis	19	Rick Harvey	1
Mark Louw	12	Dance Gamalami Mathebula	1
Luis Carlos Saenz	5	Olivia Metcalf	1
Scott Sherwood	5	Shawna Songer Gaines	1
Brian Wilson	5	Wendell Brown	1
Luiz Carlos Rocha Oliveira	3	Steven Willis	1
Samuel Flores	3	Roberto Hodgson	1
Bonifacio Plantilla Jr.	3	C. Dale Thistle	1
Daniel Abdul Karim Gomis	2	Lynne Bollinger	1
Stan Reeder	2	Toribio Torres Vasquez	1
Dwight Gunter	2		

354. Chairman Crocker declared no election.
355. Ballot #18 for General Superintendent #44 was cast.
356. Resolution LA-400 was presented and adopted, per unanimous committee recommendation.
357. Resolution LA-401 was presented and adopted, per unanimous committee recommendation.
358. Results for Ballot #18 for General Superintendents #44 were read.

Total ballots cast 910; Necessary for election 607

T Scott Daniels	492	Christian Sarmiento	70
Scott Rainey	229	Min-Gyoo Shin	28

Elias Betanzos Luis	21	Bonifacio Plantilla Jr.	2
Deirdre Brower Latz	19	Daniel Abdul Karim Gomis	1
Mark Louw	9	Stan Reeder	1
D. Ian Fitzpatrick	7	Eddie Estep	1
Scott Sherwood	6	Brian Powell	1
Luis Carlos Saenz	4	Verne Ward III	1
Brian Wilson	2	Geoff Kunselman	1
Dance Gamalami Mathebula	2	James Ritchie	1
Luiz Carlos Rocha Oliveira	2	Steven Willis	1
Samuel Flores	2	Terrill Armstrong	1
Marta Gonzalez	2	Marcial Banda Rafael	1
Emanuel David Araújo	2	C. Dale Thistle	1

359. Chairman Crocker declared no election.
360. Ballot #19 for General Superintendent #44 was cast.
361. Resolution LA-402 was presented and adopted, per unanimous committee recommendation.
362. Resolution LA-403 was read.
363. Chairman Crocker recognized Jose David Balcazar Medina, Peru Central district, with a question on the Spanish translation and a motion to amend by deleting the words “congregation votes for an” so the resolution reads “the District Advisory Board may approve a church merger in place of the church board and inactive congregation.” The motion was seconded.
364. Chairman Crocker recognized Mauricio Constantino Ricaldi, Mexico South district, who had a question. Who will vote for the congregation to be inactive: the District Advisory Board or the church board?
365. Chairman Crocker recognized Rose Brower Young, chairperson of the Local Administration Committee, who indicated the congregation has already been declared inactive.
366. Chairman Crocker recognized Ramesh Pathara, India Tamil Nadu East district, who was part of the committee. This person spoke against the amendment.
367. Chairman Crocker recognized Roberto Vieira, Brazil Curitiba district, who was a member of the committee. He spoke in favor of the amendment.
368. Chairman Crocker recognized Albert Hung, Northern California district, who indicated the language is clear and should remain. He spoke against the amendment.
369. Chairman Crocker recognized Israel Chiquin, Guatemala Verapaz South district, who spoke against the motion/amendment.
370. Chairman Crocker recognized Phillip Lindquist, North/East Texas district, who moved to make an amendment, however it was not germane to the current amendment.
371. Chairman Crocker recognized that a delegate (microphone 1) called for the question on the amendment deleting the words “congregation votes for an.” Motion to amend is defeated.
372. Chairman Crocker recognized Phillip Lindquist, North/East Texas district, who moved to amend the wording to read “For an inactive congregation, the District Advisory Board may approve a merger in place of the votes of the church board and the congregation.”

- He spoke for the amendment.
373. Chairman Crocker recognized José David Balcazar Medina, Peru Central district, who spoke for the amendment.
374. Chairman Crocker recognized Ernesto Bathermy, Dominican Republic Central district, who spoke against the amendment.
375. Chairman Crocker indicated that the allotted time is up and called for a vote on the amendment "For an inactive congregation, the District Advisory Board may approve a merger in place of the votes of the church board and the congregation." The amendment was adopted.
376. Resolution LA-403 as amended by the assembly was adopted.
377. Results of Ballot #19 for General Superintendent #44 were read.

Total ballots cast 945; Necessary for election 630

T Scott Daniels	444		
Scott Rainey	300	Marta Gonzalez	2
Christian Sarmiento	71	Emanuel David Araújo	2
Elias Betanzos Luis	28	Bonifacio Plantilla Jr.	2
Min-Gyoo Shin	26	Daniel Abdul Karim Gomis	1
Deirdre Brower Latz	22	Stan Reeder	1
Mark Louw	10	Eddie Estep	1
D. Ian Fitzpatrick	10	Dance Gamalami Mathebula	1
Scott Sherwood	4	Gabriel Benjamin	1
Luis Carlos Saenz	3	Steven Willis	1
Dwight Gunter	2	Terrill Armstrong	1
Brian Wilson	2	Luis Henrique Biazon	1
Verne Ward III	2	Krishna Singh	1
Luiz Carlos Rocha Oliveira	2	C. Dale Thistle	1
Samuel Flores	2	Toribio Torres Vasquez	1

378. Chairman Crocker declared no election.
379. Ballot #20 for General Superintendent #44 was cast. Some delegates had trouble voting and ballot #20 was recast. Chairperson Gustavo also gave instructions that one of the candidates is ineligible.
380. Resolution LA-404 was read and adopted, per committee recommendation.
381. Resolution LA-405 was read and adopted, per committee recommendation.
382. Results for Ballot #20 for General Superintendent #44 were read.

Total ballots cast 954; Necessary for election 636

T Scott Daniels	412	Brian Wilson	3
Scott Rainey	353	Verne Ward III	3
Christian Sarmiento	64	Bonifacio Plantilla Jr.	3
Elias Betanzos Luis	29	Stan Reeder	2
Min-Gyoo Shin	24	Curtis Solomon Ndlovu	2
Deirdre Brower Latz	18	Olivia Metcalf	2
Mark Louw	12	Samuel Flores	2
Scott Sherwood	4	Marta Gonzalez	2
Dwight Gunter	4	Emanuel David Araújo	2
Luis Carlos Saenz	3	C. Dale Thistle	2

Eddie Estep	1	Luiz Carlos Rocha Oliveira	1
Rodwell Alphonso Porter	1	James Ritchie	1
Brian Powell	1	Gabriel Benjamin	1
Dance Gamalami Mathebula	1	Steven Willis	1

383. Ballot #21 for General Superintendent #44 was cast.

384. Resolutions LA-406 and LA-406a were presented. LA-406 was read and adopted, per unanimous committee recommendation.

385. Resolution LA-407 was read as amended by the committee and adopted, per unanimous committee recommendation.

386. Results of Ballot #21 for General Superintendent #44 were read.

Total ballots cast 943; Necessary for election 629

Scott Rainey	404	C. Dale Thistle	2
T Scott Daniels	378	Bonifacio Plantilla Jr.	2
Christian Sarmiento	51	Stan Reeder	1
Elias Betanzos Luis	25	Eddie Estep	1
Min-Gyoo Shin	22	Dance Gamalami Mathebula	1
Mark Louw	17	Verne Ward III	1
Deirdre Brower Latz	10	Olivia Metcalf	1
Scott Sherwood	4	Kerry Willis	1
Dwight Gunter	4	James Ritchie	1
Luis Carlos Saenz	3	Steven Willis	1
Brian Wilson	3	Emanuel David Araújo	1
Luiz Carlos Rocha Oliveira	2	Luis Henrique Biazon	1
Samuel Flores	2	Toribio Torres Vasquez	1
Marta Gonzalez	2	Phillip Fuller	1

387. Chairman Crocker declared no election.

388. Ballot #22 for General Superintendent #44 was cast.

389. Resolution LA-407a was rejected in committee by a two-thirds vote it is dead.

390. Chairman Crocker declared a 15-minute recess at 3 p.m.

391. General Superintendent Filimão Chambo assumed the chair.

392. Resolution LA-408 was presented and adopted, per committee recommendation.

393. Chairman Chambo challenged delegates to switch off social media for a while, to trust God, and reminded delegates that this church belongs to God. He then led in prayer.

394. Resolution LA-409 was read and adopted, per committee recommendation.

395. Results of Ballot #22 for General Superintendent #44 were read.

Total ballots cast 946; Necessary for election 631

Scott Rainey	462	Dwight Gunter	4
T Scott Daniels	321	Brian Wilson	3
Christian Sarmiento	47	Luiz Carlos Rocha Oliveira	3
Min-Gyoo Shin	27	Marta Gonzalez	3
Elias Betanzos Luis	22	C. Dale Thistle	3
Mark Louw	20	Luis Carlos Saenz	2
Deirdre Brower Latz	9	Eddie Estep	2
Scott Sherwood	4	Dance Gamalami Mathebula	2

Samuel Flores	2	James Ritchie	1
Bonifacio Plantilla Jr.	2	Stephen Rodeheaver	1
Daniel Abdul Karim Gomis	1	Steven Willis	1
Verne Ward III	1	Lynne Bollinger	1
Kerry Willis	1	Toribio Torres Vasquez	1

396. Chairman Chambo declared no election.
397. Ballot #23 for General Superintendent #44 was cast.
398. Chairman Chambo recognized Hernando Aparicio, Peru La Libertad-Chavín district, who requested a bio for Elias Betanzos. Chambo indicated that it should be available.
399. Resolution LA-410 was presented and adopted, per committee recommendation.
400. Chairman Chambo recognized Nancy Molina, Mexico Oaxaca North West district, who asked about missing information in the bios.
401. Resolution LA-411 was read as amended by the committee.
402. Chairman Chambo recognized Joel Pearsall, USA/Canada International Board of Education delegate, who asked if the committee chairperson could provide context on the resolution.
403. Chairman Chambo recognized Rose Brower Young, chairperson of the Local Administration Committee. She shared that while dealing with the same *Manual* paragraph, LA-410 speaks about the term and LA-411 speaks about the process.
404. Resolution LA-411 was adopted as amended by the committee, per committee recommendation.
405. Results for ballot #23 for General Superintendent #44 were read.

Total ballots cast 945; Necessary for election 630

Scott Rainey	462		
T Scott Daniels	337	Samuel Flores	2
Christian Sarmiento	37	C. Dale Thistle	2
Min-Gyoo Shin	27	Bonifacio Plantilla Jr.	2
Elias Betanzos Luis	20	Rodwell Alphonso Porter	1
Mark Louw	16	Dance Gamalami Mathebula	1
Deirdre Brower Latz	10	Verne Ward III	1
Dwight Gunter	5	Olivia Metcalf	1
Scott Sherwood	3	Jeffrey Johnson	1
Eddie Estep	3	Kerry Willis	1
Luiz Carlos Rocha Oliveira	3	Marta Gonzalez	1
Daniel Abdul Karim Gomis	2	Gerson Pinto Cardoso	1
Luis Carlos Saenz	2	Steven Willis	1
Brian Wilson	2	Larry Morris	1

406. Chairman Chambo declared no election.
407. Ballot #24 for General Superintendent #44 was cast.
408. Resolution LA-412 was read.
409. Chairman Chambo recognized Tahmina Martelly, Washington Pacific district, who indicated that multiple resolutions address the same paragraph and asked if the committee chair could speak.
410. Chairman Chambo recognized Rose Brower Young, chairperson of the Local

Administration Committee, who commented that the committee handled the resolutions as presented with the understanding that *Manual* Editing Committee would put them together.

- 411. Chairman Chambo recognized Wes Ball, Northeastern Indiana district, who spoke against the resolution, as it moves us away from our limited superintendency.
- 412. Chairman Chambo recognized Albert Hung, Northern California district, who spoke against the resolution as apportionments are something that we do voluntarily.
- 413. Chairman Chambo recognized Philip Lindquist, North/East Texas district, who spoke against the resolution and stated this is a “big hammer.” This would take us into a compulsive side.
- 414. Chairman Chambo recognized José David Balcazar Medina, Peru Central district, who spoke for the resolution.
- 415. Chairman Chambo recognized Doug Wyatt, Eastern Kentucky district, who spoke in favor, pointing out the words “may be appointed.” The idea is affirming, not dictating.
- 416. Chairman Chambo recognized Rollie Miller, Anaheim district, who made a motion to amend the resolution to strike the word “or” in line 22 to insert the word “and.”
- 417. Chairman Chambo recognized Scott Sherwood, USA/Canada International Board of Education delegate, who asked if the proposed amendment was germane. Chairman Chambo indicated this amendment was not in order.
- 418. Chairman Chambo recognized Jocelyn Abulucion, Philippines Panay district, who spoke against the resolution.
- 419. Chairman Chambo recognized Fabio Araujo, Brazil Curitiba district, who indicated we believe in paying apportionments. Some of our churches do not share the same commitment.
- 420. Chairman Chambo recognized Brian Wilson, Southern Florida district, who indicated that there are already three separate criteria that could be utilized. He asked if someone from the Eastern Kentucky district could respond to the intent.
- 421. Chairman Chambo recognized Doug Wyatt, Eastern Kentucky district, who clarified the intent was to tie the apportionments with the financial assistance and not add a fourth criteria.
- 422. Chairman Chambo recognized Marcos Albini, Uruguay Sur district, who suggested it gives the district superintendent the possibility of moving the pastor if the pastor could pay allocations but is not. This is just a tool for the district superintendent.
- 423. Chairman Chambo indicated that time for discussion had expired and the question was on the adoption of Resolution LA-412.
- 424. Resolution LA-412 was adopted, per committee recommendation.
- 425. The results of Ballot #24 for General Superintendent #44 were read.

Total ballots cast 953; Necessary for election 636

Scott Rainey	460	Deirdre Brower Latz	10
T Scott Daniels	347	Stan Reeder	6
Christian Sarmiento	31	Dwight Gunter	6
Min-Gyoo Shin	23	Eddie Estep	4
Elias Betanzos Luis	21	Luis Carlos Saenz	3
Mark Louw	18	Scott Sherwood	3

Luiz Carlos Rocha Oliveira	3	Verne Ward III	1
Bonifacio Plantilla Jr.	3	Jorge Julca	1
Rodwell Alphonso Porter	2	Daryl Blank	1
Brian Wilson	2	Mária Gusztinné Tulipan	1
Olivia Metcalf	2	Emanuel David Araújo	1
Samuel Flores	2	C. Dale Thistle	1
Dance Gamalami Mathebula	1		

426. Chairman Chambo declared no election.
427. Ballot #25 for General Superintendent #44 was cast.
428. Resolution LA-413 was read and adopted as amended by the committee, per committee recommendation.
429. Resolution LA-414 was read and adopted, per committee recommendation.
430. Resolution LA-415 was read as amended by the committee.
431. Chairman Chambo recognized Melvin Quim Medina, Guatemala North Verapaz district, who asked for clarification on the “previous pastor.”
432. Chairman Chambo recognized Doug Wyatt, Eastern Kentucky district, who stated that this was only referring to the review.
433. Chairman Chambo recognized Mark Abla, Illinois district, who expressed concerns about the length of time that a pastor’s family member may be recused.
434. Chairman Chambo recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who asked for clarification and spoke against the motion.
435. Chairman Chambo recognized Gordan McCann, Canada Pacific district, who made a motion to amend by striking the words “or a previous pastor” in both places on the resolution. The motion to amend was seconded. Chairman Chambo recognized Gordon McCann, Canada Pacific district, who withdrew his amendment having recognized it was not germane.
436. Chairman Chambo recognized Philip Weatherill, Global NMI President, who spoke against the resolution.
437. Chairman Chambo recognized Mariah Flores, South Carolina district, who spoke for the resolution.
438. Chairman Chambo recognized Carl McCann, United Kingdom British Isles South district, who made a motion to strike “a” and insert “the” to read “or the previous pastor.” Motion was seconded. McCann spoke for the motion. This would be limited to one previous pastor. It creates balance. There are times when a previous pastor’s shadow creates problems for the district superintendent.
439. Chairman Chambo recognized Timothy Brewer, Intermountain district, who spoke against the amendment. Using the word “a” allows discernment whether it is the previous or in the past.
440. Chairman Chambo recognized Deny Costa, Brazil Minas Gerais district, who indicated that people with conflicts of interest should not be allowed to vote. Pastors and relatives should not be in the review.
441. The amendment to strike out “a” and insert “the” was adopted.
442. LA-415 as amended by the assembly was adopted.
443. Results of ballot #25 for General Superintendent #44 were read.

Total ballots cast 954; Necessary for election 636

Scott Rainey	446	Dance Gamalami Mathebula	2
T Scott Daniels	350	Samuel Flores	2
Christian Sarmiento	32	Daniel Abdul Karim Gomis	1
Min-Gyoo Shin	22	Curtis Solomon Ndlovu	1
Elias Betanzos Luis	19	Verne Ward III	1
Mark Louw	18	Jorge Julca	1
Stan Reeder	11	Olivia Metcalf	1
Deirdre Brower Latz	7	David Bowser	1
Eddie Estep	7	James Ritchie	1
Dwight Gunter	6	Daryl Blank	1
Rodwell Alphonso Porter	4	Shawna Songer Gaines	1
Luis Carlos Saenz	3	Rose Brower-Young	1
Brian Wilson	3	Sirlene Bustos Salazar	1
Luiz Carlos Rocha Oliveira	3	C. Dale Thistle	1
Bonifacio Plantilla Jr.	3	Toribio Torres Vasquez	1
Scott Sherwood	2	Phillip Fuller	1

444. Chairman Chambo declared no election and requested that General Superintendent Eugénio Duarte lead the assembly in prayer.

445. Ballot #26 for General Superintendent #44 was cast.

446. Chairman Chambo shared a recommendation that instead of taking a break at 5 p.m. and coming back in the evening, that the current meeting be extended until 6:30 p.m. By show of hands, the recommendation carried.

447. Resolution LA-416 was presented and adopted, per unanimous committee recommendation.

448. Resolution LA-417 was presented and adopted, per unanimous committee recommendation.

449. The results of Ballot #26 for General Superintendent #44 were read.

Total ballots cast 948; Necessary for election 632

Scott Rainey	430	Samuel Flores	2
T Scott Daniels	352	Daniel Abdul Karim Gomis	1
Christian Sarmiento	37	Flavio Valvassoura	1
Min-Gyoo Shin	23	Dance Gamalami Mathebula	1
Elias Betanzos Luis	16	Jorge Julca	1
Mark Louw	15	Olivia Metcalf	1
Stan Reeder	15	James Ritchie	1
Eddie Estep	13	Daryl Blank	1
Deirdre Brower Latz	5	Mária Gusztinné Tulipan	1
Dwight Gunter	5	Shawna Songer Gaines	1
Brian Wilson	4	Gabriel Benjamin	1
Luiz Carlos Rocha Oliveira	4	Marcelo Correa Perez	1
Bonifacio Plantilla Jr.	3	Emanuel David Araújo	1
Luis Carlos Saenz	2	Rose Brower-Young	1
Scott Sherwood	2	C. Dale Thistle	1
Rodwell Alphonso Porter	2	Radito Fausto	1
David Bowser	2	Phillip Fuller	1

- 450. Chairman Chambo declared no election.
- 451. Ballot #27 for General Superintendent #44 was cast.
- 452. Following a 10-minute break, General Superintendent Carla Sunberg assumed the chair.
- 453. Madam Chairperson Sunberg called the assembly to back to order.
- 454. Results of Ballot #27 for General Superintendent #44 were read.

Total ballots cast 936; Necessary for election 624

Scott Rainey	394		
T Scott Daniels	344	Dance Gamalami Mathebula	2
Christian Sarmiento	48	Jorge Julca	2
Min-Gyoo Shin	24	David Bowser	2
Stan Reeder	22	Samuel Flores	2
Eddie Estep	18	Luis Carlos Saenz	1
Mark Louw	13	Brian Powell	1
Elias Betanzos Luis	13	Flavio Valvassoura	1
Kerry Willis	12	James Ritchie	1
Deirdre Brower Latz	7	Analberto Herrera Cuello	1
Dwight Gunter	6	Dale Schaeffer	1
Luiz Carlos Rocha Oliveira	4	Shawna Songer Gaines	1
Bonifacio Plantilla Jr.	4	Gabriel Benjamin	1
Scott Sherwood	3	Emanuel David Araújo	1
Daryl Blank	3	C. Dale Thistle	1
Brian Wilson	2	Toribio Torres Vasquez	1

- 455. Madam Chairperson Sunberg declared no election.
- 456. Ballot #28 for General Superintendent #44 was cast.
- 457. Resolution LA-418 was read as amended by the committee and adopted, per unanimous committee recommendation.
- 458. Madam Chairperson Sunberg recognized Mario Suarez Flores, Mexico South Pacific district, who commented on voting for General Superintendents. He made a motion to suspend the rules and eliminate those with 10 votes or less. The motion was seconded. The motion to suspend the rules was defeated.
- 459. Results for Ballot #28 for General Superintendent #44 were read.

Total ballots cast 904; Necessary for election 603

Scott Rainey	339	Daryl Blank	3
T Scott Daniels	332	Dale Schaeffer	3
Christian Sarmiento	51	Bonifacio Plantilla Jr.	3
Stan Reeder	35	Luis Carlos Saenz	2
Min-Gyoo Shin	29	Brian Wilson	2
Eddie Estep	21	Dance Gamalami Mathebula	2
Kerry Willis	14	Jorge Julca	2
Elias Betanzos Luis	14	Klaus Arnold	2
Mark Louw	10	Marta Gonzalez	2
Deirdre Brower Latz	10	Shawna Songer Gaines	2
Dwight Gunter	7	C. Dale Thistle	2
David Bowser	4	Curtis Solomon Ndlovu	1
Scott Sherwood	3	Brian Powell	1
Luiz Carlos Rocha Oliveira	3	Olivia Metcalf	1

Dong Haven (Bill) Kwon	1	Samuel Flores	1
James Ritchie	1	Humberto Mena	1

460. Madam Chairperson Sunberg declared no election.
461. Madam Chairperson Sunberg recognized Jeff Dickerson, Sacramento district, who wanted to make a motion. Madam Chairperson Sunberg requested a paper copy of the motion.
462. Madam Chairperson Sunberg recognized Dan Boone, USA/Canada International Board of Education delegate, for a question. He indicated there was an organization who introduces themselves as “Reformed Nazarenes” who were sending emails to both those inside and outside the room purporting half-truths. His question was, “What should I do about that?”
463. Madam Chairperson Sunberg recognized Jeff Dickerson, Sacramento district, who suggested the need to correct the mathematical errors on General Superintendent balloting and in reference to Rule 22. Madam Chairperson Sunberg noted that it is the decision of the Board of General Superintendents to vote for one at a time, therefore, the motion is not relevant at this time.
464. Madam Chairperson Sunberg recognized Albert Hung, Northern California district. The *Manual* indicates “Nazarenes called to avoid every kind of evil, including gossip...” If it is true that some of these emails are being distributed from within the assembly, it was requested that the parliamentarian clarify options of response. Madam Chairperson Sunberg noted that there are options in the *Manual* for discipline and that there is a deep concern that individuals are being slandered, which is not reflective of holiness. She encouraged the delegates to weigh very carefully their sources of information. A moment of prayer was taken.
465. Madam Chairperson Sunberg recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who expressed concern about completing the elections for General Superintendent in time. Madam Chairperson Sunberg indicated that a quorum would be necessary to extend business.
466. Madam Chairperson Sunberg recognized Ergest Biti, Albania-Kosova district, who requested that the live-streaming be turned off during business.
467. Ballot #29 for General Superintendent #44 was cast.
468. Resolution LA-420 was read as amended by the committee.
469. Madam Chairperson Sunberg recognized Anderson Kellman, Barbados district, who spoke against the resolution as some will interpret four weeks as the optimal time and not the minimum.
470. Madam Chairperson Sunberg recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who spoke against the resolution.
471. Madam Chairperson Sunberg recognized Brian Powell, Kentucky district, who spoke for the resolution as seven years is a long time to wait for some for renewal.
472. Madam Chairperson Sunberg recognized Fabio Araujo, Brazil Curitiba district, who made a motion to amend by striking “one” and inserting “any” so that it read “to any congregation.” Motion was seconded.
473. Madam Chairperson Sunberg recognized Onildo Veloso Junior, Brazil Nordeste Central district, who spoke against the amendment.

474. Madam Chairperson Sunberg recognized Dwight Gunter, Mid-South district, who spoke against the amendment. This can affect the thinking of a church board in the selection process.
475. Madam Chairperson Sunberg recognized a delegate (microphone 1) who was part of the committee who shared information from the discussion in the committee.
476. The amendment was defeated.
477. Madam Chairperson Sunberg recognized Ruth Turner, United Kingdom British Isles North district, who spoke against the resolution noting that five years isn't manageable; seven years gives time to plan. Sabbaticals are not really for burnout; we should be providing care along the journey and doing better.
478. Madam Chairperson Sunberg recognized Albert Hung, Northern California district, who made a motion to amend LA-420 to read: "The suggested timing is a minimum of two weeks per year of service in the same congregation." The motion was seconded. He spoke for, as it allows for delay of sabbatical.
479. Madam Chairperson Sunberg recognized Rubens Rodrigues, Brazil Nordeste Central district, who spoke for the amendment.
480. Madam Chairperson Sunberg recognized Carl McCann, United Kingdom British Isles South district, moved to called for the question. The motion was seconded and by a show of hands debate was closed on the amendment.
481. The amendment was defeated.
482. Madam Chairperson Sunberg recognized Don Meyers, Florida district, who made a motion to refer this resolution to the BGS for study. The motion was seconded.
483. Madam Chairperson Sunberg recognized Brent Piatt, Kentucky district, who spoke against referral and to encourage pastors to take sabbaticals.
484. Madam Chairperson Sunberg recognized Melvin Quim Medina, Guatemala North Verapaz district, who spoke against referral and indicated this was born from a Biblical principle.
485. Madam Chairperson Sunberg recognized Fortune Ndlovu, South Africa RSA Eastern district, who spoke against the referral.
486. Madam Chairperson Sunberg indicated the time was up for debate on this item. Referral was defeated.
487. Resolution LA-420 was adopted as amended by the committee, per committee recommendation.
488. Results of Ballot #29 for General Superintendent #44 were read.

Total ballots cast 916; Necessary for election 611

T Scott Daniels	356	Scott Sherwood	6
Scott Rainey	327	Luiz Carlos Rocha Oliveira	3
Christian Sarmiento	53	David Bowser	3
Stan Reeder	39	Daryl Blank	3
Min-Gyoo Shin	23	Bonifacio Plantilla Jr.	3
Eddie Estep	22	Samuel Flores	2
Deirdre Brower Latz	18	Klaus Arnold	2
Elias Betanzos Luis	15	Marta Gonzalez	2
Mark Louw	12	Luis Carlos Saenz	1
Kerry Willis	9	Manuel Gamaliel Lima	1
Dwight Gunter	7	Brian Wilson	1

Dance Gamalami Mathebula	1	Terrill Armstrong	1
Jeffery Barker	1	Luis Henrique Biazon	1
Dale Schaeffer	1	C. Dale Thistle	1
Shawna Songer Gaines	1	Humberto Mena	1

489. Ballot #30 for General Superintendent #44 was cast.
490. Madam Chairperson Sunberg invited General Superintendent David Busic to share a message from the Board of General Superintendents.
491. General Superintendent Busic responded to requests that the BGS speak more directly to the Articles of Faith proposals. Busic recognized that more than half of the delegates are first time delegates and that the BGS may have taken for granted some of the information regarding referrals to the BGS. He read *Manual* paragraph 27. He referred to the summary report given on Monday for resolutions referred to the BGS by the 2017 General Assembly. He shared that the intent of suggested changes was to provide clarity and understanding to make our doctrine more teachable. He shared a brief history of Article X, noting that changes over the years may not create a cohesive whole and that it must remain faithful to scripture and our long-standing history. Article X has been discussed by the assembly and its committees for 10 years. The BGS has attempted to view the Articles of Faith in their entirety, believing they are a cohesive whole, each dependent on the others. It remains the work of the General Assembly to decide whether to approve or disapprove of the work required by referral.
492. Results of Ballot #30 for General Superintendent #44 were read.

Total ballots cast 950; Necessary for election 634

T Scott Daniels	441	Bonifacio Plantilla Jr.	3
Scott Rainey	302	Dance Gamalami Mathebula	2
Christian Sarmiento	52	Marta Gonzalez	2
Stan Reeder	36	Daryl Blank	2
Min-Gyoo Shin	22	Emanuel David Araújo	2
Deirdre Brower Latz	19	Luis Carlos Saenz	1
Elias Betanzos Luis	14	Manuel Gamaliel Lima	1
Eddie Estep	13	Brian Powell	1
Mark Louw	12	Jeffrey Johnson	1
Kerry Willis	5	Klaus Arnold	1
Scott Sherwood	4	Jeffery Barker	1
Dwight Gunter	4	C. Dale Thistle	1
Luiz Carlos Rocha Oliveira	3	Radito Fausto	1
David Bowser	3	Toribio Torres Vasquez	1

493. Ballot #31 for General Superintendent #44 was cast.
494. Madam Chairperson Sunberg announced that only delegates should be sitting in the delegates section and that all others should move behind the delegate section.
495. Madam Chairperson Sunberg recognized Dwayne Adams, Florida district, who made a motion to reconsider Resolution JUD-801. The motion was seconded. He spoke for the motion having seen the historical precedence of Article X and noting that he voted yesterday out of fear and inadequate information and would like the chance to reconsider.

496. Madam Chairperson Sunberg recognized Mauricio Constantino Ricaldi, Mexico South district, who spoke for the motion and taking the great inheritance of holiness to the next generation and finding new metaphors to explain the doctrine of holiness.
497. Madam Chairperson Sunberg recognized Mike Dennis, North Central Ohio district, who spoke against the motion to reconsider.
498. Madam Chairperson Sunberg recognized Jim Ballenger, Northeastern Indiana, who spoke against the reconsideration as we are talking about a doctrine.
499. Madam Chairperson Sunberg recognized Daron Brown, MidSouth district, who spoke in favor of reconsideration. The BGS and a committee of trusted theologians spent 10 years on this and carefully crafted a statement that is true to Scripture and our experiences. He has sensed an undercurrent of suspicion and feels the resolution is deserving of reconsideration.
500. Madam Chairperson Sunberg recognized James Lynch, Colorado district, who spoke against reconsideration. He was concerned with the time factor for considering remaining business from other committees and noted the assembly has already decided on this resolution.
501. Madam Chairperson Sunberg recognized Brent Piatt, Kentucky district, who spoke against the reconsideration.
502. Madam Chairperson Sunberg recognized Albert Hung, Northern California district, who spoke in favor of reconsideration.
503. Madam Chairperson Sunberg recognized Melvin Quim Medina, Guatemala North Verapaz district, who spoke against reconsideration. He was concerned that we keep going back to previous resolutions and there are other issues that need to be debated. He is feeling this is happening so other topics are delayed.
504. Madam Chairperson Sunberg recognized Brenna Selden, Iowa district, who spoke in favor of reconsideration.
505. Madam Chairperson Sunberg recognized a delegate (microphone 8) who pointed out on the previous vote a majority did vote in favor but did not reach the two-thirds threshold required.
506. The motion to reconsider JUD-801 was rejected.
507. The results of Ballot #31 for General Superintendent #44 were read.

Total ballots cast 951; Necessary for election 634

T Scott Daniels	538	Bonifacio Plantilla Jr.	3
Scott Rainey	258	Manuel Gamaliel Lima	2
Christian Sarmiento	33	Rick Harvey	2
Min-Gyoo Shin	23	David Bowser	2
Stan Reeder	18	Samuel Flores	2
Mark Louw	14	Marta Gonzalez	2
Deirdre Brower Latz	12	Emanuel David Araújo	2
Elias Betanzos Luis	11	Daniel Abdul Karim Gomis	1
Eddie Estep	7	Brian Powell	1
Dwight Gunter	4	Dance Gamalami Mathebula	1
Kerry Willis	4	Jorge Julca	1
Scott Sherwood	3	Klaus Arnold	1
Luiz Carlos Rocha Oliveira	3	Daryl Blank	1

508. Madam Chairperson Sunberg declared no election.
509. Ballot #32 for General Superintendent #44 was cast.
510. Madam Chairperson Sunberg recognized Dan Spaite, Arizona district, who made a motion to reconvene from 8-9 p.m. Motion was seconded. Dan shared that if the assembly does not elect General Superintendents that the General Board, a group of only 40-50 would elect them. After a suggestion to extend the current meeting and a suggestion by Phillip Weatherill, Global NMI President, to start earlier tomorrow, the motion to reconvene from 8-9 p.m. was defeated.
511. General Secretary Gary Hartke made announcements and expressed appreciation to the assembly pages and interpreters. The Thursday plenary would begin at 8 a.m.

FIFTH DAY

THURSDAY MORNING, 15 JUNE 2023

512. The seventh plenary business meeting of the Thirtieth General Assembly of the Church of the Nazarene was called to order at 8 a.m. on 15 June 2023 in the Indiana Convention Center in Indianapolis, Indiana, with General Secretary Gary Hartke present and General Superintendent Eugénio Duarte presiding.
Nick Robertson and the worship team led the assembly in "The Goodness of God" and "God is so Good."
Chairman Duarte requested a volunteer from the floor to pray for the assembly. Elio Ribeiro Tomaz, Brazil Rio de Janeiro Grande Rio district, offered the prayer.
513. General Superintendent Emeritus Jesse Middendorf brought the morning devotional from Colossians 1:15-21. Jesus is the epicenter of the only reality that matters. All men are created equal. In Him, all things hold together. He is the hope of the church. Jesus alone is the sustaining one. In Him, all things consist. 2 Corinthians 5:14, "Christ's love compels us because we are convinced that one died for all, and therefore all died. And he died for all, that those who live should no longer live for themselves but for him who died for them and was raised again." He died for all that; we live not for ourselves but for others. Middendorf closed the devotion with prayer.
514. Chairman Duarte recognized Terry Armstrong, chairperson of the Credentials Committee, to provide the Credentials Committee Report #4. The number of voting delegates was 1,001 with 110 alternates seated and with quorum of 501. A motion was made to approve the Credentials Committee Report #4. The report was adopted. (The written report is included in the journal on page 213.)
515. Chairman Duarte indicated the business to be completed; 66 resolutions have been completed, and 58 are to be completed. There is also the election of General Superintendents #44 and #45, election of the Court of Appeals, announcement of the General Board Elections, and other miscellaneous business.
516. Results of Ballot #32 for General Superintendent #44 were read.

Total ballots cast 949 Necessary for election 633

Christian Sarmiento	31	Dwight Gunter	2
Min-Gyoo Shin	25	Marta Gonzalez	2
Mark Louw	13	Emanuel David Araújo	2
Elias Betanzos Luis	11	Daniel Abdul Karim Gomis	1
Stan Reeder	9		
Deirdre Brower Latz	5	Dance Gamalami Mathebula	1
Eddie Estep	5	David Bowser	1
Luiz Carlos Rocha Oliveira	3	Daryl Blank	1
Samuel Flores	3	C. Dale Thistle	1
Bonifacio Plantilla Jr.	3	Ulises Solis	1
Scott Sherwood	2	Toribio Torres Vasquez	1

517. Chairman Duarte declared no election.

518. Ballot #33 for General Superintendent #44 was cast.

519. Chairman Duarte recognized, Fabio Arauja, Brazil Curitiba district, who made a motion to suspend Rule 21 and remove those from the list who have 10 votes or less. The motion was seconded. The motion was defeated.

520. Chairman Duarte recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district.

521. The results of Ballot #33 for General Superintendent #44 were read.

Total ballots cast 923; Necessary for election 616

T Scott Daniels	630	Marta Gonzalez	2
Scott Rainey	190	Bonifacio Plantilla Jr.	2
Christian Sarmiento	35	Daniel Abdul Karim Gomis	1
Min-Gyoo Shin	21	Scott Sherwood	1
Elias Betanzos Luis	11	Manuel Gamaliel Lima	1
Stan Reeder	5	Dance Gamalami Mathebula	1
Deirdre Brower Latz	4	Jorge Julca	1
Eddie Estep	4	David Bowser	1
Mark Louw	3	Samuel Flores	1
Luiz Carlos Rocha Oliveira	3	Sirlene Bustos Salazar	1
Luis Carlos Saenz	2	C. Dale Thistle	1
Dwight Gunter	2		

522. Chairman Duarte declared T. Scott Daniels elected as the General Superintendent #44. Daniels and his wife Debbie were escorted to the platform. Daniels expressed thanks to his local church in Nampa, Idaho USA. He shared about his family's journey in the Church of the Nazarene and the power of Christ's transformation in his family, accepting the election.

523. Ballot #34 for General Superintendent #45 was cast.

524. Chairman Duarte recognized Steven Willis, Virginia district, asking if it is possible that General Superintendent David Graves could be elected.

525. Chairman Duarte asked General Superintendent Graves if he would like to speak to this. Graves indicated he had already turned the chapter of opportunities to continue to serve the church in collaborative initiatives. The 14 years we served were marvelous. We are excited for the future. We have a commitment to our family with a small window of time to be involved in their lives.

526. Chairman Duarte recognized Wouter Boor, Netherlands district, who motioned to suspend Rule 40 and change “unanimous” to “two-thirds.” Motion was seconded. The reader read the proposed change. The motion was defeated.

527. Results of ballot #34 for General Superintendent #45 were read.

Total ballots cast 926; Necessary for election 618

Scott Rainey	249	Daryl Blank	2
Christian Sarmiento	218	Emanuel David Araújo	2
Deirdre Brower Latz	171	Yambe Sike	2
Min-Gyoo Shin	86	Juan Soto Galvis	2
Mark Louw	51	Daniel Abdul Karim Gomis	1
Elias Betanzos Luis	23	Manuel Gamaliel Lima	1
Stan Reeder	18	Rodwell Alphonso Porter	1
Eddie Estep	14	Brian Powell	1
Dwight Gunter	12	Jorge Julca	1
Luis Carlos Saenz	9	Geoff Kunselman	1
Olivia Metcalf	7	Albert Hung	1
Scott Sherwood	6	Jeffrey Johnson	1
Curtis Solomon Ndlovu	5	Luiz Carlos Rocha Oliveira	1
Rick Harvey	5	James Ritchie	1
Samuel Flores	5	Carl McCann	1
Brian Wilson	4	Gabriel Benjamin	1
C. Dale Thistle	3	Terrill Armstrong	1
Bonifacio Plantilla Jr.	3	Phillip Rhoades	1
Dance Gamalami Mathebula	2	Dan Balayo	1
Kerry Willis	2	David Bartley	1
David Bowser	2	Ataushi Kume	1
Klaus Arnold	2	Eric Skelton	1
Marta Gonzalez	2	Toribio Torres Vasquez	1

528. Chairman Duarte declared no election.

529. Ballot #35 for General Superintendent #45 was cast.

530. Chairman Duarte recognized Matheus Furtado Zenero, Brazil Nordeste Paulista district, who made a motion to begin today’s business with resolutions of the Christian Action Committee. Seconded. The motion was defeated.

531. Resolution LA-419 was presented and adopted, per committee recommendation.

532. Results of Ballot #35 for General Superintendent #45 were read.

Total ballots cast 945; Necessary for election 630

Christian Sarmiento	267	Luis Carlos Saenz	5
Scott Rainey	249	Scott Sherwood	4
Deirdre Brower Latz	214	Brian Wilson	4
Min-Gyoo Shin	75	Olivia Metcalf	4
Mark Louw	43	Samuel Flores	3
Elias Betanzos Luis	18	Bonifacio Plantilla Jr.	3
Eddie Estep	10	Dance Gamalami Mathebula	2
Stan Reeder	7	Kerry Willis	2
Curtis Solomon Ndlovu	6	Marta Gonzalez	2
Dwight Gunter	6	Emanuel David Araújo	2

Luis Henrique Biazon	2	Daryl Blank	1
Manuel Gamaliel Lima	1	Bret Layton	1
Rick Harvey	1	Gabriel Benjamin	1
Brian Powell	1	Gordon Wong	1
Jeffrey Johnson	1	Terrill Armstrong	1
Luiz Carlos Rocha Oliveira	1	Silla Onyango	1
David Bowser	1	C. Dale Thistle	1
James Ritchie	1	Ataushi Kume	1
Klaus Arnold	1	Yambe Sike	1

533. Chairman Duarte declared no election.

534. Ballot #36 for General Superintendent #45 was cast.

535. Resolution LA-421 was read and adopted as amended by the committee, per committee recommendation.

536. Resolution LA-422 was read and adopted as amended by the committee, per committee recommendation.

537. Results of Ballot #36 for General Superintendent #45 were read.

Total ballots cast 941; Necessary for election 628

Christian Sarmiento	358	Marta Gonzalez	2
Deirdre Brower Latz	268	Emanuel David Araújo	2
Scott Rainey	187	Scott Sherwood	1
Min-Gyoo Shin	48	Verne Ward III	1
Mark Louw	27	Olivia Metcalf	1
Elias Betanzos Luis	10	Luiz Carlos Rocha Oliveira	1
Curtis Solomon Ndlovu	7	Klaus Arnold	1
Eddie Estep	6	Francisco Cho Si	1
Stan Reeder	4	Rosa Delia Ayala de Chinchilla	1
Luis Carlos Saenz	3	Luis Henrique Biazon	1
Dwight Gunter	3	C. Dale Thistle	1
Brian Wilson	3	Ataushi Kume	1
Samuel Flores	2	Bonifacio Plantilla Jr.	1

538. Chairman Duarte declared no election.

539. Ballot #37 for General Superintendent #45 was cast.

540. Resolution LA-423 was presented and adopted, per unanimous committee recommendation.

541. Resolution LA-424 was presented and adopted, per unanimous committee recommendation.

542. Resolution SR-752 was presented and adopted, per unanimous committee recommendation.

543. Results of Ballot #37 for General Superintendent #45 were read.

Total ballots cast 933; Necessary for election 622

Christian Sarmiento	437	Elias Betanzos Luis	9
Deirdre Brower Latz	306	Eddie Estep	4
Scott Rainey	102	Stan Reeder	3
Min-Gyoo Shin	37	Curtis Solomon Ndlovu	3
Mark Louw	13	Dwight Gunter	3

Luis Carlos Saenz	2	Kerry Willis	1
Brian Wilson	2	Samuel Flores	1
Emanuel David Araújo	2	Marta Gonzalez	1
Bonifacio Plantilla Jr.	2	Francisco Cho Si	1
Verne Ward III	1	Shawna Songer Gaines	1
Luiz Carlos Rocha Oliveira	1	C. Dale Thistle	1

544. Chairman Duarte declared no election.
545. Ballot #38 for General Superintendent #45 was cast.
546. Chairman Duarte recognized Carl McCann, United Kingdom British Isles South district, who made a motion for all the historic site resolutions to be voted on together. Chairman Duarte indicated that per Rule 44, this was in order without a motion.
547. Resolutions SR-753, SR-754, SR-755, SR-756, SR-757, and SR-758 were presented and adopted, per unanimous committee recommendations.
548. Results of Ballot #38 for General Superintendent #45 were read.

Total ballots cast 951; Necessary for election 634

Christian Sarmiento	505	Samuel Flores	2
Deirdre Brower Latz	323	Kenneth David Fulks	2
Scott Rainey	60	Verne Ward III	1
Min-Gyoo Shin	28	Daryl Blank	1
Mark Louw	10	Adérito Ferreira	1
Elias Betanzos Luis	5	Emanuel David Araújo	1
Brian Wilson	3	C. Dale Thistle	1
Luis Carlos Saenz	2	Bonifacio Plantilla Jr.	1
Eddie Estep	2	Phillip Fuller	1
Dwight Gunter	2		

549. Chairman Duarte declared no election.
550. Ballot #39 for General Superintendent #45 was cast.
551. General Superintendent David Graves assumed the chair at 9:50 a.m.
552. General Secretary Hartke read the names of those elected to the General Board as follows:

	Ministerial	Lay
Africa Region	Dance Gamalami Mathebula Sipho Ncongwane Aresenio Jeremiah Manjate	Daniel Sithole Lorato Sepeng Benjamin Langa
Asia-Pacific Region	Min-Gyoo Shin Peter Kui Yekip	Emily Bolinas Wallace White Kintak
Canada Region	C. Dale Thistle	Rose Graham
Central USA Region	Timothy Kellerman	Cheryl Seymour
East Central USA Region	Samuel Barber	Larry Hammond
Eastern USA Region	Olivia Metcalf	Wavny Toussaint
Eurasia Region	Peter Paul George Carl McCann	Udaya Kumar Mangesh Jadhav

	Dennis Mohn	Wouter Boor
Mesoamerica Region	Elimelec Juantá Miguel Anel Ceballos Sirlene Bustos	Rosa Delia Ayala Jouse Jimenez Gonzalez Ellier Moises Lucas Mejia
North Central USA Region	Steve Hoffman	Greg Hephner
Northwest USA Region	Virgil Askren	Joel Pearsall
South America	Elio Ribeiro Tomaz Marcelo Correa Adalberto Herrera	Galdina De Souza Arrais David Lara Ascorbe Gerson Rueda
South Central USA Region	Rick Harvey	Cheryl Crouch
Southeast USA Region	Dwight Gunter	Michael Johnson
Southwest USA Region	Rob Songer	Dan Spaite
Nazarene Missions International/NMI/MNI		Debra Voelker
Nazarene Youth International/NYI/JNI	Christiano Malta	
Nazarene Discipleship International/NDI/DNI	Susan Booth	
Education	Dan Boone	Bob Brower

553. The ballot for General Court of Appeals was cast.

554. Results of ballot #39 for General Superintendent #45 were read.

Total ballots cast 947; Necessary for election 632

Christian Sarmiento	545	Brian Wilson	2
Deirdre Brower Latz	304	Verne Ward III	2
Scott Rainey	42	Samuel Flores	2
Min-Gyoo Shin	24	Emanuel David Araújo	2
Mark Louw	9	Stan Reeder	1
Elias Betanzos Luis	4	Brian Powell	1
Luis Carlos Saenz	2	Luiz Carlos Rocha Oliveira	1
Eddie Estep	2	C. Dale Thistle	1
Dwight Gunter	2	Bonifacio Plantilla Jr.	1

555. Chairman Graves declared no election.

556. Ballot #40 for General Superintendent #45 was cast.

557. Chair Graves recognized Deirdre Brower Latz, Eurasia International Board of Education delegate, who requested that her name be removed from the ballot.

558. Ballot #40 for General Superintendent #45 was recast in light of the request.

559. Resolution JUD-808 was presented and adopted, per committee recommendation.

560. Resolution JUD-809 was presented and adopted, per unanimous committee recommendation.

561. Resolution JUD-810 was rejected in committee by a two-thirds vote it is dead.

562. Results of Ballot #40 for General Superintendent #45 were read.

Total ballots cast 917; Necessary for election 612

Christian Sarmiento	626	Samuel Flores	2
Scott Rainey	118	Luis Carlos Saenz	1
Min-Gyoo Shin	84	Verne Ward III	1
Mark Louw	23	Albert Hung	1
Olivia Metcalf	19	Klaus Arnold	1
Dwight Gunter	7	Althea Taylor	1
Elias Betanzos Luis	6	Gabriel Benjamin	1
Deirdre Brower Latz	5	Timothy Green	1
Stan Reeder	5	Emanuel David Araújo	1
Eddie Estep	3	Terrill Armstrong	1
Brian Wilson	3	C. Dale Thistle	1
Bonifacio Plantilla Jr.	3	Lynne Bollinger	1
Luiz Carlos Rocha Oliveira	2		

563. Chairman Graves presented General Superintendent #45 Christian Sarmiento. Sarmiento and his wife Margit came to the platform. He shared about his conversion and how he and Margit have followed the “blowing” of the Holy Spirit throughout their ministry, accepting the election.

564. Resolution JUD-811 was presented and adopted, per committee recommendation.

565. Resolution JUD-811a was presented.

566. Chairman Graves recognized, Tim Crump, Southwest Indiana district, who made a motion to amend JUD-811a relative to *Manual* 606.1 to insert “along with those portions of the *Manual* pertaining to what we believe and how we live in light of those beliefs” after “The Covenant of Christian Conduct,” and to strike “of the Church of the Nazarene.” The motion was seconded. He indicated concern for the Church of the Nazarene and the culture in which we live. We should be loving but there also should be discipline. Who should discipline? There needs to be clarity around who should be in charge of discipline and guidance on how we discipline in love.

567. Chairman Graves recognized Jim Yelington, Anaheim district, who asked if a person would have to be guilty of all the items listed.

568. The amended resolution was read.

569. Chairman Graves recognized J. Scott Shaw, Intermountain district, who addressed the previous delegate’s question. He noted that JUD-811 which was just past, separated “conduct unbecoming of a minister” and the “promoting doctrines out of harmony.” He wanted to clarify that if this resolution were passed this would fall under the second portion, promoting doctrines out of harmony.

570. Chairman Graves recognized David Gilmore, United Kingdom British Isles South district, who spoke against the amendment. He believes the intent of the resolution was to remove subjectivity and the amendment seems to muddy the waters.

571. Chairman Graves recognized Clovis St. Romain, Leeward/Virgin Islands, who indicated his comments were in line with the previous speaker.

572. Chairman Graves recognized Carl McCann, United Kingdom British Isles South district, who indicated that he wished to wait to speak about the resolution and not the

- amendment.
573. Chairman Graves recognized Jeren Rowell, USA/Canada International Board of Education delegate, who indicated the need for clarity on the language “those portions.”
 574. Chairman Graves recognized Tim Crump, maker of the motion, to clarify, who referred to a ruling of the Board of General Superintendent using the languages of “those portions.”
 575. Chairman Graves recognized General Superintendent Carla Sunberg. She noted that JUD-811 was adopted and brings clarity by separating conduct unbecoming and those out of harmony. Doctrinal statement only appears in *Manual* 606.1. She shared the BGS did issue a ruling to define what was included in the doctrinal statement and that this amendment seems to be adding the words of the ruling to the *Manual*.
 576. The amendment was defeated.
 577. Chairman Graves recognized Dwight Gunter, MidSouth district, who spoke in opposition of the resolution feeling that the motion is too vague and requested that, in the future, the BGS define clearly “harmony.”
 578. Chairman Graves recognized Carl McCann, United Kingdom British Isles South district, who indicated this is very subjective if we include this language and that what is in the *Manual* currently is sufficient.
 579. Chairman Graves recognized Dierdre Brower Latz, chairperson of the Special Resolution Committee. She shared that the committee wrestled with this because they wanted to be in “harmony” but reflect the depth and breadth of the church in thinking about church discipline.
 580. Resolution JUD-811a was rejected, per committee recommendation.
 581. Resolution JUD-812 was rejected in committee by a two-thirds vote it is dead.
 582. Resolution JUD-813 was rejected in committee by a two-thirds vote it is dead.
 583. Resolutions JUD-815 and JUD-815a were presented. JUD-815 was recommended by the committee to be considered for both.
 584. Chairman Graves recognized Shawna Songer Gaines, MidSouth district, who worked on this resolution on behalf of the MidSouth district. She spoke in favor, expressing gratefulness for the Board of General Superintendents’ work with the Articles of Faith as a whole. It is important to differentiate our Wesleyan holiness view from a reformed view of humanity and creation.
 585. Chairman Graves recognized Daron Brown, MidSouth district, who spoke in favor. He recognized that the creation of a new Article of Faith is not a small thing but believes this would more accurately tell the story of God in the Articles and make them more robust.
 586. Chairman Graves recognized David Mowry, Northwest district, who spoke against the resolution believing that this does not pass Article 4’s bar limiting articles to topics that are demonstrable. It makes love co-equal with God, which feels ambiguous. More work needs to be done for clarification.
 587. Chairman Graves recognized José David Balcazar Medina, Peru Central district, who asked a question. If we approve this, will we be adding another Article of Faith? Chairman Graves indicated this could become a new Article of Faith following the process of *Manual* 27, coming back to the next General Assembly for a vote.
 588. Chairman Graves recognized Dierdre Brower Latz, chairperson of the Special Judicial Committee who concurred with the process noted by Chairman Graves.

589. Chairman Graves recognized Phil Fuller, Virginia district, who clarified that a motion was not needed to refer as it was inherent in the action. Chairman Graves affirmed his statement.
590. Chairman Graves recognized Knowledge Mumanyi, East Zimbabwe district, who spoke against adding another Article of Faith.
591. Chairman Graves recognized Dwight Gunter, MidSouth district, who spoke in favor. This Article of Faith would establish a basis for our current theological understanding for human sexuality. He also shared that we should not be more concerned with the number of articles than the clarity.
592. Chairman Graves recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who spoke in favor of adopting and sending this to the BGS for a deeper analysis.
593. Chairman Graves recognized Sanaila Roqara, Fiji district, who spoke against the proposed Article of Faith – God created everything out of His full nature and not just love alone.
594. Chairman Graves recognized Anips Spina, Brazil Sao Paulo, who asked that items referred to the BGS by a previous assembly not come as “late” resolutions.
595. Chairman Graves recognized Juan Lelli, Southwest Latin American district, who spoke against the addition of new Articles of Faith.
596. Chairman Graves recognized Scott Rainey, Global NDI Director, who had a question on the clarity of the present voting action. Chair Graves indicated the question is on the adoption. If adopted, it will be referred to BGS (according to *Manual 27*) who would then appoint a study committee and bring back a report to the next assembly.
597. Resolution JUD-815 was adopted, per committee recommendation.
598. Resolutions JUD-816 and JUD-816a were presented. JUD-816a was recommended unanimously by the committee for both.
599. Chairman Graves recognized Scott Sherwood, USA/Canada International Board of Education delegate, who spoke in opposition to the resolution. The change is significant, particularly “suffering” is removed.
600. Chairman Graves recognized James Lynch, Colorado district, who spoke against the resolution and indicated the proposal removes the word “eternal.”
601. Chairman Graves called for the reading of JUD-816a.
602. Chairman Graves recognized Michael Johnson, MidSouth district, who spoke in favor of the resolution.
603. Chairman Graves recognized Shawna Songer Gaines, MidSouth district, who spoke in favor. She indicated the re-write does not move us closer to universalism but adds more reference to Christ and leads us more deeply into a heart of holiness.
604. Chairman Graves recognized Brenna Selden, Iowa district, who spoke in favor of resolution. Providing clarity is not change; it is helping us understand the mission of the church.
605. Chairman Graves recognized Brian Powell, Kentucky district, who asked a question on some of the wording.
606. Chairman Graves recognized Tim Burton, Australia North and West district, who spoke in favor of resolution as a well written statement.
607. Chairman Graves recognized Israel Chiquin, Guatemala Verapaz South, who spoke against the resolution because the resolution states that when we are dead we go directly to be

- with Jesus and omits judgment.
608. Chairman Graves recognized Albert Hung, Northern California district, who spoke in favor, who indicated this resolution does not indicate a shift but provides clearer language.
609. Chairman Graves recognized Francisco Cho Si, Guatemala North Verapaz, for a question. What was the reason to revise the Articles of Faith? There is more confusion. What were the objectives? Chairman Graves shared that this came from a referral from 6 years ago.
610. Chairman Graves recognized Glenn Grambo, Virginia district, who spoke against the resolution because of the removal of “every person shall appear before God” and addition “when Christ shall judge all the wisdom and righteousness,” not God.
611. Chairman Graves recognized Ako Arua, Papua New Guinea Central district, who spoke against the resolution. What are we trying to do, to make things easy for us? We need to be very careful in what we are doing here.
612. Chairman Graves Dan Gilmore, Northern Michigan district, who spoke against motion. The sentiment had been mentioned that we are trying to make it gentler. The gospel of Jesus Christ is a stumbling block. Our message should be that we need a Savior.
613. Chairman Graves recognized Jeren Rowell, USA/Canada International Board of Education delegate, who spoke in favor. Our understanding is that doctrine is not static; this would add a needed emphasis and would be a positive move.
614. Chairman Graves recognized Melvin Quim Medina, Guatemala North Verapaz district, who spoke against, as we are making it too easy in our Articles of Faith.
615. Resolution JUD-816a was rejected with less than two-thirds in favor.
616. Resolution JUD-817 was presented and adopted, per unanimous committee recommendation.
617. Resolution JUD-818 was presented and adopted, per unanimous committee recommendation.
618. Chairman Graves recognized Brian Knight, West Virginia North district, for a point of order.
619. Chairman Graves recognized Dwayne Adams, Florida district, who requested that in the future the BGS examine the process of studying Articles of Faith and presenting those proposed changes.
620. Chairman Graves called for the report from the ballot for General Court of Appeals. The names of those elected were read by the General Secretary Hartke:
Frederick Amolo – Africa
Julie Cheney – USA/Canada
Kafoa Muaror – Asia Pacific
Antoine St. Louis – Mesoamerica
Ian Willis – Eurasia
621. The assembly recessed for lunch, and the next plenary would begin again at 1:15 p.m.

THURSDAY AFTERNOON, 15 JUNE 2023

622. The eighth plenary business meeting of the Thirtieth General Assembly of the Church of the Nazarene was called to order at 1:15 p.m. on 15 June 2023 in the Indiana Convention Center in Indianapolis, Indiana, with General Secretary Gary Hartke present and General

- Superintendent Gustavo Crocker presiding. This is the final business meeting of the General Assembly.
623. Chairman Crocker recognized Rick Power, Hawaii Pacific district. When we considered CA-700 on Tuesday, we acted on it without comment or question and according to Rule 42, discussion and debate should have been allowed. He asked the Board of General Superintendents or the study committee could offer a summary of changes and additions to this core document of the Church, the Covenant of Christian Conduct. Chairman Crocker, responded that they will do so but due to time they will address the ones that have yet to be debated and then will spend time explaining the CA-700.
624. Resolution CA-705 was read as amended by the committee.
625. Chairman Crocker recognized Steve Hamilton, Oregon Pacific district, who made a motion to amend the resolution by inserting the word “primary” before “identity in Christ” and strike the words “and not with sexual sin or temptations.” He stated that all of us are created in the image of God. Adding the word “primary” does not diminish the pursuit of Christlikeness, but point individuality toward a primary identity in Christ. The last words could be applied to any sin and removing them makes the statement strong.
626. Chairman Crocker recognized Ruth Ann Gardner, West Virginia South district, who spoke against the amendment. The word “sin” has been taken out of this. It is not our job to condemn but preach and teach that they must leave their life of sin. The woman in the Bible was set to be stoned because of her sin. “Sin” is a universal word.
627. Chairman Crocker recognized Brian Knight, West Virginia North district, who had submitted a motion to refer CA-705.
628. Chairman Crocker recognized Brian Powell, Kentucky district, who spoke against the amendment and recognized that this is a contentious issue in our culture. He hoped that we could have a heart of the Father and not be offended in debate. This specific statement speaks to sexual sins.
629. Chairman Crocker recognized Philip Lindquist, North/East Texas district, with point of order. We spent 20 minutes on this yesterday. Chairman Crocker noted that today is a new day.
630. The amendment to add the word “primary” and strike the last 7 words was defeated.
631. Chairman Crocker recognized Marie Secor, Northeastern Indiana district, who made a motion to amend by adding the words “a biological” before both “man” and “woman” in paragraph 6. Motion came with a second.
632. Chairman Crocker recognized Dan Boone, USA/Canada International Board of Education delegate, who spoke against the amendment, citing the work of the committee regarding gender in CA-713.
633. Chairman Crocker recognized Maria Fuentes, Costa Rica Central district, who spoke in favor of the amendment. In Costa Rica they are trying to pass a law in which a pastor can go to jail if they refuse to marry two people. If “man and woman” are left by themselves in this statement, anyone who decides to have a sex change can demand that the pastor perform the wedding, even if it is against their faith.
634. Chairman Crocker recognized Luiz Carlos Rocha Oliveira, Brazil Central Oeste district, who spoke against the amendment and desired to present an amendment to the amendment. The second amendment was not germane to the first.

635. Chairman Crocker recognized Phillip Weatherill, Global NMI President, who moved to lay CA-705 on the table and move to Resolution CA-713. Motion adopted to postpone debate on CA-705 and move to CA-713.
636. Resolution CA-713 was presented.
637. Chairman Crocker recognized James Gully, North Central Ohio district, who spoke against the resolution. We should walk alongside persons confused about their identity.
638. Chairman Crocker recognized a delegate (microphone 3) who spoke for the resolution. To lose this text which provides a basis for the next four years and be left with no guideline would be a waste of effort and resources.
639. Chairman Crocker recognized Ruth Turner, United Kingdom British Isles North district, for a point of order, believing there are two errors in the resolution.
640. Chairman Crocker recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who spoke against the resolution. Gender is something we are born with – male or female.
641. Chairman Crocker recognized Ruth Turner, United Kingdom British Isles North district with a question. Should the scriptural reference should be Matthew 19:13-14, not Matthew 19:11-12?
642. Chairman Crocker recognized Ruth Turner, British Isles North district, who had already spoken once.
643. Chairman Crocker recognized Brad Dyrness, Michigan district, who spoke in favor of the resolution and indicated we need this resolution in our hands today.
644. Chairman Crocker recognized José David Balcazar Medina, Peru Central district, who spoke against the resolutions because of the title, the lack of the word “biologically,” the fact that it was a late resolution, and the problem with the scripture reference.
645. Chairman Crocker recognized Onildo Veloso Junior, Brazil Nordeste Central district, who indicated he is pastor and an attorney, and holds a degree in therapy for couples and family. He spoke for the motion as it will help in both pastoral and legal senses.
646. Chairman Crocker recognized Phillip Weatherill, Global NMI President, who spoke for the motion. It is consistent with the other Christian Action Committee resolutions being considered and starts clearly with a statement about the creation of male and female.
647. Chairman Crocker recognized Fredrick Amolo, Kenya Lake Victoria district, who spoke against the motion. The outcome of this resolution could create loopholes in legal terms.
648. Chairman Crocker recognized Anderson Kellman, Barbados district, who spoke for the resolution believing that statement is a very balanced one.
649. Chairman Crocker recognized Benjamin Lopez, Southwest Latin American district. This is a symptom of a broken world and we have been called to reconcile a broken society with the Gospel and guide people into holiness with God.
650. General Superintendent Carla Sunberg was recognized to speak on behalf of the BGS. This resolution was a referral to the BGS from 2017 when a similar discussion took place. A group of legal counselors, psychologists, medical doctors, pastors, theologians, and ethicists have been consulted on this resolution. The resolution is clear that “we believe that a person’s birth sex is primary, formative, and God given” at birth. This Wesleyan document will bring greater clarity and will help pastors from a legal perspective.
651. Chairman Crocker recognized a delegate (microphone 3) who asked for an extension of time. He withdrew the request after being reminded of the remaining resolutions.

652. Chairman Crocker recognized Brent Piatt, Kentucky district, who indicated we need to pass this resolution.
653. Resolution CA-713 was adopted, per committee recommendation.
654. Discussion returned to Resolution CA-705.
655. Chairman Crocker recognized Phillip Weatherill, Global NMI President, who spoke against the amendment to include the words “biologically.”
656. Chairman Crocker recognized Dwight Gunter, MidSouth district, who asked if this would take precedence over the previously adopted resolution. Chairman Crocker shared that items in the appendix are reviewed every three quadrennia and that items in the Covenant of Christian Conduct can only be amended by two-thirds vote of the General Assembly.
657. Chairman Crocker recognized Eddie Estep, Kansas City district, who spoke against the amendment and the resolution. The last General Assembly celebrated a unified vote on paragraph 31. It provides a blend of truth and grace; it is well written, biblically based, theologically sound, historically orthodox, and reflect a posture of love and grace.
658. Chairman Crocker recognized Brian Knight, West Virginia North district, who asked if time has been given for translation.
659. Chairman Crocker recognized Steven Chambers, Philadelphia district, who spoke for the amendment. There is the need to define man and woman and “biological” covers it.
660. The amendment to CA-705 was defeated.
661. Resolution CA-705 as amended by the committee was rejected with less than two-thirds in favor. Paragraph 31 remains unchanged.
662. Resolution CA-706 was rejected in committee by a two-thirds vote it is dead.
663. Resolution CA-707 was presented and adopted, per unanimous committee recommendation.
664. Resolution CA-708 was read as amended by the committee.
665. Chairman Crocker recognized Shawna Songer Gaines, MidSouth district, who submitted a motion to amend and then withdrew the amendment.
666. Chairman Crocker recognized Mike Dennis, North Central Ohio district, who spoke in favor resolution. “Careful Use of Language” is a better phrase than “Gender Inclusive Language.”
667. Resolution CA-708 as amended by the committee was adopted, per committee recommendation.
668. Resolution CA-709 was read.
669. Chairman Crocker recognized Denny Costa, Brazil Minas Gerais district, who had a question on two previous votes. Chairman Crocker indicated it was out of order unless there was a reconsideration.
670. Resolution CA-709 was adopted, per committee recommendation.
671. Resolution CA-711 was read as amended by the committee.
672. Chairman Crocker recognized Telma Fortes, Cabo Verde Sul district, with a question about the last sentence of the paragraph which seems we are not encouraging the prayer language in our church as a gift of the Holy Spirit.
673. Chairman Crocker recognized Caswald Jemmott, Barbados district, who made motion to amend by adding: “While we do not believe that speaking in tongues is the evidence of

- being filled with the Holy Spirit, we affirm all the gifts of the Spirit.” Motion was seconded. Caswald Jemmott spoke for the amendment.
674. Chairman Crocker recognized Anderson Kellman, Barbados district, who spoke for the amendment. To leave this statement as it is fails to properly address the issue of the proper execution and use of tongues.
675. Chairman Crocker recognized Richard Wood, United Kingdom British Isles North district, who made a motion to refer the resolution and amendment to the BGS. Chairman Crocker shared that because this paragraph is set to expire, it is the opinion of the BGS that items in the appendix cannot be referred at the time of review as it would leave it in “limbo” for the next quadrennium.
676. The amendment to add “While we do not believe that speaking in tongues is the evidence of being filled with the Holy Spirit, we affirm all the gifts of the Spirit” was adopted.
677. Chairman Crocker recognized Julie Cheney, Central California district and secretary of the Christian Action Committee, who pointed out that as discussed in the committee, it would be helpful for the *Manual* Editing Committee to clarify a single phrase for “baptism with the Holy Spirit,” “infilling of the Holy Spirit,” and “baptism in the Holy Spirit.”
678. Chairman Crocker recognized Francisco Cho Si, Guatemala North Verapaz district, who asked that the amendment which was adopted be read in Spanish.
679. Chairman Crocker recognized Juan Lelli, Southwest Latin American district, who spoke in favor of the previous amendment and the resolution. We agree that speaking in tongues is a gift, not an evidence of the baptism of the Holy Spirit.
680. Chairman Crocker recognized Clark Armstrong, Kansas City district, who urged the floor to adopt the resolution and recommended that the delegate who desired to refer this resolution be immediately allowed to make a motion to refer.
681. Chairman Crocker recognized Scott Sherwood, USA/Canada International Board of Education delegate, with a question. What is the meaning of the resolution as it stands? Does this open the door for affirmation of speaking in tongues as a prayer language but not necessary evidence of being filled with the Spirit?
682. Chairman Crocker asked the presenter of the amendment to speak to the question. Caswald Jemmott, Barbados district, responded to the question of the use of prayer language and the public use of speaking in tongues. If the guidelines of the Apostle Paul are followed in 1 Corinthians 40 there should be little to no problem with the use of speaking in tongues.
683. Chairman Crocker recognized, Edmar Fonseca, Brazil Campinas district, for a point of order. The amendment was already approved and it is not in order to discuss the topic. Chairman Crocker commented that the amendment has been approved, but the assembly has the right to discuss the entirety of the resolution.
684. Chairman Crocker recognized Scott Sessions, Alabama North district, who spoke against the resolution because of the amendment, which tends to lead to an understanding that we would affirm the gift speaking in tongues in an unknown language.
685. Chairman Crocker announced that there would be a short break.
686. General Secretary Hartke noted that the General Board organization meeting originally scheduled for 3:30 p.m. would not take place. Newly elected General Board members should remain in the room for the remainder of the current plenary meeting.

687. Chairman Crocker read an amendment from Scott Sessions, Alabama North district, to insert “unknown” before the word tongues and strike “we affirm all the gifts of the spirit.” Chairman Crocker recognized, Scott Sessions, Alabama North district, who confirmed that was the motion.
688. Chairman Crocker recognized Sam Barber, South Central Ohio district, who spoke in favor of the amendment.
689. Chairman Crocker recognized Anderson Kellman, Barbados district, who spoke against the amendment. If tongues are correctly practiced in the church, someone should interpret those tongues. Tongues may start as unknown but interpretation will give the necessary information. Our concern is the tongues represent a biblical reality and if instructed in the biblical practice, the kind of confusion being heard will not occur.
690. Chairman Crocker recognized Telma Fortes, Cabo Verde Sul district, who spoke against the amendment. The Apostle Paul says that we should exercise all the gifts and speaking in tongues is a gift of the Spirit.
691. General Superintendent David Busic asked to speak to the assembly. It is important for the assembly to know that this would be a fundamental change in the historical view of the Church of the Nazarene. Currently, the BGS does have a ruling that would be the opposite of what is proposed.
692. The amendment was adopted.
693. Resolution CA-711 as amended by the assembly was adopted.
694. Chairman Crocker recognized Steve Hamilton, Oregon Pacific district, for point of order regarding the previous amendments.
695. Chairman Crocker recognized David Bowser, Mid-Atlantic district, for a point of information. Would it be appropriate for the 28 March 1986 and 3 December 2014 rulings of the BGS to be released to the delegation? Chairman Crocker responded that would be appropriate and that delegates would receive copies of the rulings.
696. Chairman Crocker recognized Richard Wood, United Kingdom British Isles North district, who asked what would be the best approach for the topic of the previous resolution to be considered again over the next four years.
697. Chairman Crocker recognized Clovis St. Romain, Leeward/Virgin Islands district, for a question. Can you help us understand what has happened? Chairman Crocker shared that an approved amendment cannot be amended unless the new amendment will change completely the principle of the motion. That is why the amendment was allowed.
698. Chairman Crocker recognized Luiz Carlos Rocha Oliveira, Brazil Centro Oeste district, who also spoke about the previous amendment.
699. Resolution CA-710 was presented.
700. Chairman Crocker recognized James Lynch, Colorado district, who asked for the committee recommendation vote to be shared again. Chairman Crocker shared the recommendation and that the wording did not change from the original resolution.
701. Chairman Crocker recognized Matheus Furtado Zenero, Brazil Nordeste Paulista district, who made a motion to refer CA-710 to the BGS for further study. This could be complicated for some topics. While it is a good point, the wording needs to be worked on.
702. Chairman Crocker recognized Wouter Boor, Netherlands district, for a point of order

- asking for clarification as to which version of CA-710 was being considered.
703. Chairman Crocker asked Scott Daniels, chairperson of the Christian Action Committee, to address the point of order. While the committee did debate and consider an amended version of the resolution, that version was rejected and the committee recommended the original version.
 704. Chairman Crocker recognized Rick Power, Hawaii Pacific district, who spoke against the motion to refer. Many still feel that a more robust statement on creation care is needed but CA-700 does include a paragraph on creation care.
 705. Chairman Crocker indicated Matheus Furtado Zenero, Brazil Nordeste Paulista district, would like to withdraw his motion to refer. Without opposition the motion was withdrawn.
 706. Chairman Crocker recognized Kevin Dale Hoffpauir, Louisiana district, who spoke in favor of the resolution.
 707. Resolution CA-710 was adopted, per committee recommendation.
 708. Chairman Crocker stated that CA-700, which was adopted, had no discussion and that there was a request, not to be reconsidered, but that an explanation be given. Chair Crocker invited the Scott Daniels, chairperson of the Christian Action Committee, to speak. Scott Daniels shared that two resolutions from 2017 (CA-710 and JUD-833) had been sent to a Covenant of Christian Conduct Committee. When the committee met it became clear that considering the issue of intoxicants in isolation from the wider context of the call to holiness would be a disservice to the church. With the approval and support of the BGS, the committee reviewed, revised, expanded, and strengthened the whole of the Christian Life, *Manual* paragraphs 28-29.6. The goal of the committee's work was not to eliminate previous language or ignore the concerns in the current statement, but to add deeper theological reflection and expanded ethic reflection on Christian living in a rapidly changing world. The committee's conversations were rich, deep, and wide-ranging as they sought to articulate a framework for Nazarenes living holy lives in the 21st century. The new statement contains a series of affirmations and convictions that the committee hopes will give guidance as we attempt together to embody and reflect the life of the new creation in all its beauty.
 709. Resolution CA-712 was read and adopted as amended by the committee, per unanimous committee recommendation.
 710. Chairman Crocker expressed appreciation for how the assembly navigated the doctrine and covenant items and announced a 10-minute break.
 711. General Superintendent David Busic assumed the chair at 4 p.m.
 712. Chairman Busic asked for a motion to extend business until 5 p.m. A motion was received and adopted.
 713. Chairman Busic addressed questions sent to the chair about *Manual* paragraph 925. The rulings of the BGS requested earlier have been loaded to the General Assembly documents.
 714. Resolution MED-521 was presented as amended by the committee and adopted, per unanimous committee recommendation.
 715. Resolution MED-522 was presented and adopted, per unanimous committee recommendation.

716. Resolution MED-500 was read.
717. Chairman Basic recognized Wolfgang Köhler, Germany district, who spoke against the resolution sharing that is difficult to make the distinction between “pastor” and “minister” in translation.
718. Chairman Basic recognized José David Balcazar Medina, Peru Central district, who asked does lay minister include local minister? Chairman Basic responded that if he understood the question correctly that would be the case.
719. Chairman Basic recognized Dale Schaffer, Florida district, who responded to the previous speakers’ questions. He did not believe a local minister would be referred to with the title of pastor.
720. Chairman Basic requested Michael Thompson, General Counsel, speak to the questions. Michael Thompson shared the difference between someone locally licensed and a lay minister. A local licensed individual is not a member of the clergy and would not use the title.
721. Chairman Basic recognized Phil Fuller, Virginia district, who gave clarification that the key word is “assigned.”
722. Chairman Basic recognized Greg Mason, Northwestern Ohio district who expressed a concern. If retired ministers are not “retired assigned,” does that mean we can no longer refer to them as reverend or minister? Chairman Basic asked General Superintendent Filimão Chambo to speak. General Superintendent Chambo read the last sentence noting that the title is for “members of clergy.”
723. Chairman Basic recognized Kevin Compton, Colorado district, who asked for clarification on the word “assigned.” Chair Basic requested Michael Thompson to speak on the matter.
724. General Secretary Hartke made an announcement regarding the purchase and/or collection of iPad.
725. Chairman Basic confirmed the BGS agrees that language is confusing. If rejected, the BGS will work on clearer language.
726. Resolution MED-500 was rejected.
727. Resolution MED-501 was presented and referred to the Study Commission on Calling and Lay Ministry, per committee recommendation.
728. Resolution MED-503 was presented and referred to the Study Commission on Calling and Lay Ministry, per unanimous committee recommendation.
729. Resolution MED-509 was presented and referred to the Study Commission on Calling and Lay Ministry, per committee recommendation.
730. Resolution MED-502 was read and adopted as amended by the committee, per committee recommendation.
731. Chairman Basic recognized Jeren Rowell, USA/Canada International Board of Education delegate, who suggested voting on the following MED-504, MED-505, MED-506, and MED-508 en gross according to Rule 44.
732. Resolutions MED-504, MED-505, MED-506, and MED-508 were presented and adopted, per unanimous committee recommendation.
733. Resolution MED-507 was presented and adopted, per committee recommendation.
734. Resolution MED-510 was rejected in committee by a two-thirds vote it is dead.
735. Resolution MED-512 was presented and adopted, per committee recommendation.

- 736. Resolution MED-513 was presented and adopted, per committee recommendation.
- 737. Resolution MED-514 was rejected in committee by a two-thirds vote it is dead.
- 738. Resolution MED-515 was rejected in committee by a two-thirds vote it is dead.
- 739. Resolution MED-516 was presented and adopted, per committee recommendation. MED-516 was considered for both MED-516 and MED-516a.
- 740. Resolution MED-517 was presented and adopted, per committee recommendation.
- 741. Resolution MED-518 was rejected in committee by a two-thirds vote it is dead.
- 742. Resolution MED-519 was presented and adopted, per committee recommendation.
- 743. General Superintendent Carla Sunberg assumed the chair and announced the business of the Thirtieth General Assembly of the Church of the Nazarene had been completed.
- 744. General Secretary Hartke recognized that having over 1,000 delegates present was historic and thanked delegates for their participation. He instructed those elected to the General Board to come to the front of the hall immediately upon adjournment and provided instruction on the return/purchase of iPads. At 6:30 p.m., there will be an installation service for General Superintendents #44 and #45. General Secretary Hartke expressed appreciation to volunteers and staff who made the assembly possible.
- 745. Madam Chairperson Sunberg recognized Lloyd Brock, Northwestern Illinois district, for a point of order. He expressed gratitude to the BGS, Global Ministry Center, and all who worked to make this a successful event; he invited delegates and friends of the assembly to give a standing ovation.
- 746. Madam Chairperson Sunberg asked that all remain standing as “The Doxology” was led by Nick Robertson.
- 747. Madam Chairperson Sunberg declared the Thirtieth General Assembly adjourned sine die.

THURSDAY EVENING, 15 JUNE 2023

The installation of the General Superintendents #44 and #45 was held on Thursday evening, 15 June 2023, in the Indianapolis Convention Center in Indianapolis, Indiana.

Pre-service music was provided by Craig Adams. The service opened with Nick Robertson leading the congregation in singing a Holiness Medley of “Holiness Forevermore” and “Called Unto Holiness.”

General Superintendent Emerita Nina G. Gunter prayed the opening prayer.

General Secretary Gary W. Hartke provided a welcome and introduced T. Scott Daniels, General Superintendent #44, and Christian Sarmiento, General Superintendent #45.

General Superintendent Carla D. Sunberg welcomed the new General Superintendents to the Board of General Superintendents.

The reading of the Holy Scriptures was provided by General Superintendent David A. Busic, Old Testament—Isaiah 42:1-7, and General Superintendent Gustavo A. Crocker, New Testament—Ephesians 4:1-7, 11-16.

General Superintendent Filimão M. Chambo provided a reading from *Manual* paragraph 306.

General Superintendent Sunberg read the following:

THE CHARGE

We celebrate the leadership of the Holy Spirit in your election as the 44th & 45th general superintendents of the Church of the Nazarene. We have earnestly sought God's guidance, and we believe that He has graciously answered our prayers. You have obviously proven yourselves worthy of this trust by your spiritual qualifications, unquestioned integrity, leadership qualities, and record of effective service in the church.

And now in the presence of God and of Christ Jesus and on behalf of the Board of General Superintendents and the Church of the Nazarene, I give each of you this charge:

I charge you to prioritize giving leadership to the church. You have been called out by God through the vote of this assembly to lead the church. You are being asked to join hands, hearts, and minds with five other individuals to provide united, visionary, Spirit-anointed direction to the church. Do it prudently; you have been set aside for prophetic influence. Pray earnestly, think critically, act catalytically. With careful discrimination, use the authority given to you in the *Manual* to lead by influence and persuasion as a general rule rather than by power of position.

I charge you to be a missional leader. Our mission is "to make Christlike disciples in the nations." The Great Commandment and the Great Commission move us to engage the broken and needy in compassion, to embrace the marginalized in justice, to bring the spiritually lost to the world's only Savior, and to fold them into a caring community of faith where they can be loved and discipled in Christlikeness. This mission extends to all humanity. It begins in worship and adoration, it ministers in passionate evangelism and purposeful compassion, it encourages believers toward Christian maturity through intentional discipleship, and it prepares women and men for Christian life service through transformational leadership training. Be guided by this mission in everything you do.

I charge you to think globally. Your election by the General Assembly signifies that in a very unique way you now belong to the entire church. A provincial ministry perspective is incongruous with this office. We are committed to becoming a truly international church. Thankfully, we have made much progress, but we have not yet hit our elusive target. Thus, leadership must reaffirm its resolve to continue in that pursuit. Think globally. Be sensitive to all the issues of diversity that confront us in this 21st century world.

I charge you to faithfully uphold the doctrinal positions, ethical standards, and governmental policies of the church as stated in the *Manual*. Be guided by the *Manual* in all your rulings and decisions. Gladly embrace the responsibilities given this office. You will have the holy privilege of laying your hands on the head of a God-called woman or man in the act of ordination into the Christian ministry. Nothing you do will be more sobering or humbling. Help the church recapture the sense of holy awe that accompanies the ordination of its elders and deacons as we project our Core Values to future generations.

I charge you to guard against the intrusion of any threat that will weaken the moral and spiritual fiber of the church or dissipate its effectiveness. The Church of the Nazarene was raised up to "spread scriptural holiness." You have no greater responsibility than to ensure that the church faithfully and effectively performs this mission. The message is our mission. The Board of General Superintendents has no duty more solemn than doing

whatever it deems necessary to ensure doctrinal coherence and clarity. Please, for the sake of our Lord and His Church, do everything you can to make certain that the trumpet is sounding a clear call, for thereby you will help reignite our passion to spread scriptural holiness.

I charge you finally to take care of your own soul. Prioritize your life and live with your priorities as much as possible. Do not be governed by the merely urgent; but live for the truly important. The best thing you can give our church is a Jesus-like person—someone who worships Jesus, loves Jesus, thinks Jesus, talks Jesus, and lives Jesus. That is the kind of leader the church needs and will follow.

On behalf of the church, I have given you a very complex, exact, and formidable charge. The God who has called you to this task will enable you through His unfailing grace to fulfill this charge to the glory of Jesus Christ in His Church

Following the reading of “The Charge,” the new general superintendents knelt at the R. T. Williams altar and General Superintendent David W. Graves prayed the prayer of consecration.

General Superintendent Eugénio R. Duarte presented each of them with a Bible as a reminder to lead according to the will of God, a *Manual* - the provisions that the church gives those who lead, and an ostrich egg from Africa symbolic of life. He shared of a legend in which Mary Magdalene went to Rome to share the Gospel with the emperor, telling the emperor that “Christ is risen.” The message in the legend is that the Gospel is for all. Duarte challenged the new general superintendents to continue to present Jesus to the world with the kind of passion and boldness that Mary had.

Jeren L. Rowell, president of Nazarene Theological Seminary, sang “I Will Not Forget Thee.” The congregation was led in the singing of “The Church’s One Foundation.”

General Superintendent Duarte offered the benediction. General Secretary Hartke presented the Board of General Superintendents and their spouses to the Assembly, followed by the postlude and reception.

PROCEEDINGS – Regional Caucuses

Africa Caucus

Wednesday 22 February 2023

1. The Africa Early Regional Caucus (ERC) meeting, held via electronic meeting on Wednesday 22 February 2023, was called to order by General Superintendent Eugénio Duarte with 192 delegates present.
2. Chairman Duarte oriented the delegates to the process and procedures for the meeting and opened in prayer.
3. Chairman Duarte announced the agenda of the meeting as follows:
 - Nomination of the members to the General Board representing the Africa Region for 2023- 2027
 - Election of the Regional Advisory Council (RAC) members that will serve for the 2023-2027 quadrennium
 - Provide instructions regarding the work of the General Assembly Regional Legislative Subcommittees
4. After a motion to adopt the ballot (motion by Thabo Philemon), the Africa ERC nominated the following to the General Assembly to serve as General Board members:

Ministerial	Lay
Dance Gamalami Mathebula	Daniel Sithole
Sipho Ncongwane	Loreta Sepeng
Arsenio Jeremiah Mandlate	Benjamin Langa

5. Chairman Duarte shared that the RAC would be made up of those from the region elected to the General Board by the General Assembly.
6. Chairman Duarte shared the dates and times for the legislative subcommittee meetings.
7. Chairman Duarte expressed gratitude for the participation and patience of those present.
8. Regional Director Daniel Gomis closed with prayer.

Saturday 10 June 2023

9. The Africa caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by General Superintendent Eugénio Duarte.
10. Chairman Duarte gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
11. Chairman Duarte presented SR-758. He asked for a motion to designate the João José Dias Temple, also known as Chapel of Ponta Achada, located at Ponta Achada, Ilha Brava, Cabo Verde as a Historic Site according to *Manual 913*. Regional Director Daniel Gomis briefly explained the significance of this resolution, that it was the first church of the Nazarene that was built in Africa and it was also where the church of the Nazarene started in Africa. A motion was made and carried in favor of having it as a Historic Site.
12. Chairperson Duarte shared announcements and the caucus was adjourned.

Asia-Pacific Causus

Saturday 18 February 2023

1. The Asia-Pacific Early Regional Caucus (ERC) meeting, held via electronic meeting on Saturday 18 February 2023, was called to order by General Superintendent David Graves with 93 delegates present.
2. Chairman Graves explained the purpose of the meeting and prayed.
3. Chairman Graves gave the protocols to follow and introduced the agenda.
4. After the ballot for General Board members was received, the following were nominated to serve on the General Board:

<u>Ministerial</u>	<u>Lay</u>
Shin, MinGyoo	Emily G. Bolinas
Peter Kui Yekip	Wallace White Kintak
5. Chairman Graves gave instruction for legislative subcommittee which would meet on 25 February 2023.
6. The election for Regional Advisory Council (RAC) members for 2023-2027 was conducted.
7. Chairman Graves declared the following elected to the RAC:

<u>Ministerial</u>	<u>Lay</u>
Satish Manmothe	Huang, Kuo-Cheng
Lal Pek Mawia	Sri Wahyuni
8. Chairman Graves gave the closing prayer.

Saturday 10 June 2023

9. The Asia-Pacific caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by General Superintendent David Graves.
10. Chairman Graves reviewed the actions of the ERC meeting.
11. Chairman Graves gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
12. Chairman Graves called for the ballot to approve the voting members of the Asia-Pacific Nazarene Theological Seminary (APNTS) Board of Trustees (BOT) for 2023-2027. The following were approved:
 - Sealands Field - Mrs Seri Damarwanti
 - Southwest Asia Field - Rev. Daniel Saengwichai
 - Melanesia South Pacific Field - Mr. Mupe Kaupa
 - Philippines-Micronesia Field - Atty. Verny Camacho
 - Australia New Zealand Field - Rev. Neville Bartle
 - Chinese Ministries Field - Mr. Ching-Yun "Andrew" Tsai
 - Korean National District - Rev. Lee, Yong Ju
 - Field Strategy Coordinator Nominee - Rev. Kafoa Muaror
13. Chairman Graves shared announcements and the caucus was adjourned.

Canada Caucus

Saturday 10 June 2023

1. The Canada caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by Chairperson Dale Thistle.

2. Chairperson Thistle shared the two items of business for the caucus – to nominated General Board members from the region and to submit “write-in” votes for each vacancy in the position of General Superintendent created by retiring General Superintendents.
3. The following were nominated to the General Assembly to serve as General Board members:

Ministerial	Lay
C. Dale Thistle	Rose Graham
4. Chairperson Thistle gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
5. Chairperson Thistle shared announcements and the caucus was adjourned.

Central USA Caucus

Saturday 10 June 2023

1. The Central USA caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by Chairperson Greg Chenowith.
2. Chairperson Chenowith shared the two items of business for the caucus – to nominated General Board members from the region and to submit “write-in” votes for each vacancy in the position of General Superintendent created by retiring General Superintendents.
3. The following were nominated to the General Assembly to serve as General Board members:

Ministerial	Lay
Timothy Kellerman	Cheryl Seymour
4. Chairperson Chenowith gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
5. Chairperson Chenowith shared announcements and the caucus was adjourned.

East Central USA Caucus

Saturday 10 June 2023

1. The East Central USA caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by Chairperson Wendell Brown.
2. Chairperson Brown shared the two items of business for the caucus – to nominated General Board members from the region and to submit “write-in” votes for each vacancy in the position of General Superintendent created by retiring General Superintendents.
3. The following were nominated to the General Assembly to serve as General Board members:

Ministerial	Lay
Samuel Barber	Larry Hammond
4. Chairperson Brown gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
5. Chairperson Brown shared announcements and the caucus was adjourned.

Eastern USA Caucus

Saturday 10 June 2023

1. The Eastern USA caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA

- was called to order by Chairperson David Bowser.
2. Chairperson Bowser shared the two items of business for the caucus – to nominated General Board members from the region and to submit “write-in” votes for each vacancy in the position of General Superintendent created by retiring General Superintendents.
 3. The following were nominated to the General Assembly to serve as General Board members:

Ministerial	Lay
Olivia Metcalf	Wavny Toussaint
 4. Chairperson Bowser gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
 5. Chairperson Bowser shared announcements and the caucus was adjourned.

Eurasia Caucus

Wednesday 15 February 2023

1. The Eurasia Early Regional Caucus (ERC) meeting, held via electronic meeting on Wednesday 15 February 2023, was called to order by General Superintendent David Basic with 65 delegates present.
2. Chairman Basic welcomed those present and shared the purpose of the meeting.
3. Following prayer, Chairman Basic shared the agenda as follows:
 - Nominations of members to the General Board representing the Eurasia Region for the 2023-2027 quadrennium
 - Election of Regional Advisory Council (RAC) members that will serve for the 2023-2027 quadrennium
 - Provide instructions regarding the work of the General Assembly Regional Legislative Subcommittees
4. After the ballot for General Board members was approved (motion by Peter Helmut Ullinger), the following were nominated to serve on the General Board:

Ministerial	Lay
Peter Paul George	Udaya Kumar
Carl McCann (DS)	Mangesh Jadhav
Dennis Mohn	Wouter Boor
5. The election for Regional Advisory Council members was conducted.
6. Regional Director Jim Ritchie assumed the chair of the rest of the meeting.
7. The following were declared elected to the RAC:
 - Monica Boseff, Central Europe Field Rep
 - Nizar Touma, Eastern Mediterranean Field Rep
 - Svetlana Kleshchar, Eurasia North Field Rep
 - Daniel Fink, Western Med Field Rep
 - Dheera Bhola, India Field Rep (ordained)
 - Jyoti Christina Rajulwala, India Field Rep (lay)
 - Dennis Mohn, Northern Europe Field Rep (ordained) & General Board member
 - Helen MacPhail, Northern Europe Field Rep (lay)
 - Machindra Samsohang, South Asia Field Rep (ordained)

- Nixan Fernando Marshal, South Asia Field Rep (lay)
8. The work of the legislative subcommittees was reviewed and the dates and times of each subcommittee meeting was announced.
 9. The chair thanked everyone for their participation and for helping us work together worldwide to accomplish the important mission of the church in the midst of ongoing impact from the pandemic.
 10. The ERC meeting was adjourned with prayer.

Saturday 10 June 2023

11. The Eurasia caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by General Superintendent David Busic.
12. Chairman Busic reviewed the actions of the early regional caucus meeting. He then gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
13. Chairman Busic shared announcements and the business of the caucus was adjourned.

Mesoamerica Caucus

Thursday 16 February 2023

1. The Mesoamerica Early Regional Caucus (ERC) meeting, held via electronic meeting on Thursday 16 February 2023, was called to order by General Superintendent Gustavo Crocker with 210 delegates present.
2. Chairman Crocker welcomed those present and shared the purpose of the meeting.
3. The following were nominated to serve on the General Board:

Ministerial	Lay
Elimelec Juantá	Rosa Delia Ayala
Miguel Angel Ceballos	Josue Jimenez Gonzalez
Sirlene Bustos	Ellier Moises Lucas Mejia

4. The election for Regional Advisory Council (RAC) members was conducted and the following were elected:

Rolando Giron Rodriguez	Spanish Ministerial Member
Felipe Fosten	Spanish Ministerial Member
Maria Luisa Tibo	Spanish Lay Member
David Montredon Glissand	French Ministerial Member
Gaby Kouss	French Lay Member
Earl Sampson	English Ministerial Member
Nelisha Fraincois	English Lay Member
Christina Singh	Dutch Lay Member

5. The work of the legislative subcommittees was explained and the meeting was adjourned.

Saturday 10 June 2023

6. The Mesoamerica caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by General Superintendent Gustavo Crocker.
7. Chairman Crocker reviewed the actions of the ERC meeting.
8. Chairman Crocker then gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.

9. Chairman Crocker presented SR-754. He asked for a motion to designate the Nazarene Bible Institute of Coban, Alta Verapaz, Guatemala, C.A as a Historic Site according to *Manual 913*. A motion was made and carried in favor of having it as a Historical site.
10. Chairman Crocker shared announcements and the business of the caucus was adjourned.

North Central USA Caucus

Saturday 10 June 2023

1. The North Central USA caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by Chairperson David Spittal.
2. Chairperson Spittal shared the two items of business for the caucus – to nominated General Board members from the region and to submit “write-in” votes for each vacancy in the position of General Superintendent created by retiring General Superintendents.
3. The following were nominated to the General Assembly to serve as General Board members:

Ministerial	Lay
Steve Hoffman	Greg Hephner
4. Chairperson Spittal gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
5. Chairperson Spittal shared announcements and the caucus was adjourned.

Northwest USA Caucus

Saturday 10 June 2023

1. The Northwest USA caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by Chairperson Joel Pearsall.
2. Chairperson Pearsall shared the two items of business for the caucus – to nominated General Board members from the region and to submit “write-in” votes for each vacancy in the position of General Superintendent created by retiring General Superintendents.
3. The following were nominated to the General Assembly to serve as General Board members:

Ministerial	Lay
Virgil Askren	Joel Pearsall
4. Chairperson Pearsall gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
5. Chairperson Pearsall shared announcements and the caucus was adjourned.

South America Caucus

Wednesday 15 February 2023

1. The South America Early Regional Caucus (ERC) meeting, held via electronic meeting on Wednesday 15 February 2023, was called to order by General Superintendent Filimão Chambo with 167 delegates present.
2. Regional Director Christian Sarmiento gave a welcome.
3. Chairman Chambo prayed and shared protocols for the meeting and elections.
4. The following were nominated to serve on the General Board:

Ministerial

Lay

Elio Ribeiro Tomaz, Brazil Grande Rio	Galdina De Souza Arrais, Brazil Minas Gerais
Marcial Banda Rafael, Perú Norte	David Lara Ascorbe, Perú Cajamarca
Adalberto Herrera, Colombia Sur Occidente	Gerson Rueda, Brazil Campinas

- 5. The following were elected by plurality to represent in the Regional Advisory Council:

	Elders	Laypersons
Brazil	Antonio Carlos dos Santos	Ana María Mendez Spina
Southern Cone	Marcelo Correa	Mónica Beatriz Torres
North Andean	Adalberto Herrera	Martha Lucía Lindo
Central Andean	Oscar Suarez Becerra	Gladys Burgos

- 6. The session closed after receiving instructions about the following day’s session and prayer by Regional Director Sarmiento.

Saturday 10 June 2023

- 7. The South America caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by General Superintendent Filimão Chambo.
- 8. Chairman Chambo gave instructions regarding interpretation, voting devices, and the submission of names for selecting general superintendents.
- 9. Chairman Chambo read the names of those nominated by the ERC as General Board members.
- 10. Marcelo Rodrigues and David Balcazar Meida read from *Manual* paragraphs 305-305.2
- 11. Chairman Chambo prayed for the submission of names for general superintendent and instructed delegates to vote.
- 12. Chairperson Chambo shared announcements and the caucus was adjourned.

South Central USA Caucus

Saturday 10 June 2023

- 1. The South America USA caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by Chairperson Keith Newman.
- 2. Chairperson Newman shared the two items of business for the caucus – to nominated General Board members from the region and to submit “write-in” votes for each vacancy in the position of General Superintendent created by retiring General Superintendents.
- 3. The following were nominated to the General Assembly to serve as General Board members:

Ministerial	Lay
Rick Harvey	Cheryl Crouch
- 4. Chairperson Newman gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
- 5. Chairperson Newman shared announcements and the caucus was adjourned.

Southeast USA Caucus

Saturday 10 June 2023

- 1. The Southeast USA caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by Chairperson Dan Boone.
- 2. Chairperson Boone shared the two items of business for the caucus – to nominated

General Board members from the region and to submit “write-in” votes for each vacancy in the position of General Superintendent created by retiring General Superintendents.

3. The following were nominated to the General Assembly to serve as General Board members:

<u>Ministerial</u>	<u>Lay</u>
Dwight Gunter	Michael Johnson
4. Chairperson Boone gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
5. Chairperson Boone shared announcements and the caucus was adjourned.

Southwest USA Caucus

Saturday 10 June 2023

1. The Southwest caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by Chairperson Bob Brower.
2. Chairperson Brower shared the two items of business for the caucus – to nominated General Board members from the region and to submit “write-in” votes for each vacancy in the position of General Superintendent created by retiring General Superintendents.
3. The following were nominated to the General Assembly to serve as General Board members:

<u>Ministerial</u>	<u>Lay</u>
Rob Songer	Dan Spaite
4. Chairperson Brower gave instructions for the submission of names for general superintendents. Following prayer, delegates submitted their names using the delegate tablets.
5. Chairperson Brower shared announcements and the caucus was adjourned.

USA/Canada Caucus

Wednesday Morning, 14 June, 2023

1. The USA/Canada Caucus of the Thirtieth General Assembly in Indianapolis, Indiana, USA was called to order by General Superintendent Carla Sunberg.
2. Madam Chairperson Sunberg gave an overview of the business of the caucus which included the election of a Regional Advisory Council (RAC) members – the first time this region has done so; consideration of any resolutions relating to specific interests, goals and concerns of the region referred by the General Assembly Reference Committee; and election of Nazarene Theological Seminary Trustees.
3. Madam Chairperson Sunberg determined that a quorum was present.
4. The names of those nominated by the nine “educational” regional caucuses and elected by the General Assembly to the General Board on Tuesday were read as follows:

<u>Region</u>	<u>Ministerial (Pastor, Evangelist, or DS)</u>	<u>Lay</u>
Canada	Rev. C. Dale Thistle	Rose Graham
Central USA	Rev. Timothy Kellerman	Cheryl Seymour
East Central USA	Rev. Dr. Samuel Barber	Larry Hammond
Eastern USA	Rev. Dr. Olivia Metcalf	Wavny Toussaint
North Central USA	Rev. Dr. Steven Hoffman	Greg Hepher
Northwest USA	Rev. Dr. Virgil Askren	Dr. Joel Pearsall

South Central USA	Rev. Dr. Rick Harvey	Cheryl Crouch
Southeast USA	Rev. Dr. Dwight Gunter II	Michael Johnson
Southwest USA	Rev. Rob Songer	Dan Spaite

5. USA/Canada Regional Director Stan Reeder gave part one of his report which included an overview of the RAC.
6. Madam Chairperson Sunberg introduced the ballot for RAC members. Sunberg shared that the RAC will be made up of nine elected persons - three district superintendents, three ministers, and three laypersons - with one person from each of the nine fields/educational regions within the USA/Canada.
7. Ballot 1 for the RAC was presented and cast. It included the names of the USA/Canada General Board members elected by the General Assembly. From those names, one DS, one minister, and one layperson will be elected to the RAC by a plurality vote of this caucus. They will be the RAC representative for their respective field/educational region.
8. Madam Chairperson Sunberg called for the next ballot to elect nine ministers and nine laypersons to serve on the Nazarene Theological Seminary Board of Trustees. They will be elected by educational regions in the USA/Canada. The ballot was cast.
9. Ballot 2 for the RAC was presented and cast to elect the remaining six members.
10. Results for the Board of Trustees of Nazarene Theological Seminary were read as follows:

<u>FIELD/NAME</u>	<u>STATUS</u>	
<i>Canada</i>		
Ian Fitzpatrick	Clergy	240
Lori Wood	Clergy	114
Ruth Copeland-Holtz	Lay	341
<i>ENC/Eastern USA</i>		
Victor Price	Clergy	102
Sam Vassell	Clergy	261
Debbie Dykhouse	Lay	167
Merritt Mann	Lay	152
<i>MNU/North Central USA</i>		
Vicki Copp	Clergy	181
Eddie Estep	Clergy	230
Dan Rexroath	Lay	131
Jeannie Williams	Lay	209
<i>MVNU/East Central USA</i>		
Josue De La Cruz	Clergy	222
Tracy Ogden-Johnson	Clergy	121
Larry Hammond	Lay	360
<i>NNU/Northwest USA</i>		
Dave Mowry	Clergy	191
Brian Thomas	Clergy	152
Robert Helstrom	Lay	165
Paula Kellerer	Lay	175
<i>ONU/Central USA</i>		
Mike Kitsko	Clergy	205

Irene Lewis-Wimbley	Clergy	139
Juanita Copley	Lay	143
John Cunningham	Lay	208
<i>PLNU/Southwest USA</i>		
Albert Hung	Clergy	202
Debie Songer	Clergy	180
Rick (Rene) Bravo	Lay	115
Rebecca Hammer	Lay	211
<i>SNU/South Central USA</i>		
Mark Lehman	Clergy	228
Jose Palacios	Clergy	151
J.R. Emrich	Lay	142
Howard Hendrick	Lay	198
<i>TNU/Southeast USA</i>		
Crista Klostermann	Clergy	172
Kevin Ulmet	Clergy	199
Angela Spangler	Lay	207
Lloyd Webb	Lay	122

11. Regional Director Reeder shared part two of his report which included strategy for the region.

12. The results of the RAC election were presented as follows:

USA/Canada RAC (by field)

Canada	Deborah Straub	Lay
Central USA	Jill Waltz	Pastor
East Central USA	Barbara Tarantino	Lay
Eastern USA	Olivia Metcalf	DS/General Board member
North Central USA	Eddie Estep	DS
Northwest USA	Joel Pearsall	Lay/General Board member
South Central USA	Rick Harvey	Pastor/General Board Member
Southeast USA	Dale Schaeffer	DS
Southwest USA	Craig Coulter	Pastor

13. The caucus adjourned.

REPORTS—Legislative Committees

STANDING LEGISLATIVE COMMITTEES

Committee	Chairperson	Secretary	Numbering
CHRISTIAN ACTION	Scott Daniels	Julie Cheney	CA 700 – 749
CHURCH PROGRAM	Jeffrey Johnson	Dale Thistle	CP 100 – 199
DISTRICT ADMINISTRATION	Sam Flores	Olivia Metcalf	DA 200 – 299
GENERAL ADMINISTRATION	Jerry Kester	David Bowser	GA 300 – 399
LOCAL ADMINISTRATION	Rose Brower Young	Wayne Nelson	LA 400 – 499
MINISTRY & EDUCATION	Mária Gusztinné Tulipán	Scott Whalen	MED 500 – 599
STEWARDSHIP & FINANCE	Mike Kitsko	Brad Kochis	SF 600 – 699

SPECIAL LEGISLATIVE COMMITTEES

SPECIAL RESOLUTIONS	Joel Pearsall	Wendell Brown	SR 750 – 799
SPECIAL JUDICIAL	Deidre Brower-Latz	Keith Pardue	JUD 800 – 899
REGIONAL CAUCUSES	---	---	900 – 999

CODE FOR AMENDING RESOLUTIONS

Where separate resolutions are identical or closely related in subject matter, the same number is used with further identification by use of an added letter such as 100a, 100b, 100c, etc. In some instances, the Reference Committee may prepare a "composite" resolution to assist the committee in handling this legislation.

RESOLUTIONS WHICH AMEND THE *Manual* show words to be removed in brackets: [example]; and words to be added are underlined: example.

RESOLUTIONS AMENDED IN COMMITTEE show words to be removed with strikes: ~~example~~; and words to be added are in upper case letters: EXAMPLE.

RESOLUTIONS AMENDED BY THE GENERAL ASSEMBLY show words to be removed with italics and double-strikes: ~~*example*~~; and words to be added in uppercase italics: *EXAMPLE*.

Notes: The listing in parentheses following the committee vote record of each resolution item in this section includes the final action taken by a General Assembly (i.e., adopted, amended and adopted, referred, rejected, or substituted), as well as the action item number from the proceedings contained in this journal, where the resolution was discussed. If a listing in this same area appears like this (See CA-701, See GA-310, etc.), it indicates that the resolution was grouped into another resolution with that one becoming the primary one to be considered for that issue, so a separate action was not taken on it by the General Assembly.

CHRISTIAN ACTION COMMITTEE

The Christian Action Committee having had referred to it the following resolutions, which were reported to the assembly in four reports, recommends action as indicated:

1. **CA-700—Covenant of Christian Conduct - The Christian Life**, Board of General Superintendents, recommends that it be adopted. The vote: 112 for the resolution and 0 against the resolution. (Adopted, see #130).

RESOLVED that *Manual* paragraphs 28-29.6 be amended as follows:

A. The Christian Life

28. [The church joyfully proclaims the good news that we may be delivered from all sin to a new life in Christ. By the grace of God we Christians are “to put off the old self”—the old patterns of conduct as well as the old carnal mind—and are “to put on the new self”—a new and holy way of life as well as the mind of Christ.

(Ephesians 4:17-24)

28.1. The Church of the Nazarene purposes to relate timeless biblical principles to contemporary society in such a way that the doctrines and covenants of the church may be known and understood in many lands and within a variety of cultures. We hold that the Ten Commandments, as reaffirmed in the New Testament teachings of Jesus Christ, demonstrated most fully and concisely in the Great Commandment and the Sermon on the Mount constitute the basic Christian ethic.

28.2. It is further recognized that there is validity in the concept of the collective Christian conscience as illuminated and guided by the Holy Spirit. The Church of the Nazarene, as an international expression of the Body of Christ, acknowledges its responsibility to seek ways to particularize the Christian life so as to lead to a holiness ethic. The historic ethical standards of the church are expressed in part in the following items. They should be followed carefully and conscientiously as guides and helps to holy living. Those who violate the conscience of the church do so at their own peril and to the hurt of the witness of the church. Culturally conditioned adaptations shall be referred to and approved by the Board of General Superintendents.

28.3. The Church of the Nazarene believes this new and holy way of life involves practices to be avoided and redemptive acts of love to be accomplished for the souls, minds, and bodies of our neighbors. One redemptive arena of love involves the special relationship Jesus had, and commanded His disciples to have, with the poor of this world; that His Church ought, first, to keep itself simple and free from an emphasis on wealth and extravagance and, second, to give itself to the care, feeding, clothing, and shelter of the poor and marginalized. Throughout the Bible and in the life and example of Jesus, God identifies with and assists the poor, the oppressed, and those in society who cannot speak for themselves. In the same way, we, too, are called to identify with and to enter into solidarity with the poor. We hold that compassionate ministry to the poor includes acts of charity as well as a struggle to provide opportunity, equality, and justice for the poor. We further believe the Christian’s responsibility to the poor is an essential aspect of the life of every believer who seeks a faith that works through love. We believe Christian holiness to be inseparable from ministry to the poor in that it drives the Christian beyond their own individual perfection and toward the creation of a more just and equitable society and world. Holiness, far from distancing believers from the desperate economic needs of people in this world, motivates us to place our means in the service of alleviating such need and to adjust our wants in accordance with the needs of others.

(Exodus 23:11; Deuteronomy 15:7; Psalms 41:1; 82:3; Proverbs 19:17; 21:13; 22:9; Jeremiah 22:16; Matthew 19:21; Luke 12:33; Acts 20:35; 2 Corinthians 9:6; Galatians 2:10)

28.4. In listing practices to be avoided we recognize that no catalog, however inclusive, can hope to encompass all forms of evil throughout the world. Therefore it is imperative that our people earnestly seek the aid of the Spirit in cultivating a sensitivity to evil that transcends the mere letter of the law; remembering the admonition: “Test them all; hold on to what is good, reject every kind of evil.”

(1 Thessalonians 5:21-22)

28.5. Our leaders and pastors are expected to give strong emphasis in our periodicals and from our pulpits to such fundamental biblical truths as will develop the faculty of discrimination between the evil and the good.

28.6. Education is of the utmost importance for the social and spiritual well-being of society. Nazarene educational organizations and institutions, such as Sunday Schools, schools (birth through secondary), child care centers, adult care centers, colleges, and seminaries, are expected to teach children, youth, and adults biblical principles and ethical standards in such a way that our doctrines may be known. This practice may be instead of or in addition to public schools. The education from public sources should be complemented by holiness teaching in the home. Christians should also be encouraged to work in and with public institutions to witness to and influence these institutions for God’s kingdom.

(Matthew 5:13-14)

29. We hold specifically that the following practices should be avoided:

29.1. Entertainments that are subversive of the Christian ethic. Our people, both as Christian individuals and in Christian family units, should govern themselves by three principles. One is the Christian stewardship of leisure time. A second principle is the recognition of the Christian obligation to apply the highest moral standards of Christian living. Because we are living in a day of great moral confusion in which we face the potential encroachment of the evils of the day into the sacred precincts of our homes through various avenues such as current literature, radio, television, personal computers, and the Internet, it is essential that the most rigid safeguards be observed to keep our homes from becoming secularized and worldly. However, we hold that entertainment that endorses and encourages holy living, that affirms scriptural values, and that supports the sacredness of the marriage vow and the exclusivity of the marriage covenant, should be affirmed and encouraged. We especially encourage our young people to use their gifts in media and the arts to influence positively this pervasive part of culture. The third principle is the obligation to witness against whatever trivializes or blasphemes God, as well as such social evils as violence, sensuality, pornography, profanity, and the occult, as portrayed by and through the commercial entertainment industry in its many forms and to endeavor to bring about the demise of enterprises known to be the purveyors of this kind of entertainment. This would include the avoidance of all types of entertainment ventures and media productions that produce, promote, or feature the violent, the sensual, the pornographic, the profane, or the occultic, or which feature or glamorize the world’s philosophy of secularism, sensualism, and materialism and undermine God’s standard of holiness of heart and life.

This necessitates the teaching and preaching of these moral standards of Christian living, and that our people be taught to use prayerful discernment in continually choosing the “high road” of holy living. We therefore call upon our leaders and pastors to give strong emphasis in

our periodicals and from our pulpits to such fundamental truths as will develop the principle of discrimination between the evil and good to be found in these media.

We suggest that the standard given to John Wesley by his mother, namely, “whatever weakens your reason, impairs the tenderness of your conscience, obscures your sense of God, or takes off the relish of spiritual things, whatever increases the authority of your body over mind, that thing for you is sin,” form the basis for this teaching of discrimination. (28.2-28.4, 926-931)

(Romans 14:7-13; 1 Corinthians 10:31-33; Ephesians 5:1-18; Philippians 4:8-9; 1 Peter 1:13-17; 2 Peter 1:3-11)

29.2. Lotteries and other forms of gambling, whether legal or illegal. The church holds that the final result of these practices is detrimental both to the individual and society.

(Matthew 6:24-34; 2 Thessalonians 3:6-13; 1 Timothy 6:6-11; Hebrews 13:5-6; 1 John 2:15-17)

29.3. Membership in oath-bound secret orders or societies including but not limited to those such as Freemasonry. The quasi-religious nature of such organizations dilutes the Christian’s commitment, and their secrecy contravenes the Christian’s open witness. This issue will be considered in conjunction with paragraph 112.1 regarding church membership.

(1 Corinthians 1:26-31; 2 Corinthians 6:14-7:1; Ephesians 5:11-16; James 4:4; 1 John 2:15-17)

29.4. All forms of dancing that detract from spiritual growth and break down proper moral inhibitions and reserve.

(Matthew 22:36-39; Romans 12:1-2; 1 Corinthians 10:31-33; Philippians 1:9-11; Colossians 3:1-17)

29.5. The use of intoxicating liquors as a beverage, or trafficking therein; giving influence to, or voting for, the licensing of places for the sale of the same; using illicit drugs or trafficking therein; using of tobacco in any of its forms, or trafficking therein.

In light of the Holy Scriptures and human experience concerning the ruinous consequences of the use of alcohol as a beverage, and in light of the findings of medical science regarding the detrimental effect of both alcohol and tobacco to the body and mind, as a community of faith committed to the pursuit of a holy life, our position and practice is abstinence rather than moderation. Holy Scripture teaches that our body is the temple of the Holy Spirit. With loving regard for ourselves and others, we call our people to total abstinence from all intoxicants.

Furthermore, our Christian social responsibility calls us to use any legitimate and legal means to minimize the availability of both beverage alcohol and tobacco to others. The widespread incidence of alcohol abuse in our world demands that we embody a position that stands as a witness to others. (929-931)

(Proverbs 20:1; 23:29-24:2; Hosea 4:10-11; Habakkuk 2:5; Romans 13:8; 14:15-21; 15:1-2; 1 Corinthians 3:16-17; 6:9-12, 19-20; 10:31-33; Galatians 5:13-14, 21; Ephesians 5:18)

(Only unfermented wine should be used in the sacrament of the Lord’s Supper.) (515.4, 532.7, 533.2, 534.1, 700)

29.6. The use of stimulants, depressants, hallucinogens and other intoxicants outside proper medical care and guidance.

In light of medical evidence outlining the dangers of such substances, along with scriptural admonitions to remain in responsible control of mind and body, we choose to abstain from

intoxicants, stimulants, depressants, and hallucinogens outside proper medical care and guidance, regardless of the legality and availability of such substances.

(Matthew 22:37-39; 27:34; Romans 12:1-2; 1 Corinthians 6:19-20; 9:24-27)]

The church joyfully proclaims the good news that new life can be found through Jesus Christ. Scripture begins with God's good work of creating, though the appearance and ever-increasingly devastating effects of sin followed. Yet, because of God's grace and mercy, God constantly acts to restore what has been damaged by sin. The fullness of God's redemptive plan is revealed in the good news of the gospel that in Christ God was reconciling the world to himself. "If anyone is in Christ, the new creation has come: the old has gone, the new is here!" (2 Corinthians 5:17-19) God's restorative work calls the people of God to embody and witness to this new life in the present day.. The Christian life calls the disciple, the whole person –body, mind, and spirit, , to commitments and choices in response to God's transforming grace. Therefore, "offer your bodies as a living sacrifice, holy and pleasing to God – this is your true and proper worship. Do not conform to the pattern of this world, but be transformed by the renewing of your mind"

(Romans 12:1b-2b, Ephesians 4:22-24; Colossians 3:9-11, I Thess. 5:23-24)

28.1. God's people commit themselves to enduring Scriptural truth, found in both the Old and New Testaments. We hold that the Ten Commandments, as reaffirmed in the teachings of Jesus Christ, demonstrated in the Great Commandment and the Sermon on the Mount constitute the basic Christian ethic. We consider it imperative that in every specific cultural context we earnestly seek the guidance of the Holy Spirit, and the wisdom of the Christian tradition in living Christlike lives.

(John 14:26; 16:13)

28.2. God invites us to join in his work of restoration through commitment to wholeness. Thus, our shared conviction is that the Christian life will mean continually 'putting on' some things and 'laying down' others. Such practices are often sacrificial, and shape us for a life of witness in the world in which we live. These move believers toward ever-increasing Christlikeness, are intentional, and develop over time as people discern and respond to God's call to participate in Christ. Therefore:

(Genesis 2:1-3; Exodus 20:8-11; Leviticus 25:1-5; 1 Thessalonians 5:23)

28.3. We call our people to discipleship in the context of faithful congregations. Nurture, grace, and accountability are the responsibility of the Christian community. As the family of God, we take seriously the responsibility to raise children into Christlikeness, teaching them from birth that they are recipients of the fullness of Jesus' love. We are called to become the family of God for those who have never experienced the love of Jesus.

(1 Corinthians 12:27-28; Ephesians 2:14-16)

28.4. We call our people to proclaim and demonstrate God's grace and love to the world. Equipping believers for reconciling love as ambassadors for Christ in the world is the shared responsibility of every congregation. God calls us to attitudes, practices of hospitality, and relationships that value all persons. We participate as joyful disciples, engaging with others to create a society that mirrors God's purposes. Our faith is to work through love. Therefore, the Church is to give herself to the care, feeding, clothing, and shelter of the poor and marginalized. A life of Christian holiness will entail efforts to create a more just and equitable society and world, especially for the poor, the oppressed, and those who cannot speak for themselves.

(Leviticus 19:18, 34; Deuteronomy 15:7-8, 11; Isaiah 61:1; Zechariah 9:12; Matthew 25:34-44; Romans 5:7-8, 12:1; 2 Corinthians 5:16, 20; Galatians 5:6; Ephesians 2:10,6:12; Philippians 2:5-11; Colossians 1:27; James 2:1-9)

28.5. We call our people to remember that all time is God's. The entirety of our lives should serve God's purposes. The way we use time impacts others, so together we commit to using time in ways that proclaim God's love to the world, build each other up, and craft healthy communities of grace. In this way, our leisure time, our active time, our sleep time, our work time, our worship time, and our whole time is offered in stewardship to God.

(Ephesians 5:14-16)

28.6. We call our people to remember the value of learning. Education is of the utmost importance for the social and spiritual well-being of society. We call educational organizations and institutions to teach children, youth, and adults, biblical principles and ethical standards in such a way that our doctrines may be known. Education from public sources should be complemented by Christian teaching in the home. Because all truth is God's truth, Christians should also be encouraged to work in and with public institutions to witness to and influence these institutions for God's kingdom.

(Matthew 5:13-14, Colossians 1:16)

28.7. We call our people to remember that all our work is offered in service to God. As people fully committed to God, and uniquely gifted by Christ, the whole of each of our lives should fulfil God's purposes. All our work, paid or unpaid, should be done generously, ethically, and justly, in ways that promote the well-being of society and mirror Christlikeness.

(Genesis 12:1-3; Deuteronomy 24:14-15; Ephesians 4:28; Colossians 3:22-25)

28.8. We call our people to careful and considered use of media and technologies. We affirm the churches' use of technology in service to the Kingdom, using it in a balanced way, prioritizing interpersonal relationships. Care must be taken to intentionally include those who have limited access. We must practice formation that helps people discern ways in which technologies may draw them away from engagement in actual community and family participation. We encourage disciples to live out the value of personal, face-to-face connection and to resist any form of living that would lead to isolation or create a culture of only virtual relationships, unless medically advised.

(Romans 12:1; 1 Corinthians 10:23-24; 2 Timothy 1:7)

28.9. We call our people to care for creation. God pronounced the original creation to be good and appointed humanity to steward creation for God's greater purposes. Care for this created world includes such things as avoiding life-styles of pollution and of unnecessary consumption of goods and resources.

(Genesis 1:26-28; John 1:3; Romans 8:18-25; Colossians 1:15-20)

28.10. We call our people to be peacemakers. Because Jesus blessed peacemakers and commanded us to love our enemies, we commit ourselves to being agents of reconciliation in our families, among friends, at the workplace, in our churches, societies, nations, people groups, and tribes.

(Psalm 34:14; Matthew 5:9, 43-48; 2 Corinthians 5:18-20; Ephesians 2:14-16; Hebrews 12:14)

29. As we search the Scriptures and develop discernment, we become aware of practices that do not promote the full potential of human beings. Such practices prevent the development

of Christlikeness in believers and dishonor creation. Discernment calls us to “lay aside” those things that hinder us. We suggest that the standard given to John Wesley by his mother, Susanna, helps form a basis for the discernment of evil. She taught him, “Whatever weakens your reason, impairs the tenderness of your conscience, obscures your sense of God, or takes off the relish of spiritual things, whatever increases the authority of your body over mind, that thing for you is sin.” Discernment regarding the things we lay aside forms part of our discipleship, accountability, and corporate witness. Growth in discipleship will increase our people’s ability to discern harmful messages that encourage or glorify destruction, impurity, immorality, or violence, and to refuse to participate in them or in what promotes them.

Therefore, we call our people to manifest the fruit of the Spirit in their lives as a witness to God’s transforming and creative power over sin and death. In full awareness that sin takes new forms in each generation, often working in innovative and destructive ways, the above calls are not intended to be exhaustive, but representative of a way of life that is formed by the Spirit enabling us to become Christlike, to the glory of God the Father. These practices form part of our discipleship and pursuit of corporate Christlikeness, as we continue on a journey of grace.

(Ephesians 4:22; Colossians 3:9; Hebrews 12:1)

29.1. We call our people to wisdom in their use of time, money and bodies. Entertainment and activities subversive of the Christian ethic that promote consumerism, self-centeredness, violence, sensuality, and treating others as objects rather than persons created in the image of God are to be avoided. Because we are living in a day of moral confusion in which we face the encroachment of evil into our thoughts and lives through the various avenues of print and digital media, it is essential that we observe safeguards to keep us from becoming secularized and worldly. We have an obligation to witness against whatever trivializes or blasphemes God, as well as such social evils as violence, sensuality, pornography, profanity, and the occult, as portrayed by and through the commercial entertainment industry in its many forms and to endeavor to bring about the demise of enterprises known to be the purveyors of this kind of entertainment. This would include the avoidance of all types of entertainment ventures and media productions that produce, promote, or feature the violent, the sensual, the pornographic, the profane, or the occultic, or which feature or glamorize the world’s philosophy of secularism, sensualism, and materialism and undermine God’s standard of holiness of heart and life. This includes all forms of dancing that detract from spiritual growth and break down proper moral inhibitions and reserve. We encourage the church to teach and respond in keeping with practices of personal holiness, Sabbath keeping, and to contribute to the creation of positive modes of entertainment, arts, and sports.

(Philippians 4:8-9; Colossians 3:23; Romans 14:7-13; 1 Corinthians 10:31-33; Ephesians 5:1-18; Philippians 4:8-9; 1 Peter 1:13-17; 2 Peter 1:3-11)

29.2. We call our people to identify, prevent, and resist behaviors that lead to unhealthy habits or compulsive actions. Commitment to excellence and wellness requires us to resist habits of mind and life that could lead to addictions. This endeavor demands corporate and personal wisdom, discernment and truth speaking. Because these behaviors and habits may remain hidden, we encourage the church to develop means of accountability in areas of potential bondage. As Christians, we are called to resist all forms of compulsive actions, from the most pernicious to those culturally acceptable. Recognizing these vary from nation to nation, they may include food, sporting or fitness life, legal stimulants, cosmetic surgery, internet, or shopping. We

also encourage the church community to seek solutions for and understanding of those caught up in addictions.

(Romans 12:1-2; 1 Corinthians 6:19-20)

29.3. We call our people to abstain from drinking alcohol as a witness to the world. From its earliest days, Nazarenes refrained from drinking alcohol as a witness to transformed lives. Because of the prevalence of alcohol abuse in our world, we ask our people to refrain from alcohol and other intoxicating substances as an expression of self-giving love and solidarity with individuals, families, and communities who suffer pain and trauma because of alcohol abuse and addiction. We recognize that other Christian traditions may respond to these issues differently. Nazarenes choose to abstain in response to the biblical mandate to love others. We welcome into our congregations those who are struggling with alcohol or other addictions, and in our welcome, we willingly abstain to make our faith community an environment of safety. Our position must be embodied with grace.

(Leviticus 19:18, 34; Proverbs 20:1; Proverbs 23:21; Mark 12:28-34; Romans 13:8-10; Romans 14:13-23; 1 Corinthians 5:11; 6:10; Ephesians 5:18; Philippians 2:4)

29.4. We call our people to abstain from intoxicants, tobacco, stimulants, depressants, and hallucinogens outside proper medical care and guidance, regardless of the legality and availability of such substances. Medical evidence demonstrates that these substances, when used outside of proper medical care and guidance, can be destructive, not just of the body, but of the mind, as well as families, social structures, and communities.

(1 Corinthians 6:19-20)

29.5. We call our people to resist greed in all forms. It is vital that we reject all acts of greed that promote wealth over wellness or status over humility. We do not support distorted, biblically unsound messages about prosperity. Economic practices that oppress and take advantage of others are to be avoided. Schemes such as lotteries, legal or illegal gambling, payday loan organizations, pyramid schemes, often take needed financial resources from the poor and elderly with false promises of return.

(Ephesians 4:28; 2 Thessalonians 3:6-13)

29.6. We call our people to reject attitudes and actions that undermine the good of people and devalue individuals. All humans are created in the image of God and Christ died for all, therefore every person we encounter merits our highest regard and love. As a people of God, reflecting Christ's love for the world, we reject all forms of racism, ethnic preferences, tribalism, sexism, religious bigotry, classism, exclusionary nationalism, and any other form of prejudice. All of these are contrary to God's love and the mission of Christ.

29.7. We call our people to resist any loyalty that would compete with Christ's Lordship, which is idolatry. We reject joining any oath-bound societies whether political, secret orders, or guilds that would dilute commitment to Christ and prevent open, transparent communication of primary allegiances. The cost of this refusal can be very real; so, the Christian community must offer support to those who resist.

(Exodus 1:17; Daniel 6:10; Acts 5:29; Revelation 7:14)

29.8. We call our people to resist corruption in all its forms. All forms of corruption undermine humanity, and create unhealthy divisions in communities and societies. We must resist the temptation to be drawn into corrupt practices such as the use of power to get our own way, manipulate others, engage in bribery, rely on wealth to buy influence, support practices of

corruption, and harass or draw others into corruption.

(Leviticus 19:11,13, 15; Luke 3:8, 10-14; Hebrews 13:5)

2. **CA-701—Membership/Baptism**, Southwest Indiana District, recommends that it be rejected. The vote: 30 for the resolution and 77 against the resolution. (Rejected, see #131).

RESOLVED that *Manual* paragraph 23 be amended as follows:

Article II. Local Churches

23. The membership of a local church shall consist of all who have been organized as a church by those authorized so to do and who have been publicly received by those having proper authority, after having experienced Christian baptism, and having declared their experience of salvation, their belief in our doctrines, and their willingness to submit to our government. (100-107)

FURTHER RESOLVED that *Manual* paragraph 107 be amended as follows:

B. Local Church Membership

107. Full Membership. The full membership of the local church shall be composed of all persons who have been organized into a local church those authorized so to do, and all who have been publicly received by the pastor, the district superintendent, or the general superintendent, after having experienced Christian baptism, and having declared their experience of salvation, and their belief in the doctrines of the Church of the Nazarene, and their willingness to submit to its government. The local church leadership shall seek to place every member into a ministry of service and a circle of care and support. (23, 107.2 111, 113.1, 516.1, 520, 532.8, 538.8-538.9)

FURTHER RESOLVED that *Manual* paragraph 704 be amended as follows:

704. RECEPTION OF CHURCH MEMBERS

It is expected that prospective members have been baptized and have professed the Christian faith and been instructed in the doctrine and practices of the Church of the Nazarene. They may come forward to stand before the congregation and the pastor shall address them as follows:

...REMAINDER OF PARAGRAPH REMAINS THE SAME.

3. **CA-702—Sanctity of Life/Capital Punishment**, Florida District Resolutions Committee, recommends that it be referred to the Board of General Superintendents. The vote: 96 for the resolution and 18 against the resolution. (Referred to the Board of General Superintendent, see #147).

RESOLVED that *Manual* paragraph 30 be amended as follows:

B. Sanctity of Human Life

30. The Church of the Nazarene believes in the sanctity of human life and strives to protect against abortion, embryonic stem cell research, capital punishment, euthanasia, and the withholding of reasonable medical care to handicapped or elderly.

RESOLVED that new *Manual* paragraph 30.5 be added as follows:

30.5. Capital Punishment. We believe that the killing of a person as a punishment (often known as capital punishment, the death penalty, or the death sentence) fails to respect the sanctity of all human life. While we understand the need for accountability for wrongdoing, as well as the need for justice and care for victims and their families, the death penalty is not the solution.

We believe the rejection of capital punishment follows the confession that Jesus Christ is Lord of all life. As stewards of all of God's Creation, capital punishment violates and supplants

God's sovereignty over the life of another human being; it contributes to the erosion of the value of human life within society and contradicts a theology of grace, redemption, and forgiveness.

FURTHER RESOLVED that *Manual* paragraphs 30.5-30.6 be renumbered accordingly.

4. **CA-702a—Capital Punishment (Death Penalty)**, Eastern Michigan District General Assembly Delegates, recommends that it be referred to the Board of General Superintendents. The vote: 96 for the resolution and 18 against the resolution. (Referred to the Board of General Superintendent, see #150).

RESOLVED that a new paragraph be added to the *Manual* Appendix as follows:

Capital Punishment (Death Penalty). The Church of the Nazarene opposes all forms of capital punishment (death penalty) as we understand it to be irreconcilable with our belief in the sanctity of human life and in the gospel of grace and reconciliation in Jesus Christ.

We believe every human life is sacred and created by God, and therefore mourn all lives taken through crimes of violence, homicide, murder and execution.

We affirm that the never-ceasing, prevenient grace of God pursues all without exception, and that capital punishment eliminates any future opportunity for the convicted person to respond to the transforming grace of God.

For these reasons we oppose capital punishment and urge its elimination from all criminal codes. (Genesis 1:26-27, John 1:9, John 8:3-11, John 12:32, Romans 2:4, Romans 3:23, Romans 10:13, Titus 2:11.) (2023)

5. **CA-703—Amending the Covenant of Christian Conduct**, Brazil Amazonia District, Brazil District Superintendents Council, Brazil Noroeste Paulista District, Brazil Paulistano District, Brazil Rio Baixada 1, Brazil Rio Baixada 2, Brazil Santa Catarina District, Brazil Sao Paulo, Brazil Setentrional District, recommends that it be rejected. The vote: 22 for the resolution and 100 against the resolution. (Rejected, see #151).

RESOLVED that *Manual* paragraph 35 be amended as follows:

G. Amending the Covenant of Christian Conduct

35. The provisions of the Covenant of Christian Conduct may be repealed or amended when concurred in by a two-thirds vote of the members present and voting [of a given General Assembly.] of the General Assembly, and later ratified by no less than two-thirds of all the Phase 2 and 3 district assemblies of the Church of the Nazarene. A two-thirds vote is required at the district assemblies of the districts previously mentioned, for each of the items amended from the Covenant of Christian Conduct.

35.1. Resolutions amending the Covenant of Christian Conduct (paragraphs 28-35) will be referred by the General Assembly to the Board of General Superintendents for review by a multidisciplinary and multiregional study committee, with members referred by the Phase 2 and 3 districts. The committee shall report with any recommendations or resolutions, to the Board of General Superintendents, who will report to the subsequent General Assembly.

35.2. Only after ratification by Phase 2 and 3 districts, will the amendments be incorporated into the *Manual*. While such changes are not ratified by the districts, the writing of the Manual will be kept as it was at the General Assembly when they were proposed.

6. **CA-704—Primary Identity in Christ**, Kansas City District, recommends that it be rejected. The vote: 7 for the resolution and 104 against the resolution. (Rejected, see #152.)

RESOLVED that *Manual* paragraph 31 be amended as follows:

31. The Church of the Nazarene views human sexuality as one expression of the holiness

and beauty that God the Creator intended. Because all humans are beings created in the image of God, they are of inestimable value and worth. As a result we believe that human sexuality is meant to include more than the sensual experience, and is a gift of God designed to reflect the whole of our physical and relational createdness.

As a holiness people, the Church of the Nazarene affirms that the human body matters to God. Christians are both called and enabled by the transforming and sanctifying work of the Holy Spirit to glorify God in and with our bodies. Our senses, our sexual appetites, our ability to experience pleasure, and our desire for connection to another are shaped out of the very character of God. Our bodies are good, very good.

We affirm belief in a God whose creation is an act of love. Having experienced God as holy love, we understand the Trinity to be a unity of love among Father, Son, and Holy Spirit. Therefore, we are made with a yearning for connection with others at the core of our being. That yearning is ultimately fulfilled as we live in covenanted relationship with God, the creation, and loving one's neighbor as one's self. Our creation as social beings is both good and beautiful. We reflect the image of God in our capacity to relate and our desire to do so. The people of God are formed as one in Christ, a rich community of love and grace.

Within this community, believers are called to live as faithful members of the body of Christ. Singleness among the people of God is to be valued and sustained by the rich fellowship of the church and the communion of the saints. To live as a single person is to engage, as Jesus did, in the intimacy of community, surrounded by friends, welcoming and being welcomed to tables, and expressing faithful witness.

Also within this community, we affirm that some believers are called to be married. As defined in Genesis, "a man leaves his father and mother and is united to his wife, and they become one flesh." (Genesis 2:24) The marriage covenant, a reflection of the covenant between God and the people of God, is one of exclusive sexual fidelity, unselfish service, and social witness. A woman and a man publicly devote themselves to one another as a witness to the way God loves. Marital intimacy is intended to reflect the union of Christ and the Church, a mystery of grace. It is also God's intention that in this sacramental union the man and woman may experience the joy and pleasure of sexual intimacy and from this act of intimate love new life may enter the world and into a covenantal community of care. The Christ-centered home ought to serve as a primary location for spiritual formation. The church is to take great care in the formation of marriage through premarital counseling and teaching that denotes the sacredness of marriage.

The Scriptural story, however, also includes the sad chapter of the fracturing of human desire in the Fall, resulting in behaviors that elevate self-sovereignty, damage and objectify the other, and darken the path of human desire. As fallen beings, we have experienced this evil on every level—personal and corporate. The principalities and powers of a fallen world have saturated us with lies about our sexuality. Our desires have been twisted by sin and we are turned inward on ourselves. We have also contributed to the fracturing of the creation by our willful choice to violate the love of God and live on our own terms apart from God.

Our brokenness in the areas of sexuality takes many forms, some due to our own choosing and some brought into our lives via a broken world. However, God's grace is sufficient in our weaknesses, enough to bring conviction, transformation, and sanctification in our lives. Therefore, in order to resist adding to the brokenness of sin and to be able to witness to the

beauty and uniqueness of God's holy purposes for our bodies, we believe members of the body of Christ, enabled by the Spirit, can and should refrain from:

- **Unmarried sexual intercourse and other forms of inappropriate sexual bonding.** Because we believe that it is God's intention for our sexuality to be lived out in the covenantal union between one woman and one man, we believe that these practices often lead to the objectification of the other in a relationship. In all its forms, it also potentially harms our ability to enter into the beauty and holiness of Christian marriage with our whole selves.
- **Sexual activity between people of the same sex.** Because we believe that it is God's intention for our sexuality to be lived out in the covenantal union between one woman and one man, we believe the practice of same-sex sexual intimacy is contrary to God's will for human sexuality. While a person's homosexual or bi-sexual attraction may have complex and differing origins, and the implication of this call to sexual purity is costly, we believe the grace of God is sufficient for such a calling. We recognize the shared responsibility of the body of Christ to be a welcoming, forgiving, and loving community where hospitality, encouragement, transformation, and accountability are available to all.
- **Extra-marital sexual relations.** Because we believe this behavior is a violation of the vows that we made before God and within the body of Christ, adultery is a selfish act, a family-destroying choice, and an offense to the God who has loved us purely and devotedly.
- **Divorce.** Because marriage is intended to be a life-long commitment, the fracturing of the covenant of marriage, whether initiated personally, or by the choice of a spouse, falls short of God's best intentions. The church must take care in preserving the marriage bond where wise and possible, and offering counsel and grace to those wounded by divorce.
- **Practices such as polygamy or polyandry.** Because we believe that the covenantal faithfulness of God is reflected in the monogamous commitment of husband and wife, these practices take away from the unique and exclusive fidelity intended in marriage.

Sexual sin and brokenness is not only personal but pervades the systems and structures of the world. Therefore, as the church bears witness to the reality of the beauty and uniqueness of God's holy purposes we also believe the church should refrain from and advocate against:

- **Pornography in all its forms, which is desire gone awry.** It is the objectification of people for selfish sexual gratification. This habit destroys our capacity to love unselfishly.
- **Sexual violence in any form, including rape, sexual assault, sexual bullying, hateful speech, marital abuse, incest, sex trafficking, forced marriage, female genital mutilation, bestiality, sexual harassment, and the abuse of minors and other vulnerable populations.** All people and systems that perpetrate sexual violence transgress the command to love and to protect our neighbor. The body of Christ should always be a place of justice, protection, and healing for those who are, who have been, and who continue to be affected by sexual violence. A minor is defined as any human being under the age of 18, unless the age of majority is attained later

under a state's or country's own domestic legislation.

Therefore we affirm that:

- Where sin abounds grace abounds all the more. Although the effects of sin are universal and holistic, the efficacy of grace is also universal and holistic. In Christ, through the Holy Spirit, we are renewed in the image of God. The old is gone and the new comes. Although the forming of our lives as a new creation may be a gradual process, God's healing is effective in dealing with the brokenness of humanity in the areas of sexuality.
- **The human body is the temple of the Holy Spirit.** We affirm the need for our sexuality to be conformed to God's will. Our bodies are not our own but have been bought with a price. Therefore, we are called to glorify God in our bodies through a life of yielded obedience[.] and should take care at every stage of our lives, lived under the rule and reign of Christ, to always be observant of the ways we not only act but speak of ourselves, to be both clear and faithful witnesses of our entire devotion to, and primary identity in, Christ and His kingdom.
- The people of God are marked by holy love. We affirm that, above all the virtues, the people of God are to clothe themselves with love. The people of God have always welcomed broken people into our gathering. Such Christian hospitality is neither an excusing of individual disobedience nor a refusal to participate redemptively in discerning the roots of brokenness. Restoring humans to the likeness of Jesus requires confession, forgiveness, formative practices, sanctification, and godly counsel—but most of all, it includes the welcome of love which invites the broken person into the circle of grace known as the church. If we fail to honestly confront sin and brokenness, we have not loved. If we fail to love, we cannot participate in God's healing of brokenness.

As the global church receives and ministers to the people of our world, the faithful outworking of these statements as congregations is complex and must be navigated with care, humility, courage, and discernment.

7. **CA-705—Human Sexuality and Marriage**, Kentucky District Resolution Committee, recommends that it be amended and adopted. The vote: 105 for the resolution and 25 against the resolution. (Rejected, see #661.)

RESOLVED that *Manual* 31 be amended as follows:

31. The Church of the Nazarene views human sexuality as one expression of the holiness and beauty that God the Creator intended. Because all humans are beings created in the image of God, they are of inestimable value and worth. As a result we believe that human sexuality is meant to include more than the sensual experience, and is a gift of God designed to reflect the whole of our physical and relational createdness.

As a holiness people, the Church of the Nazarene affirms that the human body matters to God. Christians are both called and enabled by the transforming and sanctifying work of the Holy Spirit to glorify God in and with our bodies. Our senses, our sexual appetites, our ability to experience pleasure, and our desire for connection to another are shaped out of the very character of God. Our bodies are good, very good.

We affirm belief in a God whose creation is an act of love. Having experienced God as holy love, we understand the Trinity to be a unity of love among Father, Son, and Holy Spirit. Therefore, we are made with a yearning for connection with others at the core of our being. That yearning is ultimately fulfilled as we live in covenanted relationship with God, the creation, and

loving one's neighbor as one's self. Our creation as social beings is both good and beautiful. We reflect the image of God in our capacity to relate and our desire to do so. The people of God are formed as one in Christ, a rich community of love and grace.

Within this community, believers are called to live as faithful members of the body of Christ. Singleness among the people of God is to be valued and sustained by the rich fellowship of the church and the communion of the saints. To live as a single person is to engage, as Jesus did, in the intimacy of community, surrounded by friends, welcoming and being welcomed to tables, and expressing faithful witness.

Also within this community, we affirm that some believers are called to be married. As defined in Genesis, "a man leaves his father and mother and is united to his wife, and they become one flesh." (Genesis 2:24) The marriage covenant, a reflection of the covenant between God and the people of God, is one of exclusive sexual fidelity, unselfish service, and social witness. A woman and a man publicly devote themselves to one another as a witness to the way God loves. Marital intimacy is intended to reflect the union of Christ and the Church, a mystery of grace. It is also God's intention that in this [sacramental] covenantal union OF A ~~the~~ BIOLOGICAL man and A BIOLOGICAL woman may experience the joy and pleasure of sexual intimacy and from this act of intimate love new life may enter the world and into a covenantal community of care. The Christ-centered home ought to serve as a primary location for spiritual formation. The church is to take great care in the formation of marriage through premarital counseling and teaching that denotes the sacredness of marriage.

The Scriptural story, however, also includes the sad chapter of the fracturing of human desire in the Fall, resulting in behaviors that elevate self-sovereignty, damage and objectify the other, and darken the path of human desire. As fallen beings, we have experienced this evil on every level—personal and corporate. The principalities and powers of a fallen world have saturated us with lies about our sexuality. Our desires have been twisted by sin and we are turned inward on ourselves. We have also contributed to the fracturing of the creation by our willful choice to violate the love of God and live on our own terms apart from God.

Our brokenness in the areas of sexuality takes many forms, some due to our own choosing and some brought into our lives via a broken world. However, God's grace is sufficient in our weaknesses, enough to bring conviction, transformation, and sanctification in our lives. Therefore, in order to resist adding to the brokenness of sin and to be able to witness to the beauty and uniqueness of God's holy purposes for our bodies, we believe members of the body of Christ, enabled by the Spirit, can and should refrain from:

- **Unmarried sexual intercourse and other forms of inappropriate sexual bonding.** Because we believe that it is God's intention for our sexuality to be lived out solely in the covenantal union between one woman and one man, we believe that these practices often lead to the objectification of the other in a relationship. In all its forms, it also potentially harms our ability to enter into the beauty and holiness of Christian marriage with our whole selves.
- **Sexual activity between people of the same sex.** Because we believe that it is God's intention for our sexuality to be lived out solely in the covenantal union between one woman and one man, we believe the practice of same-sex sexual intimacy is contrary to God's will for human sexuality. It is, therefore, sin. [While a person's homosexual or bisexual attraction may have complex and differing origins, and the implication of this call

to sexual purity is costly, we believe the grace of God is sufficient for such a calling. We recognize the shared responsibility of the body of Christ to be a welcoming, forgiving, and loving community where hospitality, encouragement, transformation, and accountability are available to all.]

- **Extra-marital sexual relations.** Because we believe this behavior is a violation of the vows that we made before God and within the body of Christ, adultery is a selfish act, a family-destroying choice, and an offense to the God who has loved us purely and devotedly.
- **Divorce.** Because marriage is intended to be a life-long commitment, the fracturing of the covenant of marriage, whether initiated personally, or by the choice of a spouse, falls short of God's best intentions. The church must take care in preserving the marriage bond where wise and possible, and offering counsel and grace to those wounded by divorce.
- **Practices such as polygamy or polyandry.** Because we believe that the covenantal faithfulness of God is reflected in the monogamous commitment of husband and wife, these practices take away from the unique and exclusive fidelity intended in marriage.

{Sexual sin and brokenness is not only personal but pervades the systems and structures of the world. Therefore, as the church bears witness to the reality of the beauty and uniqueness of God's holy purposes we also believe the church should refrain from and advocate against:

- **Pornography in all its forms, which is desire gone awry.** It is the objectification of people for selfish sexual gratification. This habit destroys our capacity to love unselfishly.
- **Sexual violence in any form, including rape, sexual assault, sexual bullying, hateful speech, marital abuse, incest, sex trafficking, forced marriage, female genital mutilation, [bestiality] bestiality, sexual harassment, and the abuse of minors and other vulnerable populations.** All people and systems that {perpetrate} ~~perpetuate~~ sexual violence transgress the command to love and to protect our neighbor. The body of Christ should always be a place of justice, protection, and healing for those who are, who have been, and who continue to be affected by sexual violence. A minor is defined as any human being under the age of 18, unless the age of majority is attained later under a state's or country's own domestic legislation.

~~Sexual sin endangers the human soul and interferes with Christ's ultimate desire for every person—eternal, unblemished intimacy with Him. We affirm the clear teaching of Scripture that human sexuality is to be practiced solely in the context of BIOLOGICAL, heterosexual marriage.~~

Therefore we affirm that:

- **Where sin abounds grace abounds all the more.** Although the effects of sin are universal and holistic, the efficacy of grace is also universal and holistic. In Christ, through the Holy Spirit, we are renewed in the image of God. The old is gone and the new comes. Although the forming of our lives as a new creation may be a gradual process, God's healing is effective in dealing with the brokenness of humanity in the areas of sexuality. Thus, discipleship serves to lead people to discover one's identity in Christ consistent with the call to holiness of heart and life and not with sexual sin or temptations.
- **The human body is the temple of the Holy Spirit.** We affirm the need for our sexuality to be conformed to God's will. Our bodies are not our own but have been bought with a price. Therefore, we are called to glorify God in our bodies through a life of yielded obedience.

- **The people of God are marked by holy love.** We affirm that, above all the virtues, the people of God are to clothe themselves with love. The people of God have always welcomed broken people into our gathering. Such Christian hospitality is neither an excusing of individual disobedience nor a refusal to participate redemptively in ~~{discerning the roots of brokenness} the lives of those suffering from the consequences of sin.~~ {Restoring humans to the likeness of Jesus requires confession, forgiveness, formative practices, sanctification, and godly counsel—but most of all, it includes the welcome of love which invites the broken person into the circle of grace known as the church.} If we fail to honestly confront sin and brokenness, we have not loved. If we fail to love, we cannot participate in God’s healing of brokenness.

{As the global church receives and ministers to the people of our world, the faithful outworking of these statements as congregations is complex and must be navigated with care, humility, courage, and discernment.}

(Genesis 1:27; 19:1-25; Leviticus 20:13; Romans 1:26-27; 1 Corinthians 6:9-11, 15-20; 1 Timothy 1:8-10)

8. **CA-706—Current Moral and Social Issues – 923**, South Arkansas District Delegates, recommends that it be rejected. The vote: 11 for the resolution and 109 against the resolution. (Rejected, see #662.)

RESOLVED that *Manual* paragraph 923 be amended as follows:

923. The Church of the Nazarene believes in the biblical account of creation (“In the beginning God created the heavens and the earth.”- Genesis 1:1). [We are open to scientific explanations on the nature of creation while opposing any interpretation of the origin of the universe and of humankind that rejects God as the Creator (Hebrews 11:3).] (1, 5.1, 7) ([2017]2023)

9. **CA-707—Manual Appendix Review - Abuse of the Unempowered**, Reference Committee, recommends that this paragraph remain in the *Manual* and that it be adopted. The vote: 134 for the resolution and 0 against the resolution. (Adopted, see #663.)

RESOLVED that *Manual* paragraph 916 be reconsidered, and that a recommendation be made to include it as is in the 2023 *Manual*, or modify it, or eliminate it from the 2023 and succeeding *Manuals*, according to *Manual* paragraph 910.

KEEP, MODIFY, or ELIMINATE?

916. Abuse of the Unempowered. The Church of the Nazarene abhors abuse of any person of any age or sex and calls for increased public awareness through its publications and by providing appropriate educational information.

The Church of the Nazarene reaffirms its historical policy that all those who act under the authority of the Church are prohibited from sexual misconduct and other forms of abuse of the unempowered. When placing people in positions of trust or authority, the Church of the Nazarene will presume that past conduct is usually a reliable indicator of likely future behavior. The Church will withhold positions of authority from people who have previously used a position of trust or authority to engage in sexual misconduct or abuse of the unempowered, unless appropriate steps are taken to prevent future wrongful behavior. Expressions of remorse by a guilty person shall not be considered sufficient to overcome the presumption that future wrongful conduct is likely, unless the expressions of remorse are accompanied by an observable change of conduct for a sufficient length of time, to indicate that a repeat of the wrongful

misconduct is unlikely. (2009)

10. **CA-708—Manual Appendix Review - Gender Inclusive Language**, Reference Committee, recommends that this paragraph remain in the *Manual* and that it be amended and adopted. The vote: 138 for the resolution and 1 against the resolution. (Adopted, see #667.)

RESOLVED that *Manual* paragraph 918 be reconsidered, and that a recommendation be made to include it as is in the 2023 *Manual*, or modify it, or eliminate it from the 2023 and succeeding *Manuals*, according to *Manual* paragraph 910.

KEEP, MODIFY, or ELIMINATE?

918. Gender Inclusive CAREFUL USE OF Language. The Church of the Nazarene affirms and encourages the CAREFUL use of ~~gender-inclusive~~ language REGARDING WOMEN AND MEN ~~in reference to persons~~. Publications, including the *Manual* and public language should reflect this commitment to ~~gender~~ equality as expressed in paragraph 501. Language changes shall not be applied to any scriptural quotations or references to God. (2009)

11. **CA-709—Manual Appendix Review - Value of Children and Youth**, Reference Committee, recommends that this paragraph remain in the *Manual* and that it be adopted. The vote: 98 for the resolution and 21 against the resolution. (Adopted, see #670.)

RESOLVED that *Manual* paragraph 921 be reconsidered, and that a recommendation be made to include it as is in the 2023 *Manual*, or modify it, or eliminate it from the 2023 and succeeding *Manuals*, according to *Manual* paragraph 910.

KEEP, MODIFY, or ELIMINATE?

921. Value of Children and Youth. The Bible commands every Christian to, “Speak up for those who cannot speak for themselves, for the rights of all who are destitute” (Proverbs 31:8). The Shema (Deuteronomy 6:4-7; 11:19) admonishes us to communicate God’s grace to our children. Psalm 78:4 declares, “We will tell the next generation the praiseworthy deeds of the LORD, his power, and the wonders he has done.” Jesus affirms this in Luke 18:16, “Let the little children come to me, and do not hinder them, for the kingdom of God belongs to such as these.”

As a response to this biblical perspective, the Church of the Nazarene acknowledges that children are important to God and a priority in His kingdom. We believe God directed us to attend to all children—to love, nurture, protect, uphold, guide, and advocate for them. It is God’s plan that we introduce children to the life of salvation and growth in grace. Salvation, holiness, and discipleship are possible and imperative in the lives of children. We recognize that children are not a means to an end, but full participants in the Body of Christ. Children are disciples in training, not disciples in waiting.

Thus, holistic and transformational ministry to children and their families in every local church will be a priority as evidenced by:

- providing effective and empowering ministries to the whole child—physically, mentally, emotionally, socially, and spiritually;
- articulating Christian positions on current social justice issues that affect children;
- connecting children to the heart of the mission and ministry of the faith community;
- discipling children and training them to disciple others;
- equipping parents to nurture the spiritual formation of their children.

Since the church’s educational institutions (Bible schools, colleges, universities, and seminaries) prepare students for leadership, they play a crucial role in carrying out the vision and mission of communicating the value of children. They join local churches and families in taking

responsibility to prepare members of the clergy and laity to raise the next generation of children and youth to be biblically and theologically literate and to meet the known and unforeseen challenges for evangelizing, discipling, and transforming their societies. The Church of the Nazarene envisions an intergenerational faith community where children and youth are loved and valued, where they are ministered to and incorporated into the Church family through a wide variety of means and methods, and where they have opportunities to minister to others in ways consistent with their ages, development, abilities, and spiritual gifts. (2009)

12. **CA-710—Manual Appendix Review - Creation Care**, Reference Committee, recommends that this paragraph remain in the *Manual* and that it be adopted. The vote: 103 for the resolution and 13 against the resolution. (Adopted, see #707.)

RESOLVED that *Manual* paragraph 924 be reconsidered, and that a recommendation be made to include it as is in the 2023 *Manual*, or modify it, or eliminate it from the 2023 and succeeding *Manuals*, according to *Manual* paragraph 910.

KEEP, MODIFY, or ELIMINATE?

924. Creation Care. With deep appreciation of God’s creation we believe we are to strive to exhibit the stewardship qualities that help preserve His work. Recognizing we have been given a stake in sustaining the integrity of our surroundings, we accept the individual and collective responsibilities of doing so. (2009)

(Genesis 2:15, Psalms 8:3-9; 19:1-4; 148)

13. **CA-711—Manual Appendix Review - Evidence of Baptism with the Holy Spirit**, Reference Committee, recommends that this paragraph remain in the *Manual* and that it be amended and adopted. The vote: 122 for the resolution and 1 against the resolution. (Amended and adopted, see #693.)

RESOLVED that *Manual* paragraph 925 be reconsidered, and that a recommendation be made to include it as is in the 2023 *Manual*, or modify it, or eliminate it from the 2023 and succeeding *Manuals*, according to *Manual* paragraph 910.

KEEP, MODIFY, or ELIMINATE?

925. Evidence of Baptism with the Holy Spirit. The Church of the Nazarene believes that the Holy Spirit bears witness to the new birth and to the subsequent work of heart cleansing, or entire sanctification, through the infilling of the Holy Spirit.

We affirm that the one biblical evidence of entire sanctification, or the infilling of the Holy Spirit, is the cleansing of the heart by faith from original sin as stated in Acts 15:8-9: “God, who knows the heart, showed that he accepted them by giving the Holy Spirit to them, just as he did to us. He did not discriminate between us and them, for he purified their hearts by faith.” And this cleansing is manifested by the fruit of the Spirit in a holy life. “But the fruit of the Spirit is love, joy, peace, forbearance, kindness, goodness, faithfulness, gentleness and self-control. Against such things there is no law. Those who belong to Christ Jesus have crucified the flesh with its passions and desires.” (Galatians 5:22-24). BAPTISM IN THE HOLY SPIRIT BY NATURE WILL RESULT IN WITNESS TO THE GOSPEL (ACTS 1:8, LUKE 24:48).

To affirm that even a special or any alleged physical evidence, or “prayer language,” is evidence of the baptism with the Spirit is contrary to the biblical and historic position of the Church. (2009) ~~WHILE WE DO NOT BELIEVE THAT SPEAKING IN UNKNOWN TONGUES IS THE EVIDENCE OF BEING FILLED WITH THE HOLY SPIRIT, WE AFFIRM ALL THE GIFTS OF THE SPIRIT.~~

14. **CA-712—Manual Appendix Review - Pornography**, Reference Committee,

recommends that this paragraph remain in the *Manual* and that it be amended and adopted. The vote: 125 for the resolution and 0 against the resolution. (Adopted, see #709).

RESOLVED that *Manual* paragraph 926 be reconsidered, and that a recommendation be made to include it as is in the 2023 *Manual*, or modify it, or eliminate it from the 2023 and succeeding *Manuals*, according to *Manual* paragraph 910.

KEEP, MODIFY, or ELIMINATE?

926. Pornography. Pornography is an evil that is undermining the morals of society. WE RECOGNIZE THAT PORNOGRAPHY IS ALWAYS DESTRUCTIVE AND MAY BE AN ADDICTION. Printed and visual materials that degrade the dignity of humankind and are contrary to the scriptural view of the sanctity of marriage and the wholesomeness of sex are to be abhorred.

We believe that we are created in the image of God and that pornography degrades, exploits, and abuses men, women, and children. WE ALSO RECOGNIZE THAT THE USE OF PORNOGRAPHY RESULTS IN INCREASING SEXUAL PERVERSION IN THE INDIVIDUAL. The pornography industry is motivated by greed, is the enemy of family life, has led to crimes of violence, poisons minds, and defiles the body.

To honor God as Creator and Redeemer, we urge active opposition to pornography by every legitimate means and the making of positive efforts to reach for Christ AND BRING TO WHOLENESS TO those who are involved in AND ADDICTED TO this evil. (2009)

(1 THESSALONIANS 4:3-7)

15. **CA-713—Gender Identity**, Board of General Superintendents, recommends that it be adopted. The vote: 97 for the resolution and 23 against the resolution. (Adopted, see #653.)

RESOLVED that a new paragraph be added to the *Manual* as follows:

919. Gender Identity. In the story of God, the formation of humankind culminated in the creation of male and female as an enduring divine design. Biologically, the vast majority of people are born distinctly male or female. God gives our bodies to us for spiritual and relational purposes, as well as physical ones.

There are instances, though infrequent, where people are born with ambiguous genital formation or genetic conditions that impact the development of primary and secondary sexual characteristics. In these instances, wise biblical counsel and medical science can help inform the prayerful discernment about how to help families understand the implications and how to best support those with these medical/genetic conditions.

In addition to these important biological realities, we note the increasing complexity associated with gender identification. Although gendered roles, behaviors, and temperaments are the product of numerous influences, including biology, social norms and cultural construction, we believe that a person's birth sex is primary, formative and God-given. We acknowledge that, as we serve God's mission through the church, we will encounter those, who for various reasons, are struggling to embrace their createdness. In such circumstances, we are to engage with such persons graciously as they come into congregations, to lead them into the fullness of life in Christ, to equip them to live as faithful stewards of the physical body they have been given and call them into lifelong holiness.

(Matthew 19:4; 11-12)

FURTHER RESOLVED that *Manual* paragraphs 919-933 be renumbered accordingly.

CHURCH PROGRAM COMMITTEE

The Church Program Committee having had referred to it the following resolutions, which were presented to the assembly in one report, recommends action as indicated:

1. **CP-100—Church Stewards**, Kansas District, Reference Committee, recommends that it be adopted. The vote: 80 for the resolution and 2 against the resolution. (Adopted, see #102.)

RESOLVED that *Manual* paragraph 137 be amended as follows:

137. The stewards of the church shall be no fewer than [three] two or more than thirteen in number. They shall be elected by ballot, at the annual or a special church meeting, from among the members of the church, to serve for the next church year and until their successors have been elected and qualified. (33, 113.7, 113.11, 127)

2. **CP-101—Elected Board Position-Outreach Director**, Kansas District and Reference Committee, recommends that it be rejected. The vote: 2 for the resolution and 83 against the resolution. (Rejected, see #103.)

RESOLVED that *Manual* paragraph 138.1 be amended as follows:

138.1. To serve as a church growth committee, unless otherwise provided for, with the responsibilities of [outreach,] evangelism, and extension, including sponsoring new churches and church-type missions, with the pastor as ex-officio chairperson.

FURTHER RESOLVED that new paragraphs be added to the *Manual* as follows:

160. Each local church shall establish an Outreach director as part of the church board, at the annual church meeting, to be responsible for the outreach of the church. This director shall be encouraged to establish a committee to organize and maintain the outreach of the church.

We direct our local churches to elect as church officers active members of the local church who profess the experience of entire sanctification and whose lives bear public witness to the grace of God that calls us to a holy life; who are in harmony with the doctrines, polity, and practices of the Church of the Nazarene; and who support the local church faithfully in attendance, active service, and with tithes and offerings. Church officers should be fully engaged in “making Christlike disciples in the nations.” (33, 137, 141, 146)

The duties and powers of the Outreach director:

160.1. To plan, organize, promote, and conduct the outreach for the local church. This is to be done subject to the direct care of the pastor, and the direction of the local church board, in keeping with denominational objectives and standards established by the General Board. These include outreach program-oriented ministries for adults, youth, and children.

160.2. To reach the largest number of unchurched people for Christ and the church, bringing them into the fellowship, teaching the Word of God effectively, and encompassing their salvation; teaching the doctrines of the Christian faith and developing Christlike character, attitudes, and habits.

3. **CP-102—The Ministry of Christian Education For the Local Church**, Kansas City District, recommended that it be referred to the *Manual* Editing Committee. The vote: 87 for the resolution and 0 against the resolution. (Referred to the *Manual* Editing Committee, see #105.)

RESOLVED that *Manual* paragraph 145.1 be amended as follows:

145.1. To plan, organize, promote, and conduct the ministry of Christian education for the local church. This is to be done subject to the direct care of the pastor, and the leadership of [the Sunday School and] Nazarene Discipleship [Ministries] International [(SDMI) superintendent]

president, and the direction of the local church board, in keeping with denominational objectives and standards established by the General Board and promoted through the Global Mission Committee and offices of Adult Ministries (AM), Nazarene Youth International (NYI), and Children’s Ministries (CM). These include both curriculum and program-oriented ministries for adults, youth, and children. The Sunday School/Bible studies/small groups, along with the preaching ministry, provide the core of the church’s study of Scripture and doctrine. Childcare/Schools (birth through secondary) and annual/special ministries and training, such as [Caravan] children’s weekly programming, Vacation Bible Schools, and singles’ ministries, provide opportunities through which scriptural doctrines are lived out and integrated into the life of the congregation. (516.15)

4. **CP-103—Nazarene Publishing House**, Kansas City District, recommends that it be adopted. The vote: 63 for the resolution and 19 against the resolution. (Rejected, see #108.)

RESOLVED that the section title and *Manual* paragraph 339 be amended as follows:

O. [Nazarene] Denominational Publishing House

339. The mission of [Nazarene Publishing House] the denominational publishing house is to publish, provide, or otherwise produce, merchandise, own, license, and manage content for the benefit of the Church of the Nazarene and other Christian markets consistent with the mission of the Church. In order to protect and manage the media assets utilized by the Church of the Nazarene and its affiliates, the Church of the Nazarene entrusts [Nazarene Publishing House] the denominational publishing house with these primary responsibilities.

5. **CP-104—Creation of the Auxiliary Agency and Constitution of Nazarene Evangelism International -NEI- in the Local, District And Global Government of the Church of the Nazarene**, Guatemala North Verapaz, recommends that it be referred to the Board of General Superintendents. The vote: 51 for the resolution and 30 against the resolution. (Referred to the Board of General Superintendents, see #117.)

RESOLVED, in reference to *Manual* paragraph 305.8, that the ministry Nazarene Evangelism International (NEI) be organized at the same level and format as the ministries Nazarene Discipleship International (NDI), Nazarene Youth International (NYI), Nazarene Missions International (NMI) as follows:

PROPOSAL:

A. Creation of the Ministry Nazarene Evangelism International -NEI- in the Local, District, and Global Government of the Church of the Nazarene, in the same FORMAT AND CHARTER as the ministries 810. NYI, 811. NMI, 812. NDI, to unify efforts and promotion of strategies that are effective and adequate to the global context to fulfill the Mission of God.

B. Create and situate the Charter for Nazarene Evangelism International -NEI- in Part IX, Charter & Ministry Plans/Constitution/Bylaws of the *Manual* of the Church of the Nazarene in the creation of paragraph 813. Charter of Nazarene Evangelism International (NEI); in continuation of the NYI, NMI, and NDI Ministries.

C. That these changes may be accomplished in a functional method that may facilitate the integration of the Ministry Nazarene Evangelism International -NEI- that the four ministries of the Church of the Nazarene may integrate thus.

D. Subparagraphs of the *Manual* that will affected or should be modified:

- Subsection K: paragraph 235, 235.1
- Subsection K: paragraph: 129.24

- Subsection Q: paragraph 341

PURPOSE:

The purpose of the ministry Nazarene Evangelism International -NEI- would be to mobilize the Church of the Nazarene in an intentional, unified format contextualized globally and create the communication systems and links between all of the churches, districts, and regions to fulfill the Mission of God.

STRUCTURE:

NEI shall be an organization of the local church and shall work cooperatively with the pastor and the church board through the Local NEI council, District NEI Council and Global NEI Council, in accordance with the charter (to be created).

FURTHER RESOLVED that the NEI president be integrated into the local church board in the same level as the NDI, NYI, and NMI presidents.

FURTHER RESOLVED that the Nature and Charter of Nazarene Evangelism International be created and include the following:

Nature and Charter of Nazarene Evangelism International

“Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit.” Matthew 28:19

Nazarene Evangelism International (NEI) Constitution

Name

The name of this organization shall be Nazarene Evangelism International (NEI) of the Church of the Nazarene.

Purpose

The purpose of this organization shall be to mobilize the Church of the Nazarene in an intentional, unified format contextualized globally and create the communication systems and links between all of the churches, districts, and regions to fulfill the Mission of God.

Structure

The NEI shall be an organization of the local church and shall work cooperatively with the pastor and church board through the local NEI council.

District

The members constituting the district NEI council shall work cooperatively with the district, the Superintendent, District Advisory Board, and other district-related leaders.

All local NEI organizations within the boundaries of a district shall constitute the district NEI.

Membership

Section 1. Members

The members of NEI shall be members of the Church of the Nazarene, full or associate. Only full members can be elected to positions on the Council.

Voting and holding office shall be limited to members who are 15 years of age or older, except in children’s and youth groups.

Unless otherwise stated in this constitution, reference to “members” means NEI members who are members of the church.

Section 2. Associate Members

Any person who is not a member of the Church of the Nazarene and supports the NEI purpose may be an associate member of NEI.

A. Purpose

The local council shall promote the purpose of NEI to mobilize the Church of the Nazarene in missions through 1) praying, 2) giving, 3) evangelistic practice, 4) engaging all Nazarene members.

Composition

1. The NEI council shall be composed of a president and the number of officers and/or council members as agreed upon by the president and the lead pastor, according to the needs and size of the church and by the presidents of the Ministries, as also directors of evangelism in each ministry.

2. A local council may have an executive committee composed of the president, lead pastor (ex officio), and two or more additional members as determined by the local NEI council.

3. A council member may hold more than one position but shall have only one vote.

B. Nominations, Elections, Appointments, and Vacancies

The local council may determine the need for the use of a nominating committee, other than the church nominating committee, as part of the process of identification of suitable candidates for election to the local council. If a nominating committee is to be used, then the nominating committee shall be appointed by the president in agreement with the local council.

1. President

a. The local council in position at the end of the church year may recommend names to a nominating committee that may submit one or more names for the election of the office of president, subject to the approval of the church board.

b. The president shall be elected or reelected by a majority vote by ballot of the members present and voting for a term of service of one or two church years. The NEI council and the pastor shall recommend the length of the term of service.

c. An incumbent may be reelected by a yes/no ballot when such election is recommended by the local council and approved by the pastor and church board.

d. Alternatively, in a church that has not yet been organized, has been organized for less than 5 years, or with a membership of less than 35 members, the president may be appointed by the pastor in discussion with, and approval of, the church board.

2. Council

a. On recommendation of the current president and upon agreement with the lead pastor, a local council other than the president may be elected by a plurality vote of the NEI membership or by the annual meeting of the church, or appointed by the president and pastor with the approval of the church board.

b. The length of service shall be one or two years, or until their successors are elected or appointed, by recommendation of the NEI council or, in its absence, the church board and the pastor.

c. These leaders shall begin serving on the first day of the new church year after the election.

d. If the church has a unified treasurer who accounts for church funds including NEI monies, that person shall be the NEI treasurer and an ex officio member of the local NEI council with all rights and privileges, unless otherwise specified by the local council.

3. Delegates to the District Convention

a. The elected president shall be the delegate to the district convention. The alternate shall be the vice president who shall be elected by ballot at the annual meeting by a plurality vote.

b. If an election is not possible or feasible, the election may be by the local council, or in its absence, the church board, by a plurality vote.

4. Vacancies

a. President: The local council may recommend names to the church board who shall nominate one or more names. Election shall be by ballot with a majority vote of the NEI members at a meeting called according to the provisions of the *Manual*. Alternatively, where there is no NEI council, the church board shall fill any vacancy by election by a majority vote.

b. Other council members: The NEI council, or in its absence the church board, shall fill any vacancy by appointment.

C. Duties of Council Members

1. President

a. Directs and facilitates the work of NEI in the local church.

b. Presides at all regular and special meetings of the NEI.

c. Assigns duties to council members as may be required from time to time.

d. Serves as an ex officio member of the church board, NDI Board, district NEI convention, and district assembly.

2. Executive Committee

a. Transacts business between council meetings.

Section 2. District NEI Council

D. Purpose

The district NEI council shall promote the purpose of NEI to mobilize the Church of the Nazarene in missions through 1) praying, 2) giving, 3) evangelistic practice, 4) engaging all members of the district and churches.

Second Option

The purpose of this organization would be to mobilize the Church of the Nazarene in an intentional, unified format, and contextualized globally and create the communication systems and links between all of the churches, districts, and regions to fulfill the Mission of God.

A. Nominations, elections, appointments, and Vacancies

a. Nominations: The council shall be nominated by a committee of not less than five (5) members of the NEI. All nominees shall be members of a local Church of the Nazarene on the district where they will serve.

a. The district executive committee shall appoint the nominating committee and determine the number of council members to be elected.

b. The district superintendent shall serve as the committee chairperson for the nomination of the district president. Upon approval of the district superintendent, the district NEI president may serve as chairperson of the nominating committee for other nominations.

b. Elections: The president and at least three additional members shall be elected by ballot at the annual district convention. The three additional members will be vice president, secretary, and treasurer. The term of service shall be one or two convention years as determined by the district NEI council with the approval of the district superintendent or until their successors are elected. In the event of the election of a new president, the new president shall take office

within 30 days of the conclusion of the district convention. A convention year is from the adjournment of the district convention to the adjournment of the next district convention. These four council members will form the executive committee of the council. Three or more other council members may be elected or appointed to serve on the executive committee by the district council.

a. President

1. The nominating committee shall submit one or more names for the office of president except when the district council recommends a yes or no ballot for an incumbent standing for another term.

2. Incumbent nominees may be reelected by a yes/ no ballot when such election is recommended by the district council and approved by the district superintendent. An incumbent being reelected by a yes/no ballot must receive a two-thirds vote of the members present and voting.

3. The president shall be elected by a two-thirds vote of the members present and voting in the event of one name being presented for the position of president or by majority vote when there are at least two candidates nominated for president. The term of service shall be one or two convention years or until the successor has been elected. The district NEI council and the district superintendent shall recommend the length of the term of service.

b. Vice president shall be elected by ballot in one of the following ways:

1. The nominating committee shall submit one or more names for the office of vice president except when the district council with the approval of the district superintendent recommends a yes or no vote for an incumbent standing for another term; or

2. To the council as a whole with specific council positions to be determined by the council.

c. Secretary and treasurer shall be elected by ballot by:

1. The nominating committee shall submit one or more names for the offices of secretary and treasurer except when the district council with the approval of the district superintendent recommends a yes or no vote for an incumbent standing for another term; or

2. If the district has a unified treasurer who accounts for district funds including NEI monies, that person shall be the NEI treasurer as an ex officio member of the district NEI council with all rights and privileges, unless otherwise specified by the district council.

d. Additional council members: Other council members, in addition to the president, vice president, secretary, and treasurer, may be elected by ballot for one or two convention years with responsibilities to be determined by the council. The nominating committee and district superintendent shall recommend the length of the terms of service of one or two convention years. Alternatively, other council members may be appointed by the executive committee or district council with all rights and privileges.

c. Vacancies

a. President: The executive committee shall nominate one or more names. Election shall be by ballot with a majority vote of the district council present and voting. The person elected shall serve until the adjournment of the next district convention or until a successor has been elected.

b. Other council members: The executive committee or district council shall fill any vacancy by appointment. The newly appointed council members shall serve until the

adjournment of the next district convention or until their successors have been elected.

c. Unified treasurer: If a district has a unified treasurer serving as the district NEI treasurer, that vacancy shall be filled by the District Advisory Board.

B. Duties of Council Members

1. President

a. Directs and facilitates the district council to ensure achievement of the purpose of NEI on the district.

b. Presides at all meetings of the district council, executive committee, and the district convention.

c. Prepares an annual budget for approval by the District Finance Committee.

d. Submits annually a written report to the district convention.

e. Assigns duties to other council members as may be required from time to time.

f. Serves as ex officio member of the district committee referenced in the *Manual* paragraph 239.

g. Performs other duties as described in the job description.

2. Vice President

a. Performs all duties of the president when the president is absent.

b. Serves in other areas as assigned by the district NEI council.

c. Performs other duties described in the job description or which may be assigned by the district president as required from time to time.

3. Secretary

a. Records the minutes of all business meetings.

b. Provides support and assistance when requested by the president to:

1. Send report forms annually to local NEI presidents.

2. Compiles statistical records and submits an annual report to the district president, global NEI director, Global NEI Council representative, and where applicable the regional NEI coordinator for Global Mission regions.

c. Performs other duties as described in the job description or which may be assigned by the district president as required from time to time.

4. Treasurer

a. Keeps an accurate account of all funds collected and expended.

b. Remits funds to designated treasurers in a timely manner.

c. Furnishes regular itemized reports to the district council and prepares an annual report for the district convention.

d. Arranges with appropriate district personnel the annual audit of the district NEI treasurer's books.

e. Performs other duties as described in the job description or which may be assigned by the district president as required from time to time.

5. Executive Committee

a. Appoints additional district council members and, as needed, fills vacancies on the council.

b. Transacts business between council meetings.

c. Nominates one or more names for president if a vacancy occurs between annual conventions.

6. Other Council Members

- a. Perform duties as requested by the district president and district council.

Section 2. Local Activities and Meetings

A. Ongoing Activities

1. Regular and continuous evangelistic activities shall be celebrated to receive information about evangelism, inspiration, and prayer held each month.
2. The pastor, NEI president, and the council shall work cooperatively in planning both missions education and involvement for the local church.
3. In church plants and church-type missions, the district- appointed leader of the congregation is encouraged to ensure evangelism training and involvement for the local congregation.

B. Annual Meeting

1. The annual meeting shall be held no later than 30 days prior to the district convention.
2. Voting and election to the local council shall be limited to NEI members who are 15 years of age and older.

C. Council Meetings

The local council shall meet a minimum of four times a year to plan, report, evaluate, inform, inspire, and carry out the work of the local organization. In addition, special meetings may be called by the president. A majority of council members shall constitute a quorum.

Section 3. District Meetings

A. Convention

1. There shall be an annual district convention to report, pray, inform, inspire, present plans, and conduct business pertaining to the organization.

2. The time and place of the convention shall be decided by the district council in consultation with the district superintendent.

3. Membership

a. Only members of the respective district shall be eligible to serve as ex officio or elected delegates.

b. Ex officio members of the convention shall be the district NEI council, district superintendent, all assigned ministers and full-time salaried associate ministers of local churches; lay members of the District Advisory Board; the local NEI presidents of the assembly year just ending and newly elected NEI presidents or newly elected vice presidents if the newly elected president cannot attend; Global NEI Council member; retired assigned ministers; retired missionaries; missionaries on home assignment; and missionary appointees; and any former district presidents who retain their membership on the district.

c. Elected delegates from each local church or church- type missions shall be NEI members (15 years of age or older). The number of maximum elected delegates shall be based on the following formula: two delegates from each local NEI of 25 members or fewer, and one additional delegate for each additional 25 members or major portion thereof. Membership shall be based on the NEI membership reported at the local NEI annual meeting when elections take place.

4. The delegates present shall constitute a quorum.

B. Council

The district council shall meet at least biannually to transact business in the interim between the annual district conventions. In addition, special meetings may be called by the

president. A majority of council members shall constitute a quorum.

Section 2. Raised by District

The District Finance Committee shall ensure that a suitable budget exists for the operation of NEI on the district, including consideration of reimbursement of expenses for the district leadership.

Adequate remuneration shall be provided for the expenses of council members at all levels—local, district, and global.

6. **CP-105—Reception of Church Members and Agreed Statement of Belief**, Southwest Indiana District and Virginia District General Assembly Delegates, recommends that it be adopted. The vote: 80 for the resolution and 5 against the resolution. (Adopted, see #122.)

RESOLVED that *Manual* paragraph 704 be amended as follows:

704. RECEPTION OF CHURCH MEMBERS

It is expected that prospective members have professed the Christian faith and been instructed in the doctrine and practices of the Church of the Nazarene. They may come forward to stand before the congregation and the pastor shall address them as follows:

DEARLY BELOVED: The privileges and blessings that we have in community together in the Church of Jesus Christ are sacred and precious. There is in it such hallowed fellowship, care, and counsel as cannot otherwise be known apart from the family of God.

There is the godly care of pastors, with the teachings of the Word and the inspiration of corporate worship. And there is cooperation in service, accomplishing that which cannot otherwise be done.

[*Today we affirm again the doctrines and practices of the church.

We believe in one God— Father, Son, and Holy Spirit.

We believe that human beings are born in sin; that they need the work of forgiveness through Christ and the new birth by the Holy Spirit; that subsequent to this there is the deeper work of heart cleansing or entire sanctification through the infilling of the Holy Spirit, and that to each of these works of grace the Holy Spirit gives witness.

We believe that our Lord will return, the dead shall be raised, and that all shall come to final judgment with its rewards and punishments.

*NOTE: The minister may use the Agreed Statement of Belief (*Manual* paragraph 20) as an alternative.]

Today we affirm again the Agreed Statement of Belief of the Church of the Nazarene:

[That there is] We believe in one God—the Father, Son, and Holy Spirit.[:]

We believe that the Old and New Testament Scriptures, given by plenary inspiration, contain all truth necessary to faith and Christian living.[:]

We believe that human beings are born with a fallen nature, and are, therefore, inclined to evil, and that continually.[:]

We believe that the finally impenitent are hopelessly and eternally lost.[:]

We believe that the atonement through Jesus Christ is for the whole human race; and that whosoever repents and believes on the Lord Jesus Christ is justified and regenerated and saved from the dominion of sin.[:]

We believe that believers are to be sanctified wholly, subsequent to regeneration, through faith in the Lord Jesus Christ.[:]

We believe that the Holy Spirit bears witness to the new birth, and also to the entire

sanctification of believers.[:]

[a]And we believe that our Lord will return, the dead will be raised, and the final judgment will take place. (Manual paragraphs 20.1–20.8).

Do you heartily believe these truths? If so, answer, “I do.”

Do you acknowledge Jesus Christ as your Lord and Savior, and do you believe that He saves you now?

Response: I do by faith.

...REMAINDER OF PARAGRAPH REMAINS THE SAME.

DISTRICT ADMINISTRATION COMMITTEE

The District Administration Committee having had referred to it the following resolutions, which were presented to the assembly in two reports, recommends action as indicated:

1. **DA-200—Business of the District Assembly - District Superintendent Message**, South Arkansas District Delegates, recommends that it be rejected. The vote: 34 for the resolution and 52 against the resolution. (Rejected, see #311.)

RESOLVED that *Manual* paragraph 205.2 be amended as follows:

205.2. To hear and receive an annual report or message of the district superintendent which summarizes the ministry of the district including goals, new start, restart, and newly organized churches.

2. **DA-201—Business of the District Assembly - Election of District Superintendent**, South Arkansas District Delegates, recommends that it be rejected. The vote: 0 for the resolution and 82 against the resolution. (Rejected, see #312.)

RESOLVED that *Manual* paragraph 205.11 be amended as follows:

205.11. To elect, by two-thirds favorable vote, by ballot, an elder to the office of district superintendent, to serve until 30 days following the final adjournment of the second district assembly following his or her election and until a successor is elected or appointed and qualified. The procedure for reelection of a district superintendent shall be by a “yes” or “no” ballot vote. No elder shall be considered eligible for election to this office who has at any time surrendered his or her credential for disciplinary reasons. No superintendent shall [be elected or reelected following his or her 70th birthday] serve past the district assembly following his or her 74th birthday.

3. **DA-202—Renewing the District Superintendent Relationship**, MidSouth District Resolutions Committee, North Carolina District Resolutions Committee and Northwestern Illinois District, recommends that it be rejected. The vote: 10 for the resolution and 90 against the resolution. (Rejected, see #313.)

RESOLVED that *Manual* paragraph 208 be amended as follows:

208. The initial term of office for a district superintendent who is elected at a district assembly begins 30 days after the adjournment of the district assembly. It runs for two full assembly years ending 30 days after the adjournment of the assembly that marks the second anniversary of the election. [At the time of said assembly the superintendent may be reelected (205.11-3.12) or a successor elected or appointed and qualified.]Prior to the second anniversary of the election, a district/district superintendent review may be conducted, where the question of continuing the relationship will be considered (208.1). The initial term of office for a district superintendent who is appointed by the general superintendent in jurisdiction begins at the time

of the appointment, includes the remainder of the church year in which the superintendent was appointed, and extends through the two following church years. The term of office ends 30 days after the adjournment of the assembly that marks the end of the second full assembly year of service. Prior to the second full assembly year of service, a district/district superintendent review may be conducted, where the question of continuing the relationship will be considered (208.1). At said assembly the [superintendent may be elected (205.11-3.12) for another term, or a successor will be elected or appointed and qualified.] district/district superintendent relationship may be continued as per 208.1. No elder employed by the district office shall be eligible to be elected or appointed to the office of district superintendent on the district where they are serving without the approval of the District Advisory Board and the general superintendent in jurisdiction (in harmony with paragraph 115). (205.11-205.13)

FURTHER RESOLVED that a new *Manual* paragraph 208.1 be added as follows:

208.1. Renewing the District/District Superintendents Relationship. The district/district superintendent relationship may be continued in one of the two following ways:

The Regular District Superintendent Election: At the time of said assembly, the superintendent may be reelected (205.11- 205.12) or a successor elected or appointed and qualified. No elder employed by the district office shall be eligible to be elected or appointed to the office of district superintendent on the district where they are serving without the approval of the District Advisory Board and the general superintendent in jurisdiction (in harmony with paragraph 115). (205.11-205.13)

The Regular District/District Superintendent Review: The district/district superintendent relationship may, at the request of the district superintendent and/or the District Advisory Board, be reviewed by the officers of the district: District Advisory Board, chairperson of the District NDI Board, the presidents of the district NMI and NYI, the district secretary, and the district treasurer, meeting with the general superintendent in jurisdiction or their designee, prior to the second district assembly following his or her election or appointment and every four years thereafter. The secretary of the District Advisory Board shall be responsible for scheduling the review meeting(s), in consultation with the general superintendent in jurisdiction and the district superintendent. The review meeting(s) shall be conducted in executive session. At the discretion of the general superintendent in jurisdiction or their designee, a portion of the review may be conducted in the absence of the district superintendent.

At this review meeting, the question of continuing the district/district superintendent relationship shall be discussed. The objective is to discover consensus. If the district superintendent and the officers of the district reach consensus, the district/district superintendent relationship will continue.

Should consensus not be reached, the officers of the district may vote to present to the district assembly the question of continuing the district/district superintendent relationship. The vote by the officers of the district will be by ballot and require a two-thirds favorable vote of the officers of the district present and voting to carry.

If the officers of the district vote to present the question of continuing the district/district superintendent relationship to the district assembly, the matter shall be presented at the next district assembly. The question shall be presented, "Shall the present district superintendent continue in office beyond this district assembly?" The vote shall be by ballot and require a two-thirds favorable vote to continue the district/district superintendent relationship, except where

civil law of a given country requires otherwise. The chairperson of the Board of Tellers and the general superintendent shall personally inform the district superintendent of the results of the vote before any public announcement is made.

If the district assembly votes to continue the district/district superintendent relationship, the district/district superintendent relationship shall continue as though such a vote had not been taken; otherwise, the district/district superintendent relationship shall end 30 -180 days following the close of that district assembly, with the date to be determined by the general superintendent in jurisdiction in consultation with the officers of the district. If the district superintendent chooses not to proceed with the vote of the district assembly, he or she shall submit a resignation. In such case, the district/district superintendent relationship shall end prior to the district assembly, the date to be determined by the general superintendent in jurisdiction in consultation with the officers of the district.

FURTHER RESOLVED that *Manual* paragraph 205.11 be amended as follows:

205.11. To elect, by two-thirds favorable vote, by ballot, an elder to the office of district superintendent, to serve until 30 days following the final adjournment of the second district assembly following his or her election and until a successor is elected or appointed and qualified. [The procedure for re-election of a district superintendent shall be by a “yes’ or “no” ballot vote.] The procedure for continuing the relationship between the district and the district superintendent will be governed according to 208.1. No elder shall be considered eligible for election to this office who has at any time surrendered his or her credential for disciplinary reasons. No superintendent shall be elected, relationship renewed, or re-elected following his or her 70th birthday.

FURTHER RESOLVED that *Manual* paragraph 205.12 be amended as follows:

205.12. After a district superintendent of a Phase 2 or Phase 3 district has served a district for at least two assembly years, the district assembly may [reelect said] extend the relationship with the district superintendent for a period of four years subject to the approval of the general superintendent in jurisdiction. [The procedure for election to an extended term of office shall be by a two-thirds favorable “yes” or “no” ballot.] The procedure for extending the relationship shall be governed by 208.1. (200.2)

FURTHER RESOLVED that *Manual* paragraph 205.13 be amended as follows:

205.13. Special District/District Superintendent Review. In the interim of regular reviews, [1]in case the general superintendent and the officers of the district, namely, the District Advisory Board, chairperson of the District NDI Board, the presidents of the district NMI and NYI, the district secretary, and the district treasurer, shall be of the opinion (by a two-thirds vote of all the officers of the district present and voting) that the services of the district superintendent should not continue beyond the current year, the general superintendent having jurisdiction and the district officers may order the question submitted for a vote of the district assembly. The question shall be submitted in the following form: “Shall the present district superintendent [be continued] continue in office beyond this district assembly?”

If the district assembly, by a two-thirds vote by ballot, decides to continue the district superintendent in office, he or she shall continue to serve as though such vote had not been taken.

If, however, the district assembly fails to decide by such vote to continue the district superintendent in office, his or her term of office shall terminate 30-180 days following the close

of that district assembly, with the date to be determined by the general superintendent in jurisdiction in consultation with the officers of the district (206.2, 208, 239).

4. **DA-203—District Assembly Delegate Clarification**, MidSouth District Resolutions Committee, Northwestern Illinois District, recommends that it be referred to the *Manual* Editing Committee. The vote: 92 for the resolution and 2 against the resolution. (Referred to the *Manual* Editing Committee, see #314.)

RESOLVED that *Manual* paragraph 201.1 be amended as follows:

201.1. Local churches and church-type missions in districts of fewer than 5,000 full church members shall be entitled to representation in the district assembly as follows: two lay delegates from each local church or church-type mission of [50] 75 or fewer full church members, and one additional lay delegate for each successive 50 full church members [and the final major part of 50 full church members]. See chart below. (24, 113.14-113.15, 201)

<u>Number of Full Members</u>	<u>Number of Delegates</u>
<u>0-75</u>	<u>2</u>
<u>76-125</u>	<u>3</u>
<u>126-175</u>	<u>4</u>
<u>176-225</u>	<u>5</u>
<u>226-275</u>	<u>6</u>
<u>276-325</u>	<u>7</u>
<u>326-375</u>	<u>8</u>
<u>376-425</u>	<u>9</u>
<u>426-475</u>	<u>10</u>

FURTHER RESOLVED that *Manual* paragraph 201.2 be amended as follows:

201.2. Local churches and church-type missions in districts of 5,000 or more full church members shall be entitled to representation in the district assembly as follows: one lay delegate from each local church or church-type mission of [50] 75 or fewer full church members, and one additional lay delegate for each successive 50 full church members [and the final major part of 50 full church members]. See chart below. (24, 113.14-113.15, 201)

<u>Number of Full Members</u>	<u>Number of Delegates</u>
<u>0-75</u>	<u>1</u>
<u>76-125</u>	<u>2</u>
<u>126-175</u>	<u>3</u>
<u>176-225</u>	<u>4</u>
<u>226-275</u>	<u>5</u>
<u>276-325</u>	<u>6</u>
<u>326-375</u>	<u>7</u>
<u>376-425</u>	<u>8</u>
<u>426-475</u>	<u>9</u>
<u>476-525</u>	<u>10</u>

5. **DA-204—District Government**, South Arkansas District Delegates, recommends that it be amended and adopted. The vote: 105 for the resolution and 2 against the resolution. (Adopted, see #315.)

RESOLVED that *Manual* paragraph 203 be amended as follows:

203. Nominating Committee. Prior to the convening of the district assembly, the district

superintendent in consultation with the District Advisory Board shall appoint a nominating committee to serve the district assembly. This committee may prepare nominations for the usual committees and officers in advance of the convening of the district assembly. We direct the district nominating committee to nominate ONLY THOSE district officers (District Advisory Board MEMBERS and IBOE SCHOOL University Trustees) who profess the experience of entire sanctification; who are in harmony with the doctrines, polity, and practices of the Church of the Nazarene; who are committed to the local and district ministries; who attend churches that paid their annual allocations in full the church year prior to being nominated. District officers should be fully engaged in “making Christlike disciples in the nations”. (215.2)

6. **DA-205—Pastoral Candidate Vetting**, West Texas District General Assembly Delegation, recommends that it be amended and adopted. The vote: 109 for the resolution and 0 against the resolution. (Adopted, see #320.)

RESOLVED that *Manual* paragraph 211.10 be amended as follows:

211.10. To consult with the church board concerning the nomination of an elder or a licensed minister (elder track) to pastor a local church and to approve or disapprove such nomination, with additional approval of the District Advisory Board as required in paragraph 115.

The district superintendent is to assure that the candidate has been adequately vetted prior to presenting his or her name to the A church board VOTE. The vetting process SHOULD shall include communication with the candidate’s current district superintendent or her/his ministry supervisor if the candidate is not a senior pastor. (129.2, 159.8, 225.16)

7. **DA-206—Harmonizing Church in Crisis Paragraphs**, MidSouth District Resolutions Committee and Northwestern Illinois District, recommends that it be adopted. The vote: 101 for the resolution and 0 against the resolution. (Adopted, see #334.)

RESOLVED that *Manual* paragraph 211.3 be amended as follows:

211.3. In circumstances where the district superintendent has determined that a church is in an unhealthy, declining situation, the continuation of which threatens the viability of the church and its mission effectiveness, the district superintendent may pursue contact with the pastor or the pastor and the church board to evaluate the circumstances. Every effort shall be made to work with the pastor and church board toward resolution of issues that have led to the circumstances which are impeding mission effectiveness.

If the district superintendent, after working with the pastor and/or board, concludes that further intervention is necessary, he or she may declare the church in crisis with the approval of the District Advisory Board and take appropriate action to address the situation. Such action may include, but is not limited to:

1. The removal of the pastor;
2. The dissolution of the church board;
3. The initiation of such special interventions as may be necessary to restore the church’s health and mission effectiveness.

The assets of an organized church remain under the control of an incorporated local church, unless declared inactive in accordance with paragraph 106.5 or disorganized in accordance with paragraph 106.1. The general superintendent in jurisdiction shall be notified of actions taken within 30 days. (126, 126.1)

8. **DA-207—Duties of the Ministerial Studies Board**, Global Education & Clergy Development, recommends that it be adopted. The vote: 115 for the resolution and 0 against the

resolution. (Adopted, see #335.)

RESOLVED that *Manual* paragraph 232-234.4 be amended as follows:

J. The District Ministerial Studies Board

232. The District Ministerial Studies Board shall be composed of five or more assigned ordained ministers, elected by the district assembly to serve for a term of four years and until their successors are elected and qualified. However, their terms of service may be staggered by electing a proportion of the board annually. (205.16)

232.1. Vacancies occurring in the District Ministerial Studies Board, in the interim of sessions of the district assembly, may be filled by appointment by the district superintendent. (215)

23[3]2.2. Before the close of the district assembly in which the board is elected, the district superintendent or district secretary shall call a meeting of all the members of the board for organization, [and assignment as follows:]

233. The duties of the District Ministerial Studies Board are as follows:

233.1. [The board shall] To elect from among its members a chairperson[.] and [They shall elect] an assigned ordained minister as secretary[.], who with the other members shall have the responsibility of examining and advancing candidates through a validated course of study for ordination. They shall maintain a permanent record for all students. (233.5, 529.1-529.3)] The secretary shall, according to instructions in the regional *Sourcebook on Ordination*, collect and preserve as the property of the district assembly all relevant data concerning each candidate's progress in meeting the educational requirements for ordination.

[**233.2.** The chairperson shall assign to the other members of the board the responsibility for and supervision of all candidates enrolled in a validated course of study for ministerial preparation. Such assignment shall continue as long as the candidates remain actively enrolled during the committee member's term of office unless otherwise mutually arranged.

233.3. The chairperson shall attend all meetings of the board, unless providentially prevented, and shall oversee the work of the board each year. In case of necessary absence of the chairperson, the secretary shall do his or her work pro tempore.

233.4. The secretary shall, at the expense of the district assembly, provide a suitable record book of ministerial studies, which shall be the property of the district assembly, and shall be used according to instructions in the *Sourcebook on Ordination*.

233.5. The other members of the board shall attend faithfully the meetings of the board and shall supervise all candidates by (1) encouragement, counsel, and guidance; and (2) training by example and by conversation concerning the ethics of being a member of the clergy with specific attention being given to how a member of the clergy can avoid sexual misconduct. (233.1)

233.6. The board shall cooperate with the district superintendent and the Global Clergy Development office through the respective Course of Study Advisory Committee (COSAC) in seeking ways to encourage, aid, and guide the candidates who are pursuing validated courses of study in a Nazarene college/university or seminary.]

233.2. To encourage, counsel, and guide all candidates toward completion of a validated course of study for ministerial preparation in accordance with the regional *Sourcebook on Ordination* and in cooperation with the Global Clergy Development office through the respective Course of Study Advisory Committee (COSAC).

233.3. To train candidates by example and by conversation in the ethics of being a member of the clergy with specific attention to developing practices that strengthen wellbeing and help safeguard the minister from engaging in misconduct, sexual or otherwise.

233.4. To report all relevant data concerning each candidate's educational progress to the District Ministerial Credentials Board or Board of Ministry in time for that board to consider the data prior to the district assembly.

233.5. To recognize a candidate's completion of a validated course of study in accordance with provisions of the regional *Sourcebook on Ordination* and recommend to the district assembly the candidate's graduation from the course of study.

233.6. To promote and monitor the participation of members of the clergy in lifelong learning in cooperation with officially recognized Nazarene institutions as strategic partners in clergy development. Specific attention is to be given to education concerning ethics of being a member of the clergy, including developing practices that strengthen wellbeing and help safeguard the minister from engaging in misconduct, sexual or otherwise. Efforts of the board to promote and provide opportunities for lifelong learning shall be under the general guidance of the district superintendent and subject to the provisions of the regional *Sourcebook on Ordination*.

234. The board may establish classes or seminars [in order] to assist licensed ministers or other candidates in [the pursuit of the various] completing a validated course[s] of study [, and establish, subject to approved district funding, central libraries of all books for loan when necessary] subject to the provisions of the regional *Sourcebook on Ordination*.

[234.1. The chairperson and the secretary of the District Ministerial Studies Board are authorized to enroll a student in a validated course of study for ministerial education, in consultation with the district superintendent. (233.1-233.2, 529.1-529.3)]

234.[2]1. The board shall carry out its responsibilities in conformity with the official *Sourcebook on Ordination*.

[234.3. The board shall report all relevant data concerning each candidate's educational progress to the District Ministerial Credentials Board in time for that board to process the data before the district assembly. The District Ministerial Studies Board shall recommend to the district assembly placement and advancement in and graduation from the various validated courses of study. Such placement, advancement, or graduation shall be consistent with guidelines provided by the office of Global Clergy Development through the respective Course of Study Advisory Committee (COSAC).

234.4. The District Ministerial Studies Board shall be responsible for the promotion of lifelong learning for ordained ministers and other staff ministers on the district in cooperation with officially recognized Nazarene institutions for ministerial preparation and the Global Clergy Development office through the respective Course of Study Advisory Committee (COSAC), and under the general guidance of the district superintendent. The lifelong learning shall include education concerning ethics of being a member of the clergy with particular attention being given to how a member of the clergy can avoid sexual misconduct.]

9. **DA-208—District Ministerial Studies Board Duties**, Eastern Kentucky District Resolution Committee, recommends that it be rejected. The vote: 15 for the resolution and 88 against the resolution. (Rejected, see #339.)

RESOLVED that *Manual* paragraph 233.1 be amended as follows:

233.1. The board shall elect from among its members a chairperson. They shall elect an assigned ordained minister as secretary, who with the other members shall have the responsibility of examining and advancing candidates through a validated course of study for ordination. They shall maintain a [permanent] record for all active students. (233.5, 529.1–529.3)

10. **DA-209—District Journal**, Northwestern Illinois District, recommends that it be adopted. The vote: 109 for the resolution and 0 against the resolution. (See DA-209a).

RESOLVED that *Manual* paragraphs 220.5-220.6 be amended as follows:

220.5. To preserve and file the full official journal for each [Quadrennium. (207.4)] year.

220.6. To forward [sufficient copies of the printed journal] an official digital copy of each district assembly journal to the [Global Ministry Center] General Secretary for auditing and distribution among the general officers of the Church of the Nazarene.

FURTHER RESOLVED that *Manual* paragraph 205.26 be deleted as follows:

[205.26. To present to the General Assembly, through the district secretary, a full official journal for the preceding quadrennium, to be preserved and filed. (207.3-207.4, 220.7)]

FURTHER RESOLVED that *Manual* paragraphs 207.3-207.4 be deleted as follows:

[207.3. The journal should be edited carefully with the view to its examination by the General Assembly. (205.26, 220.7)

207.4. The full official journal for each quadrennium shall be preserved and filed with the district and the General Assembly files. (220.5, 220.7)]

FURTHER RESOLVED that *Manual* paragraph 220.7 be deleted as follows:

[220.7. To present to the General Assembly, for the district assembly, the full official journal for the preceding quadrennium to be preserved and filed. (205.26, 207.3-207.4)]

11. **DA-209a—District Journal Quadrennial Preservation**, MidSouth District Resolutions Committee and Northwestern Illinois District. (Adopted, see #342.)

RESOLVED that *Manual* paragraph 205.26 be deleted as follows:

[205.26. To present to the General Assembly, through the district secretary, a full official journal for the preceding quadrennium, to be preserved and filed. (207.3-207.4, 220.7)]

FURTHER RESOLVED that *Manual* paragraphs 207.1-207.4 be amended as follows:

207.1. The journal [must be] shall be edited carefully and filed annually following District Assembly in a format permitted [by] with the General Secretary's office for its quadrennial examination by the General Assembly. Paper copies may be printed locally. (220.5)

207.2. Separate items of business shall be placed in separate paragraphs.

[207.3. The journal should be edited carefully with the view to its examination by the General Assembly. (205.26, 220.7)

207.4. The full official journal for each quadrennium shall be preserved and filed with the district and the General Assembly files. (220.5, 220.7)]

FURTHER RESOLVED that *Manual* paragraphs 220.5-220.7 be amended as follows:

220.5. To preserve and file the full official journal [for each quadrennium] following each district assembly with the General Secretary's office. (207.1, 207.4)

[220.6. To forward sufficient copies of the printed journal of each district assembly to the Global Ministry Center for distribution among the general officers of the Church of the Nazarene.

220.7. To present to the General Assembly, for the district assembly, the full official journal for the preceding quadrennium to be preserved and filed. (205.26, 207.3-207.4)]

12. **DA-210—District Advisory Board**, Eun Yup Kim, Min-Gyoo Shin, Chang Hwan Lee,

Moon Gi Yoon, Won Geun Oh, Un Tea Park, recommends that it be rejected. The vote: 26 for the resolution and 81 against the resolution. (Rejected, see #343.)

RESOLVED that *Manual* paragraph 224 be amended as follows:

224. The District [Advisory] Board shall be composed of the district superintendent ex-officio and up to three assigned ordained ministers and up to three laypersons elected by ballot by the district assembly annually or for terms not to exceed four years to serve until the final adjournment of the next district assembly and until their successors are elected and qualified. However, their terms of service may be staggered by electing a proportion of the board annually.

When a district exceeds a total membership of 5,000, it may elect one additional assigned ordained minister and one additional layperson for each successive 2,500 members or the final major part of 2,500 members. (205.14)

FURTHER RESOLVED that if this resolution is adopted, other *Manual* paragraphs may need to be harmonized by the *Manual* Editing Committee.

13. **DA-211—District Advisory Board Meeting and Chairperson**, MidSouth District Resolutions Committee, Northwestern Illinois District, recommends that it be adopted. The vote: 96 for the resolution and 5 against the resolution. (Adopted, see #344.)

RESOLVED that *Manual* paragraph 224 be amended as follows:

224. The District Advisory Board shall be composed of the district superintendent ex-officio and up to three assigned ordained ministers and up to three laypersons elected by ballot by the district assembly annually or for terms not to exceed four years to serve until the final adjournment of the next district assembly and until their successors are elected and qualified. However, their terms of service may be staggered by electing a proportion of the board annually.

When a district exceeds a total membership of 5,000, it may elect one additional assigned ordained minister and one additional layperson for each successive 2,500 members or the final major part of 2,500 members.

This board shall meet as necessary and shall be chaired by the district superintendent or the general superintendent in jurisdiction or their designee. (205.14)

14. **DA-212—Integration of the District NYI, NMI, NDI & NEI Presidents to form the District Advisory Board**, Guatemala North Verapaz General Assembly Delegates, recommends that it be rejected. The vote: 2 for the resolution and 102 against the resolution. (Rejected, see #345.)

RESOLVED that the district presidents of NYI, NMI, NDI, and NEI (if created) be integrated into the District Advisory Board in the format that is used to be integrated into the local church board and that *Manual* paragraph 224 be amended as follows:

224. The District Advisory Board shall be composed of the district superintendent ex-officio, the president of the district Nazarene Discipleship International (NDI), the president of the district Nazarene Youth International (NYI), the president of the district Nazarene Missions International (NMI), the president of the district Nazarene Evangelism International (NEI), and up to three assigned ordained ministers and up to three laypersons elected by ballot by the district assembly annually or for terms not to exceed four years to serve until the final adjournment of the next district assembly and until their successors are elected and qualified. However, their terms of service may be staggered by electing a proportion of the board annually.

When a district exceeds a total membership of 5,000, it may elect one additional assigned ordained minister and one additional layperson for each successive 2,500 members or the final

major part of 2,500 members. (205.14)

FURTHER RESOLVED that *Manual* paragraph 239 be deleted as follows:

[239. The District Advisory Committee (DAC) shall be composed of the District Advisory Board, the chairperson of the District SDMI Board, the president of the district NMI, the president of the district NYI, the district secretary, and the district treasurer. This committee shall meet as necessary and shall be chaired by the district superintendent or the general superintendent in jurisdiction or his/her designee. (209)]

FURTHER RESOLVED that *Manual* paragraphs 205.14, 206.1, 224, and 241 be referred to the *Manual* Editing Committee for harmonization.

15. **DA-213—Removal of District Advisory Board Member**, Northwestern Illinois District, recommends that it be adopted. The vote: 97 for the resolution and 4 against the resolution. (Adopted, see #351.)

RESOLVED that *Manual* paragraph 224.5 be added as follows:

224.5. After restorative efforts have been made, and it is determined by the district superintendent and District Advisory Board that a board member is out of harmony with paragraph 33 and may need to be removed, the district superintendent will first consult with the general superintendent in jurisdiction. With the general superintendent's approval, the District Advisory Board may then vote to remove with a two-thirds majority vote. (33)

16. **DA-214—Transfer of Local Church to Another District**, General Board, recommends that it be adopted. The vote: 104 for the resolution and 1 against the resolution. (Adopted, see #352.)

RESOLVED that a new *Manual* paragraph be added under the heading "**A. Local Church Organization, Name, Incorporation, Property, Restrictions, Mergers, Disorganization**" as follows:

Transfer of a Local Church to another District. A local church shall be transferred to another district upon the affirmative vote of both respective district assemblies. A recommendation to the district assemblies shall be made upon a favorable vote from the local church board, and approval of the district superintendent, District Advisory Board and general superintendent(s) in jurisdiction of both districts. Notification of a transfer shall be filed with the General Secretary's office through the respective jurisdictional offices.

FURTHER RESOLVED that the title of the heading for this section be amended as follows:

A. Local Church Organization, Name, Incorporation, Property, Restrictions, Mergers, Disorganization, Transfers

GENERAL ADMINISTRATION COMMITTEE

The General Administration Committee having had referred to it the following resolutions, which were presented to the assembly in one report, recommends action as indicated:

1. **GA-300—General Assembly Membership**, Eastern Kentucky District Resolution Committee, recommends that it be adopted. The vote: 46 for the resolution and 0 against the resolution. (Adopted, see #72.)

RESOLVED that *Manual* paragraph 301 be amended as follows:

301. The General Assembly shall be composed of ministerial and lay delegates in equal numbers from each Phase 3 district, the district superintendent serving as one of the assigned

ordained ministerial delegates, remaining assigned ordained ministerial delegates and all lay delegates elected by district assemblies; general superintendents emeriti and retired; general superintendents; Global Nazarene Missions International president; Global Nazarene Youth International Council chair; The Church of the Nazarene, Inc. officers and directors who have global responsibility and report to the plenary of the General Board; General Board members; one-half of the regional International Board of Education school presidents from each region will be voting members, and the other one-half will be non-voting members, with the number and selection process determined by the International Board of Education; and one General Board-commissioned missionary delegate per region elected by the General Board-commissioned missionaries serving in that region. In the absence of such election the missionary representative shall be elected by the Global Mission Committee.

2. **GA-301—Month of General Assembly**, General Board, recommends that it be adopted. The vote: 50 for the resolution and 0 against the resolution. (Adopted, see #75.)

RESOLVED that *Manual* paragraph 302 be amended as follows:

302. The General Assembly shall meet [in the month of June,] every fourth year, at such time and place determined by a General Assembly Commission composed of the general superintendents and an equal number of persons chosen by the Board of General Superintendents. The General Assembly Commission shall have power, in case of an emergency, to change the time and place of the meeting of the General Assembly.

3. **GA-302—Time of General Assembly**, North/East Texas District Resolutions Committee, recommends that it be rejected. The vote: 18 for the resolution and 28 against the resolution. (Rejected, see #90.)

RESOLVED that *Manual* paragraph 302 be amended as follows:

302. The General Assembly shall meet in the month of June, every [fourth] fifth year, at such time and place determined by a General Assembly Commission composed of the general superintendents and an equal number of persons chosen by the Board of General Superintendents. The General Assembly Commission shall have power, in case of an emergency, to change the time and place of the meeting of the General Assembly.

4. **GA-303—Election of General Superintendent**, Kansas City District, recommends that it be adopted. The vote: 46 for the resolution and 0 against the resolution. (Adopted, see #91.)

RESOLVED that *Manual* paragraph 305.2 be amended as follows:

305.2. Elect, by a two-thirds vote of its members present and voting, six general superintendents who shall hold office until 30 days following the final adjournment of the next General Assembly and until their successors are elected and qualified;

a. First, there shall be a “yes” or “no” ballot for the general superintendents presently serving.

b. Vacancies remaining after the ballot process is completed for all general superintendents presently serving shall be filled by ensuing ballots until the elections are completed.

In the event that someone who is ineligible under this provision receives votes on the first ballot, that person’s name shall be deleted from the elective ballot and the report of the first ballot shall include this statement: “One or more names have been deleted due to ineligibility for the office.”

No elder shall be considered eligible for election to the office of general superintendent who has at any time surrendered his or her credential for disciplinary reasons. No person shall be elected to the office of general superintendent who has not reached the age of 35 years or who has reached the age of [68]70 years. (25.4, 307.16, 900)

5. **GA-304—Ordination**, Moon Gi Yonn, Min-Gyoo Shin, Eun Yup Kim, Chang Hwan Lee, Won Keun Oh, Un Tae Park, Kyuman Kang, Se-ho Oh, Sang Chun Lee, recommends that it be rejected. The vote: 3 for the resolution and 48 against the resolution. (Rejected, see #92.)

RESOLVED that *Manual* paragraph 307.4 be amended as follows:

307.4. Have discretionary power to ordain, or appoint others to ordain, those who have been properly elected to be elders or deacons.

Under the emergency state, if the General Superintendent cannot preside the district assembly for two consecutive years, an elder appointed by the General Superintendent may ordain those who have been properly elected to be elders. (320, 538.5-538.6)

LOCAL ADMINISTRATION COMMITTEE

The Local Administration Committee having had referred to it the following resolutions, which were presented to the assembly in three reports, recommends action as indicated:

1. **LA-400—Parent-Affiliated Congregations**, Kansas City District, recommends that it be adopted. The vote: 66 for the resolution and 0 against the resolution. (Adopted, see #356.)

RESOLVED that a new paragraph be added to the *Manual* as follows:

100.3 Parent-Affiliated Congregations. A congregation that is not incorporated civilly (102) may officially choose to become registered with the denomination as an independent congregation under a name that meets the criteria of the *Manual* (101). Such a church remains under the affiliation of another Nazarene church and such a congregation shall be referred to as a Parent-Affiliated Congregation until such time as they would incorporate and become a Church-Type Mission (100.1) or a fully organized church (100). Such a congregation will be required to comply with all of the four criteria of a Multicongregational Church (100.2). One purpose of the Parent-Affiliated Congregation status would be to give ample time for leadership development as the congregation is moving toward becoming an independent church that is self-governing, self-supporting and self-propagating.

2. **LA-401—Church Name Change**, Northwestern Illinois District, recommends that it be adopted. The vote: 63 for the resolution and 0 against the resolution. (Adopted, see #357.)

RESOLVED that *Manual* paragraph 101.1 be amended as follows:

101.1. Change of Name. A local Church of the Nazarene may change its name by this process:

The local church board submits the proposed change to the district superintendent [who shall obtain the written approval of the District Advisory Board;] in writing for approval.

A [majority] two-thirds ballot vote in an annual or special meeting of the church membership;

The proposed change is submitted to [T]the District Advisory Board for final approval and reports the change to the district assembly. [, and the district assembly votes approval of the same.] (102.4)

3. **LA-402—Local Church Organization, Name, Incorporation, Property, Restrictions, Mergers, Disorganization**, North/East Texas District Resolutions Committee,

recommends that it be adopted. The vote: 66 for the resolution and 0 against the resolution. (Adopted, see #361.)

RESOLVED that *Manual* paragraph 102.3 be amended as follows:

102.3. The pastor and the secretary of the church board shall be the president and secretary of the church, incorporated or not incorporated, and shall execute and sign all conveyances of real estate, mortgages, releases of mortgages, contracts, and other legal documents of the church not otherwise provided for in the *Manual* and subject to the restrictions set forth in paragraphs 104–104.3.

Upon a local church being declared inactive or disorganized as provided in paragraphs 106-106.4, the district superintendent and the district secretary shall be the president and secretary of the inactive or disorganized church, incorporated or not incorporated, and shall execute and sign all conveyances of real estate, mortgages, releases or mortgage, contracts, or other legal documents of the inactive or disorganized church not otherwise provided for in the *Manual*.

4. **LA-403—Mergers**, Washington Pacific District Advisory Board, recommends that it be adopted. The vote: 65 for the resolution and 1 against the resolution. (Amended and adopted, see #376.)

RESOLVED that *Manual* paragraph 105 be amended as follows:

105. Mergers. Two or more local churches may be merged upon two-thirds favorable vote by ballot of the members present and voting at specially called meetings of the churches involved, provided: the merger shall be recommended by a majority vote by ballot of all the members of the respective church boards, and the merger shall have been approved in writing by the district superintendent, the District Advisory Board, and the general superintendent in jurisdiction.

~~The District Advisory Board may approve a merger in place of the church board and congregation votes for an inactive congregation.~~ **FOR AN INACTIVE CONGREGATION, THE DISTRICT ADVISORY BOARD MAY APPROVE A MERGER IN PLACE OF THE VOTES OF THE CHURCH BOARD AND THE CONGREGATION.**

The merger shall be finalized in a special meeting of the new congregation for the purpose of electing officers and making pastoral arrangements. The district superintendent, or an elder appointed by the superintendent, shall preside.

The organization thus created shall combine the total membership of the former churches and may combine part or all of the assets and liabilities of those churches subject to the approval of the district superintendent, the District Advisory Board, and the general superintendent in jurisdiction. The merger will also combine the general, education, and district apportionments.

Upon notification by the district superintendent, the general secretary of the Church of the Nazarene is authorized to remove the names of the inactive churches from the roll of churches.

5. **LA-404—Termination of Local Church Membership for Ministers**, Northwestern Illinois District, recommends that it be adopted. The vote: 44 for the resolution and 31 against the resolution. (Adopted, see #380.)

RESOLVED that a *Manual* paragraph 112 be amended follows:

112. Ministers. When a licensed or an ordained minister has [united with the church membership or ministry of a church other than the Church of the Nazarene,] ceased to be an

active member, that minister may not be removed from local church membership without the action of the District Ministerial Credentials Board or District Board of Ministry. [t]The pastor of the local church in which the minister is a member shall immediately notify the [District Ministerial Credentials Board or District Board of Ministry of the fact] district superintendent. The district superintendent shall notify the District Ministerial Credentials Board or District Board of Ministry [shall investigate and confirm] the status of the member of the clergy. If the District Ministerial Credentials Board or District Board of Ministry determines that the member of the clergy will be removed from the Roster of Ministers, the pastor of the local church will also remove the person's name from the membership roll of the church [and shall update the membership roll with "Removed by uniting with another church, denomination, or ministry."]. (532.9, 538.8, 538.10, 538.13-538.14)

6. **LA-405—Removal from Membership**, Kansas City District, recommends that it be adopted. The vote: 74 for the resolution and 7 against the resolution. (Adopted, see #381.)

RESOLVED that *Manual* paragraph 112.3 be amended as follows:

112.3. After [two] at least one year[s] from the date when a person's membership was declared inactive, his or her name may be removed from the church roll by action of the church board. After such action of the church board, the pastor shall update the membership roll with, "Removed by the church board (date)." (109, 133)

FURTHER RESOLVED that *Manual* paragraph 133 be amended as follows:

133. The church board may remove from the membership roll the name of an inactive church member after a period of [two] at least one year[s] has elapsed from the date when his or her name was declared inactive. (109–109.4, 112.3)

7. **LA-406—Electronic and Multi-site Meetings - Local Church**, Board of General Superintendents, recommends that it be adopted. The vote: 81 for the resolution and 0 against the resolution. (Adopted, see #384.)

RESOLVED that *Manual* paragraph 113.2 be amended as follows:

113.2. There is no provision for absentee voting in church meetings.

All local church meetings, church board, councils and committees—shall be authorized to meet by telephone conference or through other electronic media if all involved have opportunity to communicate and participate.

Voting in annual and special meetings in multiple sites and times shall be conducted via a process approved by the District Advisory Board.

All communications and voting may be carried out electronically.

8. **LA-406a—Electronic Voting**, MidSouth District Resolutions Committee, Northwestern Illinois District. (See LA-406.)

RESOLVED that *Manual* paragraph 113.2 be amended as follows:

113.2. There is no provision for absentee voting in church meetings. Electronic voting at an annual or special called meeting may be conducted with the approval of two-thirds vote of the local church board and two-thirds majority of the members present at the meeting. Elections conducted electronically must be restricted to active members of the local church.

9. **LA-407—Local Church Meeting Notice**, Eastern Kentucky District, recommends that it be amended and adopted. The vote: 83 for the resolution and 0 against the resolution. (Adopted, see #385.)

RESOLVED that *Manual* paragraph 113.7 be amended as follows:

113.7. Annual Meeting. An annual church meeting shall be held within 90 days prior to the meeting of the district assembly. A [P]ublic and/or printed notice of the annual meeting [must be given from the pulpit on] shall be conveyed to the congregation at least two ~~Sundays~~ WEEKS before the meeting. This annual meeting may be conducted on more than one day or in more than one service upon approval by the church board.

FURTHER RESOLVED that *Manual* paragraph 113.8 be amended as follows:

113.8 Special Meetings. Special church meetings may be called at any time by the pastor, or by the church board after having obtained the consent of the pastor or of the district superintendent or of the general superintendent having jurisdiction. A [P]ublic and/or printed notice of special church meetings shall always be given [from the pulpit in at least two preceding regular services] at least two Sundays WEEKS before the meeting, or in such manner as meets the requirements of civil law. (104, 113.1, 115–115.1, 123–123.7, 137, 139, 142.1, 144)

10. **LA-407a—Meeting Notification**, Northwestern Illinois District, Reference Committee, recommends that it be rejected. The vote: 12 for the resolution and 67 against the resolution. (Rejected, see #389.)

RESOLVED that *Manual* paragraph 113.7 be amended as follows:

113.7. Annual Meeting. An annual church meeting shall be held within [90] 60 days prior to [meeting of the district assembly] the end of the church year. Public notice of the annual meeting must be given [from the pulpit on] at least [two Sundays] two weeks before the meeting. This annual meeting may be conducted on more than one day or in more than one service upon approval by the church board.

FURTHER RESOLVED that *Manual* paragraph 113.8 be amended as follows:

113.8. Special Meetings. Special church meetings may be called at any time by the pastor, or by the church board after having obtained the consent of the pastor or of the district superintendent or of the general superintendent having jurisdiction. Seven days prior [Public] notice [of special church meetings] shall always be given using the local church's communication methods and in service announcements [from the pulpit in at least two preceding regular services, or in such manner as meets the requirements of civil law]. (104, 113.1, 113.4, 115-115.1, 123-123.7, 137, 139, 142.1, 144)

11. **LA-408—Local Church Meetings**, Intermountain District, recommends that it be adopted. The vote: 79 for the resolution and 2 against the resolution. (Adopted, see #392.)

RESOLVED that *Manual* paragraph 113.11 be amended as follows:

113.11. Elections. At the annual church meeting there shall be an election, by ballot, of the stewards, the trustees, the Sunday School and Discipleship Ministries International superintendent (SDMI), and the members of the SDMI Board, to serve for the next church year and until their successors are elected and qualified. Where laws permit and when it is approved by a majority vote of the church members present, all those elected may serve a two-year term. All those elected shall be active members of that same local Church of the Nazarene.

Where laws permit, and in churches where such procedure is approved by a majority vote of the church members present at a properly called annual meeting, after receiving the written approval of the district superintendent, a church may elect one-half its church board members for two-year terms, or one-third of its church board members for three-year terms, in either case designating if possible an equal number to be elected annually. When the church board is elected in this manner, the number of stewards and trustees chosen must comply with paragraphs 137

and 141.

We direct our local churches to elect as church officers active members of the local church who profess the experience of entire sanctification and whose lives bear public witness to the grace of God that calls us to a holy life; who are in harmony with the doctrines, polity, and practices of the Church of the Nazarene; and who support the local church faithfully in attendance, active service, and with tithes and offerings. Church officers should be fully engaged in “making Christlike disciples in the nations.” (33, 127, 137, 141, 142.1, 145–147)

FURTHER RESOLVED that *Manual* paragraph 113.13 be deleted as follows:

[**113.13.** Where laws permit, and in churches where such procedure is approved by a majority vote of the church members present at a properly called annual meeting, after receiving the written approval of the district superintendent, a church may elect one-half its church board members for two-year terms, or one-third of its church board members for three-year terms, in either case designating an equal number to be elected annually. When the church board is elected in this manner, the number of stewards and trustees chosen must comply with paragraphs 137 and 141.]

12. **LA-409—Statistical Year**, Northwestern Illinois District, recommends that it be adopted. The vote: 75 for the resolution and 3 against the resolution. (Adopted, see #394.)

RESOLVED that *Manual* 114.1 be amended as follows:

114.1. The statistical year shall close within [90] 120 days prior to the opening of the district assembly; and the new statistical year shall begin the day following its close. The exact date of the beginning and close of the statistical year within these bounds shall be set by the District Advisory Board. (225.1)

13. **LA-410—Term of Appointment for Pastor**, General Board, recommends that it be adopted. The vote: 77 for the resolution and 6 against the resolution. (Adopted, see #399.)

RESOLVED that *Manual* paragraph 117 be amended as follows:

117. The pastor of a church that has been organized for fewer than five years, or had fewer than 35 members voting in the previous annual church meeting, or is receiving regular financial assistance from the district, may be appointed or reappointed by the district superintendent for a term of one or two years, with the consent of the District Advisory Board. (211.17)

14. **LA-411—Appointment of a Pastor**, Eastern Kentucky District Resolution Committee, recommends that it be amended and adopted. The vote: 74 for the resolution and 13 against the resolution. (Adopted, see #404.)

RESOLVED that *Manual* 117 be amended as follows:

117. The pastor of a church that has been organized for fewer than five years, or had fewer than 35 members voting in the previous annual church meeting, or is receiving regular financial assistance from the district, [may] ~~shall~~ MAY be appointed or reappointed by the district superintendent, with the consent of the District Advisory Board. The decision about whether or not an appointment will take place will be made by the district superintendent IN CONSULTATION WITH THE LOCAL CHURCH BOARD, AND with the consent of the District Advisory Board. and not by the local church board. (211.17)

15. **LA-412—Criteria for the Appointment of a Pastor**, Eastern Kentucky District Resolution Committee, recommends that it be adopted. The vote: 73 for the resolution and 18 against the resolution. (Adopted, see #424.)

RESOLVED that *Manual* paragraph 117 be amended as follows:

117. The pastor of a church that has been organized for fewer than five years, or had fewer than 35 members voting in the previous annual church meeting, or is receiving [regular] financial assistance from the district, including not paying apportionments in full, may be appointed or reappointed by the district superintendent, with the consent of the District Advisory Board. (211.17)

16. **LA-413—Clarification for Voting Requirements**, MidSouth District Resolutions Committee, Northwestern Illinois District, recommends that it be amended and adopted. The vote: 87 for the resolution and 1 against the resolution. (Adopted, see #428.)

RESOLVED that *Manual* 121, item 4, be amended as follows:

4. A local church whose pastor has not been appointed and who has served for at least two years may add one or more ministers as co-pastors by following paragraph 115 for this process. Upon approval by the district superintendent and a two-thirds vote of all the church board members, the church will vote whether to add any co-pastor. A co-pastor candidate would need to receive a two-thirds vote of the [congregation in order] ACTIVE church members of voting age present at a properly called annual or special meeting of the church to be approved to serve as co-pastor for that local church.

FURTHER RESOLVED that *Manual* 121.1 be amended as follows:

121.1. Within sixty days upon the resignation or termination of a co-pastor, the district superintendent, or appointed representative, shall conduct a regular church/pastoral relationship review as outlined in paragraphs 123-123.7. If the church board decides to no longer call a co-pastor, such decision will require the approval of the district superintendent and the two-thirds vote of the [local church membership] ACTIVE church members of voting age present at a properly called annual or special meeting of the church.

17. **LA-414—Relocating the Duties of a Pastor**, MidSouth District Resolutions Committee, Northwestern Illinois District, recommends that it be adopted. The vote: 83 for the resolution and 1 against the resolution. (Adopted, see #429.)

RESOLVED to move *Manual* paragraphs 515-522 (“the **core duties of a pastor**” and “the **administrative duties of a pastor**”) from the **ROLES OF MINISTRY** section to a new paragraph starting with 122.2.

18. **LA-415—Recusal During Review Meeting**, Eastern Kentucky District Resolution Committee, recommends that it be amended and adopted. The vote: 80 for the resolution and 9 against the resolution. (Amended and adopted, see #442.)

RESOLVED that *Manual* paragraph 123.1 be amended as follows:

123.1. The district superintendent, or an ordained minister or layperson appointed by the district superintendent, shall be responsible for scheduling and conducting the review meeting(s) with the church board. The district superintendent shall determine the review methodology. The review meeting(s) shall be scheduled in consultation with the pastor. The review meeting(s) shall be conducted in executive session (church board, including pastor). At the discretion of the district superintendent, a portion of the review may be conducted in the absence of the pastor. In case the pastor’s spouse is an elected member of the board, he or she shall not participate in the review. In addition, other immediate relatives of the pastor or THE a previous pastor may shall be recused from the review, per the request of the district superintendent or appointed representative.

FURTHER RESOLVED that *Manual* paragraph 125.1 be amended as follows:

125.1. This special church/pastoral relationship review meeting shall be conducted in executive session (church board, including pastor). At the discretion of the district superintendent, a portion of the review may be conducted in the absence of the pastor. In case the pastor's spouse is an elected member of the board, he or she shall not participate in the review. In addition, the district superintendent or appointed representative may recuse other immediate relatives of the pastor or ~~THE~~ a previous pastor shall from the review.

19. **LA-416—Renewing the Local Church/Pastor Relationship**, MidSouth District Resolutions Committee, recommends that it be adopted. The vote: 72 for the resolution and 0 against the resolution. (Adopted, see #447.)

RESOLVED that *Manual* paragraph 123.4 be amended as follows:

123.4. The church board may vote to present to the church membership the question of continuing the pastoral call. The vote by the board will be by ballot and require a two-thirds vote of all church board members present and voting to carry.

20. **LA-417—Membership of Local Church Board**, Global NMI Council, recommends that it be adopted. The vote: 76 for the resolution and 0 against the resolution. (Adopted, see #448.)

RESOLVED that *Manual* paragraph 127 be amended as follows:

127. Membership. Every local church shall have a church board, composed of the pastor, the Sunday School and Discipleship Ministries International (SDMI) superintendent, the president of the Nazarene Youth International (NYI), the president of the Nazarene Missions International (NMI), the stewards, and the trustees of the church, and the members of the SDMI Board when elected as the Education Committee of the church board by the annual church meeting. If the SDMI superintendent, the NYI president and / or the NMI president is the pastor's spouse, and chooses not to serve on the board, the vice superintendent or vice president may serve; however, if the superintendent or president is the pastor's spouse and chooses to serve on the board, he or she shall not be a part of the church/pastoral relationship review process of the pastor.

There shall be no more than 25 regular members of the church board. Ordained and district licensed ministers with the exception of individuals approved by the pastor and the district superintendent and paid employees of the local church are not eligible to serve on the local church board. The district superintendent, with the recommendation of the pastor and church board, may grant an exception for unassigned district licensed ministers who are students in the Course of Study or in a Nazarene institution of higher education. Such ministers are recused from church board action regarding recommending the minister to the district assembly for renewal of district minister's license.

We direct our local churches to elect as church officers active members of the local church who profess the experience of entire sanctification and whose lives bear public witness to the grace of God that calls us to a holy life; who are in harmony with the doctrines, polity, and practices of the Church of the Nazarene; and who support the local church faithfully in attendance, active service, and with tithes and offerings. Church officers should be fully engaged in "making Christlike disciples in the nations." (33, 113.11, 137, 141, 145–147, 152.2, 159.4)

21. **LA-418—Church Board Vacancies**, MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, Northwestern Illinois, recommends that it be

amended and adopted. The vote: 80 for the resolution and 0 against the resolution. (Adopted, see #457.)

RESOLVED that a new paragraph be added to the *Manual* as follows:

127.2. In the event of a vacancy on the church board, the church board by majority vote may either:

- a. elect for the seat to remain vacant until the next annual meeting or
- b. elect a qualified church member that is nominated by the pastor to fill the seat.

If a board elects to allow a seat to remain vacant it may at any point prior to the next annual meeting exercise its authority to fill the seat. UPON ELECTION, AN ANNOUNCEMENT TO THE CONGREGATION IS REQUIRED.

FURTHER RESOLVED that if this resolution is adopted, *Manual* paragraphs 139, 144, and 145 be harmonized by the *Manual* Editing Committee.

22. **LA-419—Officer Vacancies Between Annual Church Meetings**, Northwestern Illinois District, recommends that it be adopted. The vote: 77 for the resolution and 1 against the resolution. (Adopted, see #531.)

RESOLVED that a new paragraph be added to the *Manual* as follows:

127.2. Vacancy of a church board member’s remaining term may be filled in the interim of annual meetings by the recommendation of the local pastor, majority vote of the remaining members of the local church board, and prior written approval of the district superintendent.

23. **LA-420—Pastoral Sabbaticals**, Kentucky District Resolution Committee, recommends that it be amended and adopted. The vote: 80 for the resolution and 3 against the resolution. (Adopted, see #487.)

RESOLVED that *Manual* 129.10 be amended as follows:

129.10. In order to encourage a healthy pastoral ministry and strong spiritual life of the pastor, the church board, in consultation with the district superintendent, should provide a sabbatical leave for the pastor during each [seventh] fifth consecutive year of service in ONE CONGREGATION OF the Church of the Nazarene. The timing and duration of the sabbatical shall be determined in consultation with the pastor, church board and district superintendent. The suggested timing is A MINIMUM OF four to six weeks. It is strongly urged that the pastor’s salary continue in full and the church board provide for pulpit supply during the sabbatical period. This topic is to be addressed by the district superintendent as part of the church/pastoral relationship review process that would come after year two and again in year six, once the viability of continuing the relationship has been established. Materials shall be developed and distributed by the Global Clergy Development office to guide local congregations in establishing and implementing a sabbatical leave policy and procedure. At the church board’s discretion, such a program may also be implemented for a member of the pastoral staff.

24. **LA-421—Filing Delegate Vacancies**, Northwestern Illinois District, recommends that it be amended and adopted. The vote: 73 for the resolution and 8 against the resolution. (Adopted, see #535.)

RESOLVED that a new paragraph be added to the *Manual* as follows:

129.31. Delegates and alternates for district assembly and auxiliary conventions (WITH THE EXCEPTION OF NMI DUE TO PROVISION IN ARTICLE V. SECTION 1.C.3.b. OF THE NMI CONSTITUTION) may be recommended by the pastor and elected by the church board if vacancies occur after the annual meetings.

25. **LA-422—Removal of Church Board Members**, Northwestern Illinois District, recommends that it be amended and adopted. The vote: 54 for the resolution and 19 against the resolution. (Adopted, see #536.)

RESOLVED that a new paragraph be added to the *Manual* as follows:

129.33. After restorative efforts have been made, and it is determined by the pastor and church board that a board member is out of harmony with paragraph 33 and may need to be removed, the pastor will first consult with the district superintendent. With the district superintendent's WRITTEN approval, the church board may then vote to remove with a two-thirds majority vote. (33)

26. **LA-423—Pastoral Transition/Resignation - Childcare/School Directors/CEOs of Subsidiaries**, MidSouth District Resolutions Committee, Northwestern Illinois District, recommends that it be adopted. The vote: 78 for the resolution and 0 against the resolution. (Adopted, see #540.)

RESOLVED that *Manual* 159.5 be amended as follows:

159.5. In times of pastoral transition, the stability, unity, and ongoing ministry of the local church is crucial. Consequently, the district superintendent (or a representative appointed by the district superintendent) will work closely with the local church board to implement the following steps which (a) may allow the local church to retain some or all staff for at least a period of time during the transition; (b) will still allow the new pastor freedom to develop his/her own team of associates, if desired; and (c) will allow a board and district superintendent discretion to provide transitioning staff a reasonable amount of time to make necessary personal and professional adjustments. [First, u]Upon resignation or termination of the pastor, any associates shall also submit their resignations effective concurrently with the pastor. [Second, a local church board may request that the district superintendent approve the continued service of any or all associates. This approval, if granted, could continue until 90 days after the new pastor's assumption of duties or until the incoming pastor nominates his or her paid associates for the coming year in harmony with paragraph 159.] Directors of childcare/schools (birth through secondary) shall submit their resignations effective at the end of the current school year [in which the new pastor assumes the duties of the office]. The chief executive officer of any subsidiary and/or affiliated corporation shall submit his or her resignation at the end of that contractual period [in which the new pastor assumes the duties of the office]. A local church board may request that the district superintendent approve the continued service of any or all associates, directors, and chief executive officers. This approval, if granted, could continue until 90 days after the new pastor's assumption of duties or until the incoming pastor nominates his or her paid associates for the coming year in harmony with paragraph 159. [The incoming pastor may have the privilege of recommending the employment of staff members previously employed.]

27. **LA-424 —Membership of Congregations**, Board of General Superintendents, recommends that it be adopted. The vote: 76 for the resolution and 0 against the resolution. (Adopted, see #541.)

RESOLVED that *Manual* paragraph 100 be amended as follows:

100. Organization. Local churches may be organized by the district superintendent, or by the general superintendent having jurisdiction, or by an elder authorized by either of them. Upon organization, local churches shall be a part of the district within whose bounds they are located. If a local church is within the bounds of more than one district, determination for which district

the church will be part of will be made by the general superintendent(s) in jurisdiction. Official reports of new churches shall be filed with the General Secretary's office through the respective jurisdictional office. (23, 107, 211.1, 538.15)

MINISTRY AND EDUCATION COMMITTEE

The Ministry and Education Committee having had referred to it the following resolutions, which were presented to the assembly in one report, recommends action as indicated:

1. **MED-500—Use of the Title "Pastor"**, Board of General Superintendents, General Board and Reference Committee, recommends that it be adopted. The vote: 68 for the resolution and 3 against the resolution. (Rejected, see #726.)

RESOLVED that a new paragraph be added to the *Manual* (Section 500) where appropriate as follows:

Only assigned ordained ministers, assigned district licensed ministers, and assigned lay ministers (in accordance with *Manual* 503-503.9) are to be conferred with any rank or title that includes the word "pastor." Additionally, the use of "Reverend", as a title should be limited to those who are members of the clergy.

2. **MED-501—Orders of Ministry**, MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, and Northwestern Illinois District, recommends that it be referred to the Study Commission on Calling and Lay Ministry. The vote: 76 for the resolution and 2 against the resolution. (Referred to the Commission on Calling and Lay Ministry, see #727.)

RESOLVED that *Manual* paragraphs 533-533.4 be deleted as follows:

[533. A deacon is a minister whose call of God to Christian ministry, gifts, and usefulness have been demonstrated and enhanced by proper training and experience, who has been separated to the service of Christ by a vote of a district assembly and by the solemn act of ordination, and who has been invested to perform certain functions of Christian ministry.

533.1. The deacon does not witness to a specific call to preach. The church recognizes, on the basis of Scripture and experience, that God calls individuals to lifetime ministry who do not witness to such a specific call, and believes that individuals so called to such ministries should be recognized and confirmed by the church and should meet requirements, and be granted responsibilities, established by the church. This is a permanent order of ministry.

533.2. The deacon must meet the requirements of the order for education, exhibit the appropriate gifts and graces, and be recognized and confirmed by the church. The deacon shall be vested with the authority to administer the sacraments of baptism and the Lord's Supper, and to officiate at marriages where the laws of the state do not prohibit, and on occasion to conduct worship and to preach. It is understood that the Lord and the church may use this person's gifts and graces in various associate ministries. As a symbol of the servant ministry of the Body of Christ, the deacon may also use his or her gifts in roles outside the institutional church. (515.4, 515.9)

533.3. A deacon candidate professes a call of God to this ministry. The candidate currently holds a district license, and has at one time held a license for not fewer than three consecutive years. In addition, the candidate has been recommended for renewal of district license by the church board of the local church in which he or she holds membership or by the District Advisory Board. Further the candidate:

1. has fulfilled all the requirements of the church for the same,

2. has successfully completed a validated course of study prescribed for licensed ministers and candidates for ordination as deacon, and

3. has been carefully considered and favorably reported by the District Ministerial Credentials Board or District Board of Ministry to the district assembly.

The candidate may be elected to the order of deacon by two-thirds vote of the district assembly; provided he or she has been an assigned minister not fewer than three consecutive years; and provided further that the candidate must currently be serving in an assigned ministry. In the case of part-time assignment, it should be understood that there should be an extension of the consecutive years of in-service time, depending on their level of involvement in local church ministry, and that their testimony and service demonstrate that their call to ministry is primary to all other pursuits. Further, any disqualification that may have been imposed by a district assembly has been removed in writing by the district superintendent and District Advisory Board of said district; and provided further that his or her marriage relationship does not render him or her ineligible for ordination. (205.6, 320, 529)

533.4. If in the pursuance of his or her ministry, the ordained deacon feels called to the preaching ministry, he or she may be ordained elder upon completion of the requirements for that credential and the return of the deacon credential.]

FURTHER RESOLVED that *Manual* paragraphs 534-534.1 be amended as follows:

534. An elder is a minister whose call of God to [preach, gifts, and usefulness have] ministerial leadership has been demonstrated and enhanced by proper training and experience, and who has been separated to the service of Christ through His church by the vote of a district assembly and by the solemn act of ordination, and thus has been fully invested to perform all functions of the Christian ministry.

534.1. We recognize but one order of [preaching ministry] ministerial leadership—that of elder. This is a permanent order in the church. The church recognizes, on the basis of Scripture and experience, that God calls individuals to lifetime ministry which expresses itself in various forms, and believes that individuals so called to such ministerial leadership should be recognized and confirmed by the church and should meet requirements, and be granted responsibilities, established by the church. The elder should be a steward of the Word and give full energy through a lifetime to its propagation. The elder is to rule well in the church, to [preach] bear witness to the Word, to administer the sacraments of baptism and the Lord’s Supper, and to solemnize matrimony, all in the name of, and in subjection to, Jesus Christ, the great Head of the Church. (31, 514-515.3, 515.4, 515.9, 538.15)

FURTHER RESOLVED that the *Manual* Editing Committee review and harmonize by alteration or omission all paragraphs which refer to “elder” or “deacon”. This includes but is not limited to paragraphs 115, 119, 129.2, 201, 205.3, 205.6, 205.11, 209.2, 211.12, 225.16, 231.1, 301.1, 305.2, 307.4, 307.5, 307.8, 317.11, 501, 504, 506, 508, 509, 510, 510.1, 510.2, 510.3, 510.5, 510.6, 511.1, 514, 525, 526, 531.3, 532, 538, 538.5, 538.9, 538.12, 538.18, 539.1, 539.8, 539.10, 539.11.

3. **MED-502—Deaconess**, Kansas City District and Reference Committee, recommends that it be amended and adopted. The vote: 71 for the resolution and 6 against the resolution. (Adopted, see #730.)

RESOLVED that *Manual* paragraph 508 be ~~deleted~~ AMENDED as follows:

{508. Deaconess. A woman who ~~is a member of the Church of the Nazarene and believes~~

~~that she is divinely led to engage in ministering to the sick and the needy, comforting the sorrowing, and doing other works of Christian benevolence, and who has given evidence in her life of ability, grace, and usefulness, and who was in the years preceding 1985 licensed or consecrated as a deaconess shall continue in such standing. However, those women called to active and assigned ministry but not called to preach shall complete the requirements for ordination to the order of deacon. Women desiring a credential for compassionate ministries may pursue the requirements for lay minister.] (113.9, 503.2–503.9)}~~

FURTHER RESOLVED that a new paragraph be added:

~~503.5. A woman who was, in the years preceding 1985, licensed or consecrated as a deaconess shall continue in such standing.~~

4. **MED-503—Ministry of Laypersons & Licensed Lay Ministers**, Virginia District General Assembly Delegates, recommends that it be referred to the Study Commission on Calling and Lay Ministry. The vote: 74 for the resolution and 0 against the resolution. (Referred to the Study Commission on Calling and Lay Ministry, see #728.)

RESOLVED that *Manual* paragraph 503 be amended as follows:

A. Ministry of Laypersons & Licensed Lay Ministers

503. All Christians should consider themselves ministers of Christ and seek to know the will of God concerning their appropriate avenues of service. (500)

503.1. The Church of the Nazarene recognizes a ministry of laypersons. It also recognizes that the layperson may serve the church in various capacities. (Ephesians 4:11–12) The church recognizes the following roles of service in which a district assembly may place a layperson: pastor, evangelist, missionary, teacher, administrator, chaplain, and special service. Lay training is normally required, or greatly desired, to fulfill these categories. (605.3)

503.2. Licensed Lay Minister. Any member of the Church of the Nazarene who feels called to serve as a church planter, bivocational pastor, teacher, lay evangelist, lay song evangelist, stewardship minister, church staff minister, and/or other specialized ministry on behalf of the church, but who does not at the present time feel a special call to become an ordained minister, may pursue a validated course of study leading to a certificate of licensed lay ministry.

503.3. The local church board, upon the recommendation of the pastor, shall initially examine and approve the licensed lay minister as to personal experience of salvation, effective involvement in church ministries, and knowledge of the work of the church.

503.4. The local church board may issue to each licensed lay minister candidate a certificate signed by the pastor and the secretary of the church board.

503.5. The certificate of the licensed lay minister may be renewed annually by the church board upon the recommendation of the pastor, if the licensed lay minister has completed at least two subjects in the licensed lay ministry educational program as outlined by the Continuing Lay Training. The licensed lay minister shall report annually to the church board.

503.6. For a licensed lay minister serving under district assignment as church planter, supply pastor, bivocational pastor, and/or other specialized ministry, upon completion of a validated course of study, a certificate of licensed lay ministry may be issued by the District Advisory Board upon recommendation by the Board of Ministerial Credentials or District Board of Ministry, signed by the district superintendent and the secretary of the District Advisory Board. The certificate of licensed lay ministry may be renewed annually by the District Advisory Board upon the recommendation of the district superintendent.

503.7. The licensed lay minister serving outside the local church where he or she is a member shall be subject to the appointment and supervision of the district superintendent and the District Advisory Board, and shall report annually to them through the Board of Ministerial Credentials or District Board of Ministry. When district assignment shall cease, reference shall be made back to the local church in which the licensed lay minister holds membership for renewal and reporting.

503.8. After completion of a licensed lay ministry validated course of study, a licensed lay minister shall proceed in a specialized concentration of study according to his or her chosen ministry through the Continuing Lay Training office.

503.9. A licensed lay minister shall [not] be eligible to administer the sacraments of baptism and the Lord's Supper under the supervision of an elder or deacon. [, and shall not officiate at marriages.] The locally licensed lay minister shall not automatically qualify to officiate marriages.

5. MED-504—Conditions & Responsibility for Renewal of District Licenses, Global Education & Clergy Development, MidSouth District Resolutions Committee, Northwestern Illinois District, and Reference Committee, recommends that it be adopted. The vote: 78 for the resolution and 0 against the resolution. (Adopted, see #732.)

RESOLVED that *Manual* paragraph 532.3 be amended as follows:

532.3. A minister's license shall terminate with the close of the next district assembly. It may be renewed by vote of the district assembly, provided:

1. that the candidate for renewal shall file with the district assembly the Application for a District Minister's License [carefully filled in]; and
2. that the candidate shall have completed with a passing mark at least two courses in a validated course of study; and
3. that the candidate has been recommended for the renewal of license by the church board of the local church of which he or she is a member, upon the nomination of the pastor.

[In case, however, he or she shall not have passed a validated course of study required, the license may be renewed by the district assembly only upon submission of a written explanation for this failure. Such explanation shall be satisfactory to the District Ministerial Credentials Board or District Board of Ministry and approved by the general superintendent presiding.] A District Ministerial Credentials Board or District Board of Ministry may recommend renewal of a district license when a candidate has not achieved a passing mark in a course belonging to a validated course of study only upon its approval of the candidate's written explanation, subject to any applicable provisions of the regional *Sourcebook on Ordination*. The district assembly may, for cause and at its discretion, vote against the recommendation of renewal of a minister's license.

Licensed ministers who have graduated from a validated course of study and have been placed in retired relation by the district assembly shall, with the recommendation of the District Advisory Board, have their license renewed without the filing of an Application for a District Minister's License. (205.4)

6. MED-505—Constitution and Covenant of Christian Conduct: Distribution, MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, and Northwestern Illinois District, recommends that it be adopted. The vote: 78 for the resolution

and 0 against the resolution. (Adopted, see #732.)

RESOLVED that *Manual* paragraph 516.4 be amended as follows:

516.4. Read to the congregation the Constitution of the Church of the Nazarene and the Covenant of Christian Conduct contained in paragraphs 1–21, 28–33, both inclusive, within each year, or have this section of the *Manual* [printed and] distributed annually to the members of the church. (114)

7. **MED-506—Pastoral Service Definition**, MidSouth District Resolutions Committee, Northwestern Illinois District, recommends that it be adopted. The vote: 78 for the resolution and 0 against the resolution. (Adopted, see #732.)

RESOLVED that *Manual* paragraph 523 be amended as follows:

523. Pastoral Service [includes] is the ministry of a pastor [or] in an associate [pastor] role[,] who may serve in specialized areas of ministry recognized and approved by the appropriate governing, licensing and endorsing agencies. A member of the clergy called to any of these levels of pastoral service in connection with a church may be considered an assigned minister.

8. **MED-507—Education for Ordained Ministry**, Global Education & Clergy Development, recommends that it be adopted. The vote: 75 for the resolution and 3 against the resolution. (Adopted, see #733.)

RESOLVED that *Manual* paragraphs 529-529.2 be amended as follows:

529. Ministerial education is designed to assist in the preparation of God-called ministers whose service is vital to the expansion and extension of the holiness message into new areas of evangelistic opportunity. We recognize the importance of a clear understanding of our mission “to make Christlike disciples in the nations” based on Christ’s commission to His Church in Matthew 28:19-20. Much of the preparation is primarily theological and biblical in character, leading toward ordination in the ministry of the Church of the Nazarene. [The District Ministerial Studies Board shall determine the placement and evaluate the progress of each student in his or her validated course of study.]

529.1. The Church of the Nazarene [provides] has established a variety of educational institutions and programs around the world to provide the educational foundations for ministry. The resources of some global areas allow for development of more than one program [to be developed to provide the educational foundations for ministry]. Each student is [expected] to take advantage of the most appropriate validated course of study provided by the Church in his or her area of the world. When not possible, the Church will utilize as much flexibility [in delivery systems] as feasible to prepare every person called by God to ministry in the Church [. Students may use a validated course of study, directed and supervised by the District Ministerial Studies Board, or one developed and delivered by a Nazarene higher education institution. Each expression of the validated course of study should cover the same general standards as outlined in the *International Sourcebook on Developmental Standards for Ordination* and] subject to provisions of the regional Sourcebook on Ordination. (530.2)

529.2. When a licensed minister satisfactorily completes a validated course of study, the education provider shall issue a certificate of completion to the licensed minister. The licensed minister shall present the certificate of completion to the District Ministerial Studies Board or Board of Ministry [responsible for considering recommendation to the district assembly for graduation from a validated course of study] (234.3).

9. **MED-508—Local License/Applying for District License**, MidSouth District Resolutions Committee, Northwestern Illinois District, recommends that it be adopted. The vote: 79 for the resolution and 0 against the resolution. (Adopted, see #732.)

RESOLVED that *Manual* 531.5 be amended as follows:

531.5. A local minister, having served [in that relation] with a local license for at least one full year, and having passed the necessary studies, may be recommended by the church board to the district assembly for minister's license; but, if not received, he or she shall sustain his or her former relation. (129.12, 529, 532.1)

10. **MED-509—Local Minister's Certificate/Local Minister Apprentice**, MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, Northwestern Illinois District, recommends that it be referred to the Study Commission on Calling and Lay Ministry. The vote: 54 for the resolution and 11 against the resolution. (Referred to the Study Commission on Calling and Lay Ministry, see #729.)

RESOLVED that all *Manual* references to "local minister's license" be edited to read "local minister's certificate" and all references to the "local licensed minister" and "local minister" be edited to read "local minister apprentice."

FURTHER RESOLVED that *Manual* paragraphs 531-531.7 be amended as follows:

531. A local minister apprentice is a lay member of the Church of the Nazarene whom the local church board has [licensed] certified for ministry, under the pastor's direction, and as opportunity affords, thus providing for the demonstration, employment, and development of ministerial gifts and usefulness. He or she is entering into a process of lifelong learning.

531.1. Any member of the Church of the Nazarene who feels called of God to preach or to pursue lifetime ministry through the church may be [licensed] certified as a local minister apprentice for one year by the church board of a local church having an ordained minister as pastor, upon the pastor's recommendation; or by the church board of a local church not having an ordained minister as pastor, if the [granting of license] certification is recommended by the pastor and approved by the district superintendent. The candidate must first be examined as to his or her personal experience of salvation, knowledge of the doctrines of the Bible, and the order of the church; he or she must also demonstrate that the call is evidenced by grace, gifts, and usefulness. He or she shall undergo an appropriate background check administered by the local church. A local minister shall make a report to the local church at its annual church meetings. (113.9, 129.12, 211.12)

531.2. The church board shall issue to each local minister apprentice a [license] certificate signed by the pastor and the secretary of the church board. Where a church is supplied by a person who does not have a district license, that person may be issued a local minister's [license] certificate, or the renewal of [license] local minister apprentice status, by the District Advisory Board upon the recommendation of the district superintendent. (211.12, 225.13)

531.3. The [license] certificate of a local minister apprentice may be renewed by a local church board having an elder as pastor, upon the recommendation of the pastor; or renewed by a local church board not having an elder as pastor, provided that the renewal of [license] local minister apprentice status is recommended by the pastor and approved by the district superintendent. (129.12, 211.12)

531.4. Local minister[s] apprentices shall pursue a validated course of study for ministers

under the direction of the District Ministerial Studies Board. Local minister [license] apprentice status cannot be renewed after two years without the written approval of the district superintendent if the local minister apprentice has not completed at least two courses in the required studies in a validated course of study.

531.5. A local minister apprentice, having served in that relation for at least one full year, and having passed the necessary studies, may be recommended by the church board to the district assembly for minister's license; but, if not received, he or she shall sustain his or her former relation. (129.12, 529, 532.1)

531.6. A local minister apprentice who has been appointed as supply pastor must be approved by the District Ministerial Credentials Board or District Board of Ministry if he or she continues this service after the district assembly following the appointment. (212, 231.5, 524)

531.7. A local minister apprentice shall not be eligible to administer the sacraments of baptism and the Lord's Supper, and shall not officiate at marriages. (532.7)

11. MED-510—District License Qualifications, MidSouth District Resolutions Committee, Northwestern Illinois District, recommends that it be rejected. The vote: 17 for the resolution and 60 against the resolution. (Rejected, see #734.)

RESOLVED that *Manual* paragraph 532.1 be amended as follows:

532.1. When members of the Church of the Nazarene acknowledge a call to a lifetime of ministry, they may be licensed as ministers by the district assembly provided they:

1. [have held] currently hold a local minister's license that has been active for at least one full year or have been previously district licensed;

2. have completed one-fourth of a validated course of study for ministers, and can demonstrate appreciation, comprehension, and application of the *Manual* and history of the Church of the Nazarene, and of the doctrine of holiness, by successfully completing the related portions of a validated course of study;

3. have been recommended for such work by the church board of the local church of which they are members, to which recommendation shall be attached the Application for a District Minister's License carefully filled in;

4. have given evidence of grace, gifts, and usefulness;

5. have been carefully examined by the District Ministerial Credentials Board or District Board of Ministry, under the direction of the district assembly of the district within the bounds of which they hold their church membership, regarding their spiritual, intellectual, and other fitness for such work, including appropriate background checks as determined by the District Advisory Board;

6. have promised to pursue immediately a validated course of study prescribed for licensed ministers and candidates for ordination;

7. have had any disqualification, which may have been imposed by a district assembly, removed by an explanation in writing by the district superintendent and the District Advisory Board of the district where the disqualification was imposed; and provided further that their marriage relationship does not render them ineligible for a district license; and

8. in case of a previous divorce, the recommendation of the District Ministerial Credentials Board or District Board of Ministry along with supporting documents will be given to the Board of General Superintendents, which may remove this as a barrier to pursuing a license.

The minister must have completed the equivalent of one-fourth of a validated course of

study in the Church of the Nazarene. Exceptions to this requirement may be made by the District Ministerial Credentials Board or District Board of Ministry provided the candidate is pastoring an organized church and is registered in a system of approved studies, and provided the candidate annually fulfills the minimum amount of studies required by the *Manual* for the renewal of a license, and provided the district superintendent approves the exception.

In the case where a background check reveals criminal misconduct prior to one's salvation, this fact should not be interpreted by the District Ministerial Credentials Board or District Board of Ministry as automatically excluding the applicant from credentialed ministry, except under the provisions of paragraph 540.9. (129.14, 207.6, 531.5, 814)

12. MED-512—Ministry Service Time, Oregon Pacific District Resolutions Committee, recommends that it be adopted. The vote: 63 for the resolution and 12 against the resolution. (Adopted, see #735.)

RESOLVED that *Manual* paragraph 533.3 be amended as follows:

533.3. A deacon candidate professes a call of God to this ministry. The candidate currently holds a district license and has at one time held a license for not fewer than three consecutive years. In addition, the candidate has been recommended for renewal of district license by the church board of the local church in which he or she holds membership or by the District Advisory Board. Further the candidate:

1. has fulfilled all the requirements of the church for the same,
2. has successfully completed a validated course of study prescribed for licensed ministers and candidates for ordination as deacon, and
3. has been carefully considered and favorably reported by the District Ministerial Credentials Board or District Board of Ministry to the district assembly.

The candidate may be elected to the order of deacon by a two-thirds vote of the district assembly; provided he or she has been an assigned minister not fewer than three [consecutive] years with no lapses in assigned ministry that are greater than already accumulated time in assigned ministerial service, and provided that all educational and district licensing requirements are maintained; and provided further that the candidate must currently be serving in an assigned ministry. In the case of part-time assignment, it should be understood that there should be an extension of the [consecutive] years of in-service time, depending on their level of involvement in local church ministry, and that their testimony and service demonstrate that their call to ministry is primary to all other pursuits. Further, any disqualification that may have been imposed by a district assembly has been removed in writing by the district superintendent and District Advisory Board of said district; and provided further that his or her marriage relationship does not render him or her ineligible for ordination. (205.6, 320, 529)

FURTHER RESOLVED that *Manual* paragraph 534.3 be amended as follows:

534.3. An elder candidate professes a call of God to this ministry. The candidate currently holds a district license, and has at one time held a license for not fewer than three consecutive years. In addition, the candidate has been recommended for renewal of district license by the church board of the local church in which he or she holds membership or by the District Advisory Board. Further the candidate:

1. has fulfilled all the requirements of the church for the same,
2. has successfully completed a validated course of study prescribed for licensed ministers and candidates for ordination as elder, and

3. has been carefully considered and favorably reported by the District Ministerial Credentials Board or District Board of Ministry of the district assembly.

The candidate may be elected to the order of elder by a two-thirds vote of the district assembly. To be eligible for election, the candidate must have been an assigned minister for not fewer than three [consecutive] years with no lapses in assigned ministry that are greater than already accumulated time in assigned ministerial service; and provided that all educational and district licensing requirements are maintained, and provided further that the candidate must currently be serving in an assigned ministry. In the case of part-time assignment, it should be understood that there should be an extension of the [consecutive] years of in-service time, depending on their level of involvement in local church ministry, and that their testimony and service demonstrate that their call to ministry is primary to all other pursuits. Further, any disqualification that may have been imposed by a district assembly must be removed in writing by the district superintendent and the District Advisory Board of the district where the disqualification was imposed before the minister is eligible for election to elder's orders. In addition, the candidate's marriage relationship must be such as not to render him or her ineligible for ordination. (205.6, 320, 529).

13. **MED-513—Elders**, MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, Northwestern Illinois District, recommends that it be adopted. The vote: 72 for the resolution and 6 against the resolution. (Adopted, see #736.)

RESOLVED that *Manual* paragraph 534.1 be amended as follows:

534.1. We recognize but one order of preaching ministry—that of elder. This is a permanent order in the church. The elder is to [rule] lead well in the church, to preach the Word, to administer the sacraments of baptism and the Lord's Supper, and to solemnize matrimony, all in the name of, and in subjection to, Jesus Christ, the great Head of the Church. (31, 514–515.3, 515.4, 515.9, 538.15)

14. **MED-514—Recognition of Credentials**, Eastern Kentucky District Resolution Committee, recommends that it be rejected. The vote: 2 for the resolution and 86 against the resolution. (Rejected, see #737.)

RESOLVED that *Manual* paragraph 535 be amended as follows:

535. Ordained ministers from other denominations, desiring to unite with the Church of the Nazarene and presenting their ordination papers, may have their ordination recognized by the district assembly, after satisfactory examination by the District Ministerial Credentials Board or District Board of Ministry as to their conduct, personal experience and doctrine, provided that:

1. they demonstrate appreciation, comprehension and application of the *Manual* and history of the Church of the Nazarene and of the doctrine of holiness by successfully completing the related portions of a validated course of study;
2. they file with the district assembly the Ordination/Recognition Questionnaire, carefully filled in; and
3. they meet all requirements for ordination as outlined in paragraphs 533–533.3 or 534–534.3; and
4. provided further that the candidate must currently be serving in a ministry assignment.

Since the minister is already ordained, but may not have fulfilled the course requirements with the Church of the Nazarene, the minister may be granted Special Assignment and perform

all the roles and duties of a minister while staying active/current in a validated course of study, meeting annually with the District Ministerial Credential Board or District Board of Ministry, and remaining under the direct supervision of the District Superintendent. (205.7, 228, 529, 532.2)

15. **MED-515—Annual Reporting for Retired Ministers**, Eastern Kentucky District Resolution Committee, recommends that it be rejected. The vote: 6 for the resolution and 74 against the resolution. (Rejected, see #738.)

RESOLVED that *Manual* paragraph 536.2 be deleted as follows:

[536.2. Retired ministers (assigned or unassigned) remain obligated to report annually to the district assembly. In the case of retired ministers who are unable to report due to limitations beyond their control, the district assembly may, upon recommendation of the District Ministerial Credentials Board or District Board of Ministry, grant “exempt” status to such a minister, thus perpetually fulfilling the obligation of annual reporting. (538.9)]

FURTHER RESOLVED that *Manual* paragraph 538.9 be amended as follows:

538.9. All elders and deacons shall hold their ministerial membership in the district assembly of the district wherein their church membership is held, to which body they shall report annually. A report is not required if the elder or deacon has been granted retired status. Any elder or deacon who for two consecutive years does not report to his or her district assembly either in person or by letter shall, if the district assembly so elect, cease to be a member thereof. (201, 205.3, 521, 536.1)

16. **MED-516—Change of Terminology and Definition related to Ministers and Ministerial Credentials**, Global Education & Clergy Development, Northwestern Illinois District, recommends that it be adopted. The vote: 74 for the resolution and 9 against the resolution. (Adopted, see #739.)

RESOLVED that the following definitions in *Manual* paragraph 538 be amended as follows:

[Expelled] Released—The status of a member of the clergy who has resigned his or her credential or whose credential has been revoked and who has been removed from membership in the Church of the Nazarene.

.....

Resigned Credential— The status of the credential of a member of the clergy who gives up the rights, privileges, and responsibilities of being a member of the clergy [to become a lay member of the church]. A member of the clergy who is not in good standing may resign his or her credential only upon approval of the District Advisory Board. Upon resignation of credential, the member of the clergy becomes a lay member of the church unless choosing to unite with the membership or ministry of a church other than the Church of the Nazarene. (112, 538.10, 539.1, 539.[5]6)

Revoked Credential—The status of the credential of a member of the clergy who has been [expelled] released from the ministry and membership of the Church of the Nazarene by action initiated by the District Ministerial Credentials Board or District Board of Ministry. [The name of the minister whose credential has been revoked shall be removed from the Roster of Ministers.]

FURTHER RESOLVED that the *Manual* Editing Committee review and incorporate the change from “expelled” to “released” in all applicable instances including but not limited to paragraphs 532.9, 538.10, 538.13, 539.5, 539.7, 539.8, 540.5, and 540.10.

17. **MED-516a—General Regulations**, Intermountain District. (See MED-516.)

RESOLVED that *Manual* paragraph 538 be amended as follows:

538. [Expelled] Disqualified—The status of a member of the clergy whose credential has been revoked and who has been removed from membership in the Church of the Nazarene.

FURTHER RESOLVED that *Manual* paragraphs 538.10-538.11 be amended as follows:

538.10. Any member of the clergy uniting with a church or denomination other than the Church of the Nazarene, or other Christian ministry, will cease membership in the Church of the Nazarene unless he or she obtains approval of the District Advisory Board of the assembly district in which he or she holds ministerial membership. The district assembly shall cause to be entered into its minute record the following statement: “[Expelled] Disqualified from the membership and ministry of the Church of the Nazarene by uniting with another church, denomination, or ministry.” (107, 112)

538.11. Any member of the clergy who withdraws or is [expelled] disqualified from local church membership when he or she is not in good standing may reunite with the Church of the Nazarene only with the consent of the District Advisory Board of the assembly district from which he or she withdrew or was [expelled] disqualified from membership. The District Advisory Board may grant its consent on condition that the former minister shall subsequently remain a lay member of the church or, with the approval of the district superintendent and the general superintendent in jurisdiction, that the former minister be readmitted as a member of the clergy under discipline having affirmed his or her willingness to participate actively and consistently in a recovery process. (539.6)

18. **MED-517—Membership Defined**, MidSouth District Resolutions Committee, Northwestern Illinois District, recommends that it be adopted. The vote: 86 for the resolution and 1 against the resolution. (Adopted, see #740.)

RESOLVED that *Manual* paragraph 538.8 be amended as follows:

538.8. All members of the clergy (assigned and unassigned) shall be active members in a local Church of the Nazarene where they will be faithful in attendance, in tithe, and in participation in the ministries of the church. Exceptions to this requirement may be granted only by approval of the District Advisory Board. Any member of the clergy who does not hold active membership in a local Church of the Nazarene on the district where his or her credential is held and who has not been granted an exception is subject to discipline by action of the District Advisory Board. (522, 538.10)

19. **MED-518—Solemnization of Weddings**, Kansas City District, recommends that it be rejected. The vote: 0 for the resolution and 85 against the resolution. (Rejected, see #741.)

RESOLVED that *Manual* paragraph 538.19 be amended as follows:

538.19. A minister may solemnize marriage only for those who have been qualified by careful counseling, and who have a biblical basis for marriage.

Biblical marriage only exists in a relationship involving one man and one woman.

Those who are seeking a Christian marriage within the Church of the Nazarene should have the wedding officiated by an ordained elder, deacon, or licensed minister who qualifies. (31, 515.9)

20. **MED-519—Transfer of Jurisdiction**, Virgil Askren, Kevin Compton, Roxann Peach, Stacey Fajardo, Wayla Murrow, MidSouth District Resolutions Committee, Northwestern Illinois District, recommends that it be adopted. The vote: 63 for the resolution and 17 against the resolution. (Adopted, see #742.)

RESOLVED that a new *Manual* paragraph be added as follows:

540.12. Transfer of Jurisdiction. Upon approval of the district superintendent and the District Advisory Board of both the transferring and receiving districts, a transfer of jurisdiction may be processed for any minister whose credential has been voluntarily filed or who is not in good standing. Once the transfer of jurisdiction is completed, the receiving district then has the authority to act on any recovery, restoration, and return of credential processes.

A district is not required to grant or receive a transfer of jurisdiction. A district who votes to receive a transfer of jurisdiction is not required to grant credential reinstatement. (540.2, 540.8, 540.10, 540.13)

FURTHER RESOLVED that *Manual* paragraph 538.12 be amended as follows:

538.12. An elder or deacon whose name has been removed from a district assembly Roster of Ministers and who has not filed his or her credential shall not be recognized in any other district without having secured the written consent of the district assembly from whose Roster of Ministers his or her name was removed, [except as otherwise provided] unless a transfer of jurisdiction has been processed. The District Advisory Board may act on a request of transfer of jurisdiction between assemblies. (538.11)

FURTHER RESOLVED that *Manual* paragraph 539.10 be amended as follows:

539.10. Reinstatement of a Filed Credential. When an elder or deacon in good standing has filed his or her credential, such credential may, at any subsequent time when the elder or deacon is in good standing, be returned to the elder or deacon upon order of the district assembly where [it was filed] jurisdiction is held, provided that the return of his or her credential shall have been recommended by the district superintendent and the District Advisory Board. Between district assemblies, a District Advisory Board may vote to approve the return of a minister's filed credential.

FURTHER RESOLVED that *Manual* paragraphs 540.11 be amended as follows:

540.11. Should two applications for reinstatement by a minister under discipline be denied, a request may be granted by the Board of General Superintendents to transfer [responsibility for the recovery and possible restoration to good standing of the minister in question to another district where the application may be considered] jurisdiction, in cooperation with the receiving district. If a third application for restoration to good standing and reinstatement to the rights, privileges, and responsibilities of being a member of the clergy is denied, the minister may become a layperson upon approval of the District Advisory Board. (538.13, 539.6, 540.12)

FURTHER RESOLVED that *Manual* paragraphs 540.12 be renumbered and amended as follows:

540.1[2]3. Reinstatement to the Rights, Privileges and Responsibilities of Being a Member of the Clergy. A member of the clergy who has lost good standing and whose application for restoration to good standing has resulted in a recommendation for reinstatement to the rights, privileges, and responsibilities of being a member of the clergy, may be restored to good standing and have his or her credential returned only by the following process:

1. approval of the district superintendent;
2. approval of the District Ministerial Credentials Board or District Board of Ministry;
3. a two-thirds approval of the District Advisory Board;
4. approval of the Board of General Superintendents; and

5. approval of the district assembly where [good standing was lost] jurisdiction is held.
(606.1-606.2, 606.5, 606.11-606.12)

21. **MED-521—International Board of Education**, International Board of Education, recommends that it be amended and adopted. The vote: 82 for the resolution and 0 against the resolution. (Adopted, see #714.)

RESOLVED that *Manual* paragraphs 402-402.7 be amended as follows:

402. The International Board of Education hereinafter “IBOE” shall be the general church advocate for educational institutions in the Church of the Nazarene and shall provide guidance and oversight as described below.

This board shall be composed of twelve members: eight elected by the General Board, plus these members ex-officio: the two education representatives on the General Board, the Global Mission director, and the Global Education and Clergy Development director[, and education commissioner]. A Nominating Committee composed of the Global Education and Clergy Development director[education commissioner], Global Mission director, two education representatives on the General Board, and general superintendents in jurisdiction for the IBOE[International Board of Education] and Global Mission shall present eight nominees approved by the Board of General Superintendents to the General Board for election.

In an effort to ensure broad representation throughout the church, the Nominating Committee shall submit nominees as follows: one regional education coordinator; three laypersons; two assigned ordained ministers from Global Mission regions where no person who is an education coordinator has been nominated; two “at large” nominees. No Global Mission region shall have more than one elected member on the IBOE until each region has a representative.

Throughout the nominating and election process, attention shall be given to the election of persons with cross-cultural perspective and/or experience as educators.

The **functions of the International Board of Education** are to:

402.1. Ensure that Nazarene institutions of higher education hereinafter “IBOE institutions” are under legal control of their respective governing boards whose constitutions and bylaws shall conform to their respective charters or articles of incorporation and that shall be in harmony with the guidelines set by the *Manual of the Church of the Nazarene* and the IBOE.

402.2. Ensure that [members of]governing boards of [Nazarene] IBOE institutions shall: (1) be composed entirely of members (whether elected, appointed or ex-officio) who are[of the Church of the Nazarene in good standing. They are to be] in full accord with the Articles of Faith, [including]the doctrine of entire sanctification and the covenants[usages] of the Church of the Nazarene as set forth in the *Manual* of the church (as the Manual may be revised from time-to-time);[.] (2) have no less than 80 SEVENTY-FIVE (75)% who are full and active members of the Church of the Nazarene who are not under discipline; and (3) [1]insofar as reasonably possible, [the membership of the higher education boards of control shall]have an equal number of ministers and laity[.], unless otherwise mandated by organizations or accreditation and/or local government regulation or law. In the event an IBOE institution is unable to comply with one or more of the above-enumerated standards, the IBOE institution shall report that inability to both its jurisdictional General Superintendent and the Global Education and Clergy Development director.

Each IBOE institution is expected to conduct a thorough orientation process of its new

board members so that all members are clear as to the Articles of Faith, the doctrine of entire sanctification and the covenants of the Church of the Nazarene, as well as the role and fiduciary obligations of a board member.

402.3. Receive such funds as may be contributed for educational purposes through gifts, bequests, and donations, and shall annually recommend allocations from these funds to each educational institution in accordance with policy adopted by the General Board. Institutions shall not continue to receive regular support unless their education standards, plan of organization, and financial reports are filed with the IBOE[International Board of Education].

402.4. Receive and deal appropriately with a yearly report from the Global Education and Clergy Development director[education commissioner] summarizing the following information from all IBOE[International Board of Education] institutions: (1) annual statistical report, (2) annual audit report, and (3) current annual fiscal budget.

402.5. Recommend and provide support and advocacy, although its role is advisory to the institutions, to the Board of General Superintendents and to the General Board.

402.6. Serve the church in matters pertaining to IBOE[Nazarene educational] institutions in order to strengthen the bonds between the institutions and the church at large.

402.7. Submit its business and recommendations to the appropriate committee of the General Board.

22. MED-522—Approval of Change of Status of IBOE Institutions - STNP, STNS, STNCS, International Board of Education, recommends that it be adopted. The vote: 85 for the resolution and 0 against the resolution. (Adopted, see #715.)

RESOLVED that the 30th General Assembly of the Church of the Nazarene approve the change of institution status for the following three International Board of Education (IBOE) institutions to a graduate level degree-granting institution in accordance with the *IBOE Handbook* (2020 edition):

- Seminario Teológico Nazareno de Perú – STNP (Nazarene Theological Seminary of Peru)
- Seminario Teológico Nazareno Sudamericano – STNS (South America Nazarene Theological Seminary in Ecuador)
- Seminario Teológico Nazareno Del Cono Sur – STNCS (Southern Cone Nazarene Theological Seminary in Argentina)

STEWARDSHIP AND FINANCE COMMITTEE

The Stewardship and Finance Committee having had referred to it the following resolutions, which were presented to the assembly in one report, recommends action as indicated:

1. SF-600—District Assembly Finance Committee, Louisiana District, Northeast Oklahoma District, and South Texas District, recommends that it be adopted. The vote: 75 for the resolution and 16 against the resolution. (Adopted, see #126.)

RESOLVED that the District Assembly Finance Committee no longer be required as an elected committee from the District Assembly.

FURTHER RESOLVED that *Manual* paragraphs 205.21 be deleted as follows:

[205.21. To elect a District Assembly Finance Committee of equal lay and assigned minister representation to serve for a term not to exceed four years, as determined by the

district assembly, and until their successors are elected and qualified. The district superintendent and district treasurer shall be members ex-officio. (238-238.3)]

FURTHER RESOLVED that *Manual* paragraphs 238-238.3 be deleted as follows:

[M. The District Assembly Finance Committee

238. The duties of the District Assembly Finance Committee are:

238.1. To meet prior to the district assembly and to make recommendation to the district assembly concerning all financial apportionments and the allocation of those apportionments to the local churches. (32.5)

238.2. To do whatever else the district assembly may direct in areas of district finance. (205.21)

238.3. To publish in the district journal the method used and the percentages applied to determine the fund base for all accepted financial apportionments.]

FURTHER RESOLVED that the *Manual* Editing Committee be directed to harmonize other paragraphs including replacing remaining instances of “District Assembly Finance Committee” with “District Advisory Board”.

2. SF-601—District Advisory Board Responsibilities: Contractual Agreements, MidSouth District Resolutions Committee and Northwestern Illinois District, recommends that it be amended and adopted. The vote: 92 for the resolution and 5 against the resolution. (Adopted, see #127.)

RESOLVED that a new paragraph be added to the *Manual* as follows:

225.26. To develop and annually review a policy for local churches entering into LEASES OF REAL PROPERTY OR PERSONAL PROPERTY OR INTO OTHER contractual agreements on personal property, lineS of credit, or short term debt OR OTHER OBLIGATION INVOLVING AN EXTENSION OF CREDIT THAT WILL NOT BE FULLY PAID IN LESS THAN A YEAR.

SPECIAL RESOLUTIONS COMMITTEE

The Special Resolutions Committee having had referred to it the following resolutions, which were presented to the assembly in two reports, recommends action as indicated:

1. SR-750— Dr. Eugénio Duarte - General Superintendent Emeritus, General Board, recommends that it be adopted. The vote: 4 for the resolution and 0 against the resolution. (Adopted, see #40.)

WHEREAS, Dr. Eugénio R. Duarte has served with distinction as general superintendent of the Church of the Nazarene for three terms, or a total of fourteen years;

AND WHEREAS, General Superintendent Eugénio R. Duarte has faithfully performed all duties and responsibilities commensurate with his office;

AND WHEREAS, the Church of the Nazarene has traditionally held this position in high honor and esteem;

AND WHEREAS, the Church of the Nazarene in this Thirtieth General Assembly wishes to commemorate this occasion of retirement with a permanent recognition of continued honor and esteem:

THEREFORE BE IT RESOLVED that upon his retirement, Dr. Eugénio R. Duarte be granted retired relationship and honored with the title: GENERAL SUPERINTENDENT EMERITUS.

2. SR-751— Dr. David W. Graves - General Superintendent Emeritus, General Board, recommends that it be adopted. The vote: 4 for the resolution and 0 against the

resolution. (Adopted, see #42.)

WHEREAS, Dr. David W. Graves has served with distinction as general superintendent of the Church of the Nazarene for three terms, or a total of fourteen years;

AND WHEREAS, General Superintendent David W. Graves has faithfully performed all duties and responsibilities commensurate with his office;

AND WHEREAS, the Church of the Nazarene has traditionally held this position in high honor and esteem;

AND WHEREAS, the Church of the Nazarene in this Thirtieth General Assembly wishes to commemorate this occasion of retirement with a permanent recognition of continued honor and esteem:

THEREFORE BE IT RESOLVED that upon his retirement, Dr. David W. Graves be granted retired relationship and honored with the title: GENERAL SUPERINTENDENT EMERITUS.

3. SR-752—Manual Appendix Review - Historic Sites and Landmarks, Reference Committee, recommends that this paragraph remain in the *Manual* and that it be adopted. The vote: 4 for the resolution and 0 against the resolution. (Adopted, see #542.)

RESOLVED that *Manual* paragraph 913 be reconsidered, and that a recommendation be made to include it as is in the 2023 *Manual*, or modify it, or eliminate it from the 2023 and succeeding *Manuals*, according to *Manual* paragraph 910.

KEEP, MODIFY, or ELIMINATE?

913. Historic Sites and Landmarks.

District and regional assemblies may designate places of historic significance within their boundaries as Historic Sites. At least 50 years must elapse after a place achieves historic significance before it is recognized as a Historic Site. A Historic Site does not have to have original buildings or structures surviving in order to be designated. The assembly secretary shall report newly designated Historic Sites to the general secretary, reporting the action taken, information on the site, and the site's significance.

District and regional assemblies can ask the General Assembly to designate places of denomination-wide significance as Historic Landmarks. Nominations are restricted to previously designated Historic Sites. The general superintendents or a committee appointed for the purpose of screening nominations must concur with a nomination before it receives General Assembly consideration.

The general secretary shall keep a register of Historic Sites and Landmarks and publicize them appropriately (paragraph 327.2). (2009)

4. SR-753—Historic Landmark Designation - Primera Iglesia Mexicana Del Nazareno, Western Latin American District, recommends that it be adopted. The vote: 4 for the resolution and 0 against the resolution. (Adopted, see #547.)

RESOLVED that the 30th General Assembly of the Church of the Nazarene designate the Primera Iglesia Mexicana del Nazareno (First Mexican Church of the Nazarene), organized on 1906, located at 124 S Ave 22nd, Los Angeles, CA, as a "Historical Landmark" in accordance with *Manual* paragraph 913.

On 10 May 2023, in compliance with *Manual* paragraph 913, the Western Latin American District designated that the Primera Iglesia Mexicana del Nazareno in Los Angeles, California become a "Historical Site."

5. SR-754—Historic Landmark Designation - Nazarene Bible Institute Of Coban, Alta

Verapaz, Guatemala, C.A., Guatemala North Verapaz General Assembly Delegates, recommends that it be adopted. The vote: 4 for the resolution and 0 against the resolution. (Adopted, see #547.)

RESOLVED that the 30th General Assembly of the Church of the Nazarene designate the Nazarene Bible Institute of Coban, Alta Verapaz, Guatemala, C.A. as a “Historical Landmark” in accordance with *Manual* paragraph 913.

On 10 June 2023, in compliance with *Manual* paragraph 913, the Mesoamerica Regional Caucus designated that the Nazarene Bible Institute of Coban, Alta Verapaz, Guatemala, C.A. become a “Historical Site.”

6. SR-755—Historic Landmark Designation – Camp Garner Creek, MidSouth District Assembly, recommends that it be adopted. The vote: 4 for the resolution and 0 against the resolution. (Adopted, see #547.)

RESOLVED that given the heritage and ministry of service of Camp Garner Creek to the Tennessee District Church of the Nazarene, the MidSouth District Church of the Nazarene, the Church of the Nazarene throughout the Southeastern United States and around the world, the Wesleyan Holiness movement, and to many of the people in Tennessee and its surrounding states since its founding in 1972 (see below under REASONS), we, the MidSouth District Church of the Nazarene, ask that the 30th General Assembly of the Church of the Nazarene designate and proclaim Camp Garner Creek, MidSouth District Church of the Nazarene, as a “Historical Landmark” in accordance with *Manual* paragraph 913.

On 29 April 2022, in compliance with *Manual* paragraph 913, the MidSouth District Assembly designated that Camp Garner Creek, MidSouth District Church of the Nazarene, become a “Historical Site.”

7. SR-756—Historic Landmark Designation – Meridian Fitkins Memorial Church Of The Nazarene, MidSouth District Assembly, recommends that it be adopted. The vote: 4 for the resolution and 0 against the resolution. (Adopted, see #547.)

RESOLVED that given the heritage and ministry of service of the Meridian Fitkins Church of the Nazarene since its founding in 1946 (see below under REASONS), we, the MidSouth District Church of the Nazarene, ask that the 30th General Assembly of the Church of the Nazarene designate and proclaim the Meridian Fitkins Memorial Church of the Nazarene as a “Historical Landmark” in accordance with *Manual* paragraph 913.

On 30 April 2020, in compliance with *Manual* paragraph 913, the MidSouth District Assembly designated that Meridian Fitkins Memorial Church of the Nazarene become a “Historical Site.”

8. SR-757—Historic Landmark Designation – Cambridge, MA First Church Of The Nazarene, New England District, recommends that it be adopted. The vote: 4 for the resolution and 0 against the resolution. (Adopted, see #547.)

RESOLVED that the 30th General Assembly of the Church of the Nazarene designate Cambridge, MA First Church of the Nazarene as a “Historical Landmark” in accordance with *Manual* paragraph 913.

On 10 June 2022, in compliance with *Manual* paragraph 913, the New England District Assembly designated that Cambridge, MA First Church of the Nazarene become a “Historical Site,” in accordance with *Manual* paragraph 913.

9. SR-758—Historic Landmark Designation – João José Dias Temple, Ponta Achada,

Ilha Brava, Cabo Verde, Cape Verde North District and Cape Verde South District, recommends that it be adopted. The vote: 4 for the resolution and 0 against the resolution. (Adopted, see #547.)

RESOLVED that the 30th General Assembly of the Church of the Nazarene designate the João José Dias Temple, also known as Chapel of Ponta Achada, located at Ponta Achada, Ilha Brava, Cabo Verde as a “Historical Landmark” in accordance with *Manual* paragraph 913.

On 10 June 2023, in compliance with *Manual* paragraph 913, the Africa Regional Caucus designated that the João José Dias Temple become a “Historical Site.”

SPECIAL JUDICIAL COMMITTEE

The Special Judicial Committee having had referred to it the following resolutions, which were presented to the assembly in two reports, recommends action as indicated:

1. JUD-800—Article of Faith VI. Atonement, Board of General Superintendents, recommends that it be adopted. The vote: 11 for the resolution and 0 against the resolution. (Rejected, see #244.)

RESOLVED that *Manual* paragraph 6 (Article of Faith VI) be amended as following:

VI. Atonement

6. [We believe that Jesus Christ, by His sufferings, by the shedding of His own blood, and by His death on the Cross, made a full atonement for all human sin, and that this Atonement is the only ground of salvation, and that it is sufficient for every individual of Adam’s race. The Atonement is graciously efficacious for the salvation of those incapable of moral responsibility and for the children in innocency but is efficacious for the salvation of those who reach the age of responsibility only when they repent and believe.]

We believe that Jesus Christ, the incarnate and obedient Son of God, suffered an atoning death by shedding His blood on the cross. He made a full atonement for sin, reconciling the world to God and rising again as the first fruits of the new creation. We believe that this atonement is sufficient for all humankind, the only ground of salvation, and the basis for the justification and sanctification of believers through repentance and faith. We believe that it will be effective for the salvation of young children and all who are incapable of moral responsibility in the day of resurrection and judgement.

(Isaiah 53:5-6, 11; Mark 10:45; Luke 24:46-48; John 1:29; 3:14-17; Acts 4:10-12; Romans 3:21-26; 5:6-11; 8:3-4, 19-24; 1 Corinthians 6:11; 2 Corinthians 5:15, 17-21; 8:9; Colossians 1:19-23; 1 Timothy 2:3-6; Titus 2:11-14; Hebrews 2:9, 9:11-14, 13:12; 1 Peter 1:18-21, 2:19-25; 1 John 2:1-2; Revelation 5:9-10)

2. JUD-801—Article of Faith X. Christian Holiness and Entire Sanctification, Board of General Superintendents, recommends that it be adopted. The vote: 11 for the resolution and 0 against the resolution. (Rejected, see #224.)

RESOLVED that *Manual* paragraphs 10 and 10.1 (Article of Faith X) be amended as follows:

X. Christian Holiness and Entire Sanctification

10. [We believe that sanctification is the work of God which transforms believers into the likeness of Christ. It is wrought by God’s grace through the Holy Spirit in initial sanctification, or regeneration (simultaneous with justification), entire sanctification, and the continued perfecting work of the Holy Spirit culminating in glorification. In glorification we are fully conformed to the image of the Son.]

We believe that entire sanctification is that act of God, subsequent to regeneration, by which believers are made free from original sin, or depravity, and brought into a state of entire devotion to God, and the holy obedience of love made perfect.

It is wrought by the baptism with or infilling of the Holy Spirit, and comprehends in one experience the cleansing of the heart from sin and the abiding, indwelling presence of the Holy Spirit, empowering the believer for life and service.

Entire sanctification is provided by the blood of Jesus, is wrought instantaneously by grace through faith, preceded by entire consecration; and to this work and state of grace the Holy Spirit bears witness.

This experience is also known by various terms representing its different phases, such as "Christian perfection," "perfect love," "heart purity," "the baptism with or infilling of the Holy Spirit," "the fullness of the blessing," and "Christian holiness."

10.1. We believe that there is a marked distinction between a pure heart and a mature character. The former is obtained in an instant, the result of entire sanctification; the latter is the result of growth in grace.

We believe that the grace of entire sanctification includes the divine impulse to grow in grace as a Christlike disciple. However, this impulse must be consciously nurtured, and careful attention given to the requisites and processes of spiritual development and improvement in Christlikeness of character and personality. Without such purposeful endeavor, one's witness may be impaired and the grace itself frustrated and ultimately lost.

Participating in the means of grace, especially the fellowship, disciplines, and sacraments of the Church, believers grow in grace and in wholehearted love to God and neighbor.]

We believe that the sanctification of the believer is that transformation into the likeness of Christ which begins with regeneration. Trusting in His Atonement, new believers are incorporated into His body, the Church, and become children of God the Father in the fellowship of the Spirit. They take up the cross and learn to die daily with Christ, living in faithful obedience to the great commandments in the power of the Spirit.

Participating in the means of grace, especially the fellowship, disciplines and sacraments of the Church, believers grow in grace and in the love of God and neighbor. Yet through this, they become increasingly conscious of a deep need for inward purifying from the persistent and multi-faceted sinfulness of pride, self-centeredness, and idolatry.

We believe that by such growth in the grace and knowledge of our Lord and Savior Jesus Christ, the Holy Spirit brings the believer to the point of entire sanctification. Through faith in the risen Christ who died for our full salvation and baptized His apostolic Church with the Holy Spirit on the day of Pentecost, they are now filled with the same Holy Spirit. In fulfillment of the promises of the new covenant, their hearts are purified and filled with wholehearted love to God and neighbor. Even in their weakness they are made strong and empowered to witness to Him in a life of victory. While awaiting the redemption of the body, believers still confess shortcomings, trespasses and faults, but press on to ever more mature and holy character in the image of God.

(Jeremiah 31:31–34; Ezekiel 36:25–27; Malachi 3:2–3; Matthew 3:11–12; Luke 3:16–17; John 7:37–39; 14:15–23; 17:6–20; Acts 1:5; 2:1–4; 15:8–9; Romans 6:11–13, 19; 8:1–4, 8–14; 12:1–2; 2 Corinthians 6:14–7:1; Galatians 2:20; 5:16–25; Ephesians 3:14–21; 5:17–18, 25–27; Philippians 3:10–15; Colossians 3:1–17; 1 Thessalonians 5:23–24; Hebrews 4:9–11; 10:10–17;

12:1–2; 13:12; 1 John 1:7, 9)

[("Christian perfection," "perfect love": Deuteronomy 30:6; Matthew 5:43–48; 22:37–40; Romans 12:9–21; 13:8–10; 1 Corinthians 13; Philippians 3:10–15; Hebrews 6:1; 1 John 4:17–18

"Heart purity": Matthew 5:8; Acts 15:8–9; 1 Peter 1:22; 1 John 3:3

"Baptism with the Holy Spirit": Jeremiah 31:31–34; Ezekiel 36:25–27; Malachi 3:2–3; Matthew 3:11–12; Luke 3:16–17; Acts 1:5; 2:1–4; 15:8–9

"Fullness of the blessing": Romans 15:29

"Christian holiness": Matthew 5:1–7:29; John 15:1–11; Romans 12:1–15:3; 2 Corinthians 7:1; Ephesians 4:17–5:20; Philippians 1:9–11; 3:12–15; Colossians 2:20–3:17; 1 Thessalonians 3:13; 4:7–8; 5:23; 2 Timothy 2:19–22; Hebrews 10:19–25; 12:14; 13:20–21; 1 Peter 1:15–16; 2 Peter 1:1–11; 3:18; Jude 20–21)]

3. JUD-802—Article of Faith XV. Second Coming of Christ, Board of General Superintendents, recommends that it be adopted. The vote: 12 for the resolution and 0 against the resolution. (Adopted, see #227.)

RESOLVED that *Manual* paragraph 15 (Article of Faith XV) be amended as following:

XV. Second Coming of Christ

15. We believe that at the end of the age the Lord Jesus Christ will be revealed as Lord of all. He will come again in glory and power to establish fully the kingdom of God that He proclaimed and initiated in His life and ministry. As the Triune God first created heaven and earth, God will renew them in the new creation where He will dwell eternally with His redeemed people. [; that w]We who are alive at His coming shall not precede them that are asleep in Christ Jesus; but that, if we are abiding in Him, we shall be caught up with the risen saints to meet the Lord in the air, so that we shall ever be with the Lord. In that day, God, who in the cross triumphed over all evil powers, will complete His loving purposes for creation. There will be no more suffering, injustice or death, and God will wipe away every tear.

(Deuteronomy 10:17; Isaiah 11:1-9; 65:17-25; 66:22-23; Matthew 6:9-13, 24; 25:31-46; 28:18; Luke 4:18-21; John 14:1-3; Acts 1:9-11; 3:21; Romans 8:18-22; 1 Corinthians 13:12-13; 15:24-25; 28; 2 Corinthians 5:17; Philippians 1:6; 2:5-11; 3:20-21; 1 Thessalonians 4:13-18; Titus 2:11-14; Hebrews 9:26-28; 2 Peter 3:3-15; Revelation 1:7-8; 12:10-12; 21:1-8; 22:7-20)

4. JUD-803—Dedication Ritual, Board of General Superintendents, recommends that it be referred to the Board of General Superintendents. The vote: 8 for the resolution and 0 against the resolution. (Referred to the Board of General Superintendents, see #249.)

RESOLVED that *Manual* paragraph 703 be amended as follows:

703. DEDICATION OF INFANTS OR YOUNG CHILDREN

When the parents or guardians have presented themselves with the child (or children) the minister shall say:

"Then little children were brought to Jesus for him to place his hands on them and pray for them. But the disciples rebuked those who brought them. Jesus said, 'Let the little children come to me, and do not hinder them, for the kingdom of heaven belongs to such as these' " (Matthew 19:13–14).

In presenting this child for dedication you signify not only your faith in the Christian religion but also your desire that [he (she)] he/she may early know and follow the will of God, may live and die a Christian, and come unto everlasting blessedness.

In order to attain this holy end, it will be your duty, as parents (guardians), to be examples

to him/her of Christlike love and life; to teach [him (her)] him/her early [the fear of] to revere and worship the Lord; to watch over [his (her)] his/her education, that [he (she)] he/she be not led astray; to direct [his (her)] his/her youthful mind to the Holy Scriptures, and [his (her)] his/her feet to the sanctuary; to [restrain] protect [him (her)] him/her from evil associates and habits; and, [as much as in you lies] with God's help, to [bring up] raise [him (her)] him/her in the [nurture and admonition] grace and knowledge of the Lord.

...REMAINDER OF PARAGRAPH REMAINS THE SAME.

5. JUD-804—The Funeral Service, Board of General Superintendents, recommends that it be adopted. The vote: 11 for the resolution and 1 against the resolution. (Adopted, see #252.)

RESOLVED that *Manual* paragraph 706 be amended as follows:

706. FUNERAL SERVICE

DEARLY BELOVED: We are gathered today to pay our final tribute of respect to that which was mortal of our deceased loved one and friend. To you members of the family who mourn your loss, we especially offer our deep and sincere sympathy. May we share with you the comfort afforded by God's Word for such a time as this:

"Do not let your hearts be troubled. Trust in God; trust also in me. In my Father's house are many rooms; if it were not so, I would have told you. I am going there to prepare a place for you. And if I go and prepare a place for you, I will come back and take you to be with me that you also may be where I am" (John 14:1–3).

"I am the resurrection and the life. He who believes in me, will live, even though he dies; and whoever lives and believes in me will never die" (John 11:25–26).

INVOCATION (in the minister's own words or the following):

Almighty God, our Heavenly Father, we come into this sanctuary of sorrow, realizing our utter dependence upon You. We know You do love us and can turn even the shadow of death into the light of morning. Help us now to wait before You with reverent and submissive hearts.

You are our Refuge and Strength, O God—a very present Help in time of trouble. Grant unto us Your abundant mercy. May those who mourn today find comfort and healing balm in Your sustaining grace. We humbly bring these petitions in the name of our Lord Jesus Christ. Amen.

A HYMN OR SPECIAL SONG

SELECTIONS OF SCRIPTURE:

"Praise be to the God and Father of our Lord Jesus Christ! In his great mercy he has given us new birth into a living hope through the resurrection of Jesus Christ from the dead, and into an inheritance that can never perish, spoil or fade—kept in heaven for you, who through faith are shielded by God's power until the coming of the salvation that is ready to be revealed in the last time. In this you greatly rejoice, though now for a little while you may have had to suffer grief in all kinds of trials. These have come so that your faith—of greater worth than gold, which perishes even though refined by fire—may be proved genuine and may result in praise, glory and honor when Jesus Christ is revealed. Though you have not seen him, you love him; and even though you do not see him now, you believe in him and are filled with an inexpressible and glorious joy, for you are receiving the goal of your faith, the salvation of your souls" (1 Peter 1:3–9).

(Other passages that might be used are: Matthew 5:3–4, 6, 8; Psalms 27:3–5, 11, 13–14;

46:1–6, 10–11.)

MESSAGE

A HYMN OR SPECIAL SONG

CLOSING PRAYER

At the Graveside:

When the people have assembled, the minister may read any or all of the following scriptures:

“I know that my Redeemer lives, and that in the end he will stand upon the earth. And after my skin has been destroyed, yet in my flesh I will see God; I myself will see him with my own eyes—I, and not another” (Job 19:25–27).

“Listen, I tell you a mystery: We will not all sleep, but we will all be changed—in a flash, in the twinkling of an eye, at the last trumpet. For the trumpet will sound, the dead will be raised imperishable, and we will be changed.... Then the saying that is written will come true: ‘Death has been swallowed up in victory. Where, O death, is your victory? Where, O death, is your sting?’ The sting of death is sin; and the power of sin is the law. But thanks be to God! He gives us the victory through our Lord Jesus Christ.

“Therefore, my dear brothers, stand firm. Let nothing move you. Always give yourselves fully to the work of the Lord, because you know that your labor in the Lord is not in vain” (1 Corinthians 15:51–52, 54–58).

“Then I heard a voice from heaven say, ‘Write: Blessed are the dead who die in the Lord from now on. Yes,’ says the Spirit, ‘they will rest from their labor; for their deeds will follow them’ ” (Revelation 14:13).

The minister shall then read one of the following committal statements:

For a Believer:

Forasmuch as [the spirit of] our departed loved one has returned to God, [who gave it,] we therefore tenderly commit [his (her)] his/her body to the grave in sure trust and certain hope of the resurrection of the dead and the life of the world to come, through our Lord Jesus Christ, who shall give to us new bodies like unto His glorious body. “Blessed are the dead who die in the Lord.”

For a Nonbeliever:

[We have come now to commit the body of our departed friend to its kindred dust. The spirit we leave with God, for we know the merciful Judge of all the earth will do right.] Forasmuch as our departed loved one has returned to the dust, we therefore tenderly commit his/her body to the grave in sure confidence that God is both just and merciful, and will do right. Let us who remain dedicate ourselves [anew to live in the fear and love of] to worship and love God, [so that we may obtain an abundant entrance into the heavenly Kingdom.] sharing the sure and certain hope of eternal life.

For a Child:

In the sure and certain hope of the resurrection to eternal life through our Lord Jesus Christ, we tenderly commit the body of this child to the grave. And as Jesus, during His earthly life, took the little children in His arms and blessed them, [may He receive] we believe that He has already received this dear one [unto himself] into his loving arms. [for, as He] Jesus said, “the kingdom of heaven belongs to such as these.”

...REMAINDER OF PARAGRAPH REMAINS THE SAME.

6. JUD-805—Nominations, General Board, recommends that it be adopted. The vote: 11 for the resolution and 0 against the resolution. (Adopted, see #281.)

RESOLVED that *Manual* paragraph 113.10 be amended as follows:

113.10. Nominating Committee. A nominating committee shall be used to nominate officers, boards, and district assembly delegates, whose nominations are not provided for elsewhere.

The Nominating Committee shall consist of not fewer than three nor more than seven members of the church, including the pastor. The nominating committee is to be appointed by the pastor, and approved by the church board annually. The pastor shall be chairperson of the committee. All persons nominated by this committee shall affirm that they fulfill the qualifications required of church officers in paragraph 33.

In a local church meeting, if nominations are made from the floor, they may be referred by majority vote of the members present to the Nominating Committee for screening and approval to be certain that such nominees meet the qualifications for church officers as specified in paragraph 33.

FURTHER RESOLVED that *Manual* paragraph 203 be amended as follows:

203. Nominating Committee. Prior to the convening of the district assembly, the district superintendent in consultation with the District Advisory Board shall appoint a nominating committee to serve the district assembly. This committee may prepare nominations for the usual committees and offices in advance of the convening of the district assembly.

In a meeting of the district assembly, if nominations are made from the floor, they may be referred by majority vote of the assembly to the Nominating Committee for screening and approval to be certain that such nominees meet the qualifications for church officers as specified in paragraph 33. (215.2)

7. JUD-806—Direct Interest in Voting, General Board, recommends that it be adopted. The vote: 13 for the resolution and 0 against the resolution. (Adopted, see #283.)

RESOLVED that a new *Manual* paragraph be added after paragraph 128 as follows:

Local church board members shall abstain from voting on any matter in which they or an immediate family member has a direct personal or vested interest not common to other members of the board.

RESOLVED that a new *Manual* paragraph be added after paragraph 224.3 as follows:

District Advisory Board members shall abstain from voting on any matter in which they or an immediate family member has a direct personal or vested interest not common to other members of the board.

8. JUD-807—Board Member Responsibility, Northwestern Illinois District, recommends that it be adopted. The vote: 11 for the resolution and 0 against the resolution. (Adopted, see #285.)

RESOLVED that a new paragraph be added to *Manual* as follows:

129.31. To have a board member disclose conflict of interest on matters involving self, family or other issues. They must recuse from voting when applicable.

9. JUD-808—Employees as Elected Board Members, General Board, recommends that it be adopted. The vote: 7 for the resolution and 6 against the resolution. (Adopted, see #559.)

RESOLVED that *Manual* paragraph 159.4 be amended as follows:

159.4. No [paid] regularly compensated employee or staff, including part-time employees, of the church shall [be eligible for election to the] serve on the local church board. If a regularly compensated employee of the church should become a church board member, the employee would have to choose whether to continue serving on the board or give up the position as a regularly compensated employee of the church. If a church board member should become a [paid] regularly compensated employee of the church, he or she shall not remain a member of the church board.

10. JUD-809—Prevenient Grace, Asia Pacific Regional Group (Mark Louw, Clark Armstrong, Roland Hern, Donghwan (Bill) Kwon, John Eun Yup Kim), recommends that it be adopted. The vote: 14 for the resolution and 0 against the resolution. (Adopted, see #560.)

RESOLVED that *Manual* paragraph 7 (Article of Faith VII) be amended as follows:

7. We believe that prevenient grace is the grace that goes before every person whereby God by the Holy Spirit draws and leads each to salvation. This grace prompts our first wish to please God, our first glimmer of understanding concerning God's will, and our first slight transient conviction of having sinned against God. (see Wesley, *On Working Out our own Salvation*).

We further believe that the grace of God through Jesus Christ is freely bestowed upon all people, enabling all who will to turn from sin to righteousness, believe on Jesus Christ for pardon and cleansing from sin, and follow good works pleasing and acceptable in His sight. We also believe that the human race's creation in Godlikeness included the ability to choose between right and wrong, and that thus human beings were made morally responsible; that through the fall of Adam they became depraved so that they cannot now turn and prepare themselves by their own natural strength and works to faith and calling upon God.

(Godlikeness and moral responsibility: Genesis 1:26–27; 2:16–17; Deuteronomy 28:1–2; 30:19; Joshua 24:15; Psalm 8:3–5; Isaiah 1:8–10; Jeremiah 31:29–30; Ezekiel 18:1–4; Micah 6:8; Romans 1:19–20; 2:1–16; 14:7–12; Galatians 6:7–8

Natural inability: Job 14:4; 15:14; Psalms 14:1–4; 51:5; John 3:6a; Romans 3:10–12; 5:12–14, 20a; 7:14–25

Free grace and works of faith: Ezekiel 18:25–26; John 1:12–13; 3:6b; Acts 5:31; Romans 5:6–8, 18; 6:15–16, 23; 10:6–8; 11:22; 1 Corinthians 2:9–14; 10:1–12; 2 Corinthians 5:18–19; Galatians 5:6; Ephesians 2:8–10; Philippians 2:12–13; Colossians 1:21–23; 2 Timothy 4:10a; Titus 2:11–14; Hebrews 2:1–3; 3:12–15; 6:4–6; 10:26–31; James 2:18–22; 2 Peter 1:10–11; 2:20–22

Jeremiah 1:5, 31:3; Luke 19:10; John 1:9, 6:44; John 12:32; Romans 2:4; 1 John 4:19)

11. JUD-810—General Assembly Quorum, Eastern Kentucky District Resolution Committee, recommends that it be rejected. The vote: 0 for the resolution and 14 against the resolution. (Rejected, see #561.)

RESOLVED that *Manual* paragraph 25.3 be amended as follows:

25.3. Quorum. The quorum at any meeting of the General Assembly shall be a majority of the voting delegates who have been registered on site with the General Assembly Credentials Committee present at the first meeting of each day of the business session. If a quorum has once been obtained, a smaller number may approve the unapproved minutes and adjourn.

12. JUD-811—Contested Discipline of a Member of the Clergy, Intermountain District, recommends that it be adopted. The vote: 9 for the resolution and 1 against the resolution. (Adopted, see #564.)

RESOLVED that *Manual* paragraph 606.1 be amended as follows:

606.1. If a member of the clergy is accused of conduct unbecoming a minister [or of teaching doctrines out of harmony with the doctrinal statement of the Church of the Nazarene,] such accusations shall be placed in writing and shall be signed by at least two members of the Church of the Nazarene who are at the time in good standing. [Accusations of sexual misconduct cannot be signed by any person who consented to participate in the alleged misconduct.] The written accusation must be filed with the district superintendent who shall present it to the District Advisory Board of the district where the accused has ministerial membership. This accusation shall become part of the record in the case.

If a member of the clergy is accused of promoting doctrines out of harmony with the doctrinal statement of the Church of the Nazarene, such accusations shall be placed in writing and shall be signed by at least two ordained elders of the Church of the Nazarene who are at the time in good standing.

The District Advisory Board shall give written notice to the accused that accusations have been filed, as soon as practical by any method which gives actual notice. When actual notice is not practical, notice may be provided in the manner which is customary for serving legal notices in that locality. The accused and his or her counsel shall have the right to examine the accusations and to receive a written copy of the same immediately upon request. (540.4, 540.9, 540.12)

FURTHER RESOLVED that *Manual* paragraph 606.3 be amended as follows:

606.3. When a written accusation of conduct unbecoming a minister is filed with the district superintendent and has been presented to the District Advisory Board, the District Advisory Board shall appoint a committee of three or more assigned ordained ministers and not fewer than two laypersons as the District Advisory Board deems to be appropriate to investigate the facts and circumstances involved and report their finding in writing and signed by a majority of the committee.

When a written accusation is filed related to promoting doctrines out of harmony with the doctrinal statement of the Church of the Nazarene, the District Advisory Board or the accused may request a review by a Regional Theological Committee to evaluate the accusation in order to provide insight and clarity regarding its merit. This Regional Theological Committee would be appointed by the Board of General Superintendents and be comprised of three theologians from regional Universities/Seminary and two assigned ordained pastors in good standing.

If after considering the Theological Committee's report, and it appears that there are probable grounds for charges, the District Advisory Board shall appoint an Investigative Committee of three or more assigned ordained ministers and not fewer than two laypersons as the District Advisory Board deems to be appropriate to investigate the facts and circumstances involved and report their finding in writing and signed by a majority of the committee.

If after considering the District Investigative Committee's report, and it [shall] appears that there are probable grounds for charges, such charges shall be drawn up and signed by any two ordained ministers from the district in which the accused is credentialed. The District Advisory Board shall give the accused notice thereof, as soon as practical, by any method which gives actual notice. When actual notice is not practical, notice may be provided in the manner which is customary for serving legal notices in that locality. The accused and his or her counsel shall have the right to examine the charges and specifications and to receive a copy thereof immediately upon request. No accused shall be required to answer charges of which he or she has not been informed as specified herein. (225.3)

13. JUD-811a—Discipline of a Member of the Clergy, Southwest Indiana District, Virginia District General Assembly Delegates, recommends that it be rejected. The vote: 8 for the resolution and 6 against the resolution. (Rejected, see #580.)

RESOLVED that *Manual* paragraph 606.1 be amended as follows:

606.1. If a member of the clergy is accused of conduct unbecoming a minister or of teaching doctrines out of harmony with the [doctrinal statement] Articles of Faith, the Agreed Statement of Belief, The Covenant of Christian Character, and The Covenant of Christian Conduct of the Church of the Nazarene such accusations shall be placed in writing and shall be signed by at least two members of the Church of the Nazarene who are at the time in good standing. Accusations of sexual misconduct cannot be signed by any person who consented to participate in the alleged misconduct. The written accusation must be filed with the district superintendent who shall present it to the District Advisory Board of the district where the accused has ministerial membership. This accusation shall become part of the record in the case.

The District Advisory Board shall give written notice to the accused that accusations have been filed, as soon as practical by any method which gives actual notice. When actual notice is not practical, notice may be provided in the manner which is customary for serving legal notices in that locality. The accused and his or her counsel shall have the right to examine the accusations and to receive a written copy of the same immediately upon request. (540.4, 540.9, 540.12)

14. JUD-812—Board of Discipline Majority, Southwest Indiana District, Virginia District General Assembly Delegates, recommends that it be rejected. The vote: 11 for the resolution and 2 against the resolution. (Rejected, see #581.)

RESOLVED that *Manual* paragraph 606.8 be amended as follows:

606.8. The decision of a Board of Discipline shall [be unanimous] require a two-thirds majority vote. The decision shall be written and signed by all members[,] and shall include a finding of “guilty” or “not guilty” as to each charge and specification.

15. JUD-813—Guaranty of Rights, Intermountain District, recommends that it be rejected. The vote: 9 for the resolution and 4 against the resolution. (Rejected, see #582.)

RESOLVED that *Manual* paragraph 616.6 be amended as follows:

616.6. [A minister or layperson shall not be required to answer charges for any act that occurred more than five years before the filing of such charges, and no evidence will be considered at any hearing for any matter that occurred more than five years before the charges were filed. Provided, however, that if the person aggrieved by any such act was under the age of 18 or found to be mentally incompetent of making an accusation or filing a charge, such five-year limitation periods would not begin to run until the aggrieved person reached age 18 or became mentally competent. In the case of the sexual abuse of a minor, no time limit shall apply. A minor is defined as any human being under the age of 18, unless the age of majority is attained later under a state’s or country’s own domestic legislation.]

If a minister is convicted of a felony by a court of competent jurisdiction, he or she shall surrender his or her credential to the district superintendent. At the request of such minister, and if the Board of Discipline has not previously been involved, the District Advisory Board shall investigate the circumstances of the conviction and may restore the credential if it deems appropriate.

16. JUD-814—Study Committee on Calling and Lay Ministry, Eurasia Regional Advisory Council, Global Education & Clergy Development, and Nazarene Discipleship

International, recommends that it be adopted. The vote: 12 for the resolution and 0 against the resolution. (Adopted, see #264.)

RESOLVED, that the Board of General Superintendents convene a committee, representing the diversity of the denomination, lay and clergy, to study our theology of calling and of ministry, with special attention to the place of lay and clergy members of the church, and their roles and relationships in ministry; and to recommend to the next General Assembly improvements to related portions of the *Manual*, with special attention to Part IV, Section II, “Categories of Ministry”.

COST ESTIMATE: (required by General Assembly Standing Rule 14, item c; Manual 912)

Total Cost: 35,000 USD

Per person cost projection:

1. Average airfare: \$800
2. Lodging/Night: \$125
3. Meals/Daily: \$50
4. Support Costs/Daily: \$50
5. Contingency: \$50

If the commission meets for three workdays days/five nights each time they gather physically:

1. Airfare: \$800
2. Lodging: \$625 (5x125)
3. Mails/support cost: \$300 (3x100)
4. Contingency: \$50

Total Cost per person for a 3-day meeting including airfare = \$1,775

If there are ten people serving on the Commission this would bring the expense for a physical meeting at approximately \$17,750. If the Commission were to meet physically two times during the quadrennium and have all other meetings through video conference, this could put the price tag at approximately \$35,000.

17. JUD-815—Creation and Humanity, MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, Northwestern Illinois District, recommends that it be adopted. The vote: 13 for the resolution and 1 against the resolution. (Adopted, see #597.)

RESOLVED that a new *Manual* paragraph be added as follows:

V. Creation and Humanity

5. We believe that in the beginning the Triune God created the heavens and the earth and everything in them out of nothing but love. Within God’s loving and covenantal intention for all creation, God has created humanity uniquely in the divine image so that human beings are engaged in a mutual relationship with God, each other, and all creation. Entrusting to humanity the responsibility to fill the earth and exercise protective custody over his creation, God has pronounced creation as very good.

FURTHER RESOLVED that subsequent paragraphs be renumbered accordingly.

18. JUD-815a—Original Goodness, Kansas City District. (See JUD-815.)

RESOLVED that *Manual* paragraph 5 (Article of Faith V) be amended as follows:

5. We believe humans are made in the image of God and God declared that humanity is very good.

We believe that sin came into the world through the disobedience of our first parents,

and death by sin. We believe that sin is of two kinds: original sin or depravity, and actual or personal sin.

5.1. We believe that original sin, or depravity, is that corruption of the nature of all the offspring of Adam by reason of which everyone is very far gone from original righteousness or the pure state of our first parents at the time of their creation, is averse to God, is without spiritual life, and inclined to evil, and that continually. We further believe that original sin continues to exist with the new life of the regenerate, until the heart is fully cleansed by the baptism with the Holy Spirit.

5.2. We believe that original sin differs from actual sin in that it constitutes an inherited propensity to actual sin for which no one is accountable until its divinely provided remedy is neglected or rejected.

5.3. We believe that actual or personal sin is a voluntary violation of a known law of God by a morally responsible person. It is therefore not to be confused with involuntary and inescapable shortcomings, infirmities, faults, mistakes, failures, or other deviations from a standard of perfect conduct that are the residual effects of the Fall. However, such innocent effects do not include attitudes or responses contrary to the spirit of Christ, which may properly be called sins of the spirit. We believe that personal sin is primarily and essentially a violation of the law of love; and that in relation to Christ sin may be defined as unbelief.

(Original goodness: Genesis 1; Romans 1:20; Ephesians 2:10; 1 Timothy 4:4

Original sin: Genesis 3; 6:5; Job 15:14; Psalm 51:5; Jeremiah 17:9–10; Mark 7:21–23; Romans 1:18–25; 5:12–14; 7:1–8:9; 1 Corinthians 3:1–4; Galatians 5:16–25; 1 John 1:7–8

Personal sin: Matthew 22:36–40 {with 1 John 3:4}; John 8:34–36; 16:8–9; Romans 3:23; 6:15–23; 8:18–24; 14:23; 1 John 1:9–2:4; 3:7–10)

FURTHER RESOLVED that the *Manual* paragraph 5 (Article of Faith V) title will remain, “Sin, Original and Personal”.

19. JUD-816—Article XVI. Resurrection, Judgement, and Destiny Rewording, Oregon Pacific District Resolutions Committee. (See JUD-816a.)

RESOLVED that *Manual* paragraph 16.2 be amended as follows:

16.2. We believe that glorious and everlasting life is assured to all who savingly believe in, and obediently follow, Jesus Christ our Lord; [and that the finally impenitent shall suffer eternally in hell.] while the unrepentant have chosen for themselves hell, which is separation from God. (Matthew 7:13; Matthew 7:21-23; Matthew 25:41; 2 Thessalonians 1:8-9)

FURTHER RESOLVED that a new paragraph be added to the *Manual* as follows:

16.3. We believe that God through Christ Jesus will one day bring the fullness of His righteous kingdom to restore the perfection, peace, and joy of His creation and the relationship with His creation. (Isaiah 65:17-25; Zechariah 8:3-8; Revelation 7:9-17; Revelation 21:1-4; 1 Peter 1:3-9)

20. JUD-816a—Article of Faith XVI. Resurrection, Judgement, and Destiny, Board of General Superintendents, recommends that it be adopted. The vote: 12 for the resolution and 0 against the resolution. (Rejected, see #615.)

RESOLVED that *Manual* paragraphs 16-16.2 be amended as follows:

16. We believe [in the resurrection of] the dead in Christ are with the Lord. [that the bodies both of the just and of the unjust shall be raised to life and united with their spirits—“they that have done good, unto the resurrection of life; and they that have done evil, unto the

resurrection of damnation.”] Since Jesus was raised bodily from the dead, so we will be raised at the last day.

[16.1.] We believe in [future] the final judgment [in which every person shall appear before God to be judged according to his or her deeds in this life.] when Christ will judge all with wisdom and righteousness.

[16.2. We believe that glorious and everlasting life is assured to all who savingly believe in, and obediently follow, Jesus Christ our Lord; and that t]The finally impenitent [shall suffer] will be separated eternally from God in hell. Those who are in Christ by faith, obediently following Him as Lord, will be conformed fully to His image. They will reign with Him eternally in the new heavens and new earth. Even now, as members of Christ’s body, we live by hope, giving witness to the coming kingdom of God by holy character and participation in God’s redemptive mission.

(Genesis 18:25; 1 Samuel 2:10; Psalm 50:6; Ecclesiastes 12:14; Isaiah 26:19; Daniel 12:2–3; Matthew 7:13-23; 8:12; 25[:31–46]; Mark 9:43–48; 16:16; Luke 1:33; 16:19–31; 20:27–38; John 3:16–18; 5:25–29; 11:21–27; Acts 17:30–31; Romans 2:1–16; 6:4; 8:18-22; 14:7–12; 1 Corinthians 5:1; 6:14; 15[:12–58]; 2 Corinthians 3:18; 4:14, 5:8, 10, 17; Philippians 1:9-11, 20-24; 1 Thessalonians 3:11-13; 4:16-17; 5:23; 2 Thessalonians 1:5–10; 2 Timothy 2:12; Hebrews 9:27; 2 Peter 2:4; 1 John 3:1-3; Revelation 5:9-10; 20:11–15; 22:1–15)

21. JUD-817—The Administration of the Lord's Supper, Southwest Indiana District, recommends that it be adopted. The vote: 14 for the resolution and 0 against the resolution. (Adopted, see #616.)

RESOLVED that *Manual* paragraph 700 be amended as follows:

700. LORD’S SUPPER

The administration of the Lord’s Supper may be introduced by an appropriate sermon and the reading of 1 Corinthians 11:23–29; Luke 22:14–20, or some other suitable passage. Let the minister then give the following invitation:

The Communion Supper, instituted by our Lord and Savior Jesus Christ is a sacrament, which proclaims His life, His sufferings, His sacrificial death, and resurrection, and the hope of His coming again. It shows forth the Lord’s death until His return.

The Supper is a means of grace in which Christ is present by the Spirit. It is to be received in reverent appreciation and gratefulness for the work of Christ.

All those who are truly repentant, forsaking their sins, and believing in Christ for salvation are invited to participate in the death and resurrection of Christ. We come to the table that we may be renewed in life and salvation and be made one by the Spirit.

In unity with the Church, we confess our faith: Christ has died, Christ is risen, Christ will come again. And so we pray:

The minister may offer a prayer of confession and supplication, concluding with the following prayer of consecration:

Holy God,

We gather at this, your table, in the name of your Son, Jesus Christ, who by your Spirit was anointed to preach good news to the poor, proclaim release to the captives, set at liberty those who are oppressed. Christ healed the sick, fed the hungry, ate with sinners, and established the new covenant for forgiveness of sins. We live in the hope of His coming again.

On the night in which He was betrayed, He took bread, gave thanks, broke the bread, gave it to His disciples, and said: “This is my body which is given for you; do this in remembrance of

me.”

Likewise, when the supper was over, He took the cup, gave thanks, gave it to His disciples, and said: “Drink from it, all of you. This is my blood of the covenant, which is poured out for many for the forgiveness of sins. Do this in remembrance of me.” [Through Jesus Christ our Lord. Amen.]

(Matthew 26:27–29, Luke 22:19)

And so, we gather as the Body of Christ to offer ourselves to you in praise and thanksgiving. Pour out your Holy Spirit . . .

...REMAINDER OF PARAGRAPH REMAINS THE SAME.

22. JUD-818—Ritual for The Baptism of Infants, Southwest Indiana District, recommends that it be adopted. The vote: 14 for the resolution and 0 against the resolution. (Adopted, see #617.)

RESOLVED that *Manual* paragraph 702 be amended as follows:

702. BAPTISM OF INFANTS OR YOUNG CHILDREN

When the sponsors shall have presented themselves with the child (or children) the minister shall say:

DEARLY BELOVED: The sacrament of baptism is the sign and seal of the new covenant of grace. [While we do not hold that baptism imparts the regenerating grace of God, we do believe that Christian baptism] It is a means of grace and signifies [for this young child] the prevenient nature of God’s gracious acceptance of this young child within the community of Christian faith [on the basis of prevenient grace]. It anticipates his (her) personal confession of faith in Jesus Christ.

The Christian faith, into which you now bring this child to be baptized, is affirmed in the Apostles’ Creed, which we confess:

The minister leads the congregation in the affirmation of the confession of faith.

“We believe in God the Father Almighty, Maker of heaven and earth;

“And in Jesus Christ, His only Son, our Lord; who was conceived by the Holy Spirit, born of the Virgin Mary, suffered under Pontius Pilate, was crucified, dead, and buried; He descended into hell; the third day He rose again from the dead; He ascended into heaven, and sits at the right hand of God the Father Almighty; from there He shall come to judge the living and the dead.

“We believe in the Holy Spirit, the holy Church of Jesus Christ, the communion of saints, the forgiveness of sins, the resurrection of the body, and the life everlasting.”

Will you have your child baptized into this faith?

Response: I will.

In presenting this child for baptism you are hereby witnessing to your own personal Christian faith and to your purpose to guide him (her) early in life to a knowledge of Christ as Savior...

...REMAINDER OF PARAGRAPH REMAINS THE SAME.

REPORTS - Special Committees

CREDENTIALS COMMITTEE

Report #1

Saturday, 10 June 2023

Members of the Credentials Committee: Terry Armstrong (chairperson), Tim Crump, Chuck Fountain, Selena Freeman, Gary Hartke, Bret Layton, Jill Waltz

Guests present (General Secretary's Office Staff): Amanda Dotson, Daniel Fulton, Jeff Gray

Chairman Armstrong asked for General Secretary's Office staff to share delegate and registration numbers: As of 11 June 2023, the total number of eligible delegates is 1452. The total number of General Assembly voting delegates, including alternates recommended to be seated, and voting education and Global Ministry Center ex-officio members, registered on site is 723. Based on the reviewed registration records and confirmation of proper seating of delegates and alternates, the quorum is set at 362.

Motion by Bret Layton to certify the above numbers. Motion seconded and carried. Committee and Caucus quorums will be based on the certified numbers.

Additional committee responsibilities and other meeting times were shared. The committee will meet on Sunday at 8:30 p.m. and Monday at 9 p.m.

Motion to adjourn, Tim Crump. Second Jill Waltz. Motion Carried.

Respectfully Submitted,

Terry Armstrong, chairperson, and committee members Tim Crump, Chuck Fountain, Selena Freeman, Gary Hartke, Bret Layton, and Jill Waltz

The total number of voting and non-voting delegates is 755.

Per Committee

Committee	Number Checked In	Quorum
Christian Action Committee	128	65
Church Program Committee	107	54
District Administration Committee	131	66
General Administration Committee	72	37
Local Administration Committee	95	48
Ministry and Education Committee	103	52
Stewardship and Finance Committee	97	49

Per Caucus

Region	Count Checked In
Africa	54
Asia-Pacific	62
Eurasia	56
Mesoamerica	111

South America	97
USA/Canada	375
Grand Total	755
USA/Canada Fields	Count Checked In
Canada	15

Central USA (ONU)	54
East Central USA (MVNU)	46
Eastern USA (ENC)	36
North Central USA (MNU)	47
Northwest USA (NNU)	28

South Central USA (SNU)	48
Southeast USA (TNU)	55
Southwest USA (PLNU)	46
Grand Total	375

CREDENTIALS COMMITTEE

Report #2

Monday, 12 June, 2023

The committee has approved the seating of 104 alternates who are now delegates. Therefore, as of 2:50 a.m. on 12 June 2023, the total number of delegates registered on site is 1,008.

The total number of *voting* delegates is 968.

Based on the reviewed registration records and our certification of proper seating of delegates and alternates, the quorum is currently 485.

Respectfully submitted,

Terry Armstrong, chairperson, and committee members Tim Crump, Chuck Fountain, Selena Freeman, Gary Hartke, Bret Layton, and Jill Waltz

CREDENTIALS COMMITTEE

Report #3

Tuesday, 13 June, 2023

The committee has approved the seating of 108 alternates who are now delegates. Therefore, as of 6:45 PM on 12 June 2023, the total number of delegates registered on site is 1,040.

The total number of *voting* delegates is 1,000.

Based on the reviewed registration records and our certification of proper seating of delegates and alternates, the quorum is currently 501.

Respectfully submitted,

Terry Armstrong, Chair, and committee members Tim Crump, Chuck Fountain, Selena Freeman, Gary Hartke, Bret Layton, and Jill Waltz

CREDENTIALS COMMITTEE

Report #4

Wednesday 14 June 2023

The committee has approved the seating of 109 alternates who are now delegates. Therefore, as of 5:00 PM on 13 June 2023, the total number of delegates registered on site is 1,041.

The total number of *voting* delegates is 1,000.

Based on the reviewed registration records and our certification of proper seating of delegates and alternates, the quorum is currently 501.

Respectfully submitted,

Terry Armstrong, chairperson, and committee members Tim Crump, Chuck Fountain, Selena Freeman, Gary Hartke, Bret Layton, and Jill Waltz

CREDENTIALS COMMITTEE

Report #5

Thursday, 15 June 2024

The committee has approved the seating of 110 alternates who are now delegates. Therefore, as of 7:00 PM on 14 June 2023, the total number of delegates registered on site is 1,042.

The total number of *voting* delegates is 1,001.

Based on the reviewed registration records and our certification of proper seating of delegates and alternates, the quorum is currently 501.

Respectfully submitted,

Terry Armstrong, chairperson, and committee members Tim Crump, Chuck Fountain, Selena Freeman, Gary Hartke, Bret Layton, and Jill Waltz

MEMORIAL COMMITTEE

We remember these ordained and licensed ministers from all world regions who were deceased during the quadrennium. They brought honor to Jesus Christ our Lord by their years of service.

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
David W. Aaserud	1973	2017	Fredrick E. Agee	1959	2022
Lawrence Abate	1996	2020	Willodene S. Agnew	2012	2021
Gildardo Acosta	1978	2020	Alberto Aguirre	1979	2019
Santos S. Acosta	1971	2019	Phillip Ahn	1981	2019
Allen A. Adams	1976	2019	Alden W. Aikens	1960	2022
Elton Adams Sr.	2002	2022	Sharon L. Akey	2000	2018
John R. Adams	1976	2019	Mark Nkanang Akpan	1989	2018
Lawrence Adams	1954	2018	Lagofa'atasi Alaga	2007	2021
Ronald M. Adams	1969	2019	Habib B. Alajaji	1975	2018
Charles A. Adkins	2001	2022	Lonny J. Aleshire Sr.	2017	2021
Eunice C. Adkins	2002	2022	Gerald H. Alexander	2001	2017
Wilma Rose Adrian	2009	2021	John D. Alexander	1980	2020
Angelito O Agbuya	1979	2018	Paul W. Alexander	1966	2020

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Joel Ali	2008	2022	Thomas D. Atkinson	1976	2022
Arthur L. Allen	1953	2018	Larry A. Attig	1980	2019
Larry R. Allen	2006	2019	Ronald L. Attig	1999	2018
Robert A. Allen	1960	2018	Samwuel B. Atura	2006	2020
Ronald L. Allen	2014	2022	Paul G. Aurand	1968	2022
Neil Allenbrand	1983	2018	Geoffrey D. Austin	1979	2021
D. Lee Allison	1952	2023	Ernesto P. Babas	1989	2021
Harold D. Altemus	1997	2021	Yeghia E. Babikian	1992	2021
Ciro Alvarez	1998	2020	Yeghia E. Babikian	1988	2021
Luis C. Alvarez	1995	2018	Wan-Ho Bae	1973	2021
Jose D. Alvarez Sanchez	2005	2018	Dallas W. Baggett	1936	2017
Dale R. Ames	1960	2019	Glenn W. Bailey	1955	2017
Letecia B. Amica	1995	2019	C. Paul Baker	2014	2020
Dudley B. Anderson	1947	2020	Lee W. Baker	1974	2023
John W. Anderson	1955	2022	Raymon E. Baker	1990	2021
Lester L. Anderson	1972	2022	Wilfred R. Baker Jr.	1980	2019
Paul A. Anderson	1958	2022	Yuland K. Baker	1972	2020
Raymond Anderson	1989	2021	Alfredo Balcazar Santa Cruz	1970	2020
Robert A. Anderson	1952	2018	George Marty Ballard Jr.	2004	2023
Robert J. Andress	1955	2019	Verl W. Ballmer	1952	2022
Marlon E. Angel	1992	2017	Ana R. Bammatter	1977	2020
Quincy O. Angier	1968	2017	Carlos A. Bammatter	1970	2020
John F. Anguish	1978	2017	John Bang	2015	2019
Robert L. Annon	1987	2022	Filipe V. Banze	2005	2019
Bill D. Ansley	2009	2020	Frances S. Barber	1979	2021
Jose Antigas Vargas	1995	2020	Bill Barker	1981	2022
Jean-Andre Antoine	1993	2018	Douglas C. Barnes	1996	2022
Robert R. Appleby	1970	2021	Dwight Tony Barnes	2009	2018
Orlando Arana	1966	2020	J. Mark Barnes	1967	2021
Felix Arce	1991	2020	Clyde R. Barnhart	1969	2020
Bernard M. Archer	1957	2017	Josefa Bascetta De Perez	1996	2018
Donald W. Ardrey	1980	2020	Martin J. Bass	1970	2020
Robert W. Armstrong	1975	2018	Paul M. Bassett	1961	2022
Lowell D. Arndt	1967	2023	James F. Bateson	1982	2021
Attill Arnold	1985	2020	Grace L. Baughman	2015	2020
Carlos Arteche Jr.	1990	2020	Ramon Serapio Bauza	1970	2020
Donna C. Arthur	2007	2022	Angela Bazan De Vega	1989	2020
Okon A. Asananeng	1989	2018	Stephen R. Beals	1963	2019
Paul Kenneth Asante	2010	2021	Ronald Bean	1989	2020
Faranisisi Asiata	2002	2020	James M. Bearden	1967	2018
Robert L. Atkinson	1961	2022	George W. Beasley Jr.	1967	2021

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Nicolas Becerra	2012	2020	Kenneth L. Book	1979	2021
Mark D. Bechtel	1985	2023	Bradley Dwayne Booker	2010	2017
John D. Becknell	1988	2021	Ray L. Booton	1982	2018
Ronald W. Beech	1962	2019	Suresh G. Borde	1975	2020
Raymond G. Beekman	1983	2020	Fred Borger Jr.	1957	2020
Wallace A. Bell Jr.	1962	2022	Joseph Boshielo	1973	2019
Dennis E. Belus	1998	2022	Alfred V. Bowden	1965	2022
Gordon G. Belzer	1957	2020	Philip L. Bower	1976	2021
Saint-Louis BÉNÉDIC	2016	2021	Charles H. Bowers	2000	2021
Vilma H. Benjamin	1990	2017	A. Wendell Bowes	1973	2023
Vilma H. Benjamin	1996	2017	Evelyn L. Bowlby	1989	2021
Gordon L. Bennett	1986	2023	Harold L. Bowlby	1974	2022
Kenneth L. Bennett	1994	2018	Paul W. Bowlby	1955	2020
Cavil L. Benshoof	1966	2022	Donald R. Bowman	1995	2021
Victor J. Berg	1974	2020	Lyle H. Bozarth	1999	2023
Warren C. Berg	2006	2023	C. Larry Bradshaw	1985	2017
Terry A. Berry	2002	2021	Leonard H. Bradshaw	1975	2021
A. Winston Best	1964	2019	Todd A. Bramhall	1983	2020
Dambar Bahadur Bhattari	2013	2020	J. Robert Brandon	1995	2020
Donald L. Bird	1987	2019	David M. Brantley	1984	2019
BIREKERAHO Mundanikure Baremba	2015	2019	Maurice C. Bratcher	1964	2018
F. Eugene Bish	1957	2021	Robert E. Bray	1989	2021
A. Edward Bishop	1989	2017	Daniel D. Brazão de Barros	1974	2021
L. Wayne Bittle	1995	2021	William D. Brecht	1975	2018
Loren G. Bjornson	1997	2021	Marvin A. Bressler	1967	2021
Curtis J. Blair	1986	2022	Marcus R. Briggs	1978	2022
Barbara K. Blanchard	2009	2022	Michael O. Bright	1979	2019
Donald E. Bland	1954	2017	Charles F. Brightup	1977	2022
Jacob W. Blankenship	1992	2017	Paul M. Brilla	1983	2021
Karen L. Blankenship	1993	2018	Robert O. Brim	1968	2022
Karen L. Blankenship	2014	2018	Johnnie Britt	2011	2022
L. Harold Blankenship	1951	2020	Earl Broadway	1968	2017
Norman W. Bloom	1949	2018	Ruth A. Brobst	1994	2023
Roger E. Blough	2003	2018	Benjamin Broda	1997	2020
Gary W. Blowers	2002	2020	E. Bernice Brooks	1999	2020
Dana Faye Board	2009	2020	June P. Brooks	1977	2017
Dennis S. Boel	1971	2021	Chleo O. Brown	1983	2018
Alfred L. Boggess	2002	2020	Darrell W. Brown	1992	2020
S. Carl Bompert	1967	2020	Elbert F. Brown	1969	2019
Keith A. Bond	2004	2017	James C. Brown	1980	2021
Richard D. Bond	1972	2021	M. Lynn Brown	1967	2022

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Paul E. Brown	1954	2019	Beverly M. Calhoon	1965	2020
Penny J. Brown	2002	2018	Hyacinth E. Callender	1996	2018
Terry B. Brown	1988	2023	Marvel Callender	1996	2018
Wayne H. Brown	1971	2022	Jose E. Camacho Sr.	1993	2019
James D. Browning	1960	2020	George H. Camp	1978	2020
Richard M. Bruce	1990	2023	Edgar S. Campbell Jr.	1971	2017
Dale Brugger	1990	2019	Ramon Campos Gutierrez	1975	2019
William F. Brunk	1983	2020	David L. Canen	1963	2018
Rosswell P. Brunner	1967	2018	Harlan H. Cannon	2014	2017
Robert W. Brunson	1969	2018	Robert E. Cantrell	1972	2018
Grover C. Bryant	2001	2019	Aubrey Caraway	1992	2020
Don E. Brynildson	2010	2021	Patricia J. Caraway	1986	2022
Martin Bubulka	1993	2021	Clyde M. Carey	1993	2019
Jesse L. Buchanan Sr.	1970	2018	Vernon J. Cargill	1955	2017
Robert C. Buchanan	1960	2019	Roy E. Carnahan	1951	2017
James Michael Buck	1986	2018	C. Frances Carpenter	1956	2018
Wendall G. Buck	1990	2021	Dorothy J. Carpenter	1990	2018
Dorene A. Buckles	2014	2023	Stephen D. Carpenter	1981	2022
Leonard W. Budd	1987	2021	Jerry R. Carr	1960	2020
Marvin L. Buell	1960	2017	Robert H. Carson	1971	2017
Victor M. Buffey	1981	2018	Dora L. Carter	2021	2023
Richard R. Burdett	1972	2022	Jimmy N. Carter	1978	2022
Lester E. Burgard	1970	2017	Frank G. Carver	1955	2017
Bill L. Burke	1978	2021	Nancy F. Cash	1999	2020
Park D. Burkhart	1959	2021	Lynn H. Casseday	1962	2022
Pete Burkhart	1959	2018	Carlos Alberto Castro	1995	2018
Judy D. Burnell	2001	2022	Quentin C. Caswell	1958	2017
T. Wesley Burns	1962	2020	David W. Caudle	1986	2022
M. G. Burnsed Jr.	1971	2017	Calvin G. Causey	1955	2019
Robert K. Burrows Jr.	2000	2020	Nelson R. Ceslis Sr.	2008	2022
Orville E. Burton	1960	2018	Dong Soo Chae	1977	2022
Raymond Burton	2006	2019	David E. Chandler	1964	2022
Paul W. Busby	1991	2020	Se-Ahn Chang	1969	2021
Jerald A. Bushman	1987	2021	Lee Chang-Man	1967	2021
Caco Cabo	1999	2020	Thomas W. Chapman	1985	2019
Felix Cabrera	1966	2020	Rachel I. Charles	1973	2018
Richema Cadet	2000	2021	Thomas Charles Jr.	1974	2020
Thomas W. Cahill Sr.	1975	2022	Roy George Charles Allder	1975	2020
Raymond L. Cain Sr.	1961	2021	Adhemar Walter Charlin	2011	2019
Enrique C. Cainglet	1986	2022	Jorge Luis Chavez Nucamendi	2010	2019
Lena A. Calfy	2006	2022	D. Gene Cheek	1989	2018

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Cheng, Chun-Chi	2000	2022	Laverne N. Cooper Sr.	1966	2017
Samuel Joseph Chesnut	2015	2019	Daniel R. Copp	1984	2021
Robert D. Chew Sr.	1959	2020	Jerry D. Cordell	1970	2023
Henry W. Cheyety	2006	2018	Moisés Coronel Cieza	2018	2019
Elias Chikalusa	2015	2019	George H. Corris	1989	2020
Andre Jose Chilengue	1996	2022	Michael T. Cortezano	1984	2019
Ignacio Cho Botzoc	2015	2021	Adelina Jorge Cossa Tembo	2019	2020
Richard Choi	1984	2021	Robert J. Cottle	2006	2020
Roland Chopfield	1960	2021	William A. Couchenour	1984	2021
Christian C. Christopher	1964	2022	Bill Coulter	1963	2018
James T. Christy	1961	2022	C. S. Cowles	1961	2017
Paul K. Chung	1990	2022	Donald N. Cowley	1962	2021
Namshoo Chung	1935	2021	Carlson R. Cox	1976	2019
Rafael G. Cienega	1997	2018	Kuhrman K. Cox	1970	2021
Jaime Cifuentes	1990	2022	Larry L. Cox	1971	2020
Byron E. Clark	1966	2018	Laurence H. Cox	1978	2017
Reginald S. Clark	2000	2021	Thomas M. Cox	1960	2020
Ronald R. Clark	1991	2020	James R. Coy	1985	2020
Wilburn L. Clark	1986	2017	Nancy L. Coyle	1977	2018
Everett E. Clay	1982	2022	David A. Crabb	2009	2022
Nancy F. Clayton	1997	2020	Carl D. Craig	1979	2023
Samuel O. Cleare	2009	2020	Daniel S. Cramer	1993	2021
John C. Clements Jr.	2004	2022	Francis G. Crandall	1965	2017
Homer L. Clough	1947	2019	Billy D. Crane	1962	2020
Allen E. Cobb	1952	2022	Ernest L. Creamer	1992	2022
Harold H. Cobb	1996	2018	Donald E. Crenshaw	1954	2023
William L. Cocherell	1964	2020	Kevin C. Crimmins Sr.	1993	2022
Mahlon P. Cochran	1974	2018	Susan P. Crist	2004	2019
William T. Coldiron	1982	2020	Clarence A. Crites	1977	2022
Everett F. Cole	1956	2022	Alberto Carlos Croce	2001	2020
V. Seymour Cole	1964	2017	Pamela Sue Crocker	1999	2020
Bert Collins	1957	2017	Ronald D. Crosley	1963	2017
Ronald E. Comfort	1987	2017	Ned J. Crouch	1972	2020
Antonio D. Condori Gutierrez	1989	2020	Orbin N. Crouch	1971	2022
Thomas A. Conley	1983	2017	Kenneth E. Crow	1970	2022
Terry V. Connally	1959	2018	Walter E. Crow	1962	2020
Roberto L. Contreras	1984	2020	Ciro Cruz	1975	2020
Daniel E. Cook	2003	2022	Kenneth M. Culbertson Jr.	1973	2022
L. Gene Cook	1967	2019	George H. Cummings	1956	2019
Robert L. Cook	1967	2022	Paul G. Cunningham Jr.	1965	2020
Mary F. Coolidge	1957	2021	Chris S. Curry	2003	2020

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Glen Curtis	1963	2019	Joel G. Detalo Sr.	1986	2018
Lyle W. Curtis	1965	2021	Geraldine Dewey	1996	2020
Abel O. Curup	1966	2019	Lizzie Dhliwayo	2010	2018
Mario N. D'Alessandeo	1976	2020	Ernestina Diaz Rodriguez	1996	2019
Manoel da Conceição Silva	2016	2020	Douglas J. DiBell	2012	2021
Alexandre César da Silva	2009	2019	John Charles Dickson	2001	2022
Jose X. Da Silva	1999	2020	Daniel C. Dillon	2002	2022
José Wellington da Silva Torres	2018	2020	Jim R. Dillow	1971	2017
Lawrence G. Dabill	1969	2017	Emit C. Dinwiddie	1957	2021
Robert L. Daily	1968	2021	Delbert W. Dixon Jr.	1989	2022
Donald L. Dakin	2005	2018	Harold R. Dixon	1987	2020
A. Elizabeth Daniel	1975	2020	Yao Clément Djedje	2002	2019
James W. Daniel	1963	2021	Ephriam M. Dlamini	1999	2019
M. Bert Daniels	1942	2018	James Musa Dlamini	1977	2018
Tharon H. Daniels	1970	2020	Harold E. Dockery	1964	2020
Alberta D. Danner	1999	2022	Charles E. Dodd Jr.	1949	2018
Jean F. Daphnis	2017	2021	John E. Dodds	1968	2023
Ruperto Daquitan	1989	2019	Leonard W. Dodson Jr.	1944	2020
Alberto Darahdgian	1993	2023	Kevin C. Donley	1982	2022
Audrey G. Davis	1959	2018	J. Mark Donnelly	1977	2020
Jerry L. Davis	2002	2020	Wayne H. Donson	1944	2018
Lamar Davis Sr.	1988	2021	Ronald L. Doran	1983	2021
Michael F. Davis	1993	2022	David L. Dorsey	1999	2020
Vaughn R. Davis	1959	2020	Edward W. Dougherty	2005	2018
Donald L. Davison	1999	2020	Dwight E. Douglas	1977	2022
Michael W. Day	1995	2020	G. Dana Douglas	1975	2020
Paul S. Dayhoff	1953	2020	John W. Douglas	1992	2018
Burle M. DeBord	1952	2017	Russell G. Downs	1963	2018
Ronald P. Dech	1972	2019	Paul V. Dowty	1976	2021
Paul E. Decker	1978	2017	Paul E. Drake	1972	2022
Shirley W. Deemer	1986	2022	Clarence P. Driftmyer	1961	2018
Jaime Del Carman Marquez Ortego	1998	2018	Raymond E. Driskill	2008	2021
Guido Delgadillo Cano	2011	2023	Dennis Druckhammer	2009	2017
Miguel Delgado	2007	2017	Antony Duclos	2002	2022
Clerger DÉLICIEUX	2016	2021	Hehlu Duleh	2003	2020
Dennis G. DeLong	1986	2020	Harley F. Duncan	1948	2020
John H. Denby Sr.	1974	2017	Harville H. Duncan Jr.	1974	2022
Marvin Denton	1977	2022	James T. Dunn	1988	2018
Sainnilus Desruisseaux	1987	2021	Maurice D. Duong	1996	2020
Vilcuis Desruisseaux	1987	2021	Jude Duval	1995	2018
Negassi Desta	1999	2020	Wa'el Jamil Dwaher	1997	2020

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
James G. Dye	1976	2022	James B. Evans	1996	2023
Ernest A. Eades	1946	2018	Leon L. Everleth	1988	2021
Glenn E. Eades	1959	2019	Jack Eyestone	1962	2022
Jimmy R. Earnest	1983	2021	Jamil D. Fakhoury	1986	2019
Carlton K. Easley	1961	2020	Dario Falconí	1987	2021
Gabriel U. Ebeiyiet	1989	2018	Donald N. Faling	1997	2020
C. Lee Eby	1960	2022	Robert D. Falke	1970	2020
Henry C. Edmond	1993	2018	James A. Farber	1981	2019
Yjuin Edmond	1994	2018	Donald L. Farrand	1954	2020
George H. Edmunds	1983	2021	Ruth Ann Fellure	2006	2020
Charles M. Edwards	1979	2020	Josué Wilmer Fenco Flores	2000	2018
Ellis W. Edwards	1974	2020	Calvin S. Fender	1974	2018
David K. Ehrlin	1955	2020	A. Wayne Ferguson	1983	2019
Jeremiah U. Ekaidem	1988	2018	Billy J. Ferguson	1966	2019
Tollie H. Elder Jr.	1977	2021	Clinton P. Ferguson	1982	2017
Niels Eliassen	2007	2019	George D. Ferguson	1960	2017
Harlon Ellis	1960	2018	Paul D. Ferguson	2016	2019
Kenneth D. Ellis	1964	2021	Celia Fernandez De Armoa	1986	2020
Robert L. Ellis	1952	2018	Jorge Fernandez Guillén	2006	2020
Francisco Eloy de Souza Junior	1992	2020	Fred Ferraez	1954	2023
George G. Emerson	1992	2022	Larry D. Ferris	1998	2018
I. Ervin Emmert Jr.	1950	2017	Wendell P. Feters	1998	2022
Ralph O. England	1971	2020	Robert E. Field	1961	2020
Norman W. Ens	1977	2019	K. Timothy Fields	1989	2019
Richard D. Erdman	1963	2021	Magally Figueroa	2013	2023
David C. Erickson	1957	2023	Mika Fili	1997	2018
Douglas K. Ernest	1986	2018	Troy D. Finney	1991	2022
James H. Errickson	1962	2019	Francisco Fiorenzo	1957	2020
Carl D. Erwin	1968	2020	Clifford S. Fisher	1952	2019
Carlos Escobedo	1978	2021	Kenneth P. Fisher	2008	2023
Jackson N. Eshiet	1989	2018	Richard L. Fisher	1969	2018
Donald J. Eskew	1988	2020	Brian R. Fitch	1986	2018
Angel Espinoza	1995	2020	Dale A. Fitch	1981	2020
John W. Esterline	1950	2018	Don B. Fivecoat	1958	2022
John S. Estey	1996	2019	Eva Fleita De Ortiz	1994	2020
Emmanuel E. Etter	1965	2021	Bruce M. Fleming	1953	2019
Asuquo U. Etuk	1989	2018	Ray A. Fletcher	1972	2018
Malcolm F. Eudaley	1955	2020	Victor C. Fliegel	1962	2018
Leonard Eugene	1978	2021	Lowell T. Flint	1978	2023
Arthur J. Evans	1961	2022	Eugene Florvil	1993	2018
Art L. Evans	1959	2017	Jerry F. Flowers	1967	2019

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Mark D. Fonner	2018	2023	Barry T. Gay	1961	2021
Lynn M. Ford	1999	2018	Melba J. Gay	1997	2020
Norman K. Ford	1962	2017	Guéla Eugénie Gbahou	2009	2019
Merle W. Forman	1982	2018	Herman M. George	1975	2020
Julio C. Formichelli	1976	2020	Paul R. George Sr.	1986	2019
Larry A. Fortado	1991	2021	Jesimiel Gii	1997	2018
A. D. Foster	1953	2022	Thomas F. Gilham	1951	2022
Franklin D. Foster Sr.	2001	2021	Joseph E. Gillespie	1965	2023
Grant E. Foster	1991	2021	Richard W. Gillespie	1957	2018
Josephus A. Foster	1986	2019	J. Ronald Gilliland	1976	2017
Lowel D. Foster	1958	2021	Walter G. Gilroy	1977	2023
Fred E. Fowler	1951	2020	H. Henry Gilson	1975	2019
Ronald W. Fox	1971	2018	Felicitation Goddy De Basualdo	1988	2020
Warren E. Foxworthy	1967	2017	Claudio Godoy	1981	2020
John P. Francis	1990	2023	Henderson Goins Jr.	1970	2020
David W. Franklin	2011	2020	Lawrence W. Golden	1974	2022
William B. Franklin	1953	2021	Ronald D. Golden	1982	2021
Doyle L. Frazier	1961	2022	Ray Gomer	2006	2023
Judy D. Frazier	2007	2023	Manuel Sança Gomes	1981	2021
Roger D. Freels	1971	2023	Emeterio Gomez	2013	2021
Mary Ann Freeman	1961	2018	Eustaquio E. Gomez	1988	2018
J. Donald Freese	1947	2019	Lorenzo Bernardo Gomez	2002	2020
Ronald A. Frizzell	1995	2020	Antonio R. González	2006	2018
Yoshiaki FUKUCHI	1963	2019	Eduardo Gonzalez Diaz	1984	2018
J. Roy Fuller	1961	2018	Emery L. Good	1976	2018
Vernon L. Fuller	1971	2021	Nelson C. Goodlett	1952	2021
Kenneth P. Fulmer	1955	2017	Merle J. Goodrich	1994	2023
Noah J. Funk	1970	2019	Leslie E. Goodwin	1963	2023
Genel Gabriel	1987	2021	Ronald G. Goodwin	1972	2022
Arjun Gaikwad	1995	2021	John A. Goodworth	1968	2017
Marco A. Galvez	1975	2021	Hugh H. Gorman	1961	2020
Millicent A. Gamble	1949	2019	James D. Gosnell	2011	2021
C. Lee Gamblin	1980	2020	Mikki Goss	1997	2019
Luciano Marcel Gandini	1991	2019	Loren W. Gould	1955	2020
Jacob Garcia	2002	2021	Alan L. Grace	1984	2019
Jerry L. Garmon	1966	2018	William G. Graham	1972	2019
Margarito Garza	1997	2018	Bertram F. Grant	1952	2022
Charles W. Gates	1956	2019	John W. Grant	1999	2020
Minnie O. Gates	1971	2020	Robert W. Grant	1973	2018
Richard E. Gatlin	1970	2019	Harold B. Graves Sr.	1954	2020
Daniel Sadashiv Gawai	1997	2019			

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Jon K. Gray	1968	2020	Donald O. Harrison	1971	2017
Donald L. Green	1963	2019	Jerry L. Harrison	2016	2021
Philip E. Green	1994	2021	Norflee D. Harrison	1973	2022
Robert L. Green	1965	2021	William J. Harrison	1964	2019
Fanny J. Greene	2002	2021	Delbert M. Hart	1990	2018
Harold F. Greer	1960	2018	Ronnie D. Hart	1997	2022
Ben Gregory	2000	2023	Russell E. Hart	1962	2023
Wayne G. Greve	1975	2018	Dale R. Harvey	1952	2020
George A. Gribben Jr.	1958	2019	Forest F. Harvey	1961	2017
Danny R. Griffin	2005	2023	Raymond L. Hassinger	1963	2018
W. Howard Griffin	1944	2022	Dudley C. Hathaway	1954	2022
Darwin E. Grimm	1970	2022	Paul B. Hatter	1966	2017
Herbert O. Grimm	1956	2019	Lynn H. Hauman Sr.	1996	2020
Lloyd D. Grimm Jr.	1947	2021	D. Allen Hawkins	1976	2020
Michael E. Grimshaw	1967	2020	Larry L. Hawn	1980	2018
James V. Grinnen	2002	2021	Jack C. Hawthorne	1951	2019
Wilfrid Guerilus	1994	2021	Gary E. Hayes	1982	2021
Alexander Guerson-Jones	1953	2019	Robert A. Hayes	1971	2022
Bernita Gunn	2002	2020	Terry D. Hedrick	2001	2022
William J. Gunter	1956	2018	Paul H. Hegstrom	2006	2017
Lamar F. Guyton	1982	2021	Donald R. Heitman	1962	2020
Ha, Chang Soo	2013	2017	Kenneth L. Heller	1972	2022
Gloria Haban	1992	2019	Wallace R. Helm	1953	2017
Billy Clayton Hale Jr.	1991	2022	Charles W. Hesel	1958	2018
Clifton R. Hale	1966	2022	Dale Rosalia T. Hema	1992	2020
Robert W. Hale Jr.	1968	2022	George B. Hemmingsen	1963	2021
William C. Haley Sr.	1982	2017	E. Wallace Henderson	1978	2022
Danette R. Hall	2013	2017	Richard A. Henderson	1976	2023
Pete Hall	2005	2018	Douglas W. Hendon	1955	2018
David Alexander Hamill	2021	2021	Mark A. Hendrickson	1974	2021
James D. Hamilton	1950	2020	Lealand Henry	1984	2019
W. Everett Haner	1952	2018	Calixto Hernández	2013	2019
Rhonda Y. Haney	2011	2022	Ronald L. Hershberger	1981	2020
John D. Hansen	1976	2018	Steve Heslip	1993	2018
John M. Hanyak	1989	2021	Lamont Hess	1989	2020
Alan L. Harkey	2014	2021	William R. Hess	1986	2017
Richard R. Harper	1964	2019	Ray E. Hibberd	1965	2020
Edward E. Harrell	2002	2020	Paul B. Hicks	1957	2017
George V. Harris	1974	2023	James Higginbotham	2009	2020
Sybil Harris	1990	2018	Charles E. Higgins	1956	2019
W. Earl Harris	1973	2017	Ronnie L. Higgs Sr.	1995	2021

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Wayne R. Hilburn	1970	2022	Linda M. Huggins	2011	2021
Clarence C. Hildreth	1965	2022	Harold D. Hughes	1962	2017
James T. Hill	1976	2023	L. Charles Hughey	1969	2021
Ralph A. Hill	1966	2017	Ralph J. Huit	1979	2019
Robert P. Hill Sr.	1994	2018	Paul T. Hulen	1991	2019
William G. Hill	1957	2021	John E. Hulsizer	1982	2021
H. Lee Hillery	1956	2021	Russell C. Human	1959	2021
Raymond E. Hinchey	1994	2018	Donald G. Humber	1962	2022
Lawrence W. Hindmand	1966	2018	David L. Humble	1966	2023
Raymond L. Hines	1974	2022	Merlin E. Hunter	1959	2019
John J. Hinton	1967	2020	Edward Husband	1967	2018
Wesley R. Hinton	2017	2018	F. F. Ickes	1960	2021
Robert L. Hires	1985	2021	Friday E. Ikwa	1997	2018
Robert L. Hislar	1979	2019	Paul T. Imboden	1988	2021
Andrew L. Hitchcock	1996	2019	Robert M. Inland Jr.	1954	2020
Francis L. Hoagland	1974	2018	Andy Inskip	2005	2020
Jonathan L. Hoagland	1996	2018	Edwin R. Interiano Blanco	2018	2019
W. Arthur Hobbs	1985	2018	Roberto Irusta	1991	2020
Paul M. Hocutt Jr.	1949	2021	C. Edward Irwin	1966	2020
William N. Hodge	1974	2018	Elbert T. Isley	1979	2022
LaSharette S. Hodges	2016	2017	Jerome K. Jackson	2006	2022
Clarence W. Hogg	2010	2021	Thomas Jackson	1977	2021
Robert E. Hollinger	1960	2020	Robert E. Jacob	1970	2020
Dennis L. Holmes	1988	2022	Henry R. James	1984	2023
John W. Holsenback	1976	2019	Riley James Jr.	1961	2018
Mark L. Holsinger	1979	2018	Daniel Jaramillo	2013	2022
David C. Holstein	1959	2017	Richard W. Jarvis	1962	2020
J. Ted Holstein	1952	2019	Richard W. Jarvis	2002	2020
Milton E. Hoose	1959	2018	Antoine J. Jasmin	1993	2021
Robert P. Hoppe	1988	2018	Francisco Jauregui	1990	2019
Vilma Jackson Horne	2013	2018	Alcene Jean	1987	2021
L. Dale Horton	1956	2021	Kenneth T. Jewell	1954	2018
Larry E. Houck	2000	2017	Gembeeram Jeyasingh	2014	2020
E. R. Houston Jr.	1946	2019	Olga Jimenez	2016	2023
Michael W. Howard	2000	2018	René Jiménez Guzmán	1972	2022
Crawford M. Howe	1970	2019	Lee-Kwang Jin	1973	2021
G. Lloyd Howell	1988	2021	Bernard D. Johnson	1968	2023
Robert D. Hudson	1966	2019	Charles Johnson	1964	2022
Eugene Huff	2002	2021	Frank H. Johnson Jr.	1977	2023
Willard D. Huffman	1954	2017	George J. Johnson	2002	2018
William W. Huffman	1951	2021	Harry M. Johnson	1993	2020

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Jerald D. Johnson	1950	2020	Thomas W. Kelley	1968	2018
Justin Johnson	2002	2020	William H. Kelvington	1963	2021
Larry A. Johnson	2001	2020	H. L. Kendrick Jr.	1968	2017
Robert E. Johnson	1968	2017	David H. Kennedy	1966	2019
Solomon Johnson Sr.	2011	2023	Pilato Kerita	2014	2018
Tommy J. Johnson	2004	2022	Robert L. Kern	1961	2018
Volney O. Johnson	1954	2018	Francis D. Ketner Jr.	1958	2020
Warren D. Johnson	1995	2019	Charles C. Keyes	1952	2020
Willard C. Johnson	1959	2018	Habieb Khalouf	1992	2020
Gary L. Jones	1967	2018	Pandit D. Khandagle	2003	2021
John W. Jones	1982	2019	Neal W. Kidney Jr.	1980	2021
Joseph Jones	1957	2017	Lyde Warren Killingsworth	1976	2019
Kenneth D. Jones	1965	2021	Robert J. Kilpatrick	1989	2022
Robert L. Jones	1976	2020	Han-Hwai Kim	1975	2021
Samuel E. Jones	1967	2023	Jong Wha Kim	1988	2023
Steven F. Jones	2012	2022	Jum-Bea Kim	1985	2020
Thurman E. Jones Jr.	2007	2021	Seung Han Kim	1987	2021
Earl E. Jordan	2005	2018	I. Eugene King	1965	2021
Salnave Joseph	1987	2021	Richard C. King	1957	2020
J. P. Joshi	1990	2021	Walter E. King	1982	2021
Victor Joubert	1971	2017	Donald L. Kinyon	1965	2020
Claude C. Joyner	2003	2018	T. Dongkhosei Kipgen	2008	2021
Elba Rosa Juarez	2010	2018	John S. Kissee	1974	2019
Ji Song Jung	1988	2019	Shin KITAGAWA	1959	2021
Ronald E. Justice	1959	2023	Atsumi KITAMURA	1979	2018
Evan D. Kaechele	1949	2018	Bill J. Kitchen	1972	2021
Benjamin Kaeonamkang	1999	2020	James B. Kittle	1980	2022
Esther Kalua	2012	2019	Edward F. Kiwan	1966	2018
Elphy N. Kanju	2006	2019	P. Wendell Kizzee	1960	2020
Robert A. Kasomali	1982	2017	Keith L. Knaak	2012	2022
Ronald S. Katis	2018	2022	Aaron N. Knapp	1968	2019
Phoebe Kauffman	1989	2021	Chester L. Kneir	1970	2021
Gabriel Kaulo	1992	2021	C. Marselle Knight	1952	2019
David J. Kealiher	1968	2017	Seong Chul Ko	2011	2020
Earl E. Keena	1980	2022	Yeong-Soo Ko	1995	2021
Donald P. Keenan	1986	2022	KONDOKELWA Cyprien	2015	2020
E. W. Kehr	1957	2020	Richard A. Koning	2000	2020
Larry C. Keiser	1984	2021	Michael C. Konkle	1988	2020
Glenn L. Kell	1979	2020	Darrel W. Krehbiel	1972	2020
Ronald J. Keller	1969	2017	W. Beecher Kuykendall	1962	2020
Randy R. Kelley	1978	2017	R. Michael Ladson	2004	2018

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Juana Melina Lafont Luperon	1979	2019	Alfred J. Lilienthal	1968	2022
Gerald D. Laing	1959	2021	Joseph Y. Lin	1999	2020
Billy J. Lakey	1955	2017	Timothy W. Livengood	1989	2021
Donald R. Lambert	1979	2017	Patricia Jane Lloyd	2012	2022
Robert Lamy	1987	2021	W. Dayton Lockard	1956	2018
Bill Lancaster	1965	2023	Carlos A. Lonberger Sr.	2008	2021
Earle W. Landers	1959	2019	H. B. London Jr.	1962	2018
Jesús Luis Landriel	2019	2020	Elsa Longo	1977	2020
James C. Langford	1957	2023	Josefina E. Longo	1977	2020
Richard A. Lashley Sr.	1968	2018	Allan Longworth	1980	2017
Jerald L. Lavy	1968	2021	Brian L. Loreg	2001	2021
Gerald A. Law	1987	2022	Wen Tao Lou	2015	2023
Melvin V. Laws	1955	2017	Vicente Lougo	1966	2020
Karen J. Lawson	2002	2021	M. Moon Louie	1993	2020
Howard H. Lay	1980	2021	Filius Louis	1987	2021
J. Riley Laymon	1955	2021	Saint J. Louis	1993	2021
Lazar Samuel	2018	2021	Winston P. Lowe	1956	2018
Dan League	1975	2022	Ernesto Lozano Padilla	1973	2021
George J. Leatherwood	1982	2019	Odver Lucas	1993	2018
Lebina Lebina	2009	2017	David S. Lukas	2012	2020
David E. Ledford	2006	2020	Kerry R. Lumley	1979	2021
Ki-Chan Lee	1981	2021	Jose Ricardo Luna Segovia	2003	2021
David Lee	2003	2021	Darrell E. Luther	1955	2023
Richard E. Lee	1989	2023	Andre Luxama	1976	2021
Samuel W. Lee	1973	2021	Edward A. Lykens	1981	2022
Lee, Seung Yeol	2012	2021	Clarence H. Lykins	1959	2017
Timothy R. Lee	1991	2017	Stanford Lynch	1976	2022
Vernon E. Lee Jr.	1971	2020	Roy F. Lynn	1991	2021
Richard H. Leffel	1962	2018	William S. Lynwode	1985	2018
Léger, F. Sainlidieu	2007	2020	Esther Mabuyakhulu	2000	2019
Gilbert O. Leigh	1964	2022	R. Troy Mackey	1975	2020
Terry W. Lemmon	1983	2022	Paul W. MacLearn Jr.	1962	2021
Jerry L. Lemont	1973	2021	C. Allan MacMillan	1995	2021
Koroseta V. Letoa	1988	2022	David W. MacMillan	1980	2022
Edward W. Levin	1950	2017	Jeanette L. MacMillan	1960	2017
Brenda E. Lewis	1998	2021	Lorne V. MacMillan	1955	2020
Jonathan Bruce Lewis	2005	2020	Walter S. MacPherson Jr.	1950	2020
Suellen E. Lewis	2013	2021	Joseph Madden	1986	2021
Carol Duanne Lichlyter	2012	2022	Joseph W. Madill	1980	2017
Stephen L. Lichtenwalner	1989	2023	Bobby G. Madison	1958	2022
Blanca Lidia De Peralta	1996	2018	Andrious Mahali	2008	2018

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Nicolas Mahlangu	1967	2019	Samuel A. Mayona	1981	2018
Robert H. Maine	1981	2021	Dewitt C. McAbee	1944	2019
Wilson Makhubela	1967	2021	Reo D. McBride	1992	2019
Jose Malla	1966	2020	Joseph P. McCaffry	1971	2021
Lowell M. Malliett	1958	2020	Daniel P. McCall	2008	2019
Robert N. Malone	1957	2022	James D. McCallie	1984	2019
Mashangu Harry Maluleka	1986	2018	Patrick L. McCartney	2010	2020
Elpidio C. Manangan	1984	2019	Donald W. McCarty	1967	2020
Rudy A. Manaois	1971	2017	Estell R. McClure	1962	2017
Wilfredo A. Manaois	1973	2018	Russel R. McCollom	1956	2018
Theodore Jonathan Mangru	2019	2022	Ellsworth J. McCracken	1970	2018
Gloria Alberto Manhique acie	2003	2020	Donald B. McCullough Jr.	1977	2020
Gerald E. Manker	1963	2022	James J. McDuffee	1977	2020
Daniel J. Mappus	1978	2019	Armour G. McFarland	1970	2020
Ruben Marines	1965	2022	James E. McGarey	1973	2020
Bonnie J. Markham	2007	2022	Alan W. McGuire	1991	2017
Carmelo Marrero Calo	1988	2019	David L. McGuire	1982	2022
Helen L. Marsh	1948	2020	Jerry D. McGuire	2001	2017
Paul W. Marshall	1962	2022	Carrol D. McIntosh	1962	2023
Tony H. Marshall	2001	2021	Harold M. McKellips	1956	2018
Calvin T. Martin	1984	2018	Marion P. McKellips	1962	2022
Donald A. Martin	1959	2020	Blair H. McKim	1966	2022
Gerald H. Martin	2007	2021	Charles R. McKinney	1971	2022
Joscelyn S. Martin	1989	2021	Neale O. McLain	1950	2018
William Martindale	1988	2022	Robert C. McLellan	1977	2019
Glyne W. Mascoll	1989	2018	Robert H. McMillan	1987	2019
Hadayat Masih	2009	2022	Linda R. McMullen	1999	2019
Karmat Masih	2007	2022	James E. McNeill	1983	2020
Rafiq Masih	2007	2022	Burleigh L. McNew	1962	2018
Samuel K. Masih	1988	2021	Sean McPherson	2005	2018
Ivan E. Mastin	1977	2020	Troy V. Mead	1976	2018
Jose B. Mateo	2009	2020	B. Joe Meade	1969	2017
Harold M. Matheny Sr.	1998	2020	J. Robert Meade	1966	2018
Lazare Mathurin	1990	2021	Hal Meadows	1946	2018
Mark M. Matney	1976	2021	Tekie Mebrahtu	1989	2019
Michael J. Matthews	1987	2022	Alejandro Medina	1954	2020
Ashley Maxwell	1965	2018	John A. Mehaffey	1989	2021
James R. Mayes	1972	2021	Eduardo E. Meza Pretelt	1986	2018
Donald D. Maynard	1973	2019	Flemmings D. Mhango	1987	2018
Kenneth H. Maynard	1976	2017	Mary L. Micale	1989	2019
H. Clifford Mayo	1962	2023	W. Franklin Michael	1971	2019

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Dennis D. Middleton	1974	2020	Earl L. Morgan	1951	2020
Calvin T. Milam	1969	2019	Gerald L. Morgan	1970	2021
Gary Milburn	1981	2021	Yuzou MORIMOTO	1993	2021
Marvin T. Milbury	1974	2021	G. Eugene Morris	1972	2020
Pearline Millar	1949	2018	Jimmy V. Morris	1976	2020
Austin E. Miller	1949	2018	Robert R. Morris	1978	2022
Emma A. Miller	1954	2017	Michael M. Morrison	1980	2020
Gary D. Miller	1973	2018	Raymond D. Morrison	1964	2021
Gerald R. Miller	1974	2020	Richard E. Morrison	1986	2019
Gloria F. Miller	2011	2017	J. V. Morsch	1954	2019
Harry D. Miller	1964	2021	Vernon C. Morse	1963	2018
R. Stanley Miller	1966	2019	M. Diane Mossbarger	2010	2022
Rex M. Miller	1964	2023	David B. Moyer Sr.	1988	2020
Roney D. Miller	1991	2021	Lepeli Mpusi	1995	2017
Carlton A. Mills	1976	2018	Tennis A. Mtowa	1987	2018
Henry L. Mills	1961	2022	Joyce N. Mtshali	2005	2019
James L. Miner	1975	2018	Dallas D. Mucci	1963	2018
Harry W. Mingledorff	1943	2019	H. Kenneth Muck	1992	2018
Kenneth R. Mingledorff	1978	2021	Surendra Mukhiya	2013	2021
Stanley P. Mingledorff	1962	2017	J. Calvin Mulder	1968	2017
John D. Minniear	1974	2017	Ronaldt Francisco Mulul Pú	2004	2020
Walter R. Miracle Jr.	1955	2017	Wilbert L. Munfus Sr.	2016	2023
Yurisel Milagro Miranda Mulet	2014	2018	M. Orlando Muñoz	1995	2020
Yurisel Milagro Miranda Mulet	2017	2018	Richard W. Murtland	1976	2019
Iafeta Misionare	1997	2020	Ronald M. Musser	2000	2020
David L. Mitchell	1967	2022	MUTABAZI Bienfait	2015	2020
Kenneth T. Mitchell	1981	2018	Itongwa Mutimana	2005	2018
Constance Mlotsa	1995	2019	Warren L. Mutz	2000	2020
Tebogo Jacqueline Modise	2012	2020	Paul E. Myers	2014	2018
Tsholohelo J. Mohola	1984	2020	Robert P. Myers	2011	2021
John D. Monroe Jr.	1971	2018	Jin Sook Myung	2009	2021
Fred D. Montgomery	2002	2021	William E. Naill Sr.	1964	2020
C. Robert Moore	1959	2018	Musialela Nalikena	2010	2019
Donald C. Moore	1952	2018	Marion E. Nansel	1990	2020
G. Raymon Moore	1962	2023	Felicidad B. Naranjo	1996	2019
Leslie C. Moore	2000	2022	Deo Narayan	2005	2017
Mark E. Moore	1949	2019	Arava Nataraja	2012	2019
William E. Moore	1971	2018	Marcelino Navarro	1988	2020
Sonia A. Morales	2015	2018	Paul A. Neal	1952	2019
Guadalupe Moreno	2014	2020	Thomas G. Nees	1963	2021
Julio Moreyra	1986	2020	Lawrence W. Neff	1974	2022

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Richard Neiderhiser	1958	2022	Samuel Olivar	2015	2021
Lola I. Rap Nelsen	1984	2019	Jose Z. Oliveira	1974	2022
Esther A. Nemec	1976	2020	Michael A. Olton	1984	2018
Steven W. Nestor	1999	2017	Alvin V. Orchard	1969	2019
Dal R. Newberry	1965	2020	Will B. Ortega Sr.	1990	2023
Helen E. Newhall	1993	2023	Diego M. Ortiz	1955	2021
Virginia R. Newton	1982	2021	Roberto J. Ortiz	1976	2020
Fredson Ngala	2002	2017	Eloy Ortiz Abad	2015	2018
Tsudulane Wassenaar Ngobeni	1979	2019	Jephte S. Osiris	1996	2021
Cameron D. Nicholls	1998	2018	M. Lorraine Ottinger	1966	2020
Darrell R. Nicklow	1976	2023	Oliver Ottley	1958	2020
Sony Nicolas	2010	2021	Glenn L. Outhouse	1973	2018
Patti J. Niebojewski	2018	2021	Amanda D. Ovalle	1998	2020
John M. Nielson	1970	2023	Alvin J. Owens	1976	2020
Joseph F. Nielson	1951	2018	Marjorie N. Owens	1990	2019
Christopher J. Nikkel	2013	2022	Verdean F. Owens	1953	2018
Gregory P. Niver	2018	2021	Calvin B. Oyler	1957	2018
Roy T. Nix Sr.	1955	2021	Charles Ozuruonye	2002	2021
Wemvulo Jenifer Nkambule	1996	2020	E. Norman Palmer	1961	2020
Emmanuel Akpan Nkanang	2002	2018	W. Preston Palmer	1988	2019
George Nkosi	2019	2019	Javier Emilio Paniagua Ossa	1993	2018
Adrien Ruthiririza Nkundimana	2017	2020	Chan-Kyung Park	1981	2021
Clodis L. Noble	1992	2020	Paul Park	1997	2023
Alofagia Nofoa	2011	2019	Soo Nam Park	1991	2018
Kenneth E. Noonan	1964	2022	Philip L. Parks	1990	2017
William D. Norris	1967	2021	Randy Parmer	1999	2021
Richard D. North	1993	2019	J. Gerald Parmer	1963	2017
Carol D. Norton	1999	2022	Lloyd L. Parrett	1969	2021
Barry E. Nyberg Sr.	1992	2022	Larry L. Parsons	1970	2022
W. Peter O'Brien	1979	2018	Avaolagi Pselio	2012	2021
W. Gary O'Bryant	1975	2019	Archie A. Passmore	1966	2022
Billy K. O'Connor	1976	2020	Robert R. Patterson	1979	2018
Elwood C. O'Dell	1972	2023	Terence C. Patterson	2001	2022
Godwin U. Obiong	2002	2018	Pierre-Michel Paul	1983	2023
Abraham A. Obo	1989	2018	Samraj J. Paul	1996	2019
Moses A. Obot	2002	2018	Joseph Q. Pearce	1971	2017
Michael Akpan Obuji	1997	2018	Paul E. Pearson	1967	2020
Virginia K. Oden	1998	2022	Robert J. Peebles	1974	2021
Talilotu Ofo	2010	2021	Robert G. Pego Sr.	1991	2023
Sung-Oong Oh	1969	2022	Sunny R. Penachos Sr.	2008	2020
Sunday A. Okpup	1989	2018	Daniel H. Penn	1951	2018

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Joseph F. Penn	1943	2022	Richard E. Pride II	1988	2020
Katherine A. Penney	2008	2020	George W. Privett	1955	2021
J. Mark Pennington	1997	2023	Stephen R. Proffitt	1985	2021
Esteban E. Peralta	1991	2018	Arnaud Prophet	1976	2021
Orlando Perdomo	1981	2017	Glenn V. Propst Jr.	1975	2019
Oscar Miguel Pereda Moreno	1984	2021	Major R. Pruett	1986	2020
Trancito S. Pereyra	1976	2020	George P. Psaute	1952	2020
Gelover Martín Pérez Avalo	2016	2018	Jimmy D. Pullum	1976	2017
Santos Marta Periche Querevalú	2007	2020	F. Kenneth Pults	1977	2022
V. David Perkins	2010	2021	Ronni Alain Pupo Pupo	2009	2018
William "Chip" Perkins III	1990	2022	Paul M. Pusey	1958	2020
Phyllis G. Perkins Howard	1992	2017	E. Howard Quantz	1968	2022
Thomas Perry	2002	2020	Roy L. Quiett	1971	2019
Joshua Chandrasegaran Perumal	2000	2020	Anthony S. Quimby	1974	2019
Betty L. Petersen	1991	2021	L. Wayne Quinn	1960	2020
George M. Petry	1960	2019	Edgar Legayada Quinoviva	1984	2021
James V. Pettit	1985	2021	Harry F. Radcliff	1985	2022
Larry R. Phelps	1979	2021	Cipriano Ramos	1966	2020
Marcus G. Phillippe	1980	2021	Clyde P. Ramsey Sr.	2001	2021
John Darren Phipps	2011	2021	Glenn W. Ratcliff	1964	2019
Sam Pickenpough	1959	2018	Eugene A. Ratz	1967	2022
Paul A. Pierce	1972	2019	Allen G. Ray	1958	2017
Jacques Pierre	1995	2022	D. Paul Ray	1955	2018
Kenneth P. Pierson	1985	2021	Emily G. Ray	1997	2020
Wesley Roberto Pimentel De Carvalho Lima	2020	2020	Melvin B. Rayborn	1957	2018
Jesús G. Piña	2014	2021	Virgil R. Rayborn	1951	2018
Roger Porrás Piolo	1995	2020	Jane A. Ream	2006	2019
Claude E. Pittenger	1954	2018	John Reaney	1958	2018
William E. Planck	1992	2023	Anderson M. Rearick Jr.	1983	2018
John Poling	2006	2017	Donald E. Redmond	1960	2020
Billy D. Ponder	1979	2020	Donald R. Reed	1974	2020
John H. Pope Sr.	1967	2020	Donald E. Reed	1952	2019
Leslie Porter	1964	2020	Bradley J. Reese Sr.	1977	2020
Bob Porter	2006	2019	Erma L. Reeves	1944	2017
Harold J. Potter	1958	2018	James D. Reeves	1971	2022
Norman Potter	2000	2022	Barry L. Reiswig	2004	2019
Thomas B. Pound	1971	2021	Albert L. Remmenga	1971	2022
Richard M. Powers	1960	2017	John E. Remmenga	1965	2022
Robert J. Premus	1972	2020	Clifford L. Reneau	1951	2022
L. Dewayne Price	1970	2018	Edwin L. Retter	1971	2023
			Pedro Antonio Reyes	2006	2023

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Manuel Reyes De La Cruz	1986	2017	Miguel Rodriguez	1970	2020
Gene D. Reynolds	1965	2019	Octavio Rodriguez Jr.	2021	2022
T. Rod Reynolds	1994	2022	Jorge Rodriguez Rodriguez	1973	2020
Walter J. Rezendes	1998	2023	Terry D. Roediger	1976	2020
Dean M. Rhoades	1961	2017	Homer L. Rogers	1958	2017
William L. Rhoades	1965	2017	Pedro Romero	2014	2021
J. Daphene Richard	1998	2020	Tomas A. Rosa	1988	2017
Aston E. Richards	1977	2017	Efren M. Rosales	1971	2021
James T. Richardson	1980	2020	Gabriel D. Rosario	1977	2019
Kenneth L. Richardson	1970	2023	Mark E. Roskam	2018	2020
Moise Riche	1990	2018	Dortha J. Ross	1982	2021
Howard L. Rickey	1955	2019	Michael B. Ross	1973	2021
Ogdon Rico	1964	2020	Stanley L. Ross	1962	2021
Cheryl J. Turner Riddle	2003	2019	Ronald W. Roth	1966	2019
Paul D. Riddle	1989	2017	Herman E. Rouse	1977	2018
Stephen J. Rieder	1967	2021	C. Michael Routh	1995	2019
Ben T. Riggins	1971	2020	Tracy Rowe	2020	2020
C. Jane Riggins	1965	2020	Arthur T. Roxby Jr.	1977	2018
Pete Riggs Jr.	1996	2020	Bakul Roy	2009	2018
Robert R. Ringer	2001	2022	Bhupendra Nath Roy	2010	2020
Luis E. Rios	1958	2018	Robindra Nath Roy	2016	2020
Norman A. Ritchie	1961	2018	Robindronath Roy	2007	2020
B. Winfred Ritter	1959	2022	John E. Rumble	2000	2017
Hector Rivera	2003	2020	Francis M. Runyon	1953	2022
Juan E. Rivera	1988	2021	Richard A. Runyon	1983	2018
Manuel Rivera Negron	1970	2020	Gordon T. Rupert Sr.	1973	2018
Howard L. Robbins	1981	2019	Andrew V. Rushing	1972	2018
J. Stephen Robertson	1977	2020	Jim G. Russell	1996	2017
James H. Robertson	1942	2019	Marvin Keith Russell Jr.	2010	2020
Lynn Robertson	2004	2017	William M. Russell	1970	2022
Adrien-David Robichaud	1985	2020	Gregory F. Rustulka	2002	2020
Edwin H. Robinson	1980	2017	Mary Lou Rutgers	1984	2022
Hollis H. Robinson Jr.	1985	2021	John Ruzich	1965	2019
John E. Robinson	1990	2019	Amanda Sabajan-Hernandez	2002	2021
Peter A. Robinson	1959	2018	Barbara A. Sage	2003	2019
Ted L. Robinson	1975	2020	Kenneth R. Salyers	1996	2018
Granville W. Rock	1976	2018	Nola R. Sampson	1999	2019
Sandra S. Rockwell	1987	2018	M. Franklin Sams	2002	2017
Jose C. Rodriguez	1952	2020	Padam Bahadur Samsohang	2009	2020
Julio C. Rodriguez Sr.	2002	2021	John M. Sanders	1981	2018
Maria Candelaria Rodriguez	2001	2020	R. Eugene Sanders	1961	2021

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Raymond D. Sanders	1965	2022	Basil D. Shaw	1980	2017
Hugo Rolando Sandoval Bonilla	2015	2020	Bruce G. Shaw	2002	2021
Elpidio Sandoval Calvillo	1990	2019	David L. Shaw	1987	2022
Herson Santa Román	1979	2018	R. Dean Shaw	1960	2018
Mafoa T. Sapini Sr.	2018	2020	Paul D. Shear	1979	2021
Nitin Kiran Saraf	2008	2019	Robert L. Shearer	1964	2021
Merlyn B. Sarbues	2012	2019	Sammy R. Sheehy	1976	2019
Myron D. Sartin	1958	2019	Oscar H. Sheets	1957	2020
Samuel R. Scantlen	2005	2020	Ronald L. Shehan	2002	2021
Louis M. Scarbrough	2000	2022	Donald R. Shelp	1957	2022
Sergio Scarpiello	1991	2020	Michael P. Shelton	1991	2017
Margaret A. Schafer	2001	2018	T. Leslie Shelton	1968	2018
Peter J. Scharler	1980	2022	William Gene Shelton	1959	2017
Daryl A. Schendel	1965	2021	Glenn S. Sherman	1997	2022
Raymond W. Schermerhorn	1960	2018	Gary E. Sherrodd	1988	2020
Harmon L. Schmelzenbach	1960	2019	Yong Sun Shin	1979	2017
Ronald Steven Schneider	1995	2018	Albert F. Shinn	2000	2017
Clifford L. Schoelz	1990	2019	J. Arthur Shipley	1999	2021
Robert A. Schroeder	1967	2020	Harlan H. Shippy	1958	2018
R. V. Schultz	1952	2018	Philip D. Shomo Sr.	1964	2019
James G. Schuman	1980	2020	Stephen E. Shook	1997	2017
Robert H. Scott	1953	2020	Jerry L. Short	1959	2019
Fern G. Scrivner	1946	2019	Noah Sibanda	2003	2021
Vickie L. Scrivner	1994	2021	Norma J. Siberts	1993	2020
A. Keith Sears	1963	2021	Arden A. Sickenberger	1958	2020
Kenneth E. Sears	2004	2018	Nimrod Sigudla	1994	2019
Teddy Seballos Masias	1986	2021	Gerald J. Silva	1998	2020
John W. Secor	1963	2018	Sifale T. Silva	1994	2021
Robin H. Seia	1988	2019	Washington Silvano	1984	2020
Joseph N. Seide	1969	2021	D. Eugene Simpson	1958	2022
Carolyn M. Seifert	1989	2018	Lallman H. Singh	1971	2022
Charles L. Self	1984	2018	Roy A. Sloan	1968	2020
Erwin A. Self	1958	2021	John C. Sluyter	1971	2019
Roy H. Sewell	1964	2019	Deborah J. Smiley	2003	2023
Garnett L. Sexton	1959	2018	Billy G. Smith	1974	2023
John R. Sgro	1980	2019	C. Harold Smith	1959	2021
Alexander J. Shabo	1977	2023	Charles W. Smith Jr.	1977	2019
J. Lee Shafer	1983	2019	David W. Smith	2017	2017
Deborah F. Shaffer	2015	2017	Donald J. Smith	1955	2023
Robert R. Shafto	1963	2023	Donald R. Smith	1987	2019
Joseph L. Sharp	1985	2021	Donald C. Smith	1977	2019

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Glen L. Smith Sr.	1997	2021	Eileen A. Squires	1962	2018
Grafton L. Smith	1944	2018	Delmar V. Stalter	1953	2018
Horace D. Smith	1976	2021	Judith A. Stapleton	2003	2022
James D."J.D." Smith Jr.	1957	2019	F. Wayne Stark	1963	2019
James O. Smith	1996	2018	Joanne Allen Stebbins	2000	2021
James B. Smith III	1983	2021	Daniel J. Steele	1964	2020
Leland G. Smith	1984	2018	James W. Steele	1973	2017
Michael L. Smith Sr.	1994	2021	Norman G. Steele	1984	2021
Mickey G. Smith	1957	2022	Larry M. Steveley	1970	2019
Patrick Smith	1975	2018	M. Everett Stevens	1998	2020
Raymond E. Smith	1960	2017	S. C. Stevenson Jr.	1961	2018
Richard H. Smith	1951	2021	Barbara Stewart	1989	2022
Robert L. Smith	1959	2017	D. L. Stewart	1975	2019
Roma J. Smith	1943	2020	Jim P. Stewart	1961	2019
Roy W. Smith	1971	2021	Raymond A. Stewart	1973	2018
S. Wayne Smith	1964	2020	Robert L. Stewart	1973	2021
Timothy M. Smith	1990	2021	Wanda C. Stewart	1977	2019
Titus W. Smith	2011	2022	Kenton M. Stiles	2006	2023
Walter W. Smith	1957	2020	Terry W. Stivers	1980	2019
William A. Smith	2018	2020	Leroy C. Storey	1955	2022
Jack B. Smithwick Sr.	1987	2019	Stanley P. Storey	1956	2017
George R. Snyder	1968	2022	Sam L. Storkson	1981	2018
John J. Snyder	1982	2020	Gregory W. Story	1986	2021
William G. Snyder	1984	2022	John D. E. Story Sr.	1971	2020
Enrique Otoniel Solano Castro	2013	2021	Bob L. Stovall	1975	2020
Commender Soren	2010	2019	Eugene L. Stowe	1945	2020
David W. Sorensen	1993	2021	Richard K. Strahm	1994	2021
Melburn H. Sorensen	1966	2022	Donald F. Stroud	1999	2017
Wil M. Spaite	1961	2022	Glendon D. Stroud	1971	2021
Tom A. Spalding	1961	2022	John H. Stubbs	1997	2018
C. Kenneth Sparks	1948	2019	Paul E. Stubbs	1965	2018
Jonathan D. Sparks	1974	2020	David G. Stuhr	1987	2022
S. Jeffrey Sparks	1977	2021	Marlyn L. Stukey	2006	2019
Clarence V. Spaulding Jr.	1973	2023	Floyd H. Styers Sr.	1961	2018
James W. Spear	1980	2021	Effendy Ady Sucahyo	2004	2021
Walter D. Speece	1964	2018	Sallagali John Sunder	2009	2018
Kenneth G. Spicer	1961	2020	Badrianto Ary Susetyo	2010	2019
Robert L. Spinks	1956	2019	Winfield E. Swanson	1955	2017
J. Leroy Spradling	1969	2019	Watson L. Swope	1981	2021
Harvey L. Sprague	1966	2020	Paul D. Sydenstricker	1963	2022
Virgil L. Sprunger	1946	2017	Robert D. Syvertson	1998	2022

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Vincent J. "Jim" Tabone	2020	2021	TONSHO, Masako	2009	2020
David E. Tadlock	2010	2019	Rodolfo Touzet	2017	2021
Nick R. Tahchaw-Wickah	1973	2019	William Townsend	1985	2017
Javier Tamez	1992	2021	Jimmie D. Tracy	1959	2017
Ramon N. Tanon	1994	2022	Dodd A. Tremaine	1991	2017
Jerry W. Tate	2001	2017	Romeo Z. Trinidad	2009	2020
Alvis W. Taylor	1983	2021	Victor H. Trujillo	2004	2021
Bobby L. Taylor	1985	2018	Walter Tsingine	1987	2020
Clayton D. Taylor	1965	2022	Alvin C. Tso Sr.	1976	2018
James D. Taylor	1957	2018	James P. Tubbs	1958	2019
John D. Taylor	1954	2023	Joel Tuche Sr.	1999	2018
Larry D. Taylor	1973	2019	George A. Tucker	1979	2021
Ray E. Taylor	2002	2021	Lloyd A. Tucker	1970	2021
William F. Taylor	1992	2022	Melvin A. Tucker	1960	2021
Clifford H. Tazelaar	1959	2017	Wilbur L. Tucker	1975	2019
Leon Maurice Teal	2002	2021	Lino N. Tufuga	1984	2018
Carol A. Techau	2005	2018	Jerry W. Tull	1967	2017
Oge Telancy	1987	2021	Edward A. Turnbull	1980	2022
Jeremias Antonio Tembe	2002	2020	Donald G. Turner	1956	2018
Earl W. Templeman	1978	2023	J. Paul Turner	1968	2023
Darryl S. Tennefos	2000	2020	Willard D. Turner	1964	2022
Douglas W. Terry	1976	2020	Andrew R. Twibell	2012	2020
Raymond E. Teston	1977	2018	Donald E. Tyler	1954	2019
Michael Tewkesbury	1978	2019	Domingo Tzub Tun	1984	2021
Hannah Sao Thach	2008	2023	Johnson Charles Udo	2010	2019
John H. Tharp	1978	2019	David U. Uko	1989	2018
Larry R. Thomas	1973	2021	Robert T. Ulrich	1958	2017
W. Leon Thomas	2010	2019	Theodore E. Underwood	1962	2018
Gene R. Thompson	1984	2023	Penoga Unutoa	1989	2022
Richard H. Thompson	1951	2018	Edgardo H. Urrea Ramirez	1984	2018
Roy L. Thompson	1964	2021	Ioane M. Vailasi	1981	2018
James O. Thornton	1957	2019	Alice Solo Valentine	2014	2019
William C. Thorpe	1959	2017	J. D. Valentine	1960	2019
Franklin D. Tiller	1995	2020	Andres C. Valenzuela	1958	2018
Jerry B. Tingson	1971	2018	Ricareda V. Valenzuela	1971	2019
Juanita C. Tio	1991	2017	Orlando E. Vallejo	2008	2020
David A. Tish	1983	2023	Myrna D. Van Ostrand	1974	2021
Paul A. Toepfer	1971	2022	Jerry G. VanNatter	2005	2018
Stan A. Toler	1985	2017	Bill E. Vaughn Jr.	1991	2022
Luiz Tomaz	1991	2020	David M. Vaughn	1988	2022
D. Deletta Tompkins	2006	2021	Lawrence L. Vaughn	1954	2017

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Marshall L. Vaughn	1957	2018	G. Robert Wells Jr.	1995	2022
A. Richard Veach	1966	2020	Henry L. Wells	1972	2019
Maria N. Vera De Malia	1976	2020	David E. Wermuth	1969	2019
Elisha Ulysses Verge Sr.	1994	2020	E. Ruth Wesley	1994	2021
Santhapparaj Victor	2012	2019	Ronald E. Wesley	1961	2018
John D. Villamor	1989	2019	Eddie D. West	1968	2020
Arnulfo Villarreal	2014	2018	James West	1987	2022
Destinace Vincent Vilsaint	2009	2018	Ralph E. West	1957	2020
Bob C. Viser	1971	2020	Larry M. Westfall	2018	2020
Eduardo Vrraco	2007	2018	Owen C. Wetzel	2003	2019
Robert A. Wade	1968	2017	Johnny J. Wheelbarger	1964	2021
Allen L. Wagner	1996	2021	Bartlett J. Wheeler	1972	2021
Harry L. Wales	1965	2022	Charles J. Wheeler	1970	2017
Brian K. Walker	2000	2019	Kenneth L. Wheeler	1998	2019
Dana E. Walker	2006	2021	Herman W. Whitby	1982	2022
Edward W. Wallace	1964	2020	Gaylon L. White	1988	2023
Irene E. Wallace	1984	2020	Harry D. White	1997	2020
Leonard E. Waller Sr.	1993	2021	Raymond L. White	1992	2022
Donald L. Walter	1980	2019	Jack C. Whitehorse Sr.	1981	2019
Edward M. Walters	2010	2020	Ray E. Whiteman	1962	2017
L. Dale Wanner	1963	2018	Kenneth D. Whitescarver	1971	2022
Albert F. Ward	2002	2020	Eugene R. Whitmer	1967	2020
Tom Warea	2002	2019	David E. Whitteberry	1963	2022
Darwin C. Warner	1967	2018	Thomas M. Whitten	1972	2023
Sidney E. Warner Sr.	1992	2017	Ronald L. Whittenberger	1963	2017
Donald Washington	2006	2018	William C. Wiggins	1985	2022
Earl E. Wassom	1952	2023	Harold W. Wilcox	1962	2020
Clinton L. Wasson Sr.	1964	2022	Robert A. Wilden	1945	2019
Richard W. Waterman	1966	2019	Kathleen J. Wilder	2005	2021
Gordon D. Watkins	1976	2020	Charles A. Wilkes Sr.	1959	2020
Robert E. Watson	1962	2017	Alan L. Willard	2008	2019
Roy O. Watson	1956	2017	Billy H. Willerson	1977	2021
Linda L. Watts	1991	2020	Daniel L. Williams	1997	2019
William C. Watts	2000	2022	Donald W. Williams	1957	2021
Allison L. Weaver	2013	2021	Gaylene Sue Williams	2009	2018
Larry J. Webb	1963	2020	George Williams	1985	2019
Robert K. Welch	1989	2021	Harold G. Williams Sr.	2006	2019
Roy A. Welch Sr.	1984	2020	H. Billy Williams	1982	2023
Lowell D. Welker	1966	2018	Jim Williams	1959	2020
Jack G. Weller	1966	2021	Janet O. Smith Williams	1943	2018
Donald V. Wells	1979	2022	John Williams	1994	2020

Name	Year Ordained	Year Deceased	Name	Year Ordained	Year Deceased
Myron Williams	1988	2020	Dale B. Worcester	1950	2018
Robert D. Williams Sr.	2003	2021	Robert F. Worthington	1978	2021
Arno Wilson	1973	2022	Lawrence R. Wright	1971	2022
Gary W. Wilson	1969	2017	W. Dan Wright	1971	2017
Jerry C. Wilson	1965	2022	Ronald W. Wuest Sr.	1985	2021
Joseph E. Wilson	1968	2022	Lloyd D. Wyatt	1946	2018
Raymond E. Wilson	2003	2022	Leon F. Wyss	1958	2018
Stanley E. Wilson	1956	2017	Jerry A. Yarberro	1991	2023
Ronald J. Wirth	1964	2019	Gary R. Yarberry	1989	2020
Neil B. Wiseman	1959	2019	Ruth C. Yates	1966	2021
Raymond L. Wisner	1973	2020	Chang-Bok Yeo	1977	2022
Daniel N. Witherow	2010	2017	Duane L. Yoesel	1966	2018
Milo E. Wittkopf	1974	2020	George E. York	1955	2018
Charles A. Wolfe	1992	2019	Roger S. Young	1961	2019
Roy R. Wolfe	1971	2023	William H. Youngman	1959	2018
Donald D. Wolfgang Sr.	1969	2019	Vincent Kin Yan Yu	2011	2018
Richard L. Womack	1976	2018	Yugai Zhannetta	2007	2022
Alfred B. Wood	1988	2021	Luis A. Yunga Tenazaca	1988	2018
Jackie M. Wood	1994	2022	Kummaragunta Zachariah	1997	2019
Howard L. Woods	1956	2020	Lane E. Zachary	1993	2020
S. Oren Woodward	1969	2023	Juan J. Zani	1954	2020
Zell E. Woodworth	1975	2019	Angel Zarastro	1954	2020
Clifford L. Woolery	1980	2022	David M. Ziegler	1972	2022
Tyler S. Wooster	1960	2019	Salvador Zoroastra	1954	2020
Jeff A. Wooten	2009	2022	Bill Zumwalt	1976	2022

Respectfully Submitted,

PHILLIP RHOADES, *Chairperson*
MIKE ANDREWS

DIANE ESTEP
GLORIA MCKELLIPS

SAM VASSELL

NOMINATING COMMITTEE

The Nominating Committee met on 18 May January 2023 via electronic meeting. The committee submits the following nominations to the General Assembly for the General Court of Appeals:

Frederick Amolo, Africa
Julie Cheney, USA/Canada
Kafoa Muaror, Asia-Pacific
Antoine St. Louis, Mesoamerica
Ian Wills, Eurasia

Respectfully Submitted,

CHRISTIAN SARMIENTO, *Chairperson*
CARLOS SAENZ
DANY GOMIS
MARTA GONZALES

IMRE GUZSTIN
MARK LOUW
MICHAEL JOHNSON
SHARON NGOMANE

UN-TAE PARK
JIM RITCHIE
STAN REEDER

PLATTING COMMITTEE

We recommend that the voting bar of the assembly be set to include only those seated at tables with linen coverings in front of the divider in Sections A, B, C, D, E, & F Rows 1–17, as indicated on the seating chart and the platform.

The members of the *Manual* Editing Committee and other special guests are given specific seating within the bar. Six interpreters are seated side-by-side with the appropriate delegations to facilitate simultaneous interpretation. Specific seating requests for non-voting delegates from Phase 1 district and IBOE institutions have been accommodated according to the decisions of the Credentials Committee.

We have selected and assigned delegates to seats in accordance with the Standing Rules. The seating assignments have been distributed to delegates via the General Assembly Documents on the cloud.

Respectfully Submitted,

AMANDA DOTSON

DANIEL FULTON

GARY W. HARTKE

REFERENCE COMMITTEE

The Reference Committee met on 23 January 2023 at the Global Ministry Center, Lenexa, Kansas USA, and on 20 April 2023 via electronic meeting. Having had the resolutions referred to us, we have assigned them to the various committees of the General Assembly per the General Assembly Standing Rules.

Respectfully Submitted,

JOEL PEARSALL, *Chairperson*
GARY HARTKE, *secretary*
DEAN BLEVINS
DEIDRE BROWER-LATZ
ROSE BROWER YOUNG
WENDELL BROWN
JULIE CHENEY
SARAH COLESON-DERCK
KEITH COX

CHERYL CROUCH
SCOTT DANIELS
SAM FLORES
JEFFERY GRAY
MÁRIA GUSZTINNÉ TULIPÁN
JEFFREY JOHNSON
JERRY KESTER
MIKE KITSKO
BRAD KOCHIS

MARK LINDSTROM
OLIVIA METCALF
WAYNE NELSON
KEITH PARDUE
STAN RODES
TERRY SOWDEN
CARLA SUNBERG
C. DALE THISTLE
SCOTT WHALEN

REPORTS - Special Commissions/Committees

SUMMARY REPORT ON REFERRAL FROM THE 2017 GENERAL ASSEMBLY TO THE BOARD OF GENERAL SUPERINTENDENTS

We welcome all of you in the name of our risen Lord and Savior, Jesus Christ who came full of grace and truth and who is the Way, the Truth, and the Life.

It is our custom to offer accountability to the current General Assembly for those items that were referred to the Board of General Superintendent (BGS) from the previous General Assembly. There were 14 resolutions referred to the BGS by the 29th General Assembly. DA-213 was referred to the *Manual* Editing Committee and the remaining 13 resolutions were divided into three categories – Articles of Faith, Covenant of Christian Conduct, and Administration. Study groups and committees were appointed for each category.

Articles of Faith Study Group

The 2017 General Assembly voted for a group to be appointed to continue the study of our Articles of Faith over the quadrennium. General Superintendents Busic and Chambo were appointed to oversee the work of the study group on behalf of the BGS.

The Board of General Superintendents appointed a qualified group of global scholars to constitute the Articles of Faith Study Group. These scholars represent a wide range of theological education, reflection, and experience. The study group was globally resourced from Nazarene colleges and universities, pastoral leadership, and the Global Ministry Center, and considered the following resolutions which were referred to the Board of General Superintendents from the 2017 General Assembly in Indianapolis, Indiana USA.

CA-720	Dedication Ritual
JUD-804	Article of Faith VI – Atonement
JUD-805	Resurrection, Judgment, and Destiny
JUD-805a	Article of Faith – Resurrection, Judgment, and Destiny
JUD-813	Article of Faith X – Christian Holiness and Entire Sanctification
JUD-814	Article of Faith XVI – Resurrection, Judgment, and Destiny
JUD-827	Study group on Baptism of Infants Ritual
JUD-834	Burial Ritual for a Child

JUD-813 was adopted by the Special Judicial legislative committee but was approved to be referred to the Board of General Superintendents by the 2017 General Assembly. JUD-814 and JUD-827 were adopted by separate actions of the General Assembly but the resolutions each called for study group to be created to determine if resolutions on these issues might need to be proposed to the 2023 General Assembly. The other five resolutions were approved to be referred to the BGS without amendments by the 2017 General Assembly.

Meetings were held at the Global Ministry Center in Lenexa, Kansas USA on two different occasions for two days, each over a two-year period. Between meetings, sub-committees worked to refine language and report back to the full group. Study group members emailed their thoughts, suggestions, and clarifications between meetings. The study group made recommendations to the BGS for its consideration, and they fell into three general categories:

1. Recommend the acceptance or rejection of the General Assembly 2017 resolution with an up or down vote.
2. Suggest language changes to the Articles of Faith.
3. Propose new resolutions for BGS consideration.

The committee chair reported the work of the study group to the Board of General Superintendents on two occasions and offered recommendations for consideration. The general superintendents took great care to understand all proposed wording and reasoning that supported the suggested changes. The Board of General Superintendents discussed these recommendations in its quarterly meetings.

After approval by the Board of General Superintendents, and with the help of the General Secretary's Office, the documents were formatted into resolutions that are before the Assembly. These resolutions are not a redefinition of our doctrine, but a restating of it for greater clarity. It is the BGS' belief that the goal of improving language for better understanding of the church's beliefs is vital. The BGS encouraged the Assembly's support of these recommendations.

This summarizes the work of the Articles of Faith study group.

The following members of the group gave their time to this project:

Frank Moore, General Editor – chair
 Ron Benefiel, Point Loma Nazarene University
 David Busic, General Superintendent
 Fili Chambo, General Superintendent
 Vicki Copp, Pastor, Cameron Church of the Nazarene, USA
 Dick Eugenio, Asia-Pacific Nazarene Theological Seminary
 Rubén Fernández, Regional Education Coordinator, Mesoamerica
 Tim Green, Trevecca Nazarene University
 Jorge Julca, Regional Education Coordinator, South America
 Svetlana Khobnya, Nazarene Theological College
 Musa Kunene, Field Strategy Coordinator, Africa
 Diane LeClerc, Northwest Nazarene University
 Thomas Noble, Nazarene Theological Seminary
 Josh Sweeden, Nazarene Theological Seminary

Covenant of Christian Conduct Committee

The 2017 General Assembly also referred the following to the Board of General Superintendents:

CA-710	Use of Intoxicants
CA-714	Sanctity of Human Life
CA-724	Gender Identity
JUD-833	Task Force on the Use of Alcohol

The BGS appointed a global study group, the Covenant of Christian Conduct Study Committee, to study and review *Manual* paragraphs on the Christian Life and Sanctity of Human Life, paragraphs: 28, 29, and 30, with all the subparagraphs, and 929 and 930 (2017-2021 *Manual*). General Superintendents Chambo and Sunberg were appointed to oversee this project on behalf of the BGS.

The study group was resourced from Nazarene colleges and universities, pastoral

leadership, General Board, and the Global Ministry Center, and consisted of representatives from all six regions. Meetings were held at the Global Ministry Center in Lenexa, Kansas USA on two different occasions for two days each, and over a two-year period. Additional meetings were held via teleconference. A subcommittee was appointed to work on a resource paper on Gender Identity to be presented to the BGS. The BGS then discussed both recommendations and the resourcing of the study group, taking great care to understand all proposed reasoning and wording.

After approval by the Board of General Superintendents, and the help of the General Secretary's Office, the documents were formatted into resolutions that are before the Assembly.

This summarizes the work of the Covenant of Christian Conduct Study Committee. The BGS encouraged the Assembly's support of these recommendations.

The BGS expressed gratefulness for the work of the following committee members:

Roger Hahn, Nazarene Theological Seminary – chair
Fili Chambo, General Superintendent
Scott Daniels, Pastor, College Church of the Nazarene
Jay Height, Regional NCM Coordinator
Antonie Holleman, District Superintendent, Eurasia
Bill Kwon, District Superintendent, Asia-Pacific
Jean Jerlynogueira, District Superintendent, South America
Deirdre Brower Latz, Principal, Nazarene Theological College
Gift Mtukwa, Pastor, Africa
Scott Rainey, Nazarene Discipleship International
Dan Spaite, General Board member
Carla Sunberg, General Superintendent
Nell Sweeden, Nazarene Compassionate Ministries
Michael Thompson, General Counsel
Wavny Toussaint, General Board member
Tamara Zambrana, Pastor, Mesoamerica

Administration Study Committee

The Administration Study Committee, under the leadership of General Superintendents Duarte and Graves, was formed to study:

MED-517	Restrictions for Persons Who Are Guilty of Sexual Misconduct Involving Children
DA-209	Renewing the DS Relationship
LA-411	Electronic and Multi-site Meetings—Local Church
MED-518	Use of the Title "Pastors"

The Committee was divided into two study groups. These groups met eight times over a period of two years. These resolutions reflect the church's continued appreciation of its relationship with both lay and clergy leaders, and its care for their well-being and the well-being of others.

After further consideration, the BGS recommended to the General Assembly that *Manual* 129.30 and 916 remain as they are currently worded in the (2017-2021) *Manual*. Further, the BGS recommended that LA-411 and MED-518 be approved with edits; and that DA-209 is not

approved.

The BGS expressed gratefulness for the work of the following committee members:

Group A (MED-517)

Stan Rhodes, clergy, Global Ministry Center – chair
Todd Bowman, layman, USA/Canada
Eugénio Duarte, General Superintendent
David Graves, General Superintendent
Benjamin Langa, layman, Africa
Janine Metcalf, pastor, USA/Canada
Solomon Ndlovu, District Superintendent, Africa
Michael Thompson, General Counsel

Group B (MED-518, LA-411, DA-209)

Stan Reeder, District Superintendent, USA/Canada – chair
Sam Barber, pastor, USA/Canada
David Grace, General Superintendent
Michael Johnson, layman, USA/Canada
Larry Leonard, District Superintendent, USA/Canada
Judith Owens, layperson, USA/Canada
Milon Patwary, laymen, Eurasia
Scott Sherwood, District Superintendent, USA/Canada

Conclusion

The BGS noted that this 30th General Assembly is historic in that an early regional caucus strategy was developed so that global regions were given the opportunity to review all legislation, providing greater engagement from non-USA/Canada delegates, including those who could not physically be present.

The Board of General Superintendents fulfilled these assignments through the use of gifted and consecrated minds to arrive at these resolutions. It is the BGS' hope and prayer that the church is strengthened by this work as we strive to fulfill our mission "to make Christlike disciples in the nations."

Respectfully submitted,
EUGÉNIO R. DUARTE GUSTAVO A. CROCKER
DAVID W. GRAVES FILIMÃO M. CHAMBO
DAVID A. BUSIC CARLA D. SUNBERG

**Presented by David Busic*

BALLOT REPORTS

INCUMBENT GENERAL SUPERINTENDENTS

	Total Ballots cast	Necessary for election	Yes	No
David Busic	847	565	815	32
Gustavo Crocker	881	587	785	96
Filimão Chambo	895	597	871	24
Carla Sunberg	891	594	852	39

NEW GENERAL SUPERINTENDENTS

BALLOT ONE

Total ballots cast 931; Necessary for election 566

Daniel Abdul Karim Gomis	117	Simon Pierre Rwaramba	8
T Scott Daniels	97	William Sawyer	8
Christian Sarmiento	94	Samuel Flores	7
Scott Rainey	75	Musa Kunene	7
Mark Louw	61	Christine Youn Hung	7
Deirdre Brower Latz	58	Klaus Arnold	6
Min-Gyoo Shin	57	Marta Gonzalez	6
Stan Reeder	52	Gary Hartke	6
Luis Carlos Saenz	50	Corey Jones	6
Curtis Solomon Ndlovu	40	W. Mark Lancaster	6
Scott Sherwood	36	Carl McCann	6
Edward Estep	29	Sipho Ncongwane	6
Manuel Gamaliel Lima	24	John Keith Newman	6
Dwight Gunter	21	Nell Becker-Sweeden	5
Rick Harvey	21	Daryl Blank	5
Rodwell Alphonso Porter	18	Miguel Angel Ceballos Hernandez	5
Jeren Rowell	18	Francisco Cho Si	5
Brian Powell	17	Antônio Carlos dos Santos Silva	5
Brian Wilson	15	Rubén Fernández	5
Admirado Chaguala	14	Adérito Ferreira	5
Flavio Valvassoura	14	Mária Gusztinné Tulipan	5
Dance Gamalami Mathebula	13	Jared K Henry	5
Verne Ward III	13	Analberto Herrera Cuello	5
Jorge Julca	12	Hlabane Frank Mahlaba	5
Kafoa Muaror	12	Mfanaleni Mkhathshwa	5
Daniel Geoffery Kunselman	11	Jose Alberto Moiane	5
Olivia Metcalf	11	Gerson Pinto Cardoso	5
Albert Hung	10	P. Brett Rickey	5
Jeffrey Johnson	10	Althea Taylor	5
Luiz Carlos Rocha Oliveira	10	Elio Tomaz	5
Dong Haven (Bill) Kwon	9	Sabine Wielk	5
Kerry Willis	9	Scott Armstrong	4
David Bowser	8	Samuel Barber	4
Antonie Holleman	8	Jeffery Barker	4
James Ritchie	8	Ely Camas	4

Ricardo Coc	4	Carlos Cordero	2
Macedonio Daza	4	Tim Crump	2
Bret Layton	4	Bongani Dlamini	2
Denis Mohn	4	Tsutomu DOHI	2
Amadeu Hennque da Silva Nunes	4	David Downs	2
Ramesh Pathara	4	Richard Faúndez Farfan	2
Dale Schaeffer	4	D. Ian Fitzpatrick	2
Shawna Songer Gaines	4	Diego Forero	2
Rick Barker	3	Oscar Franco	2
Gabriel Benjamin	3	Timothy Gaines	2
Elias Betanzos Luis	3	Daniel Glaeser	2
James Bond	3	James Heyward	2
Daron Brown	3	Roberto Hodgson	2
Wendell Brown	3	Ronald Jackson	2
Marcelo Correa Perez	3	Caswald Jemmott	2
Sunil Dandge	3	Simon Jothi	2
Cecilia de Los Angels Gomez de Diaz	3	Wynne Lankford	2
James Kevin Dennis	3	Gregory Lewis	2
Peter Paul George	3	Antonio Assane Mandlate	2
Timothy Green	3	René Marroquin Orellana	2
Stephen Gualberto	3	Michael McClurg	2
Khalil Halaseh	3	Shaun Mellors	2
César Juárez Sam	3	Lois Miller	2
Hugh E. King Jr.	3	Samuel Montañéz	2
Lawrence Lacher	3	Juan Jose Moreno Pérez	2
Mark Lehman	3	Leslie Mullings	2
Timothy Miller	3	Silla Onyango	2
Ezekiel Mnisi	3	Paulas Pawar	2
Leniza Monteiro-Soares	3	Justin Pickard	2
Joel Mullen	3	Maria Antonia Ponce Espinoza	2
Cosmas Mutowa	3	Phillip Rhoades	2
W. Kyle Poole	3	Adán Sanchez Paredes	2
Stephen Rodeheaver	3	Augustus Sealy	2
Jason Stevens	3	Krishna Singh	2
Stanley Ushe	3	Sergio Benjamin	2
Mario Vargas Castro	3	Soria Fernandez	2
Steven Willis	3	Richard Stadler	2
Gordon Wong	3	Oscar Suarez Becerra	2
Moongi Yoon	3	Teanna Sunberg	2
Fernando Almeida	2	Sharvon Sydney	2
Fredrick Amolo	2	C. Dale Thistle	2
Emanuel David Araújo	2	Michael Thompson	2
Terrill Armstrong	2	Rian Williams	2
Jose Fredy Arreola de la Rosa	2	Kyung Yu	2
Ayala de Chinchilla	2	Maria de Lourdes Antonia Angeles	1
Marcial Banda Rafael	2	Virgil Askern	1
Mark Bane	2	Aaron Austin	1
Jesús Bernat Pintos	2	Dan Balayo	1
Luis Henrique Biazon	2	Jose David Eliezer Balcázar Medina	1
Craig Brophy	2	Orestes Barboza Mejia	1
Rose Brower-Young	2	David Bartley	1
Sirlene Bustos Salazar	2	Victor Bin Xoy	1
Juan Ramon Campos Martinez	2	Mauro Blauth	1

Lynne Bollinger	1	Margarida Langa	1
Tim Brewer	1	Daniel Leite	1
William Lloyd Brock	1	Jayne Lenker	1
Bethany Carr	1	Keegan Lenker	1
Carlos Carvalho	1	Mark Lindstrom	1
James Chapman	1	Corey MacPherson	1
Gregg Chenowith	1	Francisco Magdaleno Velazco	1
Samuel Chone	1	John Magyesi	1
Vidal Cole	1	Alex Ryan Mahaffey	1
Vicki Copp	1	Muriel Mambane	1
Monte Cyr	1	Raynard Martin	1
Jimmy De Gouveia Urribarri	1	C. Lal Pek Mawia	1
Wagner De Souza	1	Larry Mckain	1
Christopher DeMott	1	H. David McKellips	1
Robert Dennis	1	Oscar Medina Rivera	1
Scott Dermer	1	Humberto Mena	1
Michele Dickerson	1	Dwayne Mills	1
Craig Dillman	1	Larry Morris	1
Kevin Donoho	1	David Mowry	1
Douglas Doug Van Nese	1	Augustus Musili Mawia	1
Christopher Douglass	1	John W. Nielson	1
Bradley Dyrness	1	Marcelino Ochoco	1
Tim Ebby	1	Julie O'Hara	1
Tamaki Egami	1	Stephen Ottley	1
Kent Estep	1	Megan Pardue	1
Timothy Evans	1	Mario Paredes Solorzano	1
Radito Fausto	1	Bonifacio Plantilla Jr.	1
Ernesto Ferreira Júnior	1	Alessandro Polonio	1
Luis Flores	1	Cristiane Polonio	1
Edmar Lelio Batista Fonseca	1	Gregory Pressley	1
Selena Freeman	1	Stephen Raney	1
Kenneth David Fulks	1	Rubens Rodrigues	1
Jason James Fuller	1	Lauro Santiago Cunil	1
Sam Galino	1	Scott Savage	1
Timothy Gates	1	Scott Shaw	1
Milton Gay Valencia	1	Yambe Sike	1
Curt Gentry	1	Eric Skelton	1
Victor George	1	Robert Skinner	1
Richard Griffiths	1	Debra Smith	1
Doug Gunsalus	1	James Smith	1
Zabuloni Habimana	1	Arthur Snijders	1
Matthew Hastings	1	Ulises Solis	1
Andrés Hernández	1	Juan Soto Galvis	1
Robert C. Howard	1	Wagner Souza	1
Peter Isaac	1	Derek Taylor	1
Carl Gideon Jackson	1	Matthew Taylor	1
Obed Jáuregui	1	Robert Tharp	1
Joshua Jorgensen	1	Jason Tippitt	1
George Kanjere	1	Toribio Torres Vasquez	1
Mark Michael	1	Sharon Viquez Sosa	1
Kitsko Brian Knight	1	Carol Waller	1
Michael J. Kraemer	1	Brian Wangler	1
Ataushi Kume	1	John Watton	1

David Webb	1	Matthew Wood	1
Stewart Williams	1	Peter Yekip	1
Jeremiah Joseph Wood	1	Martinus Zai	1

BALLOT TWO

Total votes cast 1732; Necessary for election 577

Daniel Abdul Karim Gomis	205	Scott Armstrong	4
T Scott Daniels	178	Jeffery Barker	4
Christian Sarmiento	146	Dale Schaeffer	4
Scott Rainey	132	Sunil Dandge	4
Deirdre Brower Latz	119	Klaus Arnold	3
Stan Reeder	86	Corey Jones	3
Mark Louw	77	John Keith Newman	3
Min-Gyoo Shin	68	Mária Gusztinné Tulipan	3
Luis Carlos Saenz	65	Althea Taylor	3
Scott Sherwood	37	Ely Camas	3
Manuel Gamaliel Lima	34	Macedonio Daza	3
Edward Estep	33	Amadeu Hennque da Silva Nunes	3
Curtis Solomon Ndlovu	30	Mark Lehman	3
Dwight Gunter	28	Timothy Gaines	3
Brian Powell	24	Simon Pierre Rwaramba	2
Flavio Valvassoura	23	Marta Gonzalez	2
Verne Ward III	22	W. Mark Lancaster	2
Rick Harvey	21	Nell Becker-Sweedeen	2
Olivia Metcalf	21	Daryl Blank	2
James Ritchie	18	Jared K Henry	2
Rodwell Alphonso Porter	17	Hlabane Frank Mahlaba	2
Jeren Rowell	17	Bret Layton	2
Jorge Julca	17	Ramesh Pathara	2
Albert Hung	15	Shawna Songer Gaines	2
Daniel Geoffery Kunselman	13	James Bond	2
Dong Haven (Bill) Kwon	12	Daron Brown	2
Kafoa Muaror	11	Lawrence Lacher	2
Brian Wilson	10	Emanuel David Araújo	2
David Bowser	10	Jesús Bernat Pintos	2
Admirado Chaguala	9	Tim Crump	2
Luiz Carlos Rocha Oliveira	9	René Marroquin Orellana	2
Kerry Willis	9	C. Dale Thistle	2
Gary Hartke	9	Virgil Askren	2
Elias Betanzos Luis	9	Victor Bin Xoy	2
Samuel Flores	8	Monte Cyr	2
Jeffrey Johnson	7	Obed Jáuregui	2
Antônio Carlos dos Santos Silva	7	John Magyesi	2
Francisco Cho Shi	6	Alessandro Polonio	2
Antonie Holleman	5	Musa Kunene	1
Christine Youn Hung	5	Sipho Ncongwane	1
Analberto Herrera Cuello	5	Miguel Angel Ceballos Hernandez	1
Dance Gamalami Mathebula	4	Rubén Fernández	1
Carl McCann	4	Jose Alberto Moiane	1

P. Brett Rickey	1	Gregory Lewis	1
Samuel Barber	1	Samuel Montañéz	1
Ricardo Coc	1	Krishna Singh	1
Gabriel Benjamin	1	Sergio Benjamin Soria Fernandez	1
Wendell Brown	1	Oscar Suarez Becerra	1
Marcelo Correa Perez	1	Kyung Yu	1
Timothy Miller	1	Jimmy De Gouveia Urribarri	1
Ezekiel Mnisi	1	Tim Ebby	1
Leniza Monteiro-Soares	1	Kent Estep	1
Joel Mullen	1	Kenneth David Fulks	1
Stephen Rodeheaver	1	Michael J. Kraemer	1
Elio Tomaz	1	Ataushi Kume	1
Mario Vargas Castro	1	Margarida Langa	1
Gordon Wong	1	Muriel Mambane	1
Moongi Yoon	1	Megan Pardue	1
Fernando Almeida	1	Mario Paredes Solorzano	1
Fredrick Amolo	1	Rubens Rodrigues	1
Terrill Armstrong	1	Lauro Santiago Cunil	1
Jose Fredy Arreola de la Rosa	1	Eric Skelton	1
Marcial Banda Rafael	1	Debra Smith	1
Luis Henrique Biazon	1	Juan Soto Galvis	1
Carlos Cordero	1	Toribio Torres Vasquez	1
D. Ian Fitzpatrick	1	David Webb	1
James Heyward	1	Martinus Zai	1

BALLOT THREE

Total votes cast 1673; Necessary for election 558

T Scott Daniels	268	Jorge Julca	13
Christian Sarmiento	202	Rodwell Alphonso Porter	12
Deirdre Brower Latz	164	Jeren Rowell	11
Scott Rainey	157	James Ritchie	10
Mark Louw	95	Elias Betanzos Luis	10
Stan Reeder	87	Kerry Willis	9
Min-Gyoo Shin	86	Kafoa Muaror	8
Luis Carlos Saenz	57	Albert Hung	8
Curtis Solomon Ndlovu	52	David Bowser	8
Manuel Gamaliel Lima	38	Dong Haven (Bill) Kwon	7
Edward Estep	34	Dance Gamalami Mathebula	6
Scott Sherwood	32	Gary Hartke	5
Dwight Gunter	26	Antônio Carlos dos Santos Silva	5
Flavio Valvassoura	26	Macedonio Daza	5
Olivia Metcalf	24	Luiz Carlos Rocha Oliveira	4
Verne Ward III	21	Samuel Flores	4
Rick Harvey	19	Carl McCann	4
Brian Powell	19	Francisco Cho Si	4
Daniel Geoffery Kunselman	19	Mária Gusztinné Tulipan	4
Admirado Chaguala	16	Analberto Herrera Cuello	4
Brian Wilson	13	Sunil Dandge	4

Antonie Holleman	3	John Keith Newman	1
Simon Pierre Rwaramba	3	Nell Becker-Sweedon	1
Musa Kunene	3	Rubén Fernández	1
Christine Youn Hung	3	Hlabane Frank Mahlaba	1
James Bond	3	Scott Armstrong	1
Emanuel David Araújo	3	Bret Layton	1
Klaus Arnold	2	Dale Schaeffer	1
Marta Gonzalez	2	Gabriel Benjamin	1
Daryl Blank	2	Wendell Brown	1
Jeffery Barker	2	Ezekiel Mnisi	1
Amadeu Hennque da Silva Nunes	2	Joel Mullen	1
Ramesh Pathara	2	Moongi Yoon	1
Daron Brown	2	Fernando Almeida	1
Mark Lehman	2	Fredrick Amolo	1
Elio Tomaz	2	D. Ian Fitzpatrick	1
Gordon Wong	2	René Marroquin Orellana	1
Terrill Armstrong	2	C. Dale Thistle	1
Tim Crump	2	Obed Jáuregui	1
Timothy Gaines	2	Ataushi Kume	1
Mario Paredes Solorzano	2	Megan Pardue	1
Eric Skelton	2	Debra Smith	1
Jeffrey Johnson	1	Juan Soto Galvis	1
W. Mark Lancaster	1	Toribio Torres Vasquez	1

BALLOT FOUR

Total votes cast 1729; Necessary for election 576

T Scott Daniels	302	Elias Betanzos Luis	13
Christian Sarmiento	250	Dance Gamalami Mathebula	9
Deirdre Brower Latz	179	Kerry Willis	8
Scott Rainey	172	Analberto Herrera Cuello	8
Mark Louw	105	Dong Haven (Bill) Kwon	7
Min-Gyoo Shin	90	Jorge Julca	6
Stan Reeder	86	Kafoa Muaror	6
Luis Carlos Saenz	69	Albert Hung	5
Curtis Solomon Ndlovu	46	Luiz Carlos Rocha Oliveira	5
Manuel Gamaliel Lima	34	David Bowser	4
Edward Estep	27	Antonie Holleman	4
Scott Sherwood	26	James Ritchie	4
Flavio Valvassoura	26	Simon Pierre Rwaramba	4
Olivia Metcalf	25	Macedonio Daza	4
Verne Ward III	24	Eric Skelton	4
Brian Powell	20	Jeren Rowell	3
Rick Harvey	19	Samuel Flores	3
Admirado Chaguala	17	Gary Hartke	3
Dwight Gunter	16	Carl McCann	3
Daniel Geoffery Kunselman	16	Antônio Carlos dos Santos Silva	3
Rodwell Alphonso Porter	14	Mária Gusztinné Tulipan	3
Brian Wilson	13	Ramesh Pathara	3

Daron Brown	3	Jeffrey Johnson	1
Sunil Dandge	3	Musa Kunene	1
Gordon Wong	3	Klaus Arnold	1
Francisco Cho Si	2	Marta Gonzalez	1
Jeffery Barker	2	John Keith Newman	1
Ezekiel Mnisi	2	Scott Armstrong	1
Elio Tomaz	2	Bret Layton	1
Moongi Yoon	2	James Bond	1
Emanuel David Araújo	2	René Marroquin Orellana	1
Terrill Armstrong	2	C. Dale Thistle	1
Timothy Gaines	2	Ataushi Kume	1
Mario Paredes Solorzano	2	Megan Pardue	1
Juan Soto Galvis	2		

BALLOT FIVE

Total votes cast 1737, necessary for election 579

T Scott Daniels	315	Carl McCann	5
Christian Sarmiento	276	Sunil Dandge	5
Deirdre Brower Latz	191	Albert Hung	4
Scott Rainey	173	Macedonio Daza	4
Mark Louw	99	Simon Pierre Rwaramba	3
Min-Gyoo Shin	95	Samuel Flores	3
Stan Reeder	75	Mária Gusztinné Tulipan	3
Luis Carlos Saenz	73	Jeffery Barker	3
Curtis Solomon Ndlovu	44	Daron Brown	3
Manuel Gamaliel Lima	37	Moongi Yoon	3
Olivia Metcalf	27	Emanuel David Araújo	3
Edward Estep	26	Jeffrey Johnson	2
Flavio Valvassoura	26	David Bowser	2
Scott Sherwood	25	Marta Gonzalez	2
Dwight Gunter	18	Ezekiel Mnisi	2
Verne Ward III	18	Gordon Wong	2
Brian Powell	16	Terrill Armstrong	2
Rick Harvey	14	C. Dale Thistle	2
Elias Betanzos Luis	12	Mario Paredes Solorzano	2
Rodwell Alphonso Porter	11	Antonie Holleman	1
Daniel Geoffery Kunselman	11	Musa Kunene	1
Admirado Chaguala	10	Gary Hartke	1
Adalberto Herrera Cuello	10	Antônio Carlos dos Santos Silva	1
Brian Wilson	9	Scott Armstrong	1
Jorge Julca	9	Bret Layton	1
James Ritchie	8	Ramesh Pathara	1
Dance Gamalami Mathebula	7	James Bond	1
Kerry Willis	7	Elio Tomaz	1
Jeren Rowell	6	Timothy Gaines	1
Kafoa Muaror	6	René Marroquin Orellana	1
Dong Hwan (Bill) Kwon	6	Ataushi Kume	1
Luiz Carlos Rocha Oliveira	5	Megan Pardue	1

Eric Skelton	1	Juan Soto Galvis	1
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BALLOT SIX

Total votes cast 1683; necessary for election 561

T Scott Daniels	337	Sunil Dandge	4
Christian Sarmiento	257	Luiz Carlos Rocha Oliveira	3
Deirdre Brower Latz	205	Samuel Flores	3
Scott Rainey	173	Carl McCann	3
Min-Gyoo Shin	115	Macedonio Daza	3
Mark Louw	96	Ezekiel Mnisi	3
Luis Carlos Saenz	61	Albert Hung	2
Stan Reeder	57	David Bowser	2
Curtis Solomon Ndlovu	46	Simon Pierre Rwaramba	2
Olivia Metcalf	32	Marta Gonzalez	2
Manuel Gamaliel Lima	26	Jeffery Barker	2
Scott Sherwood	22	Daron Brown	2
Flavio Valvassoura	22	Elio Tomaz	2
Edward Estep	20	Gordon Wong	2
Dwight Gunter	19	Emanuel David Araújo	2
Brian Powell	14	Jeffrey Johnson	1
Verne Ward III	14	Antonie Holleman	1
Rick Harvey	13	Gary Hartke	1
Geoff Kunselman	13	Antônio Carlos dos Santos Silva	1
Elias Betanzos Luis	12	Mária Gusztinné Tulipan	1
Jorge Julca	10	Scott Armstrong	1
Dance Gamalami Mathebula	9	Ramesh Pathara	1
Adalberto Herrera Cuello	9	James Bond	1
James Ritchie	8	Moongi Yoon	1
Rodwell Alphonso Porter	7	Terrill Armstrong	1
Jeren Rowell	7	Timothy Gaines	1
Kafoa Muaror	7	C. Dale Thistle	1
Kerry Willis	6	Ataushi Kume	1
Brian Wilson	5	Eric Skelton	1
Admirado Chaguala	5	Juan Soto Galvis	1
Dong Hwan (Bill) Kwon	4		

BALLOT SEVEN

Total votes cast 1693; necessary for election 564

T Scott Daniels	340	Olivia Metcalf	30
Christian Sarmiento	273	Flavio Valvassoura	17
Deirdre Brower Latz	235	Scott Sherwood	15
Scott Rainey	168	Dwight Gunter	14
Min-Gyoo Shin	140	Edward Estep	13
Mark Louw	82	Brian Powell	12
Luis Carlos Saenz	63	Elias Betanzos Luis	11
Stan Reeder	50	Jorge Julca	10
Curtis Solomon Ndlovu	40	Geoff Kunselman	10
Manuel Gamaliel Lima	33	Rick Harvey	9

Brian Wilson	9	Daron Brown	2
Dance Gamalami Mathebula	9	Gordon Wong	2
Kafoa Muaror	9	Emanuel David Araújo	2
Admirado Chaguala	8	Terrill Armstrong	2
James Ritchie	8	Jeren Rowell	1
Adalberto Herrera Cuello	8	Albert Hung	1
Rodwell Alphonso Porter	6	Antonie Holleman	1
Verne Ward III	6	Mária Gusztinné Tulipan	1
Dong Hwan (Bill) Kwon	5	Scott Armstrong	1
Kerry Willis	5	Ramesh Pathara	1
Samuel Flores	5	Ezekiel Mnisi	1
Carl McCann	5	Timothy Gaines	1
Sunil Dandge	4	C. Dale Thistle	1
Moongi Yoon	4	Ataushi Kume	1
Luiz Carlos Rocha Oliveira	3	Mario Paredes Solorzano	1
Marta Gonzalez	3	Eric Skelton	1
Macedonio Daza	3	Juan Soto Galvis	1
Jeffrey Johnson	2	Sila Eudo Tavares de Alemeida	1
Gary Hartke	2	Phillip Fuller	1
Jeffery Barker	2	Brian Helstrom	1

BALLOT EIGHT

Total votes cast 1688; Necessary for election 563

T Scott Daniels	344	Phillip Fuller	7
Christian Sarmiento	294	Jorge Julca	6
Deirdre Brower Latz	255	Samuel Flores	6
Min-Gyoo Shin	165	Macedonio Daza	6
Scott Rainey	156	Rodwell Alphonso Porter	5
Mark Louw	71	Carl McCann	5
Luis Carlos Saenz	54	Rev. Silas Eudo Tavares de Almeida	5
Curtis Solomon Ndlovu	37	Verne Ward III	4
Stan Reeder	35	Dong Hwan (Bill) Kwon	4
Manuel Gamaliel Lima	31	Adalberto Herrera Cuello	4
Olivia Metcalf	26	Marta Gonzalez	3
Dwight Gunter	15	Geoff Kunselman	2
Rick Harvey	15	Albert Hung	2
Elias Betanzos Luis	13	Luiz Carlos Rocha Oliveira	2
Brian Holstrom	13	Kerry Willis	2
Edward Estep	10	Mária Gusztinné Tulipan	2
Brian Wilson	9	Emanuel David Araújo	2
Flavio Valvassoura	9	Terrill Armstrong	2
Dance Gamalami Mathebula	9	Jeren Rowell	1
Brian Powell	8	Jeffrey Johnson	1
Admirado Chaguala	8	Gary Hartke	1
Scott Sherwood	7	Scott Armstrong	1
Kafoa Muaror	7	Jeffery Barker	1
James Ritchie	7	Daron Brown	1
Moongi Yoon	7	Sunil Dandge	1

Gordon Wong	1	Ataushi Kume	1
Timothy Gaines	1	Eric Skelton	1
C. Dale Thistle	1	Juan Soto Galvis	1

BALLOT NINE

(moved to voting for GS 44 & GS 45 on separate ballots)

Total ballots cast 923; Necessary for election 615

T Scott Daniels	272	Mária Gusztinné Tulipan	2
Christian Sarmiento	183	Macedonio Daza	2
Deirdre Brower Latz	120	Gabriel Benjamin	2
Scott Rainey	81	Terrill Armstrong	2
Min-Gyoo Shin	59	D. Ian Fitzpatrick	2
Mark Louw	30	Daniel Abdul Karim Gomis	1
Scott Sherwood	30	Jeren Rowell	1
Curtis Solomon Ndlovu	22	Flavio Valvassoura	1
Manuel Gamaliel Lima	13	Verne Ward III	1
Luis Carlos Saenz	12	Jorge Julca	1
Stan Reeder	10	Daniel Geoffery Kunselman	1
Dwight Gunter	6	Kafoa Muaror	1
Elias Betanzos Luis	6	Albert Hung	1
Rick Harvey	5	Dong Haven (Bill) Kwon	1
Eddie Estep	4	David Bowser	1
Brian Wilson	4	Christine Youn Hung	1
Dance Gamalami Mathebula	4	Daryl Blank	1
Luiz Carlos Rocha Oliveira	4	Antônio Carlos dos Santos Silva	1
Samuel Flores	4	Analberto Herrera Cuello	1
Brian Powell	3	Wendell Brown	1
Bonifacio Plantilla Jr.	3	Jose Fredy Arreola de la Rosa	1
Brian Helstrom	3	Oscar Suarez Becerra	1
Rodwell Alphonso Porter	2	William Lloyd Brock	1
Admirado Chaguala	2	Ataushi Kume	1
Olivia Metcalf	2	Larry Mckain	1
Kerry Willis	2	Humberto Mena	1
James Ritchie	2	Yambe Sike	1
Klaus Arnold	2	Silas Almeida	1

BALLOT TEN

Total ballots cast 944; Necessary for election 630

T Scott Daniels	309	Brian Wilson	4
Christian Sarmiento	201	Samuel Flores	4
Deirdre Brower Latz	117	Daniel Abdul Karim Gomis	3
Scott Rainey	79	Manuel Gamaliel Lima	3
Min-Gyoo Shin	62	Luiz Carlos Rocha Oliveira	3
Scott Sherwood	36	Wendell Brown	3
Mark Louw	24	Stan Reeder	2
Curtis Solomon Ndlovu	18	Eddie Estep	2
Luis Carlos Saenz	13	Rodwell Alphonso Porter	2
Elias Betanzos Luis	7	Brian Powell	2
Dwight Gunter	6	Admirado Chaguala	2
Rick Harvey	6	Flavio Valvassoura	2

Dance Gamalami Mathebula	2	James Ritchie	1
Dong Haven (Bill) Kwon	2	Klaus Arnold	1
Marta Gonzalez	2	Daryl Blank	1
Macedonio Daza	2	Francisco Cho Si	1
Fredrick Amolo	2	Jared K Henry	1
Terrill Armstrong	2	Analberto Herrera Cuello	1
Bonifacio Plantilla Jr.	2	Bret Layton	1
Brian Helstrom	2	Gabriel Benjamin	1
Verne Ward III	1	Emanuel David Araújo	1
Jorge Julca	1	William Lloyd Brock	1
Olivia Metcalf	1	Ataushi Kume	1
Kafoa Muaror	1	Humberto Mena	1
Kerry Willis	1	Toribio Torres Vasquez	1

BALLOT ELEVEN

Total ballots cast 940; Necessary for election 627

T Scott Daniels	314	Marta Gonzalez	2
Christian Sarmiento	212	Macedonio Daza	2
Deirdre Brower Latz	107	Wendell Brown	2
Scott Rainey	73	Terrill Armstrong	2
Min-Gyoo Shin	61	Jeren Rowell	1
Scott Sherwood	38	Admirado Chaguala	1
Mark Louw	23	Flavio Valvassoura	1
Curtis Solomon Ndlovu	20	Dance Gamalami Mathebula	1
Elias Betanzos Luis	12	Olivia Metcalf	1
Stan Reeder	8	David Bowser	1
Luis Carlos Saenz	8	Antonie Holleman	1
Dwight Gunter	7	James Ritchie	1
Rick Harvey	5	Klaus Arnold	1
Brian Powell	4	Daryl Blank	1
Samuel Flores	4	Bret Layton	1
Daniel Abdul Karim Gomis	3	James Kevin Dennis	1
Manuel Gamaliel Lima	3	Stephen Rodeheaver	1
Rodwell Alphonso Porter	3	C. Dale Thistle	1
Brian Wilson	3	Ataushi Kume	1
Luiz Carlos Rocha Oliveira	3	Bonifacio Plantilla Jr.	1
Eddie Estep	2	Brian Helstrom	1
Kerry Willis	2		

BALLOT TWELVE

Total ballots cast 943; necessary for election 629

T Scott Daniels	352	Stan Reeder	17
Christian Sarmiento	191	Elias Betanzos Luis	14
Scott Rainey	84	Luis Carlos Saenz	9
Deirdre Brower Latz	83	Brian Wilson	8
Min-Gyoo Shin	57	Curtis Solomon Ndlovu	7
Scott Sherwood	31	Dwight Gunter	5
Mark Louw	26	Rick Harvey	5

Samuel Flores	5	Jeffrey Johnson	1
Bonifacio Plantilla Jr.	5	Kerry Willis	1
Manuel Gamaliel Lima	2	David Bowser	1
Rodwell Alphonso Porter	2	James Ritchie	1
Brian Powell	2	Gary Hartke	1
Olivia Metcalf	2	Mária Gusztinné Tulipan	1
Luiz Carlos Rocha Oliveira	2	Analberto Herrera Cuello	1
Klaus Arnold	2	Macedonio Daza	1
Marta Gonzalez	2	Gabriel Benjamin	1
Wendell Brown	2	James Bond	1
Terrill Armstrong	2	Timothy Green	1
René Marroquin Orellana	2	Fernando Almeida	1
Brian Helstrom	2	C. Dale Thistle	1
Daniel Abdul Karim Gomis	1	Ataushi Kume	1
Eddie Estep	1	Humberto Mena	1
Flavio Valvassoura	1	Debra Smith	1
Dance Gamalami Mathebula	1	Silas Eudo Tavares de Almeida	1
Kafoa Muaror	1		

BALLOT THIRTEEN

Total ballots cast 955; Necessary for election 637

T Scott Daniels	399	Brian Powell	1
Christian Sarmiento	179	Kerry Willis	1
Scott Rainey	101	David Bowser	1
Deirdre Brower Latz	70	James Ritchie	1
Min-Gyoo Shin	59	William Sawyer	1
Mark Louw	23	Gary Hartke	1
Scott Sherwood	21	Analberto Herrera Cuello	1
Stan Reeder	13	Macedonio Daza	1
Elias Betanzos Luis	12	Bret Layton	1
Brian Wilson	9	Gabriel Benjamin	1
Curtis Solomon Ndlovu	7	César Juárez Sam	1
Luis Carlos Saenz	5	Fernando Almeida	1
Bonifacio Plantilla Jr.	5	Emanuel David Araújo	1
Dwight Gunter	4	Terrill Armstrong	1
Samuel Flores	4	C. Dale Thistle	1
Manuel Gamaliel Lima	3	Jose David Eliezer Balcázar Medina	1
Rick Harvey	3	Lynne Bollinger	1
Luiz Carlos Rocha Oliveira	3	Ataushi Kume	1
Rodwell Alphonso Porter	2	Humberto Mena	1
Dance Gamalami Mathebula	2	Megan Pardue	1
Klaus Arnold	2	Debra Smith	1
Marta Gonzalez	2	Toribio Torres Vasquez	1
Wendell Brown	2	Phillip Fuller	1
René Marroquin Orellana	2		

BALLOT FOURTEEN

Total ballots cast 944; Necessary for election 630

T Scott Daniels	454	Christian Sarmiento	163
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Scott Rainey	132	Wendell Brown	2
Deirdre Brower Latz	48	René Marroquin Orellana	2
Min-Gyoo Shin	42	Manuel Gamaliel Lima	1
Mark Louw	15	Jeren Rowell	1
Scott Sherwood	14	Olivia Metcalf	1
Elias Betanzos Luis	11	David Bowser	1
Brian Wilson	10	Klaus Arnold	1
Luis Carlos Saenz	7	Gary Hartke	1
Bonifacio Plantilla Jr.	6	Cosmas Mutowa	1
Stan Reeder	5	Emanuel David Araújo	1
Samuel Flores	5	Terrill Armstrong	1
Dwight Gunter	3	C. Dale Thistle	1
Curtis Solomon Ndlovu	2	Tim Ebby	1
Rick Harvey	2	Ataushi Kume	1
Dance Gamalami Mathebula	2	Larry Morris	1
Luiz Carlos Rocha Oliveira	2	Debra Smith	1
Marta Gonzalez	2	Brian Wangler	1

BALLOT FIFTEEN

Total ballots cast 954; Necessary for election 638

T Scott Daniels	513	Rodwell Alphonso Porter	1
Scott Rainey	149	Dance Gamalami Mathebula	1
Christian Sarmiento	129	Verne Ward III	1
Min-Gyoo Shin	39	Olivia Metcalf	1
Deirdre Brower Latz	31	Albert Hung	1
Mark Louw	16	Jeffrey Johnson	1
Elias Betanzos Luis	12	David Bowser	1
Brian Wilson	11	James Ritchie	1
Scott Sherwood	8	Klaus Arnold	1
Luis Carlos Saenz	6	Gary Hartke	1
Samuel Flores	4	W. Mark Lancaster	1
Bonifacio Plantilla Jr.	4	Wendell Brown	1
Luiz Carlos Rocha Oliveira	3	Steven Willis	1
Daniel Abdul Karim Gomis	2	Emanuel David Araújo	1
Stan Reeder	2	C. Dale Thistle	1
Curtis Solomon Ndlovu	2	Lynne Bollinger	1
Dwight Gunter	2	Debra Smith	1
Marta Gonzalez	2	Toribio Torres Vasquez	1
Eddie Estep	1		

BALLOT SIXTEEN

Total ballots cast 947; Necessary for election 631

T Scott Daniels	532	Mark Louw	12
Scott Rainey	177	Brian Wilson	9
Christian Sarmiento	104	Scott Sherwood	6
Min-Gyoo Shin	29	Luis Carlos Saenz	5
Deirdre Brower Latz	24	Luiz Carlos Rocha Oliveira	4
Elias Betanzos Luis	16	Samuel Flores	3

Bonifacio Plantilla Jr.	3	Eddie Estep	1
Stan Reeder	2	James Ritchie	1
Dwight Gunter	2	Klaus Arnold	1
Dance Gamalami Mathebula	2	Gabriel Benjamin	1
Verne Ward III	2	Wendell Brown	1
Marta Gonzalez	2	Steven Willis	1
Emanuel David Araújo	2	C. Dale Thistle	1
Daniel Abdul Karim Gomis	1	Lynne Bollinger	1
Curtis Solomon Ndlovu	1	Debra Smith	1

BALLOT SEVENTEEN

Total ballots cast 959; Necessary for election 640

T Scott Daniels	532	James Ritchie	2
Scott Rainey	215	Marta Gonzalez	2
Christian Sarmiento	87	Emanuel David Araújo	2
Min-Gyoo Shin	24	Curtis Solomon Ndlovu	1
Deirdre Brower Latz	22	Eddie Estep	1
Elias Betanzos Luis	19	Rick Harvey	1
Mark Louw	12	Dance Gamalami Mathebula	1
Luis Carlos Saenz	5	Olivia Metcalf	1
Scott Sherwood	5	Shawna Songer Gaines	1
Brian Wilson	5	Wendell Brown	1
Luiz Carlos Rocha Oliveira	3	Steven Willis	1
Samuel Flores	3	Roberto Hodgson	1
Bonifacio Plantilla Jr.	3	C. Dale Thistle	1
Daniel Abdul Karim Gomis	2	Lynne Bollinger	1
Stan Reeder	2	Toribio Torres Vasquez	1
Dwight Gunter	2		

BALLOT EIGHTEEN

Total ballots cast 910; Necessary for election 607

T Scott Daniels	492	Marta Gonzalez	2
Scott Rainey	229	Emanuel David Araújo	2
Christian Sarmiento	70	Bonifacio Plantilla Jr.	2
Min-Gyoo Shin	28	Daniel Abdul Karim Gomis	1
Elias Betanzos Luis	21	Stan Reeder	1
Deirdre Brower Latz	19	Eddie Estep	1
Mark Louw	9	Brian Powell	1
D. Ian Fitzpatrick	7	Verne Ward III	1
Scott Sherwood	6	Geoff Kunselman	1
Luis Carlos Saenz	4	James Ritchie	1
Brian Wilson	2	Steven Willis	1
Dance Gamalami Mathebula	2	Terrill Armstrong	1
Luiz Carlos Rocha Oliveira	2	Marcial Banda Rafael	1
Samuel Flores	2	C. Dale Thistle	1

BALLOT NINETEEN

Total ballots cast 945; Necessary for election 630

T Scott Daniels	444	Marta Gonzalez	2
Scott Rainey	300	Emanuel David Araújo	2
Christian Sarmiento	71	Bonifacio Plantilla Jr.	2
Elias Betanzos Luis	28	Daniel Abdul Karim Gomis	1
Min-Gyoo Shin	26	Stan Reeder	1
Deirdre Brower Latz	22	Eddie Estep	1
Mark Louw	10	Dance Gamalami Mathebula	1
D. Ian Fitzpatrick	10	Gabriel Benjamin	1
Scott Sherwood	4	Steven Willis	1
Luis Carlos Saenz	3	Terrill Armstrong	1
Dwight Gunter	2	Luis Henrique Biazon	1
Brian Wilson	2	Krishna Singh	1
Verne Ward III	2	C. Dale Thistle	1
Luiz Carlos Rocha Oliveira	2	Toribio Torres Vasquez	1
Samuel Flores	2		

BALLOT TWENTY

Total ballots cast 954; Necessary for election 636

T Scott Daniels	412	Curtis Solomon Ndlovu	2
Scott Rainey	353	Olivia Metcalf	2
Christian Sarmiento	64	Samuel Flores	2
Elias Betanzos Luis	29	Marta Gonzalez	2
Min-Gyoo Shin	24	Emanuel David Araújo	2
Deirdre Brower Latz	18	C. Dale Thistle	2
Mark Louw	12	Eddie Estep	1
Scott Sherwood	4	Rodwell Alphonso Porter	1
Dwight Gunter	4	Brian Powell	1
Luis Carlos Saenz	3	Dance Gamalami Mathebula	1
Brian Wilson	3	Luiz Carlos Rocha Oliveira	1
Verne Ward III	3	James Ritchie	1
Bonifacio Plantilla Jr.	3	Gabriel Benjamin	1
Stan Reeder	2	Steven Willis	1

BALLOT TWENTY-ONE

Total ballots cast 943; Necessary for election 629

Scott Rainey	404	Marta Gonzalez	2
T Scott Daniels	378	C. Dale Thistle	2
Christian Sarmiento	51	Bonifacio Plantilla Jr.	2
Elias Betanzos Luis	25	Stan Reeder	1
Min-Gyoo Shin	22	Eddie Estep	1
Mark Louw	17	Dance Gamalami Mathebula	1
Deirdre Brower Latz	10	Verne Ward III	1
Scott Sherwood	4	Olivia Metcalf	1
Dwight Gunter	4	Kerry Willis	1
Luis Carlos Saenz	3	James Ritchie	1
Brian Wilson	3	Steven Willis	1
Luiz Carlos Rocha Oliveira	2	Emanuel David Araújo	1
Samuel Flores	2	Luis Henrique Biazon	1

Toribio Torres Vasquez	1	Phillip Fuller	1
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BALLOT TWENTY-TWO

Total ballots cast 946; Necessary for election 631

Scott Rainey	462	Luis Carlos Saenz	2
T Scott Daniels	321	Eddie Estep	2
Christian Sarmiento	47	Dance Gamalami Mathebula	2
Min-Gyoo Shin	27	Samuel Flores	2
Elias Betanzos Luis	22	Bonifacio Plantilla Jr.	2
Mark Louw	20	Daniel Abdul Karim Gomis	1
Deirdre Brower Latz	9	Verne Ward III	1
Scott Sherwood	4	Kerry Willis	1
Dwight Gunter	4	James Ritchie	1
Brian Wilson	3	Stephen Rodeheaver	1
Luiz Carlos Rocha Oliveira	3	Steven Willis	1
Marta Gonzalez	3	Lynne Bollinger	1
C. Dale Thistle	3	Toribio Torres Vasquez	1

BALLOT TWENTY-THREE

Total ballots cast 945; Necessary for election 630

Scott Rainey	462	Samuel Flores	2
T Scott Daniels	337	C. Dale Thistle	2
Christian Sarmiento	37	Bonifacio Plantilla Jr.	2
Min-Gyoo Shin	27	Rodwell Alphonso Porter	1
Elias Betanzos Luis	20	Dance Gamalami Mathebula	1
Mark Louw	16	Verne Ward III	1
Deirdre Brower Latz	10	Olivia Metcalf	1
Dwight Gunter	5	Jeffrey Johnson	1
Scott Sherwood	3	Kerry Willis	1
Eddie Estep	3	Marta Gonzalez	1
Luiz Carlos Rocha Oliveira	3	Gerson Pinto Cardoso	1
Daniel Abdul Karim Gomis	2	Steven Willis	1
Luis Carlos Saenz	2	Larry Morris	1
Brian Wilson	2		

BALLOT TWENTY-FOUR

Total ballots cast 953; Necessary for election 636

Scott Rainey	460	Scott Sherwood	3
T Scott Daniels	347	Luiz Carlos Rocha Oliveira	3
Christian Sarmiento	31	Bonifacio Plantilla Jr.	3
Min-Gyoo Shin	23	Rodwell Alphonso Porter	2
Elias Betanzos Luis	21	Brian Wilson	2
Mark Louw	18	Olivia Metcalf	2
Deirdre Brower Latz	10	Samuel Flores	2
Stan Reeder	6	Dance Gamalami Mathebula	1
Dwight Gunter	6	Verne Ward III	1
Eddie Estep	4	Jorge Julca	1
Luis Carlos Saenz	3	Daryl Blank	1

Mária Gusztinné Tulipan	1	C. Dale Thistle	1
Emanuel David Araújo	1		

BALLOT TWENTY-FIVE

Total ballots cast 954; Necessary for election 636

Scott Rainey	446	Dance Gamalami Mathebula	2
T Scott Daniels	350	Samuel Flores	2
Christian Sarmiento	32	Daniel Abdul Karim Gomis	1
Min-Gyoo Shin	22	Curtis Solomon Ndlovu	1
Elias Betanzos Luis	19	Verne Ward III	1
Mark Louw	18	Jorge Julca	1
Stan Reeder	11	Olivia Metcalf	1
Deirdre Brower Latz	7	David Bowser	1
Eddie Estep	7	James Ritchie	1
Dwight Gunter	6	Daryl Blank	1
Rodwell Alphonso Porter	4	Shawna Songer Gaines	1
Luis Carlos Saenz	3	Rose Brower-Young	1
Brian Wilson	3	Sirlene Bustos Salazar	1
Luiz Carlos Rocha Oliveira	3	C. Dale Thistle	1
Bonifacio Plantilla Jr.	3	Toribio Torres Vasquez	1
Scott Sherwood	2	Phillip Fuller	1

BALLOT TWENTY-SIX

Total ballots cast 948; Necessary for election 632

Scott Rainey	430	Samuel Flores	2
T Scott Daniels	352	Daniel Abdul Karim Gomis	1
Christian Sarmiento	37	Flavio Valvassoura	1
Min-Gyoo Shin	23	Dance Gamalami Mathebula	1
Elias Betanzos Luis	16	Jorge Julca	1
Mark Louw	15	Olivia Metcalf	1
Stan Reeder	15	James Ritchie	1
Eddie Estep	13	Daryl Blank	1
Deirdre Brower Latz	5	Mária Gusztinné Tulipan	1
Dwight Gunter	5	Shawna Songer Gaines	1
Brian Wilson	4	Gabriel Benjamin	1
Luiz Carlos Rocha Oliveira	4	Marcelo Correa Perez	1
Bonifacio Plantilla Jr.	3	Emanuel David Araújo	1
Luis Carlos Saenz	2	Rose Brower-Young	1
Scott Sherwood	2	C. Dale Thistle	1
Rodwell Alphonso Porter	2	Radito Fausto	1
David Bowser	2	Phillip Fuller	1

BALLOT TWENTY-SEVEN

Total ballots cast 936; Necessary for election 624

Scott Rainey	394	Eddie Estep	18
T Scott Daniels	344	Mark Louw	13
Christian Sarmiento	48	Elias Betanzos Luis	13
Min-Gyoo Shin	24	Kerry Willis	12
Stan Reeder	22	Deirdre Brower Latz	7

Dwight Gunter	6	Brian Powell	1
Luiz Carlos Rocha Oliveira	4	Flavio Valvassoura	1
Bonifacio Plantilla Jr.	4	James Ritchie	1
Scott Sherwood	3	Analberto Herrera Cuello	1
Daryl Blank	3	Dale Schaeffer	1
Brian Wilson	2	Shawna Songer Gaines	1
Dance Gamalami Mathebula	2	Gabriel Benjamin	1
Jorge Julca	2	Emanuel David Araújo	1
David Bowser	2	C. Dale Thistle	1
Samuel Flores	2	Toribio Torres Vasquez	1
Luis Carlos Saenz	1		

BALLOT TWENTY-EIGHT

Total ballots cast 904; Necessary for election 603

Scott Rainey	339	Bonifacio Plantilla Jr.	3
T Scott Daniels	332	Luis Carlos Saenz	2
Christian Sarmiento	51	Brian Wilson	2
Stan Reeder	35	Dance Gamalami Mathebula	2
Min-Gyoo Shin	29	Jorge Julca	2
Eddie Estep	21	Klaus Arnold	2
Kerry Willis	14	Marta Gonzalez	2
Elias Betanzos Luis	14	Shawna Songer Gaines	2
Mark Louw	10	C. Dale Thistle	2
Deirdre Brower Latz	10	Curtis Solomon Ndlovu	1
Dwight Gunter	7	Brian Powell	1
David Bowser	4	Olivia Metcalf	1
Scott Sherwood	3	Dong Haven (Bill) Kwon	1
Luiz Carlos Rocha Oliveira	3	James Ritchie	1
Daryl Blank	3	Samuel Flores	1
Dale Schaeffer	3	Humberto Mena	1

BALLOT TWENTY-NINE

Total ballots cast 916; Necessary for election 611

T Scott Daniels	356	Bonifacio Plantilla Jr.	3
Scott Rainey	327	Samuel Flores	2
Christian Sarmiento	53	Klaus Arnold	2
Stan Reeder	39	Marta Gonzalez	2
Min-Gyoo Shin	23	Luis Carlos Saenz	1
Eddie Estep	22	Manuel Gamaliel Lima	1
Deirdre Brower Latz	18	Brian Wilson	1
Elias Betanzos Luis	15	Dance Gamalami Mathebula	1
Mark Louw	12	Jeffery Barker	1
Kerry Willis	9	Dale Schaeffer	1
Dwight Gunter	7	Shawna Songer Gaines	1
Scott Sherwood	6	Terrill Armstrong	1
Luiz Carlos Rocha Oliveira	3	Luis Henrique Biazon	1
David Bowser	3	C. Dale Thistle	1
Daryl Blank	3	Humberto Mena	1

BALLOT THIRTY

Total ballots cast 950; Necessary for election 634

T Scott Daniels	441	Bonifacio Plantilla Jr.	3
Scott Rainey	302	Dance Gamalami Mathebula	2
Christian Sarmiento	52	Marta Gonzalez	2
Stan Reeder	36	Daryl Blank	2
Min-Gyoo Shin	22	Emanuel David Araújo	2
Deirdre Brower Latz	19	Luis Carlos Saenz	1
Elias Betanzos Luis	14	Manuel Gamaliel Lima	1
Eddie Estep	13	Brian Powell	1
Mark Louw	12	Jeffrey Johnson	1
Kerry Willis	5	Klaus Arnold	1
Scott Sherwood	4	Jeffery Barker	1
Dwight Gunter	4	C. Dale Thistle	1
Luiz Carlos Rocha Oliveira	3	Radito Fausto	1
David Bowser	3	Toribio Torres Vasquez	1

BALLOT THIRTY-ONE

Total ballots cast 951; Necessary for election 634

T Scott Daniels	538	Manuel Gamaliel Lima	2
Scott Rainey	258	Rick Harvey	2
Christian Sarmiento	33	David Bowser	2
Min-Gyoo Shin	23	Samuel Flores	2
Stan Reeder	18	Marta Gonzalez	2
Mark Louw	14	Emanuel David Araújo	2
Deirdre Brower Latz	12	Daniel Abdul Karim Gomis	1
Elias Betanzos Luis	11	Brian Powell	1
Eddie Estep	7	Dance Gamalami Mathebula	1
Dwight Gunter	4	Jorge Julca	1
Kerry Willis	4	Klaus Arnold	1
Scott Sherwood	3	Daryl Blank	1
Luiz Carlos Rocha Oliveira	3	Jeffery Barker	1
Bonifacio Plantilla Jr.	3	C. Dale Thistle	1

BALLOT THIRTY-TWO

Total ballots cast 949 Necessary for election 633

T Scott Daniels	600	Scott Sherwood	2
Scott Rainey	226	Dwight Gunter	2
Christian Sarmiento	31	Marta Gonzalez	2
Min-Gyoo Shin	25	Emanuel David Araújo	2
Mark Louw	13	Daniel Abdul Karim Gomis	1
Elias Betanzos Luis	11	Dance Gamalami Mathebula	1
Stan Reeder	9	David Bowser	1
Deirdre Brower Latz	5	Daryl Blank	1
Eddie Estep	5	C. Dale Thistle	1
Luiz Carlos Rocha Oliveira	3	Ulises Solis	1
Samuel Flores	3	Toribio Torres Vasquez	1
Bonifacio Plantilla Jr.	3		

BALLOT THIRTY-THREE

Total votes cast 923; Necessary for election 616

General Superintendent #44 elected

T Scott Daniels	630	Marta Gonzalez	2
Scott Rainey	190	Bonifacio Plantilla Jr.	2
Christian Sarmiento	35	Daniel Abdul Karim Gomis	1
Min-Gyoo Shin	21	Scott Sherwood	1
Elias Betanzos Luis	11	Manuel Gamaliel Lima	1
Stan Reeder	5	Dance Gamalami Mathebula	1
Deirdre Brower Latz	4	Jorge Julca	1
Eddie Estep	4	David Bowser	1
Mark Louw	3	Samuel Flores	1
Luis Carlos Rocha Oliveira	3	Sirlene Bustos Salazar	1
Luis Carlos Saenz	2	C. Dale Thistle	1
Dwight Gunter	2		

BALLOT THIRTY-FOUR

Total ballots cast 926; Necessary for election 618

Scott Rainey	249	Daryl Blank	2
Christian Sarmiento	218	Emanuel David Araújo	2
Deirdre Brower Latz	171	Yambe Sike	2
Min-Gyoo Shin	86	Juan Soto Galvis	2
Mark Louw	51	Daniel Abdul Karim Gomis	1
Elias Betanzos Luis	23	Manuel Gamaliel Lima	1
Stan Reeder	18	Rodwell Alphonso Porter	1
Eddie Estep	14	Brian Powell	1
Dwight Gunter	12	Jorge Julca	1
Luis Carlos Saenz	9	Geoff Kunselman	1
Olivia Metcalf	7	Albert Hung	1
Scott Sherwood	6	Jeffrey Johnson	1
Curtis Solomon Ndlovu	5	Luis Carlos Rocha Oliveira	1
Rick Harvey	5	James Ritchie	1
Samuel Flores	5	Carl McCann	1
Brian Wilson	4	Gabriel Benjamin	1
C. Dale Thistle	3	Terrill Armstrong	1
Bonifacio Plantilla Jr.	3	Phillip Rhoades	1
Dance Gamalami Mathebula	2	Dan Balayo	1
Kerry Willis	2	David Bartley	1
David Bowser	2	Ataushi Kume	1
Klaus Arnold	2	Eric Skelton	1
Marta Gonzalez	2	Toribio Torres Vasquez	1

BALLOT THIRTY-FIVE

Total ballots cast 945; Necessary for election 630

Christian Sarmiento	267	Emanuel David Araújo	2
Scott Rainey	249	Luis Henrique Biazon	2
Deirdre Brower Latz	214	Manuel Gamaliel Lima	1
Min-Gyoo Shin	75	Rick Harvey	1
Mark Louw	43	Brian Powell	1
Elias Betanzos Luis	18	Jeffrey Johnson	1
Eddie Estep	10	Luiz Carlos Rocha Oliveira	1
Stan Reeder	7	David Bowser	1
Curtis Solomon Ndlovu	6	James Ritchie	1
Dwight Gunter	6	Klaus Arnold	1
Luis Carlos Saenz	5	Daryl Blank	1
Scott Sherwood	4	Bret Layton	1
Brian Wilson	4	Gabriel Benjamin	1
Olivia Metcalf	4	Gordon Wong	1
Samuel Flores	3	Terrill Armstrong	1
Bonifacio Plantilla Jr.	3	Silla Onyango	1
Dance Gamalami Mathebula	2	C. Dale Thistle	1
Kerry Willis	2	Ataushi Kume	1
Marta Gonzalez	2	Yambe Sike	1

BALLOT THIRTY-SIX

Total ballots cast 941; Necessary for election 628

Christian Sarmiento	358	Marta Gonzalez	2
Deirdre Brower Latz	268	Emanuel David Araújo	2
Scott Rainey	187	Scott Sherwood	1
Min-Gyoo Shin	48	Verne Ward III	1
Mark Louw	27	Olivia Metcalf	1
Elias Betanzos Luis	10	Luiz Carlos Rocha Oliveira	1
Curtis Solomon Ndlovu	7	Klaus Arnold	1
Eddie Estep	6	Francisco Cho Si	1
Stan Reeder	4	Rosa Delia Ayala de Chinchilla	1
Luis Carlos Saenz	3	Luis Henrique Biazon	1
Dwight Gunter	3	C. Dale Thistle	1
Brian Wilson	3	Ataushi Kume	1
Samuel Flores	2	Bonifacio Plantilla Jr.	1

BALLOT THIRTY-SEVEN

Total ballots cast 933; Necessary for election 622

Christian Sarmiento	437	Luis Carlos Saenz	2
Deirdre Brower Latz	306	Brian Wilson	2
Scott Rainey	102	Emanuel David Araújo	2
Min-Gyoo Shin	37	Bonifacio Plantilla Jr.	2
Mark Louw	13	Verne Ward III	1
Elias Betanzos Luis	9	Luiz Carlos Rocha Oliveira	1
Eddie Estep	4	Kerry Willis	1
Stan Reeder	3	Samuel Flores	1
Curtis Solomon Ndlovu	3	Marta Gonzalez	1
Dwight Gunter	3	Francisco Cho Si	1

Shawna Songer Gaines	1	C. Dale Thistle	1
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BALLOT THIRTY-EIGHT

Total ballots cast 951; Necessary for election 634

Christian Sarmiento	505	Samuel Flores	2
Deirdre Brower Latz	323	Kenneth David Fulks	2
Scott Rainey	60	Verne Ward III	1
Min-Gyoo Shin	28	Daryl Blank	1
Mark Louw	10	Adérito Ferreira	1
Elias Betanzos Luis	5	Emanuel David Araújo	1
Brian Wilson	3	C. Dale Thistle	1
Luis Carlos Saenz	2	Bonifacio Plantilla Jr.	1
Eddie Estep	2	Phillip Fuller	1
Dwight Gunter	2		

BALLOT THIRTY-NINE

Total ballots cast 947; Necessary for election 632

Christian Sarmiento	545	Brian Wilson	2
Deirdre Brower Latz	304	Verne Ward III	2
Scott Rainey	42	Samuel Flores	2
Min-Gyoo Shin	24	Emanuel David Araújo	2
Mark Louw	9	Stan Reeder	1
Elias Betanzos Luis	4	Brian Powell	1
Luis Carlos Saenz	2	Luiz Carlos Rocha Oliveira	1
Eddie Estep	2	C. Dale Thistle	1
Dwight Gunter	2	Bonifacio Plantilla Jr.	1

BALLOT FORTY

Total Ballots cast 917; Necessary for election 612

General Superintendent #45 elected

Christian Sarmiento	626	Samuel Flores	2
Scott Rainey	118	Luis Carlos Saenz	1
Min-Gyoo Shin	84	Verne Ward III	1
Mark Louw	23	Albert Hung	1
Olivia Metcalf	19	Klaus Arnold	1
Dwight Gunter	7	Althea Taylor	1
Elias Betanzos Luis	6	Gabriel Benjamin	1
Deirdre Brower Latz	5	Timothy Green	1
Stan Reeder	5	Emanuel David Araújo	1
Eddie Estep	3	Terrill Armstrong	1
Brian Wilson	3	C. Dale Thistle	1
Bonifacio Plantilla Jr.	3	Lynne Bollinger	1
Luiz Carlos Rocha Oliveira	2		

GENERAL COURT OF APPEALS

Total Ballots cast 927

	<u>YES</u>	<u>NO</u>
Frederick Amolo	882	29
Julie Cheney	862	44
Kafoa Muaror	876	33
Antonie St. Louis	874	31
Ian Willis	872	37

GENERAL BOARD

Total Ballots cast 1,014

<u>REGION/NAME</u>	<u>STATUS</u>	<u>YES</u>	<u>NO</u>
<i>Africa</i>			
Dance Gamalami Mathebula	Minister	871	58
Sipho Ncongwane	Minister (DS)	842	86
Arsenio Jeremiah Mandlate	Minister	832	84
Daniel Sithole	Lay	823	85
Lorato Sepeng	Lay	814	92
Benjamin Langa	Lay	855	62
<i>Asia-Pacific</i>			
Min-Gyoo Shin	Minister	874	64
Peter Kui Yekip	Minister (DS)	825	93
Emily Bolinas	Lay	843	73
Wallace White Kintak	Lay	835	84
<i>Canada</i>			
Dale Thistle	Minister	859	63
Rose Graham	Lay	850	80
<i>Central USA</i>			
Timothy Kellerman	Minister	872	66
Cheryl Seymour	Lay	845	76
<i>East Central USA</i>			
Samuel Barber	Minister	890	55
Larry Hammond	Lay	828	89
<i>Eastern USA</i>			
Olivia Metcalf	Minister (DS)	838	112
Wavny Toussaint	Lay	810	94
<i>Eurasia</i>			
Peter Paul George	Minister	857	70
Carl McCann	Minister (DS)	839	86
Dennis Mohn	Minister	826	88
Udaya Kumar	Lay	808	97
Mangesh Jadhav	Lay	826	88
Wouter Boor	Lay	823	90
<i>Mesoamerica</i>			
Elimelec Juantá	Minister	847	78
Miguel Angel Ceballos	Minister (DS)	865	67
Sirlene Bustos	Minister	845	79
Rosa Delia Ayala	Lay	854	71
Josue Jiminez Gonzalez	Lay	845	76
Ellier Moises Lucas Mejia	Lay	822	88
<i>North Central USA</i>			

Steven Hoffman	Minister	876	57
Greg Hepher	Lay	826	89
<i>Northwest USA</i>			
Virgil Askren	Minister (DS)	862	64
Joel Pearsall	Lay	844	77
<i>South America</i>			
Elio Ribeiro Tomaz	Minister (DS)	872	54
Marcelo Correa	Minister	821	90
Adalberto Herrera	Minister	842	79
Galdina De Souza Arrais	Lay	823	84
David Lara Ascorbe	Lay	845	75
Gerson Rueda	Lay	825	78
<i>South Central</i>			
Rick Harvey	Minister	879	54
Cheryl Crouch	Lay	825	84
<i>Southeast USA</i>			
Dwight Gunter	Minister	878	57
Michael Johnson	Lay	829	86
<i>Southwest USA</i>			
Rob Songer	Minister	855	66
Dan Spaite	Lay	826	90
<i>Nazarene Missions International</i>			
Debra Voelker	Lay	920	37
<i>Nazarene Youth International</i>			
Christiano Malta	Minister	934	27
<i>Nazarene Discipleship International</i>			
Susan Booth	Minister	644	-
<i>Education</i>			
Dan Boone	Minister	644	-
Keith Newman	Minister	337	-
Bob Brower	Lay	609	-
David Spittal	Lay	359	-

ASIA-PACIFIC NAZARENE THEOLOGICAL SEMINARY BOARD OF TRUSTEES

(Elected by the Asia-Pacific Regional Caucus)

Total Ballots cast 60

	<u>YES</u>	<u>NO</u>
Mrs. Seri Damarwanti (Sealands Field)	43	10
Rev. Daniel Saengwichai (Southeast Asia Field)	44	10
Mr. Mupe Kaupa (Melanesia South Pacific Field)	43	10
Atty. VERNY Camacho (Philippines-Micronesia Field)	45	10
Rev. Neville Bartle (Australia New Zealand Field)	44	10
Mr. Ching-Yun "Andrew" Tsai (Chinese Ministries Field)	42	11
Rev. Lee, Yong Ju (Korea National District)	52	6
Rev. Kafoa Muaror (Field Strategy Coordinator Nominee)	46	7

NAZARENE THEOLOGICAL SEMINARY TRUSTEES

(Elected by the USA/Canada Regional Caucus)

Total Ballots cast 438

	<u>FIELD/NAME</u>	<u>STATUS</u>	
<i>Canada</i>			
	Ian Fitzpatrick	Clergy	240
	Lori Wood	Clergy	114
	Ruth Copeland-Holtz	Lay	341
<i>ENC/Eastern USA</i>			
	Victor Price	Clergy	102
	Sam Vassell	Clergy	261
	Debbie Dykhouse	Lay	167
	Merritt Mann	Lay	152
<i>MNU/North Central USA</i>			
	Vicki Copp	Clergy	181
	Eddie Estep	Clergy	230
	Dan Rexroath	Lay	131
	Jeannie Williams	Lay	209
<i>MVNU/East Central USA</i>			
	Josue De La Cruz	Clergy	222
	Tracy Ogden-Johnson	Clergy	121
	Larry Hammond	Lay	360
<i>NNU/Northwest USA</i>			
	Dave Mowry	Clergy	191
	Brian Thomas	Clergy	152
	Robert Helstrom	Lay	165
	Paula Kellerer	Lay	175
<i>ONU/Central USA</i>			
	Mike Kitsko	Clergy	205
	Irene Lewis-Wimbley	Clergy	139
	Juanita Copley	Lay	143
	John Cunningham	Lay	208
<i>PLNU/Southwest USA</i>			
	Albert Hung	Clergy	202
	Debie Songer	Clergy	180
	Rick (Rene) Bravo	Lay	115
	Rebecca Hammer	Lay	211
<i>SNU/South Central USA</i>			
	Mark Lehman	Clergy	228
	Jose Palacios	Clergy	151
	J.R. Emrich	Lay	142
	Howard Hendrick	Lay	198
<i>TNU/Southeast USA</i>			
	Crista Klostermann	Clergy	172
	Kevin Ulmet	Clergy	199
	Angela Spangler	Lay	207
	Lloyd Webb	Lay	122

2023 GENERAL ASSEMBLY CALENDAR OF RESOLUTIONS

Resolution Code	Title	Presented By	<i>Manual Reference</i>	General Assembly Action
CHRISTIAN ACTION (CA)				
CA-700	Covenant of Christian Conduct - The Christian Life	Board of General Superintendents	Amend 28-29.6	Adopted
CA-701	Membership/Baptism	Southwest Indiana District	Amend 23, 107, 704	Rejected*
CA-702	Sanctity of Life/Capital Punishment	Florida District Resolutions Committee	Amend 30, New 30.5	Referred to the Board of General Superintendents
CA-702a	Capital Punishment (Death Penalty)	Eastern Michigan District General Assembly Delegates	New (actual number to be determined)	Referred to the Board of General Superintendents
CA-703	Amending the Covenant of Christian Conduct	Brazil Amazonia District, Brazil District Superintendents Council, Brazil Noroeste Paulista District, Brazil Paulistano District, Brazil Rio Baixada 1, Brazil Rio Baixada 2, Brazil Santa Catarina District, Brazil Sao Paulo, Brazil Setentrional District	Amend 35	Rejected*
CA-704	Primary Identity in Christ	Kansas City District	Amend 31	Rejected*
CA-705	Human Sexuality and Marriage	Kentucky District Resolution Committee	Amend 31	Rejected
CA-706	Current Moral and Social Issues - 923	South Arkansas District Delegates	Amend 923	Rejected*
CA-707	Manual Appendix Review - Abuse of the Unempowered	Reference Committee	Appendix Review 916	Adopted
CA-708	Manual Appendix Review - Gender Inclusive Language	Reference Committee	Appendix Review 918	Adopted (Amended by Legislative Committee)
CA-709	Manual Appendix Review - Value of Children and Youth	Reference Committee	Appendix Review 921	Adopted
CA-710	Manual Appendix Review - Creation Care	Reference Committee	Appendix Review 924	Adopted
CA-711	Manual Appendix Review - Evidence of Baptism with the Holy Spirit	Reference Committee	Appendix Review 925	Amended and Adopted
CA-712	Manual Appendix Review - Pornography	Reference Committee	Appendix Review 926	Adopted (Amended by Legislative Committee)
CA-713	Gender Identity	Board of General Superintendents	New 919	Adopted

*Rule 39. Two-thirds Rejection. Any resolution or petition which receives a two-thirds (2/3) vote for rejection by the legislative committee to which it is assigned shall be reported "dead." No further action shall be taken following such disposition unless such resolution or petition is recalled for consideration by a two-thirds (2/3) vote of the Assembly.

2023 GENERAL ASSEMBLY CALENDAR OF RESOLUTIONS

Resolution Code	Title	Presented By	<i>Manual Reference</i>	General Assembly Action
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CHURCH PROGRAM (CP)

CP-100	Church Stewards	Kansas District, Reference Committee	Amend 137	Adopted
CP-101	Elected Board Position - Outreach Director	Kansas District, Reference Committee	Amend 138.1, New 160-160.2	Rejected*
CP-102	The Ministry of Christian Education For the Local Church	Kansas City District	Amend 145.1	Referred to the <i>Manual</i> Editing Committee
CP-103	Nazarene Publishing House	Kansas City District	Amend 339	Rejected
CP-104	Creation of the Auxiliary Agency and Constitution of Nazarene Evangelism International -NEI- in the Local, District And Global Government of the Church of the Nazarene	Guatemala North Verapaz	Amend 129.24, 235-235.1, 341, New Constitution	Referred to the Board of General Superintendents
CP-105	Reception of Church Members and Agreed Statement of Belief	Southwest Indiana District, Virginia District General Assembly Delegates	Amend 704	Adopted

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DISTRICT ADMINISTRATION (DA)

DA-200	Business of the District Assembly - District Superintendent Message	South Arkansas District Delegates	Amend 205.2	Rejected
DA-201	Business of the District Assembly - Election of District Superintendent	South Arkansas District Delegates	Amend 205.11	Rejected*
DA-202	Renewing the District Superintendent Relationship	MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, Northwestern Illinois District	Amend 208, New 208.1, Amend 205.11-205.13	Rejected*
DA-203	District Assembly Delegate Clarification	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 201.1, 201.2	Referred to the <i>Manual</i> Editing Committee
DA-204	District Government	South Arkansas District Delegates	Amend 203	Adopted (Amended by Legislative Committee)
DA-205	Pastoral Candidate Vetting	West Texas District General Assembly Delegation	Amend 211.10	Adopted (Amended by Legislative Committee)
DA-206	Harmonizing Church in Crisis Paragraphs	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 211.3	Adopted
DA-207	Duties of the Ministerial Studies Board	Global Education & Clergy Development	Amend 232-234.4	Adopted
DA-208	District Ministerial Studies Board Duties	Eastern Kentucky District Resolution Committee	Amend 233.1	Rejected*

2023 GENERAL ASSEMBLY CALENDAR OF RESOLUTIONS

Resolution Code	Title	Presented By	Manual Reference	General Assembly Action
DA-209	District Journal	Northwestern Illinois District	Amend 205.26, 207.3-207.4, 220.5-220.6, 220.7	See DA-209a
DA-209a	District Journal Quadrennial Preservation	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 205.26, 207.3-207.4, 220.5-220.7	Adopted
DA-210	District Advisory Board	Eun Yup Kim, Min-Gyoo Shin, Chang Hwan Lee, Moon Gi Yoon, Won Geun Oh, Un Tea Park	Amend 224	Rejected*
DA-211	District Advisory Board Meeting and Chairperson	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 224	Adopted
DA-212	Integration of the District NYI, NMI, NDI & NEI Presidents to form the District Advisory Board	Guatemala North Verapaz General Assembly Delegates	Amend 205.14, 206.1, 224, 239, 241	Rejected*
DA-213	Removal of District Advisory Board Member	Northwestern Illinois District	New 224.5	Adopted
DA-214	Transfer of Local Church to Another District	General Board	New (Actual number to be determined)	Adopted

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GENERAL ADMINISTRATION (GA)

GA-300	General Assembly Membership	Eastern Kentucky District Resolution Committee	Amend 301	Adopted
GA-301	Month of General Assembly	General Board	Amend 302	Adopted
GA-302	Time of General Assembly	North/East Texas District Resolutions Committee	Amend 302	Rejected
GA-303	Election of General Superintendent	Kansas City District	Amend 305.2	Adopted
GA-304	Ordination	Moon Gi Yonn, Min-Gyoo Shin, Eun Yup Kim, Chang Hwan Lee, Won Keun Oh, Un Tae Park, Kyuman Kang, Se-ho Oh, Sang Chun Lee	Amend 307.4	Rejected*

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LOCAL ADMINISTRATION (LA)

LA-400	Parent-Affiliated Congregations	Kansas City District	New 100.3	Adopted
LA-401	Church Name Change	Northwestern Illinois District	Amend 101.1	Adopted

2023 GENERAL ASSEMBLY CALENDAR OF RESOLUTIONS

Resolution Code	Title	Presented By	<i>Manual Reference</i>	General Assembly Action
LA-402	Local Church Organization, Name, Incorporation, Property, Restrictions, Mergers, Disorganization	North/East Texas District Resolutions Committee	Amend 102.3	Adopted
LA-403	Mergers	Washington Pacific District Advisory Board	Amend 105	Amended and Adopted
LA-404	Termination of Local Church Membership for Ministers	Northwestern Illinois District	Amend 112	Adopted
LA-405	Removal from Membership	Kansas City District	Amend 112.3, 133	Adopted
LA-406	Electronic and Multi-site Meetings - Local Church	Board of General Superintendents	Amend 113.2	Adopted
LA-406a	Electronic Voting	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 113.2	See LA-406
LA-407	Local Church Meeting Notice	Eastern Kentucky District	Amend 113.7, 113.8	Adopted (Amended by Legislative Committee)
LA-407a	Meeting Notification	Northwestern Illinois District, Reference Committee	Amend 113.7, 113.8	Rejected*
LA-408	Local Church Meetings	Intermountain District	Amend 113.11, 113.13	Adopted
LA-409	Statistical Year	Northwestern Illinois District	Amend 114.1	Adopted
LA-410	Term of Appointment for Pastor	General Board	Amend 117	Adopted
LA-411	Appointment of a Pastor	Eastern Kentucky District Resolution Committee	Amend 117	Adopted (Amended by Legislative Committee)
LA-412	Criteria for the Appointment of a Pastor	Eastern Kentucky District Resolution Committee	Amend 117	Adopted
LA-413	Clarification for Voting Requirements	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 121, 121.1	Adopted (Amended by Legislative Committee)
LA-414	Relocating the Duties of a Pastor	MidSouth District Resolutions Committee, Northwestern Illinois District	New 122.2, Amend 515-522	Adopted
LA-415	Recusal During Review Meeting	Eastern Kentucky District Resolution Committee	Amend 123.1, 125.1	Amended and Adopted (Amended by Legislative Committee)
LA-416	Renewing the Local Church/Pastor Relationship	MidSouth District Resolutions Committee	Amend 123.4	Adopted
LA-417	Membership of Local Church Board	Global NMI Council	Amend 127	Adopted

2023 GENERAL ASSEMBLY CALENDAR OF RESOLUTIONS

Resolution Code	Title	Presented By	<i>Manual Reference</i>	General Assembly Action
LA-418	Church Board Vacancies	MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, Northwestern Illinois	New 127.2, Amend 139, 144-145	Adopted (Amended by Legislative Committee)
LA-419	Officer Vacancies Between Annual Church Meetings	Northwestern Illinois District	New 127.2	Adopted
LA-420	Pastoral Sabbaticals	Kentucky District Resolution Committee	Amend 129.10	Adopted (Amended by Legislative Committee)
LA-421	Filing Delegate Vacancies	Northwestern Illinois District	New 129.31	Adopted (Amended by Legislative Committee)
LA-422	Removal of Church Board Members	Northwestern Illinois District	New 129.33	Adopted (Amended by Legislative Committee)
LA-423	Pastoral Transition/Resignation - Childcare/School Directors/CEOs of Subsidiaries	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 159.5	Adopted
LA-424	Membership of Congregations	Board of General Superintendents	Amend 100	Adopted

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MINISTRY AND EDUCATION (MED)

MED-500	Use of the Title "Pastor"	Board of General Superintendents, General Board, Reference Committee	New (Actual number to be determined)	Rejected
MED-501	Orders of Ministry	MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, Northwestern Illinois District	Amend 533-534.2	Referred to the Commission on Calling and Lay Ministry
MED-502	Deaconess	Kansas City District, Reference Committee	Amend 508, 533.5	Adopted (Amended by Legislative Committee)
MED-503	Ministry of Laypersons & Licensed Lay Ministers	Virginia District General Assembly Delegates	Amend 503-503.9	Referred to the Commission on Calling and Lay Ministry
MED-504	Conditions & Responsibility for Renewal of District Licenses	Global Education & Clergy Development, MidSouth District Resolutions Committee, Northwestern Illinois District, Reference Committee	Amend 532.3	Adopted
MED-505	Constitution and Covenant of Christian Conduct: Distribution	MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, Northwestern Illinois District	Amend 516.4	Adopted
MED-506	Pastoral Service Definition	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 523	Adopted
MED-507	Education for Ordained Ministry	Global Education & Clergy Development	Amend 529-529.2	Adopted

2023 GENERAL ASSEMBLY CALENDAR OF RESOLUTIONS

Resolution Code	Title	Presented By	Manual Reference	General Assembly Action
MED-508	Local License/Applying for District License	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 531.5	Adopted
MED-509	Local Minister's Certificate/Local Minister Apprentice	MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, Northwestern Illinois District	Amend 531-531.7	Referred to the Commission on Calling and Lay Ministry
MED-510	District License Qualifications	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 532.1	Rejected*
MED-512	Ministry Service Time	Oregon Pacific District Resolutions Committee	Amend 533.3, 534.3	Adopted
MED-513	Elders	MidSouth District Resolutions Committee, North Carolina District Resolutions Committee, Northwestern Illinois District	Amend 534.1	Adopted
MED-514	Recognition of Credentials	Eastern Kentucky District Resolution Committee	Amend 535	Rejected*
MED-515	Annual Reporting for Retired Ministers	Eastern Kentucky District Resolution Committee	Amend 536.2, 538.9	Rejected*
MED-516	Change of Terminology and Definition related to Ministers and Ministerial Credentials	Global Education & Clergy Development, Northwestern Illinois District	Amend 538	Adopted
MED-516a	General Regulations	Intermountain District	Amend 538, 538.10-537.11	See MED-516
MED-517	Membership Defined	MidSouth District Resolutions Committee, Northwestern Illinois District	Amend 538.8	Adopted
MED-518	Solemnization of Weddings	Kansas City District	Amend 538.19	Rejected*
MED-519	Transfer of Jurisdiction	Virgil Askren, Kevin Compton, Roxann Peach, Stacey Fajardo, Wayla Murrow, MidSouth District Resolutions Committee, Northwestern Illinois District	(New paragraph), Amend 538.12, 539.10, 540.11-540.12	Adopted
MED-521	International Board of Education	International Board of Education	Amend 402-402.7	Adopted (Amended by Legislative Committee)
MED-522	Approval of Change of Status of IBOE Institutions - STNP, STNS, STNCS	International Board of Education		Adopted

*Rule 39. Two-thirds Rejection. Any resolution or petition which receives a two-thirds (2/3) vote for rejection by the legislative committee to which it is assigned shall be reported "dead." No further action shall be taken following such disposition unless such resolution or petition is recalled for consideration by a two-thirds (2/3) vote of the Assembly.

STEWARDSHIP AND FINANCE (SF)

SF-600	District Assembly Finance Committee	Louisiana District, Northeast Oklahoma District, South Texas District	Amend 205.21, 238-238.3	Adopted
SF-601	District Advisory Board Responsibilities: Contractual Agreements	MidSouth District Resolutions Committee, Northwestern Illinois District	New 225.26	Adopted (Amended by Legislative Committee)

2023 GENERAL ASSEMBLY CALENDAR OF RESOLUTIONS

Resolution Code	Title	Presented By	<i>Manual Reference</i>	General Assembly Action
*Rule 39. Two-thirds Rejection. Any resolution or petition which receives a two-thirds (2/3) vote for rejection by the legislative committee to which it is assigned shall be reported "dead." No further action shall be taken following such disposition unless such resolution or petition is recalled for consideration by a two-thirds (2/3) vote of the Assembly.				

SPECIAL RESOLUTIONS (SR)

SR-750	Dr. Eugénio Duarte - General Superintendent Emeritus	General Board		Adopted
SR-751	Dr. David W. Graves - General Superintendent Emeritus	General Board		Adopted
SR-752	Manual Appendix Review - Historic Sites and Landmarks	Reference Committee	Appendix Review 913	Adopted
SR-753	Historic Landmark Designation - Primera Iglesia Mexicana Del Nazareno	Western Latin American District		Adopted
SR-754	Historic Landmark Designation - Nazarene Bible Institute Of Coban, Alta Verapaz, Guatemala, C.A.	Guatemala North Verapaz General Assembly Delegates		Adopted
SR-755	Historic Landmark Designation – Camp Garner Creek	MidSouth District Assembly		Adopted
SR-756	Historic Landmark Designation – Meridian Fitkins Memorial Church Of The Nazarene	MidSouth District Assembly		Adopted
SR-757	Historic Landmark Designation – Cambridge, Ma First Church Of The Nazarene	New England District		Adopted
SR-758	Historic Landmark Designation – João José Dias Temple, Ponta Achada, Ilha Brava, Cabo Verde	Cape Verde North District, Cape Verde South District		Adopted

*Rule 39. Two-thirds Rejection. Any resolution or petition which receives a two-thirds (2/3) vote for rejection by the legislative committee to which it is assigned shall be reported "dead." No further action shall be taken following such disposition unless such resolution or petition is recalled for consideration by a two-thirds (2/3) vote of the Assembly.

SPECIAL JUDICIAL (JUD)

JUD-800	Article of Faith VI. Atonement	Board of General Superintendents	Amend 6	Rejected
JUD-801	Article of Faith X. Christian Holiness and Entire Sanctification	Board of General Superintendents	Amend 10	Rejected
JUD-802	Article of Faith XV. Second Coming of Christ	Board of General Superintendents	Amend 15	Adopted
JUD-803	Dedication Ritual	Board of General Superintendents	Amend 703	Referred to the Board of General Superintendents
JUD-804	The Funeral Service	Board of General Superintendents	Amend 706	Adopted

2023 GENERAL ASSEMBLY CALENDAR OF RESOLUTIONS

Resolution Code	Title	Presented By	<i>Manual Reference</i>	General Assembly Action
JUD-805	Nominations	General Board	Amend 113.10, 203	Adopted
JUD-806	Direct Interest in Voting	General Board	New (Actual number to be determined)	Adopted
JUD-807	Board Member Responsibility	Northwestern Illinois District	New 129.32	Adopted
JUD-808	Employees as Elected Board Members	General Board	Amend 159.4	Adopted
JUD-809	Prevenient Grace	Asia Pacific Regional Group (Mark Louw, Clark Armstrong, Roland Hern, Donghwan (Bill) Kwon, John Eun Yup Kim)	Amend 7	Adopted**
JUD-810	General Assembly Quorum	Eastern Kentucky District Resolution Committee	Amend 25.3	Rejected*
JUD-811	Contested Discipline of a Member of the Clergy	Intermountain District	Amend 606.1, 606.3	Adopted
JUD-811a	Discipline of a Member of the Clergy	Southwest Indiana District, Virginia District General Assembly Delegates	Amend 606.1	Rejected
JUD-812	Board of Discipline Majority	Southwest Indiana District, Virginia District General Assembly Delegates	Amend 606.8	Rejected*
JUD-813	Guaranty of Rights	Intermountain District	Amend 616.6	Rejected*
JUD-814	Study Committee on Calling and Lay Ministry	Eurasia Regional Advisory Council, Global Education & Clergy Development, Nazarene Discipleship International	Part VI: Ministry & Education	Adopted
JUD-815	Creation and Humanity	MidSouth District Resolutions Committee; North Carolina District Resolutions Committee, Northwestern Illinois District	New 5	Adopted**
JUD-815a	Original Goodness	Kansas City District	Amend 5	See JUD-815a
JUD-816	Article XVI. Resurrection, Judgement, and Destiny Rewording	Oregon Pacific District Resolutions Committee	Amend 16.2, New 16.3	See JUD-816a
JUD-816a	Article of Faith XVI. Resurrection, Judgement, and Destiny	Board of General Superintendents	Amend 16-16.2	Rejected
JUD-817	The Administration of the Lord's Supper	Southwest Indiana District	Amend 700	Adopted
JUD-818	Ritual for The Baptism of Infants	Southwest Indiana District	Amend 702	Adopted

*Rule 39. Two-thirds Rejection. Any resolution or petition which receives a two-thirds (2/3) vote for rejection by the legislative committee to which it is assigned shall be reported "dead." No further action shall be taken following such disposition unless such resolution or petition is recalled for consideration by a two-thirds (2/3) vote of the Assembly.

**In accordance with *Manual* paragraph 27, this resolution is referred to the Board of General Superintendents for further study.

GENERAL ASSEMBLY STANDING RULES [OF ORDER]

I. GENERAL

A. ORGANIZATION AND ORDER OF BUSINESS

Rule 1. Seating. Members of the General Assembly shall be seated by delegations and shall have reserved seat status. The section assigned to each delegation by the Platting Committee shall be properly identified and the members shall occupy their reserved seats for the entire meeting unless change is made by order of the General Assembly.

Rule 2. Meeting Hours. The first business meeting of the General Assembly shall convene at a time determined by the General Secretary and the Board of General Superintendents. Thereafter, the hours for convening and adjourning meetings shall be determined by vote of the General Assembly.

Rule 3. Organization. When the General Assembly has been convened in accordance with the provisions of the *Manual*, the Credentials Committee shall report the following:

- a. The names of the general superintendents, if any, who have died during the quadrennium and the names of the delegates-elect, if any, who have died since election.
- b. The number and names of delegates present.
- c. Approved list of alternates to be seated in lieu of delegates, providing first the name of the district represented, then the name of the alternate, in lieu of the name of the delegate.

Rule 4. Preparation for Business. When the presence of a quorum is determined, the General Secretary shall nominate assistant secretaries and other necessary assistants to be elected by the Assembly. The report of the Platting Committee will be received with instructions for the seating of delegations and non-voting members. The business of the Assembly will then be in order.

Rule 5. Order of Business. The regular order of business shall be:

- a. Adoption of Standing Rules [of Order] (first plenary business meeting only).
- b. Report of the Credentials Committee relating to the presence of a quorum and the seating of alternates.
- [c. Report of the Daily Journal Committee (after first day).]
- [d]c. Presentation of appeals, resolutions, and miscellaneous business for immediate consideration. The question of considering these items shall be undebatable and require a two-thirds (2/3) vote in the affirmative for consideration at this time.
- [e]d. Reports of the general officers and department directors.
- [f]e. Reports of special committees and commissions.
- [g]f. Miscellaneous business.

Rule 6. Agenda. The General Secretary shall keep a record of the Orders of the Day, of the reports of committees, and reports placed on the record by a vote. These items of business shall be presented to the Agenda Committee, which shall place them in order for consideration by the General Assembly. By a two-thirds (2/3) vote, any item may be considered out of its proper order.

B. ELECTIONS AND DUTY OF THE BOARD OF GENERAL SUPERINTENDENTS

Rule 7. Elections of the “six general superintendents” “from among the elders of the Church of the Nazarene” will be “by a two-thirds vote of members present and voting” [for a total of six general superintendents.] in accordance with *Manual* paragraph 25.4 and 305.2.

Rule 8. Appoint Committees. The Board of General Superintendents shall appoint all committees unless otherwise ordered by the General Assembly.

C. DUTIES AND RIGHTS OF MEMBERS

Rule 9. Attendance at Meetings. Members shall be expected to attend all meetings of the General Assembly unless physically unable to do so. In the event a member is unable to attend the meetings, arrangements shall be made with the Credentials Committee for the certification of an alternate.

Rule 10. Obtain the Floor. A member desiring to make a motion, debate, or bring a matter to the General Assembly shall rise and address the Chairperson, then state his or her name and entity represented. Once acknowledged by the Chairperson, the member then may proceed to speak. In the case of a motion, a second may [will] be required before the Chairperson states the question. A question is not before the Assembly for consideration until stated by the Chairperson or Secretary. Instructions for microphone sequencing shall be followed.

Rule 11. Limits of Debate.

- a. No item of business shall be on the floor longer than twenty (20) minutes inclusive of amendments and other secondary motions without a two-thirds (2/3) vote of the Assembly to extend the time.
- b. [A member may speak three minutes each time. A member may speak a second time to a question only after every member desiring to debate has spoken. A committee making a report through its chairperson shall be entitled to five minutes to close the debate.] No delegate shall speak in debate more than once on the same question on the same day or for longer than two minutes without permission of the Assembly granted by a two-thirds vote without debate. In the case of the mover and first speaker in opposition, three minutes shall be allowed. These time limits shall be doubled for non-English speaking delegates whose remarks require interpretation. Individuals called on to provide information are not governed by this rule.
- c. A report consisting of two or more propositions [may be divided for consideration and each] shall be divided on the demand of any one delegate and voted upon separately if each can stand as an independent question if all the others are defeated. Those that cannot stand on their own as separate items may not be divided. If they are divided each proposition shall be entitled to the same rights and privileges as if they were separate reports. The same privilege shall be granted to the reporting member who presents the views of the minority.

Rule 12. Purpose for Recognition. When a delegate is recognized for a specific purpose (speak for, speak against, make a motion, ask a questions, etc...) the delegate may only do what they have been recognized to do and cannot make a speech and end by making any secondary motion.

Rule 13. Request for Information. Any member wishing to ask a question shall be given no preference in recognitions to do so but must obtain the floor in the same manner as those wishing to speak for or against the pending questions. A request for information is defined as an “actual inquiry for information needed by the delegate before he/she can vote on a pending motion.” The use of a request for information in order to make rhetorical speeches or to express a delegate’s opinion or view on the pending matter is not in order.

D. MOTIONS

Rule [12]14. Written. All main motions and amendments shall be written and presented to the Secretary of the Assembly.

Rule [13]15. Read. All reports and communications to the General Assembly shall be facilitated by the Secretary for reading.

E. RESOLUTIONS AND (PETITIONS)

Rule [14]16. Presentation. District Assemblies, a committee authorized by the District Assembly, Regional Advisory Councils, the General Board or any of its recognized departments, official boards or commissions of the general church, the Global Nazarene Missions International Convention, the Global Nazarene Youth International Convention, or five or more members of the General Assembly may present resolutions and petitions for the consideration of the General Assembly in accordance with the following rules:

- a. Resolutions and petitions shall be [printed or typewritten on the official form furnished] submitted in a format permitted by the General Secretary.
- b. Each resolution or petition presented will include the subject and the name of the delegates or group making the presentation.
- c. All resolutions that call for action that requires expenditures must include an estimated cost to complete the action.
- d. Proposals for changes in the church *Manual* must be presented in writing and shall give paragraph and section of *Manual* to be affected and the text of the change, should it be adopted.
- e. They shall [be] have been presented to the General Secretary **no later 1 December** prior to the convening of the Assembly to be numbered and sent to the Reference Committee for reference in accordance with Rule [24]28 and *Manual* 305.1.
- f. Any resolutions which are non-*Manual* items must indicate which entity has responsibility to enact legislation.

Rule [15]17. Resolutions and Petitions for Late Reference. After the deadline in Rule 16, late [R]resolutions, petitions, and other items may only be presented to the General Secretary from the General Board, the Board of General Superintendents, or commissions/committees of the general church for reference to a legislative committee no later than 1 June. Resolutions from global conventions which meet just prior to the General Assembly will be processed for consideration.

Rule [16]18. Manual Changes. Resolutions adopted by the General Assembly shall be submitted to the *Manual* Editing Committee to be harmonized with other *Manual* provisions.

F. VOTING

Rule [17]19. Eligibility. Only members of the General Assembly who are seated in the designated sections shall be eligible to vote.

Rule [18]20. Methods of Voting. Voting may be by:

- a. Show of Hands
- b. Paper Ballot
- c. Electronic Vote

A vote by machine shall in all instances be a valid vote, and shall constitute a vote by ballot when such

is called for in the *Manual*, organizational bylaws, and in the Standing Rules [of Order] for the General

Assembly.

- d. Voice Vote (yeas and nays)

[e. Proposed Balloting for Electing New General Superintendents.

In each of the regional caucus meetings, each delegate is requested to submit one name by ballot for each general superintendent position proposed to be elected.

These names will be compiled as a list for submission at a General Assembly plenary meeting. This list will become the first official ballot, and will be reported to the General Assembly as a basis for successive ballots, where delegates may vote electronically from that list, or add names by paper ballot.]

A ballot vote on any question may be ordered by a majority vote.

Rule 21. Balloting for Electing New General Superintendents.

In each of the regional caucus meetings, each delegate is requested to submit one name by ballot for each general superintendent position proposed to be elected. These names will be compiled as a list for submission at a General Assembly plenary meeting. This list will be reported to the General Assembly and shall constitute the first elective ballot without any further action by the Assembly. This ballot will form the basis for successive ballots, where delegates may vote electronically from that list.

Rule 22. Calculation of Election Results. When two or more General Superintendent elections will be conducted concurrently on the same ballot, no delegate may cast more than one vote for the same person on the same ballot. The required two-thirds (2/3) vote will be calculated as follows: The total number of valid votes cast (excluding invalid votes) will be divided by the number of General Superintendents to be elected on that ballot and the result will be multiplied by .66666. The resulting number will be rounded up to the next higher whole number and that will be the number that must be achieved for election as a General Superintendent. When two or more General Superintendents are elected on the same ballot, seniority will be determined by the highest number of votes.

II. COMMITTEES

A. LEGISLATIVE COMMITTEES

Rule [19]23. Legislative. There shall be seven standing legislative committees as follows:

Christian Action
Church Program (Missions, Evangelism, Publishing)
District Administration
General Administration
Local Administration
Ministry and Education
Stewardship and Finance

And there shall be two special legislative committees as follows:

Judicial
Resolutions

Rule [20]24. Membership.

[20]24.1. Each member of the delegation is eligible for membership on one standing committee.

- a. A delegation with less than seven members will not have representation on each committee, but members may choose the committee on which they will serve within the provisions of this section.
- b. No delegation shall have two members on any committee until one member of the delegation has been assigned to each committee.
- c. No delegation shall have more than two members on any committee until two members of the delegation have been assigned to each committee.
- d. No delegation shall have two ministerial or two lay members on any committee until one minister and one lay member have been assigned to each committee.

[20]24.2. Ministerial and lay delegates shall be assembled for organization by the District Secretary as soon as feasible after their election. They shall choose a chairperson and make assignments to legislative committees according to Rule [20.1]24.1.

[20]24.3. The District Secretary shall send to the General Secretary the names of the delegates of his or her district indicating the standing legislative committees to which each is assigned. From these returns the General Secretary shall prepare, as far as possible, the roll of legislative committees prior to the opening of the General Assembly.

[20]24.4. The delegates who are missionaries representing their regions shall constitute a delegation for the purpose of appointing its members to the legislative committees.

[20]24.5. The Education ex-officio members of the General Assembly shall constitute a delegation for the purpose of appointing its members to the legislative committees.

[20]24.6. The Global Ministry Center ex-officio members of the General Assembly shall be appointed to appropriate legislative committees. The General Superintendents shall be ex-officio members of all legislative committees.

B. SPECIAL COMMITTEES

Rule [21]25. Special Committees. The following special committees shall be named by the Board of General Superintendents:

- a. Agenda
- b. Fraternal Representatives
- c. [Nominations] Nominating

- d. Judicial
- e. Resolutions
- f. Such other committees as may be necessary.

Rule [22]26. Composition and Duties.

[22]26.1. The **AGENDA COMMITTEE** shall be those persons appointed by the Board of General Superintendents. It shall receive the list of business items, orders of the day, reports of committees, actions placed on the record by vote of the Assembly, and like items, and shall prepare an agenda of business for each meeting of the General Assembly.

[22]26.2. The **FRATERNAL REPRESENTATIVES COMMITTEE** shall be those persons appointed by the Board of General Superintendents. It shall serve as host to special fraternal representatives attending the General Assembly. The chairperson of this committee shall sign all fraternal correspondence directed by the Assembly.

[22]26.3. The [**NOMINATIONS**] **NOMINATING COMMITTEE** shall be 12 persons who are members of the General Assembly, 2 members from each global region, appointed by the Board of General Superintendents. The Committee shall submit nominees for:

- [a. Board of Trustees of Nazarene Theological Seminary in Kansas City, Missouri, as directed in the Manual. (305.8)
- b. Board of Trustees of Nazarene Bible College in Colorado Springs, Colorado, as directed in the Manual. (305.8)]
- [c]a. General Court of Appeals as directed in the *Manual* (305.7), to be elected by plurality.

[22]26.4. The **JUDICIAL COMMITTEE** shall be composed of not more than 21 persons who are members of the General Assembly. The Committee shall consider all business relating to the church constitution, all appeals from decisions of law, and requests for interpretation of the law.

[22]26.5. The **RESOLUTIONS COMMITTEE** shall be seven persons who are members of the General Assembly. The Committee shall prepare any special positional documents or resolutions of greeting which may be requested of it by the General Assembly.

Rule [23]27. Meetings.

[23]27.1. All committees will meet at times scheduled by the General Secretary, and agreed upon by the Assembly or upon the call of the committee chairperson.

[23]27.2. The Board of General Superintendents shall name a chairperson and secretary for each committee. The secretary shall receive from the General Secretary a record of all matters which have been referred to the committee and have them organized for the committee's consideration. Chairpersons and secretaries may only vote or speak in debate if they are a member of the General Assembly.

[23]27.3. The chairpersons and secretaries of all standing legislative committees shall be expected to attend an orientation meeting called by the General Secretary prior to the committee meetings. The orientation shall include instruction in their duties; the procedures in handling the resolutions, petitions and other documents referred to the committee; and other information to expedite the committee's work.

Rule [24]28. References. Resolutions, petitions, recommendations, and other documents (including implementing legislation from commissions/committees and special committee reports) shall be referred to Assembly standing committees, special committees, or regional caucuses, for consideration before being presented to the Assembly, as follows:

[24]28.1. To the **CHURCH PROGRAM (MISSIONS, EVANGELISM, PUBLISHING) COMMITTEE** shall be referred resolutions, recommendations, petitions and other documents relating to program and materials of:

- a. [Sunday School and] Nazarene Discipleship [Ministries] International.
- b. Nazarene Youth International.
- c. The global mission work of the church, including Nazarene Missions International, as defined in the *Manual*.
- d. Church growth, church planting and evangelism ministries.
- e. Continuing Lay Training.
- f. Nazarene Publishing House, *Holiness Today*, books and other publications and publishing interests.

[24]28.2. To the **DISTRICT ADMINISTRATION COMMITTEE** shall be referred resolutions, recommendations, petitions and other documents relating to organization of the district church, including the district assembly, the district superintendency, district boundaries and district boards.

[24]28.3. To the **GENERAL ADMINISTRATION COMMITTEE** shall be referred resolutions, recommendations, petitions and other documents relating to the organization of the general church, including the General Assembly, the general superintendency, the correlation of general interests, the arrangements and organization of the General Board and its departments, and the church regions for administrative representation and educational support.

[24]28.4. To the **LOCAL ADMINISTRATION COMMITTEE** shall be referred resolutions, recommendations, petitions and other documents relating to organization, business, and administration of the local church, including pastoral arrangements and church membership.

[24]28.5. To the **MINISTRY AND EDUCATION COMMITTEE** shall be referred resolutions, recommendations, petitions, and other documents relating to:

- a. The work of the ministry and the minister, including validated courses of study and other requirements relating to those who receive official recognition from the church as follows: elders, deacons, licensed ministers, local ministers, evangelists, song evangelists, directors and ministers of Christian education, ministers of music, consecrated and licensed deaconesses.
- b. The care and support of retired and disabled ministers, the widows, widowers, and children of deceased ministers, and all other matters affecting ministerial pensions and benefits.
- c. The educational work of the church, and to the administration of schools, universities, colleges, and seminaries.

[24]28.6. To the **STEWARDSHIP AND FINANCE COMMITTEE** shall be referred resolutions, recommendations, petitions, and other documents relating to finance, stewardship, church property, fire insurance, and acquiring, leasing, building, and financing church and parsonage property, local, district, and general.

[24]28.7. To the **CHRISTIAN ACTION COMMITTEE** shall be referred resolutions, recommendations, petitions, and other documents relating to Christian life issues, including the Covenants of Christian Character and Conduct of the Church, and issues such as Christian marriage, abortion, human sexuality, use of alcohol and drugs, social justice, and entertainments that are subversive to the Christian ethic.

[24]28.8. To the **REGIONAL CAUCUSES** shall be referred resolutions relating to specific interests, goals and concerns of said regions. “The Reference Committee may submit legislation affecting only a specific region/regions to the General Assembly delegates of said region(s) meeting in caucus for action. Changes that affect the *Manual* must be acted upon by the entire General Assembly.” (*Manual* 305.1)

C. GENERAL COMMITTEES

Rule [25]29. General and Arrangements. The following General and Arrangements Committees shall be appointed by the Board of General Superintendents prior to the convening of the General Assembly:

- a. Communion Service
- b. Credentials
- c. [Daily Journal] Minutes Review
- d. Exhibits
- e. General Arrangements
- f. *Manual* Editing
- g. Memorial
- h. Platting
- i. Program
- j. Publicity
- k. Reference

Rule [26]30. Composition and Duties.

[26]30.1. The **COMMUNION SERVICE COMMITTEE** shall be five persons living within reasonable distance of the site of the General Assembly. They shall be appointed at least six months prior to the time of the General Assembly. The Committee shall arrange for and supervise the observance of the sacrament of Communion in the opening service of the General Assembly.

[26]30.2. The **CREDENTIALS COMMITTEE** shall be the General Secretary and six other persons, at least three of whom [need not] shall be members of the General Assembly. They shall be appointed at least 30 days prior to the convening of the General Assembly. The Committee shall receive from the General Secretary, prior to the opening business meeting of the General Assembly, a list of duly elected delegates and alternates. The Committee shall report to the first business meeting of the General Assembly concerning the registration of delegates and a quorum for business. It shall consider requests for seating of alternates and make recommendation for their seating during the first three days of the General Assembly, after which time no alternate delegates shall be seated.

[26]30.3. The **[DAILY JOURNAL] MINUTES REVIEW COMMITTEE** shall be five persons who are members of the General Assembly. [The committee shall read the Assembly proceedings and report each day to the Assembly concerning their correctness.] At the conclusion of the General Assembly’s last session, the Committee shall be responsible for reading minutes of the Assembly as prepared by the General Secretary’s staff and reviewed by the parliamentarian. The Committee shall report its corrections and give its suggestions for correction or its approval to the General Secretary within two weeks following the adjournment of the General Assembly.

[26]30.4. The **EXHIBITS COMMITTEE** shall be composed of up to nine members, including the

General Secretary, General Treasurer, Global Missions Director, Nazarene Publishing House President, Education Commissioner, and the General Assembly Arrangements Coordinator, and one to three others as appointed by the Board of General Superintendents.

[26]30.5. The **GENERAL ARRANGEMENTS COMMITTEE** shall be appointed in accordance with the provisions of the *Manual*. The Committee shall perform its responsibilities prescribed in the *Manual*. (304-304.2) In addition, it shall give guidance to all regular and special committees involved in planning and preparing for the General Assembly. All committees shall submit special arrangements and budget requests in writing to the General Secretary, who shall place them before the Committee for approval.

[26]30.6. The **MANUAL EDITING COMMITTEE** shall be five persons, one of whom is the General Secretary, appointed at least 90 days prior to the convening of the General Assembly. The Committee shall consider all resolutions adopted and other business acted upon by the Assembly relating to the revision of the *Manual*.

[26]30.7. The **MEMORIAL COMMITTEE** shall be five persons appointed at least one year prior to the convening of the General Assembly. The Committee shall present to the General Assembly the names of ministers who have been deceased during the quadrennium and shall plan the observance of an appropriate memorial service.

[26]30.8. The **PLATTING COMMITTEE** shall be three persons nominated by the General Secretary. The Committee shall:

- a. Designate a reserved section for each delegation assigned, commencing with the front seats.
- [b. Suitable uniform signs shall designate the seats reserved for each delegation.]
- [c]b. Furnish [S]eating assignments [shall be furnished] for each delegation, and assign a reserved seat [status assigned] for each delegate.
- c. Prepare suitable uniform signs that shall designate the seats reserved for each delegation.

[26]30.9. The **PROGRAM COMMITTEE** shall be a General Superintendent who is named by the Board of General Superintendents; the General Secretary; the music coordinator; the media coordinator; and those with convention/programmatic leadership responsibilities. A PROGRAM SUB-COMMITTEE shall include the General Secretary; the music coordinator; the media coordinator; and the Board of General Superintendents. The Program Committee shall implement and coordinate planning and preparation for all General Assembly programs and unified convention services formulated by the General Assembly Arrangements Committee in conjunction with the Board of General Superintendents (*Manual* 304.2) and shall arrange for the regular and special music of the General Assembly in cooperation with the leaders of the various services and public meetings and in consultation with the General Arrangements Committee. The Music Coordinator shall be responsible for organizing the calendar of musical groups and talent for the Assembly. The Committee shall be named a year prior to the General Assembly.

[26]30.10. The **PUBLICITY COMMITTEE** shall be the General Secretary, the editor of *Nazarene Communications Network News*, the president of the Nazarene Publishing House, the editor of *Holiness Today*, and two appointed persons, one of whom shall be a representative from the Board of General Superintendents. The General Secretary shall be secretary for the Committee. The Committee shall arrange for publicity and promotion deemed necessary for the General Assembly. It shall give general guidance for the newspaper and magazine releases of the

Nazarene Communications Network News and for the plans relating to radio and television programs and announcements. The Committee may select such assistants as needed, subject to the General Arrangements Committee approval.

[26]30.11. The **REFERENCE COMMITTEE** shall include all legislative committee chairpersons and secretaries, the General Secretary, members of the *Manual* Editing Committee, and four other persons named by the Board of General Superintendents. The General Secretary shall be secretary for the Committee. The Committee shall elect one of its members as chairperson, and the secretary may appoint an assistant secretary to help keep the records of this committee. The Committee shall meet prior to the convening of the General Assembly and carefully survey all resolutions for reference to the General Assembly committees. It may propose harmonizing wording, when two or more resolutions dealing with the same subject are considered. A single resolution for a series of resolutions may be written and referred; and it shall propose wording for implementing legislation when resolutions effecting *Manual* change do not include such wording (See Rule [33]37). The Reference Committee shall use its discretion in assigning to the various committees and caucuses resolutions, petitions, and other documents not covered under these rules. The Reference Committee shall assign numbers to its references for distribution to the delegates.

D. COMMITTEE RULES

Rule [27]31. Quorum. The quorum for all standing committees and caucuses shall be a majority of all its members [of the committee] registered on site.

Rule [28]32. Authority. A committee shall not originate business, but shall consider only subjects referred to it by the General Assembly. All resolutions and petitions referred to a committee shall be acted upon by the committee when duly assembled in accordance with Rule [23]27. A resolution not in proper form may be rewritten and submitted as a substitute.

E. COMMITTEE AND COMMISSION REPORTS

Rule [29]33. Method of Reporting. The secretary of each General Assembly committee shall present the committee's report to the General Secretary, who in turn will place it on the Assembly agenda and prepare sufficient copies for distribution to the presiding officer, each general superintendent, and the platform assistants.

Rule [30]34. Form of Report. The committee report shall give the name of the committee, the number voting for and number voting against the report, and shall be signed by the secretary and the chairperson.

EXAMPLE:

Mr./Madam Chairperson:

The (Name of Committee) Committee, having had under consideration resolution(s) proposed by (District, District Delegation, Individuals) referred to it, recommends by a vote of for _____ and _____ against _____ that it be (Adopted, Rejected, Amended, Referred) .

Chairperson

Rule [31]35. Chairperson not in Agreement. When the chairperson of a committee is not in agreement with the report of the committee, it shall be his or her duty to report the fact to the committee in order that the committee may elect one of its members to present and discuss the report in the General Assembly. In the event the committee fails to do this, the chairperson may designate a member to present the report of the committee. This appointed representative shall have all the rights and privileges of the chairperson in relation to such reports.

Rule [32]36. Minority Report. When seven or more members of a committee are not in agreement with the committee report, they may submit a minority report. The person designated to present the views of the minority shall have all the privileges that are given to the chairperson, except that the member presenting the committee report shall have the privilege of closing debate on the question of substituting the minority report for the committee's report.

Rule [33]37. Resolutions Relating to the Same Subject. When two or more resolutions relating to the same subject are referred to a committee, the committee may prepare a single resolution or a series of resolutions and report them as [a substitute for the resolutions] its recommendation on the subject.

Rule [34]38. Presentation of Resolutions. Resolutions not amended in committee may be voted upon without being read in the Assembly if they have been distributed to the delegates. Substitutes or resolutions with amendments must be typed before being submitted to the General Secretary to be read to the General Assembly.

Rule [35]39. Two-thirds Rejection. Any resolution or petition which receives a two-thirds (2/3) vote for rejection by the legislative committee to which it is assigned shall be reported "dead." No further action shall be taken following such disposition unless such resolution or petition is recalled for consideration by a two-thirds (2/3) vote of the Assembly.

Rule 40. Unanimous Recommendation to Approve. During the consideration of resolutions, if any resolution is recommended by a unanimous vote of the committee to the General Assembly, there shall be no debate nor amendment of the resolution and the Assembly shall simply take an up or down vote on the resolution as recommended by the committee.

Rule [36]41. Commission/Committee. The procedures for presenting reports of the special commissions/committees of the General Assembly shall be:

- a. All recommendations, resolutions, and implementing legislation shall be referred to the appropriate legislative committee of the General Assembly in accordance with *Manual* 305.1.
- b. The reading of the commission/committee report before the Assembly will be at a time when the report from the legislative committee dealing with the commission's/committee's recommendations and legislation can follow immediately.
- c. The chairperson of the commission/committee or designee of the chairperson of the commission/committee will read the report. The reading shall constitute receiving the report.
- d. The legislative committee which received the recommendations and legislation from the commission/committee report shall then present its report on these referrals and its recommendations will be debated in keeping with the following conditions.

Rule 42. Resolutions Coming From 4-Year Study Committees. Resolutions recommended for adoption by a 4-year study committee appointed by the Board of General Superintendents shall come before the General Assembly for debate before the vote is taken on them, but they shall not be subject to amendment.

Rule [37]43. Action of the Assembly. A report of a legislative committee or commission/committee of the general church is before the Assembly without a motion or a second.

The General Assembly may amend resolutions, recommit or refer a report; or it may vote to adopt or reject the committee's action on each resolution.

[The first step in considering a committee's report shall be to perfect the report by amendments, if there are any desired. Debate on the amendments shall be limited to three speeches for and three speeches against of not more than three minutes each. The] Reports of committees shall be considered under a time limit of twenty (20) minutes. No report including debate, amendment, and other secondary motions can be on the floor longer than this time without a two-thirds (2/3) vote of the Assembly to extend the time. Individual speeches shall be limited to two minutes with time doubled for those non-English speaking delegates whose speech must be interpreted. When time expires, the chairperson of the legislative committee shall have the final statement, not to exceed [five] three minutes.

However, if the committee report is on resolutions from a commission/committee of the general church, the chairperson of the commission/committee shall have the final statement, not to exceed [five] three minutes.

[The perfected report is then before the Assembly for debate. The debate is limited to three speeches for and three speeches against, none to exceed three minutes; and a closing statement by the committee or commission chairperson, not to exceed five minutes.]

Rule [38]44. One Vote on Series. By unanimous consent a single vote may be taken on a group of resolutions having the same recommendation of the committee.

III. PAGES AND MARSHALS

Rule [39]45. Pages and Marshals. The pages and marshals shall be elected by the General Arrangements Committee upon recommendation by the General Secretary.

Up to three nominees for page or marshal may be made to the General Secretary by each regional director by 1 October of the year before the General Assembly is held. Their selection shall be made by 1 March, and each page or marshal shall be notified of his or her appointment with instruction given him or her concerning time and place to report for duty.

If a page is unable to serve, the General Secretary may select an alternate from among the other nominees.

The pages shall help to expedite the orderly transaction of business by carrying messages and assisting in other matters as directed by the General Secretary.

The marshals shall keep the aisles clear for their proper use and admit only authorized personnel within the enclosure reserved for members of the General Assembly.

IV. MISCELLANEOUS

Rule [40]46. Breach of Order. Demonstrations of approval or disapproval during debate shall be deemed a breach of order.

Rule [41]47. Delegate Sections. Only members, officers of the Assembly and their assistants, pages and marshals shall be allowed in the area reserved for members of the General Assembly.

[41]47.1. Co-Superintendents. In the case of co-superintendents, one shall be designated as a member and the other shall not be a member, but seated with privileges only with their respective delegation.

Rule [42]48. Amendment. These rules may be amended or suspended by a vote of two-thirds (2/3) of the members present and voting.

Rule 49. Pending Legislation at Adjournment. In the case that some items of business are not given consideration by the General Assembly due to lack of time, these resolutions shall be referred to the Board of General Superintendents for further consideration. The Board of General Superintendents may choose to appoint study committees about any or all of these resolutions but are not required to do so.

Rule 50. Expiration. The standing rules shall remain in force until modified or cancelled by the current or a future General Assembly.



“GOOD MORNING”

Quadrennial Address

Carla D. Sunberg, Chair

On behalf of the
Board of General Superintendents

30th General Assembly
Church of the Nazarene

Indianapolis, Indiana, USA

12 June 2023

Good Morning

The King is in the room – and we are here to celebrate that the king who reigns is Jesus. Jesus is Lord! It is our Jesus who is the light of the world, and he is pushing back the darkness.

Good morning!

As we gather at this 30th General Assembly of the Church of the Nazarene, we take time, in the midst of our organizational business, to consider what God has done in and through our church in the last six years. The fact that it's been six years since the last general assembly is, in and of itself, unusual. When we gathered in this space in 2017, we had no idea that we would be faced with a global pandemic, financial instability, and social unrest that would rattle our world and the church. While there were those predicting change within Christianity, we did not anticipate the acceleration of those changes brought on by factors far beyond our control. And yet, here we are, a group of people called Nazarene, uniting to celebrate that, in the midst of it all, "Jesus is Lord."

The founding of the Church of the Nazarene occurred between the bookends of the first and second general assemblies, the first held in Chicago, Illinois, USA, 10-17 October 1907, and the second in Pilot Point, Texas, USA, 8-14 October 1908. We cannot overstate the social climate in which the denomination was birthed: a country still divided between north and south, bearing the ugly scars of a civil war. "At Pilot Point in 1908, the resolution to merge a group from the American South with groups that previously united from the American East and American West was adopted. The merger was a landmark event in American church history, since most major denominations were still divided by the American Civil War. Phineas F. Bresee, the first General Superintendent of the Church of the Nazarene, called the Nazarene merger an 'answering of the Lord's prayer that they may be one.'"¹ Now, 115 years later, the Church of the Nazarene ministers in 164 world areas and has sent 1008 delegates from 100 countries to this General Assembly. We come together in this season and time, united around the theme for this General Assembly, and we declare, "Jesus is Lord."

Welcome and Appreciation

On behalf of my colleagues on the Board of General Superintendents (BGS), I greet you in the name of our risen Lord, who brings light into our darkened world. We welcome to this 30th General Assembly of the Church of the Nazarene our delegates, distinguished guests, and Nazarenes from around the world who are watching online. "The Lord bless you and keep you; the Lord make his face shine on you and be gracious to you; the Lord turn his face toward you and give you peace" (Numbers 6:24-26, NIV).

We want to express our appreciation to the people of Indianapolis, Indiana, USA, for the gracious hospitality shown to us; we especially want to thank those from the Indianapolis District for hosting our General Assembly for a seventh time! Our board also wants to thank our general secretary, Gary Hartke, and his outstanding team for their extensive preparation for an event of this magnitude. We are very grateful.

1. <https://ga2023.nazarene.org/history>

Many of you have made great sacrifices to be here today. You represent a group many times larger than yourselves. We think of the multiplied thousands around the world who would be here if they could. The recent global pandemic has created challenges that many of us would have never imagined. To this day, embassies are backlogged, visas are difficult to obtain, and international travel is not what it used to be. We are grateful for those who have come to Indianapolis, but we also recognize the great number who are joining us through electronic means.

Knowing that there would be challenges with travel, the Board of General Superintendents devised an early caucus strategy for those delegates residing outside of the United States and Canada. Beginning in February of this year, these regional caucuses met via video conference, nominating General Board members and providing the opportunity for every delegate to review General Assembly legislation. With the use of this technology, more delegates than ever have been able to bring their voice to the General Assembly. The Board of General Superintendents is extremely grateful to the General Secretary's Office as well as each regional office that worked tirelessly to make these meetings possible.

The 1908 Pilot Point General Assembly marked the dawn of the Church of the Nazarene. In like manner, we believe that this post-pandemic General Assembly marks a new era for the Church of the Nazarene, and while it is a new era, the DNA of Pilot Point is present here. We can only imagine that at Pilot Point, Dr. Bresee stood and addressed the crowd with his usual, "Good morning!" It didn't matter the time of day, Dr. Bresee would proclaim, "Good morning," for as he went on to explain, "the sun never goes down in the morning, thus the sun of the ...Church of the Nazarene is just above the horizon."² Bresee saw the holiness message as being filled with such hope of transformation that it was as if the dawn was always on the horizon, breaking into the dark places of our world. Therefore, he greeted people, both in the morning, and at night with the phrase, "good morning."

Isaiah had prophesied that the Messiah would come with great light.

The people who walked in darkness
have seen a great light;
those who lived in a land of deep darkness—
on them light has shined. (Isaiah 9:2, NRSV)

Later, when John the Baptist was born, his father, Zechariah, proclaimed:

By the tender mercy of our God,
the dawn from on high will break upon us,
to give light to those who sit in darkness and in the shadow of death,
to guide our feet into the way of peace." (Luke 1:78-79, NRSV)

Bresee knew that it was always the hope of the morning, of the dawn of the light of the

2. *Proceedings of the Second Annual Assembly Nebraska District Pentecostal Church of the Nazarene*, September 9-13, (Kansas City: Pentecostal Church of the Nazarene Publishing House, 1914), P. F. Bresee, Presiding.

Messiah breaking into our dark world, that would bring transformation. And this is our heritage, it is our DNA – it is the hope that the church had at Pilot Point that they could unite around this transformational message even when the world was divided.

That assembly in Pilot Point reflected what they valued, including the location in a small town in Texas and the ministries there. The property housed a publishing operation using the most modern technology of the day to spread the news of holiness. They had a college, so they could train new pastors and leaders in the holiness movement. There was a church that ministered in the neighborhood, right alongside a rest cottage to support young women who found themselves pregnant out of wedlock. The church had a holistic ministry because those early Nazarenes believed they were to love God and love neighbor, and if they did so, the light of Christ would dawn.

Good morning!

The church in Pilot Point worked closely with the local Church of God in Christ, an African-American congregation. A year prior to joining the Church of the Nazarene, the Texas Holiness Association issued the following statement:

“With humiliation we confess that we and our fathers, of the white race, of this country, have not done near as much as we might have done toward the well-being and advancement of the colored race and are willing to take our part of the blame for the unneighborly and unbrotherly feeling which has sprung up and seems to be growing every day.” They went on to say that they must take the initiative in “correcting the wrong and effecting a reconciliation, and if we have the spirit of Christ, to accomplish this, we will be willing even to yield up some of our rights and preferences, to suffer wrong rather than do wrong.”³

It was a few years after the assembly at Pilot Point when the Church of God building burned down that one of the original buildings from Pilot Point was physically moved and given to the Church of God in Christ as a house of worship. Recently, that congregation moved out of the old building and into a new church facility. The wood from that building – the one that housed the holistic ministry of the Church of the Nazarene and represents the desire of the church to work together for racial unity and reconciliation — has been reclaimed. The pulpit behind which I stand this morning was made from that reclaimed wood. This is our DNA and represents who we are as a people. We are a holiness people who love God with all our heart, soul, mind, and strength and reach out in holy love to our brothers and sisters, ministering by preaching, teaching, and healing.

It is the DNA of Pilot Point that compels us to continue searching the horizon, seeking the light of dawn, for it is always morning in the Church of the Nazarene.

3. *Holiness Association of Texas Year Book, 1906-07* (N.p., n.d.), in the “Merging Religious Bodies” microfilm. This evidence seems contrary to the idea that Southern Holiness groups stressed purity and individual rather than social ethics. See also statement from A. M. Hills, who had left Peniel for England but who considered racism “one of the saddest evidences of the depravity of the race,” in A. M. Hills, *The Cleansing Baptism* (Manchester: Star Hall, [1908]), 9-10. Contrast Leonard Sweet, “A Nation Born Again: The Union Prayer Meeting Revival and Cultural Relativism,” in *The Great Tradition: Essays on Pluralism, Voluntarism, and Revivalism*, eds. Joseph D. Bon and Paul R. Deckar (Valley Forge, PA: Judson, 1982), 207-8.

Good morning!

We come together at a unique time and place in history where, over the past six years, we have experienced much change. The global pandemic delayed this gathering and so many others. The joy at being reunited is palpable, and we give God the praise for all that has been accomplished during this difficult season.

Statistics and Ministry Reports

Often, we take time to celebrate what God has done by looking at our statistics. As we all know, that has been a bit of a challenge in the last few years. And yet, there are numbers that speak to the power of God to shine his light into the darkness of this world.

Over the last six years, 635,310 people have given their lives to Christ through the work of the Church of the Nazarene. More than half a million have been baptized.

During the pandemic, the 14 districts in Papua New Guinea reported a net increase of 5,743 (166%) new Nazarenes. The districts in Papua New Guinea with the largest gains included Papua New Guinea Jiwaka South (1,918 new Nazarenes reported; representing a 237.7% increase over the previous year), Papua New Guinea Simbu (1,179; 140.0%), Papua New Guinea North Coast (898; 255.1%), Papua New Guinea Hagen (704, 482.2%), Papua New Guinea South Coastal (549; 1,830.0%), and Papua New Guinea Bromley Memorial (532; 295.6%). Our members in Papua New Guinea are convinced that if they make Christlike disciples, God will grow the church.

Good morning!

The total number of organized churches across the denomination has grown from 22,928 in 2017 to 23,670 in the last fiscal year. We understand that we are in a season of some churches closing and others opening. Even with the pandemic, 3,493 new churches were organized over the last six years with over 5,500 new church plants.

Total membership in the Church of the Nazarene grew in the last six years by more than 100,000. We have lost some members, but we have gained many with nearly 800,000 new Nazarenes.

Giving to the World Evangelism Fund (WEF) has remained consistently strong throughout the last six years, ranging from \$37.2 to \$38.2 million dollars a year. This WEF giving, combined with Approved Specials Giving, has brought us to a range of \$60.5 to \$67.5 million dollars a year.

Last year, total giving for all purposes in the Church of the Nazarene remained nearly the same as it was in 2017. While we rejoice in this, we also recognize that there are changes in giving practices that may impact the church in the years ahead. We have an aging church population in the United States and Canada, which has typically supported World Evangelism by giving by more than 90% of total WEF funds. When we calculate the impact of inflation, we have fewer dollars to invest in the mission of the church. Many of our global economies are struggling, and their currencies have lost value. The church will need to address questions raised by our funding model in this next quadrennium.

During the pandemic, the number of JESUS Film teams did not shrink but grew. Last year, for the first time, we had more than 1,000 JESUS Film teams out sharing the good news of Jesus Christ.

In the midst of the pandemic, we entered Luxembourg, our 164th world area. This was not planned but was the work of the Lord.

Our churches learned how to use electronic media in a variety of forms to reach more people for Jesus Christ than we had ever imagined. One of our pastors in the Middle East had a service that reached over 100,000 people.

Good morning!

All of the ministries that follow are supported by, and benefit greatly from, your prayers and World Evangelism Fund giving.

Local Church Ministries

This past quadrennium, Nazarene Missions International, Nazarene Youth International, and Nazarene Discipleship International were organized into a General Board Committee called “Local Church Ministries.” Combined, these three ministries serve to resource the local church for greater effectiveness in ministry.

Nazarene Missions International (NMI)

The DNA of the church that was present at Pilot Point included a passion for missions. To this day, NMI, under the leadership of Lola Brickey, keeps us focused on our core value of being a *missional people*. Throughout this quadrennium, NMI has been the global missions advocate with a goal of reaching every local church, in every region. Through the Global Week of Prayer, NMI has brought together the entire church to focus on missions.

With the release of the Nazarene Missions project, NMI is working to nurture the spirit of missions and actively engage individuals to mobilize. New materials have been created, and a clear pathway for new missionaries, both sponsored and global, has been defined. As a result, NMI is impacting people around the world.

Nazarene Youth International (NYI)

NYI leads the way in the nurturing of our young people and leading them into a relationship with Jesus, as well as establishing them as His disciples who are fully involved in His mission.

This quadrennium brought a transition in leadership. Gary Hartke had led NYI for 20 years, and we are grateful for his leadership. David Gonzalez was elected to fill the position when Gary Hartke became our general secretary. Throughout the quadrennium, NYI has been engaged in numerous ministries, calling our young people to a dynamic life in Christ. Youth conferences have been held in both the USA/Canada and South America regions. The Third Wave leadership conference was held in January of 2019 in Hyderabad, India, with 249 participants from all six regions. Following that conference, approximately 50 field, regional, and global NYI leaders participated in a two-day leadership conference known as the Field Youth Coordinators Conference. A total of 132 Timothy Awards were presented throughout the quadrennium to outstanding youth leaders who have invested their lives in our young people.

Many youth discipleship resources have been developed over the last six years. *The Journey* event was an online gathering streamed on YouTube with over 60,000 participants. *The*

Journey resources were produced in 12 languages and included:

- A special edition of the book *Way, Truth, Life* by David Basic.
- A Youth and Young Adult Ministry Leader's Guide — Content for six weekly sessions.
- *The Journey* Travel Log — A six-week devotional. Audio versions in English, Spanish, and Portuguese.
- *The Journey* Weekly Videos.

Our NYI membership globally stands at 400,294 young people who need the prayers and support of the global Nazarene family. Let us commit to lifting them up in prayer.

Good Morning!

Nazarene Discipleship International (NDI)

Sunday School and Discipleship Ministries (SDMI) underwent a number of changes throughout the quadrennium. We thank Woody Stevens for serving SDMI for more than 11 years. After his retirement, Scott Rainey was elected as the new leader. After two years of praying, listening, and planning, the Board of General Superintendents launched a global discipleship framework called "A Journey of Grace" in February 2021. This new paradigm will likely guide our denomination's discipleship efforts for a generation.

Following the release of the Nazarene discipleship framework, SDMI leaders around the world developed five core principles that drive discipleship in the local church. Using the core principles as a guide, an SDMI team from five countries crafted a new set of bylaws to guide the polity and actions of local churches with regard to discipleship. These bylaws were presented to and approved by the General Board in February 2022. The new bylaws included a new name, Nazarene Discipleship International (NDI). This new name defines our disciple-makers (Nazarenes), our primary goal (Discipleship), and our boundaries (International).

Global Education and Clergy Development (GECD)

Global Education and Clergy Development also underwent transition in the quadrennium. Dan Copp retired and Klaus Arnold was elected director in 2020. Nazarene schools play significant roles in forming Christlike disciples. The church has invested in basic education and literacy since the early years of Hope School for Girls in Calcutta, founded in 1905. Nazarene schools prepare people around the world for fuller participation in social, economic, and religious life.

The pandemic has created a challenge for our educational institutions. Some of our schools were closed for up to two years and, therefore, we see some changes in the statistics. The total numbers of students dropped by 11.2% globally, and church support dropped by almost 3%. Despite the decrease, in 2022 we still had 51 institutions around the globe with 45,124 total students. The focus in this next quadrennium will be on a borderless approach to education, relying on regional collaboration and the strengthening of relationships between our educational institutions, districts, and local churches.

In the area of clergy development, all the numbers have risen, with total credentialed and licensed ministers growing by 14.4%. While we rejoice in this news, the need for clergy is still very high on the growing regions, especially in Africa.

Good morning!

Global Missions

Verne Ward has been serving as the director of Global Missions since 2013, providing oversight to the six regions of the world. Three new regional directors were elected: Daniel Gomis in Africa, Stan Reeder in USA/Canada and Jim Ritchie in Eurasia.

The missional enterprise of the church continues to grow and expand. Using our new framework for missions mobilization, we are pleased that today we have 325 global and 164 sponsored missionaries.

At this General Assembly, we are also launching Nazarene Missions Teams, which is a new name for what we have called Work & Witness for so many years. The new Teams approach pulls the various types of mission activities together under one umbrella, providing a greater range of opportunities for people to participate in short-term missions, including sports, evangelism, compassion, JESUS Film, medical missions, technology, emergency response, and education, as well as construction.

JESUS Film

JESUS Film Harvest Partners, led by Brian Helstrom, currently empowers 1,109 teams of local people doing evangelism, discipleship, and church planting in some of the most difficult places on the planet. Every 22 minutes, there is another showing of the *JESUS* film. Every 43 seconds, one more person makes a decision for Christ. In the last six years, 3,530,637 people made decisions for Christ and 55,548 preaching points were planted to disciple these new believers. We are grateful for the 25 years of impact this ministry has invested to the growth of the global Church of the Nazarene.

Good morning!

Nazarene Compassionate Ministries

Nazarene Compassionate Ministries, under the leadership of Nell Sweeden, has helped us respond to those suffering in the midst of crises.

During the COVID pandemic, the church mobilized to respond to urgent needs by:

- Serving 426,992 people through 192 Nazarene projects
- Responding with specific programs in 88 countries through 393 districts
- 5,705 churches jumping into action to serve their communities
- Releasing nearly \$1.7 million dollars through NCM

An estimated 100 million people are living displaced from their homes by war, famine, climate, and persecution. The various responses around the world include:

- 500+ volunteers mobilized to support refugees and immigrants in Honduras, Mexico, and Ukraine. From the day the war in Ukraine started in February 2022, local Nazarene churches have been responding. The Nazarene network made it possible to mobilize volunteers and staff to begin welcoming refugees in Hungary, Moldova, Poland, and Romania. In Ukraine itself, pastors and laypeople have not stopped providing food and

comfort to those who have stayed in the face of great danger. In Poland, a constant stream of volunteers has welcomed those crossing the border between the two countries, helping direct people to resources that will help them find food, shelter, and support for the next steps. The Sweet Surrender coffee shop in Poznan has provided a place of consistency, hope, and love to those who were forced to flee. There, children can participate in educational and supportive activities, volunteers can rest, and the peace of Christ abounds.

- 2,000 migrants from Haiti, Cuba, and Venezuela received food, biosafety kits, diapers and clothes for children, and supplies from a ministry in Honduras.
- 30,000+ migrants in Mexico received food, shelter, hygiene kits, and more from ministries across Mexico.

Responding to the needs of children, we currently have:

- 236 child development centers in 36 countries actively providing spiritual, nutritional, educational, and emotional support to children around the world.
- 11,000+ children living in vulnerable environments, including more than 3,000 pastors' children, who have been sponsored or supported through NCM, giving them a chance to grow into the people God created them to be.

Good morning!

Transitions

We note with sadness the passing of four former general superintendents.

Stan Toler went to be with the Lord in 2017, having served as general superintendent from 2009 to 2013. He was a pastor for many years in addition to being a beloved speaker and writer who poured himself into the training of future leaders in the church. He was 67.

Gene Stowe died in 2020, having given 25 years to the general superintendency from 1968 to 1993. He was known for his great love for people, his investment in our youth, and his compelling preaching. Dr. Stowe died at the age of 98; his beloved wife, Faye, died in 2017 at age 99.

Jerald Johnson, a leader in the movement to truly internationalize the church and raise up national and regional leaders, served the denomination as a general superintendent from 1980 to 1997. Dr. Johnson died in 2020, aged 92; his darling Alice died in 2019 at age 95.

Paul Cunningham was widely known for his radical optimism, based on his understanding of our God as one capable of "immeasurably more" than we could ask or imagine. He was a general superintendent from 1993 to 2009 and was welcomed into heaven in 2020 at age 82.

Mrs. Adeline Owens went to meet the Lord on September 26, 2019, at the age of 89. She and Dr. Donald Owens were married for 68 years. He was general superintendent from 1989 to 1997.

Mrs. Dorothy Diehl was welcomed into Heaven on August 30, 2021. She was 85. The Diehls were married for 65 years. Dr. Diehl was general superintendent from 1993 to 2009.

Genell Johnson, faithful and supportive wife to Talmadge Johnson, died in 2021. She was

85. Her husband was a general superintendent from 2001 to 2005.

Judy Greathouse, the wife of William Greathouse, died in 2022 at age 84. William was a general from 1976 to 1989 before he married Judy in his retirement.

The pandemic had a significant impact on some of our districts, which suffered great loss. In Peru alone, over 400 people passed away from COVID. We lost church leaders in Mexico and Guatemala, as well as among the Native Americans in the United States. A tragic plane crash took the lives of a number of our pastors and leaders in Cuba.

We also lost Dr. Dan Copp, director of Global Education and Clergy Development, who served the global church for 15 years, succumbed to cancer. Let us take a moment to pause and remember those whom we have lost and pray for their families in their time of grief.

Quadrennial Emphases

In order to keep the denomination focused on our mission to “make Christlike disciples in the nations,” throughout this past quadrennium, the BGS unpacked the mission statement through several key emphasis.

Our first emphasis was on the missional enterprise of the church – going into all the Nations!

We had a need to re-evaluate our missions program and the ways in which we called, deployed, and supported our missionaries.

The new **Nazarene Missions** Project answered the most essential questions raised by the various constituencies. There is now a clear definition of a Nazarene missionary and just two missionary categories: global and sponsored.

Global missionaries are career missionaries who are funded by WEF and are using previous ministry or specialty service experience wherever the church needs them. Sponsored missionaries are short-term missionaries serving no more than four years, funded by their local communities, serving localized needs on the field, and needing no previous ministry experience.

This year, we commissioned 11 new global missionaries from the Dominican Republic, Mexico, Portugal, Venezuela, Brazil, Fiji, Jordan, and Switzerland. Over the quadrennium, we commissioned a total of 98 new missionaries.

Nazarene missions is a movement of God through the people of God!

Good morning!

The second emphasis of the quadrennium has already been mentioned. Since we are called to make Christlike disciples, it was time to re-evaluate what we have been doing and how we might reshape discipleship for this new century of the church. This became the **Nazarene Discipleship** project. God gave us the “Journey of Grace” as a framework for this discipleship. The framework can be used across the generations to help people respond to prevenient grace, enter into saving grace, and experience sanctifying grace. We are leaning into our calling to make Christlike disciples, and this includes all generations.

It is not our intention to say that we are finished with one project and now there is another or new emphasis. Instead, we believe that we are building these emphases so that they will be continuous and ongoing in the life of the church.

We are now beginning a process of examining our Nazarene identity. We engage in

missions and discipleship because Christ compels us, and this is our Nazarene identity. In a world filled with generic Christianity, we believe that it is important to know who we are and why we exist. You will be hearing more about this in the coming quadrennium.

In response to referrals, and as we look toward the future, the Board of General Superintendents is making several recommendations to this General Assembly.

Recommendation: Articles of Faith

The 2017 General Assembly voted that the BGS appoint a group to study several sections of the Articles of Faith over the quadrennium. Composed of some of our finest theologians and pastors, the study group met on several occasions to review the articles thoroughly and recommend revisions. We have received their work, and after careful examination, we believe that the revisions strengthen the articles and we are recommending them to the General Assembly for adoption.

Recommendation: Covenant of Christian Conduct

Portions of the Covenant of Christian conduct were referred to the Board of General Superintendents for review following the 2017 General Assembly. As a result, the BGS appointed a global group of Nazarene theologians, ethicists, pastors, psychologists, and others to study our *Manual* statements regarding paragraph 28, the Christian Life, as well as other topics related to the sanctity of human life and gender identity. This group was able to meet face-to-face on a couple of occasions before the pandemic and then continued their work by video conference and email. This group has embraced a holistic view of the Christian life that helps guide us on the journey of grace. After prayerful and careful examination, we are also recommending their resolutions for adoption.

What We've Learned

Throughout these last six years, we have learned that the Church is resilient. Theodore Beza once said, "It belongs to the church of God to receive blows rather than to inflict them—but, she is an anvil that has worn out many hammers."⁴ God has remained faithful to the Church through the work of Jesus Christ, and it is in this centering core, the lordship of Jesus Christ, that we find our strength. It's always morning in the Church of the Nazarene.

Good morning!

Let us return to that DNA of Pilot Point when we jointly recognized the sovereignty of Christ and merged to become the Church of the Nazarene, a holiness church. The lordship of Jesus Christ remains the foundation of our understanding of holiness.

We are all on a journey of grace—from prevenient to saving to sanctifying grace. The trajectory leads us to the holiness of Christ reflected in and through our lives. Along the way, we make diligent inquiry. We need to make space for the questions that people are asking, but I would venture that, as we ask questions, we will find ourselves on well-worn paths. Dr. Bresee famously preached, "Anything new in religion is false, and yet everything in salvation is

4. Theodore of Beza 1561 to King Charles IX of France

marvelously new to him who finds it.”⁵ The reformers of the church did not lead people onto a new path but back to old truths. It is in the space of old truth that we find the first century church refusing to capitulate to the power of culture and firmly declaring, “Jesus is Lord.”

direction of the Empire, where Caesar was lord. This new way of life was seen as being out of sync with society and included a dedication to being formed spiritually and shaped by a robust prayer life, the study of scripture, and personal practices of self-denial. We Nazarenes call this discipleship, but not just a once or twice-a-month attend-a-worship-service kind of discipleship but rather a wake-up call to a lifestyle of Christ-centered discipleship that does not mirror this world. Not surprisingly, this way of life is evangelistic, as believers become a living testament to the transformational work of Christ.

Good morning!

A life of Christian discipleship is one committed to the holy life. Phineas Bresee famously proclaimed that the message of holiness was to “Christianize Christianity.” It seems that the more familiar we become with our religion, the greater the temptation to lose the connection to Christ himself. Early Christianity saw no distinction between being a Christian and being a holy Christian. It was understood that Christ had come to transform humanity into his image, which is holy. The holiness movement, led by Wesley, did well to reclaim this early emphasis on holiness, but we may be on the verge of losing our grasp of it once again.

In April 1995, Keith Drury, from the Wesleyan Church, presented a paper at a breakfast meeting of the Christian Holiness Partnership entitled, “The Holiness Movement is Dead.”⁶ In his paper, he argued eight reasons for the demise of the movement:

1. We wanted to be respectable.
2. We have plunged into the evangelical mainstream.
3. We failed to convince the younger generation.
4. We quit making holiness the main issue.
5. We lost the lay people.
6. We over-reacted against the abuses of the past.
7. We adopted church-growth thinking without theological thinking.
8. We didn’t notice the battle-line moved.⁷

Drury explained his final point, “Many of our people do not need to be sanctified—they need to be saved! The doctrine at risk in many holiness churches is not entire sanctification but ‘transformational conversion.’” Only transformational conversion leads us to entire sanctification, and Christlikeness. Our mission statement, “to make *Christlike* disciples in the

5. Donald P. Brickley, *Man of the Morning: The Life and Work of Phineas F. Bresee* (Kansas City: Beacon Hill, 1960), Kindle edition.

6. Keith Drury, *The Holiness Movement is Dead*, Paper delivered at the Christian Holiness Partnership, April 1995. Cited 25 April, 2022, online: <http://www.drurywriting.com/keith/dead.footnoted.htm>.

7. Ibid.

nations," means that holiness remains at the core of our denominational identity.

Good morning!

Discipleship has always placed an emphasis upon continuous and ongoing growth within the life of the believer. We remain on this journey of grace throughout our entire lives. Without recognizing this vital need, our entire movement becomes stagnant, and everything grinds to a halt, including the invitation to join the journey (evangelism). We have been taught by the faithful who have gone before that by reflecting the life of Christ, the church, even when battered, can reflect the holy love found in the triune God. The result is transformation into the likeness of Christ.

Good morning!

If Jesus is Lord, and if Jesus is holy, then the call to God's people is to be holy.

Holiness must remain our main issue. When Christ dawns into our darkened world, we experience transformational power. This is the beauty of what we find in the Church of the Nazarene, but this transformation is not just for the individual. Holy Spirit power transforms us and unites us as a people. Our core values express this unity:

1. We are a Christian *people*.

As members of the Church Universal, we join with all true believers in proclaiming the lordship of Jesus Christ and in affirming the historic trinitarian creeds and beliefs of the Christian faith.

2. We are a holiness *people*.

God, who is holy, calls us to a life of holiness. We believe that the Holy Spirit seeks to do in us a second work of grace, called by various terms including "entire sanctification" and "baptism with the Holy Spirit," cleansing us from all sin, renewing us in the image of God, empowering us to love God with our whole heart, soul, mind, and strength and our neighbors as ourselves, and producing in us the character of Christ. Holiness in the life of believers is most clearly understood as Christlikeness.

3. We are a missional *people*.

We are a sent people, responding to the call of Christ and empowered by the Holy Spirit to go into all the world, witnessing to the lordship of Christ and participating with God in the building of the Church and the extension of His kingdom.

The point is, we are a people and holiness is not holiness if it is not lived out within the community, both in the church and in society at large. Since Christ is our example, we are called to embrace His preaching, teaching, and healing ministries as our model. This is the DNA that we have received from Pilot Point.

Good morning!

Many of the social issues we face should be addressed and become a part of our local church ministries because we believe it is always morning in the Church of the Nazarene. We should not run from the challenges of culture but remain engaged and become the healing balm of Jesus' holy love. In his day, Bresee encouraged the church to provide city missions, evangelistic services, house-to-house visitation, care for the poor, and comfort for the dying. There will always be opportunities to shine the transformational light of Jesus Christ into the critical issues of our day. "To this end," Bresee said, "we strive personally to walk with God and to incite others so to do."⁸

If we believe that the light of Jesus is continually breaking into our world, then we will move forward in faith. Jesus, preaching his Sermon on the Mount, reminded his disciples that they were now to be the bearers of his light. Because we recognize the encroaching darkness of our world, we will continue to press on, taking his light into the places the church has not yet reached. Our cities around the world are growing and taking on a multicultural reality that needs the light of Christ. We must intentionally plant churches and ministries in the cities that reflect the multicultural flavor of those communities.

Good morning!

Our founding mothers and fathers were also of sound doctrine, able to articulate faith and theology well. Whether formally educated or self-taught, they took the time to know what it was that they believed. Many of the early Nazarene laity had libraries filled with holiness literature, including the church's periodicals. Those who chose to participate in the theological debates of the early church spent much time in personal study and spiritual formation. These were not simply intellectual (academic) theologians but individuals who endeavored to provide a Christ-centered explanation for what they, and the Christian community, had experienced. This exercise of articulation became a form of apologetics and a way of sharing the good news of Jesus Christ.

We have an ever-increasing need for an educated and Spirit-filled clergy, women and men at all levels of leadership, with a passion for leading the world to Christ. The church needs to provide a pathway for women and men, young and old, from every nation and ethnicity to find their voices in preaching the gospel and a place at the table of decision-making and leadership.

Good morning!

In some ways, we find ourselves in uncharted territory and yet, we are surrounded by a great cloud of witnesses – the faithful who have gone before who have left us a roadmap from the past into the future.

The light is dawning on a new day for the Church of the Nazarene. Arising from this pandemic, we have an opportunity to reflect the lordship of Jesus Christ by making Christlike disciples in the nations. If we focus on bringing people to Christ – to a place of radical conversion – on vibrant discipleship into a new lifestyle, on holiness and the training up of new, spirit-filled

8. Brickley

leaders, then it will always be morning in the Church of the Nazarene.

Good morning!

Nathanael famously asked, “Can anything good come out of Nazareth?” Philip said to him, ‘Come and see’” (John 1:46).

Our world may be asking, “Can anything good come from the Nazarenes?” and I would suggest – come and see.

Good morning!

It’s always morning in the Church of the Nazarene.

The King is in the room, and Jesus is Lord!

Prayerfully and respectfully submitted,

Board of General Superintendents
Church of the Nazarene

Eugénio R. Duarte
David W. Graves
David A. Basic
Gustavo A. Crocker
Fili M. Chambo
Carla D. Sunberg

QUADRENIAL REPORTS

GENERAL SECRETARY

To the Board of General Superintendents and the delegates of the 30th General Assembly:

I have served as your General Secretary since 1 March 2019 following the 12 years of faithful service by Dr. David Wilson. I am the seventh person to serve as the General Secretary.

As your General Secretary, I serve as the chief legal officer of The Church of the Nazarene, Inc. with primary responsibility to manage the corporate affairs of the denomination. This includes preparation for the General Board Sessions and General Assemblies, organization of the General Assembly appointed committees, holding in trust all legal documents, overseeing legal affairs, providing risk management, cataloguing and preserving minister credentials, recording and preserving general statistics, collecting and serving as the custodian of historical material, and preserving all permanent records and decisions made by the General Court of Appeals.

The General Secretary's office provides support to the denomination through seven teams consisting of General Editor and Holiness Today, Language Services, Legal Services, Meeting and Event Services, Nazarene Archives, Records, and Research Services.

Ongoing support to the denomination through these teams includes:

General Editor and Holiness Today (Bonnie Perry, Jordan Eigsti, Nate Gilmore, Shanti Thomas)

- Theological coherence of denominational materials
- Creation and distribution of the Holiness Today Magazine
- Facilitation of the Book Editing Committee
- Global English Manual support
- Support to Board of General Superintendent initiated projects

Language Services (Emily Aguilar, Rachel Ricápito)

- Translation of denominational documents
- Interpretation for denominational meetings and events
- Preparation of a Nazarene Lexicon to improve accuracy and consistency of multilingual projects
- Translation strategies alignment with Global Nazarene Publications

Legal Services (Michael Thompson, Zachary McKnight)

- Legal services to Global Ministry Center
- Global Ministry Center contract preparation and review
- Implementation of NazareneSafe training designed to for the protection of children and youth
- Legal resource to district superintendents
- Issuance of 501c3 letters to churches in the USA

- Creation of Powers of Attorney for missionaries and some General Board representatives
- Facilitation of state business registrations in the USA

Meeting and Event Services (Kelsey Main, Amanda Dotson, Tracy Fischer, Rene McFarland, Michele Mellette, Susan Metcalf)

- Logistical support to the General Board, USA National Board, and the General Assembly
- Logistical support to the District Superintendents' Conference and Leaders Conference
- Logistical support to General Assembly created Committees and Commissions
- Registration program support to Global Ministry Center sponsored meetings and events
- Global Ministry Center hotel contract facilitation
- General meeting and event consultation support to Global Ministry Center ministries

Nazarene Archives (Ryan Giffin, Jolyn Stark)

- Processing of historical content submitted for archival management
- Management of the Pilot Point, Texas monument
- Digitization of materials for broader access to Nazarenes worldwide
- Promotion of Nazarene Heritage via the Nazarene Archives Facebook page and Twitter
- Research support for various requests including district history, biographical information, denominational ministries, and significant events
- Preservation of archival material in climate-controlled environment

Records (Jeff Gray, Daniel Fulton, Annie Neely)

- *Manual* clarification helps to global, regional, field, and district leadership
- Training to district superintendents, secretaries, and office personnel through the annual District Personnel Workshop and resource material through the District Admin Resource Center website
- Translation facilitation for the *Manual of the Church of the Nazarene*
- Ministerial record database management
- Creation of ordination certificates and minister ID cards
- District Journal audits
- Issuance of Ministry Affidavits, and Verification of Credential History Forms
- 30th General Assembly delegate registration data management
- Legislative support to the General Board, General Assembly, and Board of General Superintendents

Research Services (Rich Houseal, Laura Lance)

- Facilitation of the Annual Pastor's Report
- Compilation of the Annual Church Statistical Reports
- Research support to denominational ministries
- Mapping and demographic resources through <https://www.nazarene.org/research>
- New district superintendent training providing district demographics and history

Significant developments since 2017 include:

COVID Pandemic

The COVID pandemic disrupted the normal rhythm of gatherings, meetings and events in local, district, field, regional, and global areas of the Church of the Nazarene.

The Board of General Superintendents issued rulings due to the pandemic's limitation on in person worship services, and for other local and district meetings. One ruling allowed local churches to conduct annual meetings via electronic means. Another ruling removed the requirement for local churches to report attendance figures in the Annual Pastor's Report beginning in 2020. The reporting of attendance figures resumed in 2022.

The General Assembly Commission convened to evaluate the viability of the 30th General Assembly and voted to reschedule from 2021 to 2023. The Indiana Convention Center contract and 23 hotel contracts were successfully negotiated and suitable dates were confirmed with the city of Indianapolis for 9-16 June 2023. Though the available dates are two less days than we have traditionally experienced, the crisis was met with creative thinking to adjust our planning.

Additionally, the 2021 and 2022 General Board and USA National Board meetings were conducted via electronic means. The 2021 District Superintendents' Conference was also held via electronic means.

Annual Pastor's Report (APR)

A revised Annual Pastor's Report (APR) was released in 2022. Dr. Rich Houseal, director of Research Services, led a multi-year project of consulting with regional staff, district superintendents, pastors, and GMC directors. The 50 questions in the new APR apply globally. The questions concerning the characteristics of a Nazarene church, as described in *Nazarene Essentials*, were incorporated into the new APR. Finally, the new APR includes an open-ended question for a pastor to include what he or she feels is significant about their ministry and their local church's ministry.

District Personnel Workshops

The annual District Personnel Workshop training for district secretaries and district office personnel continued with in person gatherings in 2018 and 2019. Virtual gatherings occurred in 2020, 2021, and 2022. This three-day training begins with new district secretary orientation and training. Additional training for all includes District Journals, Annual Pastor' Report, processing credentials, *Manual*, legal updates, and general best practices.

General Assembly and Conventions

The 30th General Assembly scheduled for June 2021 was rescheduled to 2023 due to the pandemic. Kelsey Main, General Assembly Arrangements Coordinator, successfully worked with the city of Indianapolis to negotiate the change. Though fewer days were available to host the General Assembly and Conventions in 2023, Global Ministry Center leaders collaborated on a best way forward.

An Early Regional Caucus strategy was implemented based on *Manual* 332.2 for Africa, Asia-Pacific, Eurasia, Mesoamerica, and South America regions. This provision allows regions to conduct business prior to the General Assembly if it is likely that a majority of delegates would be prevented from attending. Consequently, each of the five regions convened regional caucuses virtually in February 2023 to elect the Regional Advisory Council (RAC) and to make General Board

nominations.

The General Assembly Commission (*Manual* 302) named the location for the 31st General Assembly and Conventions scheduled for June 2027.

General Board

The General Board convened in person in 2018, 2019, and 2023. Virtual meetings were held in 2021 and 2022. Only the General Board Executive Committee met in February 2020 due to the threat of the COVID pandemic.

USA National Board

The USA National Board convened in person in 2018, 2019 and 2023. Virtual meetings were held in 2020, 2021, and 2022.

USA/Canada District Superintendent's Conference and Leaders Conference

Four District Superintendent Conferences were held in 2018, 2020, 2021 (virtual) and 2022 for district superintendents from the USA/Canada Region. One Leaders Conference was held in 2022 for district superintendents and college, seminary, and university presidents from the USA/Canada Region and the regional directors.

Global English Manual

A Global English Manual was released in March 2022 to support the translation work of the official *Manual of the Church of the Nazarene*. The Global English Manual is not considered an official version of the *Manual*, rather, a resource. Additionally, it does not include the Sacraments and Rituals; the NDI, NMI, and NYI bylaws; Appendix 1, General Officers; or Appendix 2, Administrative boards, councils, and educational institutions. Using the Global English strategy, the Global English Manual will make the *Manual* clearer and easier to understand for those who are not native speakers of English.

The Global English Manual Steering Committee included Drs. Gary Hartke, Nina Gunter, Christian Sarmiento, Jack Stone, Jess Middendorf, and David Wilson. Primary editors included Carol Anne Eby, Donna Gray, and Richard Parrott. Scott Stargell (Global Nazarene Publications) and Bonnie Perry (General Editor) provided overall organizational support.

Statistics

The following table provides statistics from fiscal years 2017 and 2022 along with a six-year comparison. The worship and discipleship attendance figures were not required in the Annual Pastor's Report for 2020 and 2021; however, was resumed for fiscal year 2022. Though the 2022 numbers are actual, the lingering impact of the pandemic on local churches is yet unknown. The statistics do, however, provide our current reality as reported through the 2022 Annual Pastor's Report.

		2017	2022	CHANGE	% CHANGE
1	Districts and Pioneer Areas	479	501	22	4.6%
2	Membership	2,550,374	2,652,765	102,391	4.0%
3	Total Churches	30,875	30,525	(350)	-1.1%
4	Organized Churches	22,928	23,672	744	3.2%

5	Not-Yet Organized Churches	7,947	6,853	(1,094)	-13.8%
6	New Nazarenes	146,577	113,272	(33,305)	-22.7%
7	Professions of Faith	119,744	89,328	(30,416)	-25.4%
8	District Licensed Ministers	9,950	11,382	1,432	14.4%
9	Ordained Deacons	858	975	117	13.6%
10	Ordained Elders	17,911	19,104	1,193	6.7%
11	Weekly Worship Attendance	1,512,346	1,401,373	(110,973)	-7.3%
12	Discipleship Attendance	1,268,470	1,164,651	(103,819)	-8.2%
13	NMI Members	1,005,224	1,042,338	37,114	3.7%
14	NYI Members	425,508	400,294	(25,214)	-5.9%
15	Local NYI's	17,948	18,756	808	4.5%
16	Total Church Income	\$854,805,516	\$848,992,001	\$(5,813,515)	-0.7%
17	Total Mission Disbursements	\$887,186,018	\$870,877,899	(16,308,119)	-1.84%

Summary

I am blessed to work with a highly talented and committed group of people. The pandemic impacted all aspects of our work. In the midst of that my team was downsized in 2020 along with others in the Global Ministry Center. We have been greatly challenged working in a smaller team along with a growing demand that comes with increased districts and people. Fewer people doing more work was the initial response. However, long term sustainability requires that I continue seeking efficiencies and effective systems. We believe in our mission to make Christlike disciples in the nations and are leaning into our faith knowing that Jesus is Lord.

On a daily basis, the General Secretary's Office responds to local, district, field, regional, and denominational needs. The expertise and dedication of office team members serves the Church of the Nazarene in a powerful way. Our work contributes to a sound infrastructure of the denomination providing decision making data, up-to-date records, risk management, effective and purposeful meetings and events, historical memory and accuracy, theological understanding and inspiration for holy living, materials understood in multiple languages, providing platform for leaders of many languages to have meaningful engagement, and provide clarity to leaders seeking to align with the Manual of the Church of the Nazarene. The recent expansion of Language Services and Legal Services will allow us to continue supporting the Church of the Nazarene throughout the world. Now in our 115th year as a denomination, we continue the work worthy of a global church.

Respectfully Submitted,
GARY W. HARTKE
General Secretary / Officer

GENERAL TREASURER

To the Board of General Superintendents and Delegates of the 30th General Assembly:

I am pleased to present my second report to the General Assembly as General Treasurer/Financial Officer of The Church of the Nazarene, Inc. It is an honor to serve the Lord alongside all our ministry partners who are Making Christlike Disciples in the Nations through their faithful and sacrificial generosity. We are extremely grateful for all our local churches and districts for their continuing, faithful support of the World Evangelism Fund (WEF) and Nazarene Approved Missions Projects.

Reflecting on the six years since the last General Assembly, we are all keenly aware of the unprecedented challenges that our local churches faced, as most were forced to suspend in-person activities in March/April 2020 as a response to the global pandemic. Our districts and local congregations also faced significant challenges in funding their ministries through this time. Even now, as many are learning to adapt to a “new normal,” the Lord is continuing to provide extraordinary blessing for His global Church during these difficult times.

In response to the significant financial uncertainty caused by the pandemic, the Global Ministry Center (GMC) leadership implemented austerity measures during 2020, which carried through the second quarter of fiscal 2021. This included a 25% reduction in GMC staffing, a freeze on any new hiring, and a suspension of all discretionary spending. Most travel and events were suspended during that time, including travel and event expenses of regional and field offices that are supported by allocations from the WEF. Throughout that time and up through the current date, we continue to operate the GMC with a staffing level that is significantly reduced from the pre-July 2020 level. Because connection and collaboration are key components of our church development, we found new ways to interact by using technology to replace in-person meetings during the pandemic. We are continuing to leverage technology post-pandemic, as well.

Although agonizing, the 2020/2021 staffing and expense reductions were crucial for sustaining our global ministry throughout the crisis. We continue to seek efficiencies to help manage the workload with a reduced staff, and we greatly appreciate the hard work of the remaining GMC employees who absorbed many duties following the reduction in staffing. It’s only because of the dedication and extraordinary effort of these colleagues that we can continue our mission with fewer people.

Throughout the implementation of austerity measures at the GMC, we upheld our primary objective to fully preserve our numbers of missionary staff deployed throughout the world. Due to the pandemic restrictions of various global governments, some missionaries were temporarily reassigned or served extended home assignments until government restrictions were lifted. However, our level of missionary staffing was maintained, throughout.

Operational/Financial Systems Improvements

During these past few years we have worked to expand and adjust our systems with a focus on the following priorities:

- Fostering a culture of risk management to properly identify, measure, and monitor both financial and operational risks. This allows us to concentrate our limited

resources for the review and oversight of those areas that present elevated levels of risk;

- Continuing to create accountability that will validate the effectiveness of funds deployed into ministry by measuring results against pre-defined ministry goals;
- Embracing an enhanced budgeting process to ensure ministry funds are aligned with the strategic objectives of our denomination, and;
- Providing better standardization by continuing to expand our written policies and procedures, where necessary.

Our most recent efforts were focused on replacing three core automated systems, each of which had exceeded their useful lives and were no longer being supported by their respective vendors. This included a new general ledger system, a new donor management system, and a new Funding the Mission website that many of our USA churches use for remitting funds. Each system conversion required extraordinary effort from staff members throughout our organization, especially because the lack of vendor support for our old systems had created such an urgency for change. We are grateful for the support and patience of our individual donors and district/church treasurers as we all learn the nuances of these new systems.

Most notably, the new general ledger system replaced two separate automated systems, one that served the GMC and the other that served regional and field offices. By consolidating the functions of two separate systems into one, we were able to create a standardized chart of accounts, which affords us new efficiencies and enhanced visibility throughout our global organization.

Challenges

We face what is perhaps our greatest challenge as we deal with the impact of inflation on WEF receipts. Our receipts for WEF have remained relatively unchanged since 2011; however, the impact of inflation means that the purchasing power of those funds has declined as much as 25% over that same period. This problem is compounded by a significant increase in the rate of inflation in the USA during 2022/2023. Rising costs are a primary concern and threaten our ability to sustain our current level of missional effort.

We are also facing evolving challenges from banking regulations that are becoming increasingly onerous, both in the United States and in other global areas. New regulations are making it progressively more difficult, expensive, and time consuming to make monetary transfers and currency conversions throughout our global organization. As we look to simplify our processes wherever possible, our goal is to find new banking vendors and money service banks that can help us achieve monetary transfers more quickly at competitive prices. I am grateful for the expertise of our Investment Committee that meets on a quarterly basis and monitors the strength and financial performance of all our banking vendors.

Denominational Giving

Nazarenes continue to be faithful in supporting the mission and ministries of our global church. Various changes in the Funding the Mission formulas through the years have always impacted funding, but our people remain faithful in providing the funds to accomplish our mission.

In fiscal year 2022, WEF receipts were \$37.5 million, with another \$31.4 million provided for Nazarene Approved Missions Projects, for a total of \$68.9 million. Over the past six fiscal years, we received cumulative WEF giving of \$225.2 million, with cumulative gifts for Nazarene Approved Missions Projects of \$169.0 million. This totals \$394.2 million over the six-year period.

The year-by-year receipts for World Evangelism giving and Missions Projects for the past six years are presented in the following table:

Fiscal Year	World Evangelism Fund	Missions Projects	Total
2022	\$ 37,511,633	\$ 31,370,135	\$ 68,881,768
2021	37,795,922	27,734,935	65,530,857
2020	37,093,472	25,881,717	62,975,189
2019	37,626,616	25,980,644	63,607,260
2018	37,709,138	27,210,973	64,920,111
2017	<u>37,444,499</u>	<u>30,865,960</u>	<u>68,310,459</u>
	<u>\$ 225,181,280</u>	<u>\$ 169,044,364</u>	<u>\$ 394,225,644</u>

It is important to note that most Nazarene Approved Missions Projects, including Alabaster, Work and Witness, World Mission Broadcast, and Field Partnerships, are funded by donor-designated giving. Because these project funds are passed through to the mission field without taking out administrative costs, the World Evangelism Fund is critical for supporting the infrastructure required to administer these programs. In this regard, WEF giving is the foundation for everything the Lord is doing through the global Church.

Our core method of missions, through **Compassion**, **Evangelism**, and **Education**, are accomplished through a wide array of ministry areas that are supported by World Evangelism giving, including the following:

- **Global Missions** functions, including:
 - Salaries and benefits for more than 325 missionaries on global deployment, plus support infrastructure for more than 150 missionaries on sponsored deployment;
 - Missionary mobilization and support, which includes engagement, equipping, and training;
 - Ministry support allocations for 37 fields that report through regional offices;
 - Ministry support allocations for many start-up districts;
 - Global publications, including translation of evangelism and discipleship materials;
 - Administrative and back office support for ministries funded by designated giving for Nazarene Approved Missions Projects, and;
 - Global Missions support staff located at the Global Ministry Center.
- **Events** that encourage denominational connection and theological coherence, including General Assemblies, Mid-Quadrennial (M-Conferences), district leaders' events, General Board meetings, theology conferences, and Nazarene Youth Conferences.
- Operations of the **Global NMI**, **Global NYI**, and **Global NDI Councils**, including

- discipleship resources, lay training programs, and resources for children’s ministries.
- Global ministry of the **Board of General Superintendents**, including participation in district assemblies, ordinations, etc.
 - **Global Education and Clergy Development**, including:
 - Oversight for more than 50 seminaries and universities;
 - International Course of Study Advisory Committee (ICOSAC);
 - Support allocations for Nazarene Theological Seminary and Nazarene Bible College;
 - Support and maintenance of the Wesleyan Holiness Digital Library (WHDL), an invaluable resource used by most Nazarene educational Institutions;
 - **Administrative** functions, including:
 - Finance, Accounting and Donor Services
 - Human Resources
 - Governance
 - Information Technology
 - Global Communications
 - Stewardship Development
 - Nazarene Archives
 - Nazarene Research Services
 - General Counsel/Legal
 - Insurance/Risk Mitigation

We are pleased to report that WEF is no longer needed to cover the operating and maintenance costs of the Global Ministry Center building. Specifically, the Lord blessed us with an endowment that pays for the entire annual cost of operating the GMC building, including all utilities, building maintenance, repair and upkeep, landscaping, and parking lot maintenance. This means that approximately \$1 million of annual WEF that was previously needed for GMC maintenance is now redeployed into ministry each year.

Global Treasury Services

Because we greatly value accountability, our financial books and records are audited each year by independent certified public accountants. Our current financial statements are audited by FORVIS, LLP (formerly known as BKD, LLP), a global audit firm with a strong track record of service to nonprofit organizations.

The Church of the Nazarene, Inc. is also a long-standing member of the Evangelical Council for Financial Accountability and meets all of their membership requirements. The ECFA is an important partner that not only provides assurance of transparency for our donors but is also an important resource for accounting, operational, and regulatory information. From time to time, ECFA staff perform on-site inspections of our financial records and accounting process, then make suggestions for operational improvements. We highly value the oversight and direction they provide. Financial information for The Church of the Nazarene, Inc. is available on the ECFA’s website at www.ecfa.org.

Global Treasury Services processes and reports financial transactions for the GMC, including JESUS Film Harvest Partners, the USA/Canada Regional Office, Pensions and Benefits

USA, and allocation processing for non-USA regional offices. Other functions include investment portfolio reporting, account reconciliation, fixed asset management, and other various accounting related activities. We have a terrific Global Treasury Services staff that is committed to providing timely and accurate information to support the financial decisions of the Church's various ministries.

I'm grateful for our Donor Services team that helps to advance the many ministries of the global Church of the Nazarene by processing nearly a quarter-million transactions each year, consisting of World Evangelism giving and funding for Nazarene Missions Projects. In addition to processing donations, our Donor Services staff responds to more than 5,000 emails and 1,000 telephone inquiries each year.

We continue to encourage our constituents to use electronic giving methods. Currently, more than 60% of our organized USA churches are using the www.fundingthemission.org website to remit gifts for both WEF and Nazarene Missions Projects.

Pensions and Benefits – USA

Pensions and Benefits USA (P&B) is responsible for the administration of the retirement and benefit plans of the Church of the Nazarene in the USA. Specifically, it administers: five separate defined benefit retirement plans; two defined contribution savings plans; five types of group life insurance plans; four types of group long-term disability benefits; two health and hospitalization programs, and; several types of benevolence programs.

In March 2019, we mourned the sudden passing of Dr. Don Walter, who had served Pensions and Benefits for 35 years, including 25 years as its Director. Dr. Walter was an exceptional leader, whose service to our church impacted countless ministers throughout our denomination. Thanks to the expertise of our well-trained staff, I was able to take on the additional role of Interim Pensions and Benefits Director for much of 2019 while we sought Dr. Walter's permanent replacement.

In September 2019, we introduced Kevin Gilmore as the new Executive Director of Pensions and Benefits. As a CPA and financial executive for more than 35 years, Kevin brought extensive experience to the position. He also leverages his seven years of experience serving as the vice president of finance for MidAmerica Nazarene University. At the same time, Roger Creeden was promoted to Director of Operations for P&B. Both of these gentleman are thriving in their respective positions and are continuing the legacy of great leadership begun by Don Walter.

In October 2019, we celebrated the 100th anniversary of the creation of the Board of Pensions and Benefits USA. It was a chance for the Board to renew its century-old pledge to "serve those who serve" by assisting ministers and their families who have devoted their lives in service to the Church of the Nazarene.

Beginning with the global financial crisis in 2008/2009, we faced the challenge of an underfunded Single Defined Benefit Plan (the Plan). Funded status is a calculation that measures the adequacy of current Pension assets plus projected earnings that will be used to pay out the estimated future obligations of the Plan. The Plan was significantly underfunded to begin 2009, and had only slightly improved by June 2017, our previous General Assembly. Thankfully, because of both strong investment earnings since that time, and a commitment by the General Board to use undesignated investment earnings as supplemental contributions to the Plan, the funded

status of the Plan improved significantly by 31 December 2022. Current actuarial studies show that the current funded status will now be adequate to pay all the future obligations of the Plan.

Pensions and Benefits – International

Pensions and Benefits International operates as a resource partner for pension and benefit services for those who serve the Church of the Nazarene within the global community, particularly those who are members of non-USA districts and who are working in international areas. To accomplish this, Pensions and Benefits – International works alongside the Global Mission office and the regional offices.

The International Contributory Retirement Program (ICRP) was offered to the Nazarene ministers in the Africa, Asia-Pacific, Eurasia, Mesoamerica, and South America regions. At the end of the quadrennium, total enrollment was more than 500, annual contributions totaled just under \$300,000, annual distributions totaled about \$300,000, and the cash value of the plan grew to nearly \$4 million. Securian (formerly the Minnesota Life Insurance Company) manages the record keeping and investments for this program. Because of changes in government regulations, this program was closed to new entrants effective 1 January 2013; however, existing account holders as of that date were unaffected.

The Church of the Nazarene Foundation

In March 2022, we welcomed Dr. Mark Lail as the new President of the Church of the Nazarene Foundation. Dr. Lail most recently served as Executive Vice President of the Foundation and, prior to that, as Director of Stewardship Development for the denomination. He took over from Ken Roney, who faithfully served for many years as Nazarene Foundation President until his retirement in February 2022. We are grateful to the Church of the Nazarene Foundation board of directors that provides strategic oversight to the operation of the Foundation.

The Church of the Nazarene Foundation works mainly with the USA church, and its primary purpose is to propel resources into the work of Nazarene ministries. The Foundation provides a wide array of planned giving resources and tools for donors wishing to make a Kingdom impact, including donor advised funds, charitable gift annuities, endowments, and trusts. It also offers investment management accounts to USA churches and districts wishing to invest funds than may not need immediate deployment into ministry. Thanks to the generosity of donors, the Church of the Nazarene Foundation distributed more than \$48 million to Nazarene-related ministries over the past six fiscal years.

Stewardship Development

Biblical stewardship is a pillar of discipleship and the role of Stewardship Development is to make generous disciples that accomplish the mission of the Church of the Nazarene at the local, district, and denominational levels. Local churches have proven to be faithful, generous and willing to sacrifice for the purpose of making Christlike disciples in the nations. The Lord has blessed the Church with an ability to utilize resources effectively and accomplish the mission efficiently.

In April 2023, we welcomed Dr. Geoff Kunselman as our new Director of Stewardship Development. Dr. Kunselman brings a wealth of experience to this position, having served in various ministry positions over the past 40 years, including as a pastor, District Superintendent,

as a member of the Church of the Nazarene General Board, as Chair of the Mount Vernon Nazarene University Board of Trustees, as Chair of the Board of Pensions and Benefits, and as a member of the District Superintendent Advisory Council for the USA/Canada Region.

The primary goal of Stewardship Development is to facilitate principle aspects of the Church of the Nazarene's fundraising and donor development at a global level. This is achieved in collaboration with local pastors, district superintendents, and other denominational leaders to implement strategies for promoting and communicating stewardship principles through education and relationship building. Stewardship Development will assist local churches in cultivating a "Spirit of Generosity" by providing pastors and local church leaders with resources that can be culturally contextualized. Another top priority will be to facilitate "strategic generosity" to help constituents know how to respond to global missional priorities through enhanced communication regarding the outcomes of local, regional, and global ministry efforts.

Summary

All of us on the Financial Services team feel privileged to serve the Lord to facilitate the resourcing of Nazarene ministries around the world, as He builds His Church through His people. We are thankful for the opportunity to serve as part of this team and we feel blessed to be part of this vital ministry to a great global church. Please pray for us to know the Lord's wisdom and discernment as we serve Him in this new quadrennium.

Respectfully submitted,
KEITH B. COX
General Treasurer/Financial Officer

Consolidated Financial Statements and Report of Independent Certified Public Accountants
The Church of the Nazarene, Inc., Subsidiaries and Affiliate
September 30, 2017 and 2016

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Audit Committee
General Board of The Church of the Nazarene, Inc.

We have audited the accompanying consolidated financial statements of The Church of the Nazarene, Inc. and its subsidiaries and affiliate (the “Organization”), which comprise the consolidated statements of financial position as of September 30, 2017 and 2016, and the related consolidated statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management’s responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization’s preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Church of the Nazarene, Inc. and its subsidiaries and affiliate as of September 30, 2017 and 2016, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Supplementary information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position, activities and cash flows, on pages 59 through 64, are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Grant Johnston LLP

Kansas City, Missouri
February 23, 2018

CONSOLIDATED FINANCIAL STATEMENTS

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

September 30,

	2017	2016
ASSETS		
Cash and cash equivalents	\$ 18,321,773	\$ 19,235,488
Investments, at fair value	241,082,913	183,561,729
Investments - other	7,371,374	5,363,972
Assets held for purchase of investments	6,421,440	6,572,126
Receivables - other	4,208,556	3,125,263
Property and equipment, net	42,385,280	42,786,719
Beneficial interest in charitable remainder trusts	876,769	852,995
Notes receivable	736,239	664,102
Inventories, net	2,663,934	2,848,217
Other assets	1,933,747	2,168,503
Total assets	\$ 326,002,025	\$ 267,179,114
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	\$ 4,298,169	\$ 3,884,068
Deferred gift agreements	12,738,285	12,428,092
Funds held in trust	66,876,270	60,462,929
Pension obligation	6,556,179	11,536,742
Postretirement benefit obligation	18,325,320	20,046,475
Total liabilities	108,794,223	108,358,306
COMMITMENTS AND CONTINGENCIES		
NET ASSETS		
Unrestricted - undesignated	168,342,162	120,572,319
Unrestricted - unamortized pension liability	(7,453,540)	(12,230,847)
Temporarily restricted	47,229,862	43,095,210
Permanently restricted	9,109,863	7,384,126
	217,228,347	158,820,808
Non-controlling interest	(20,545)	-
Total net assets	217,207,802	158,820,808
Total liabilities and net assets	\$ 326,002,025	\$ 267,179,114

The accompanying notes are an integral part of these statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
Year ended September 30, 2017

	Unrestricted	Temporarily restricted	Permanently restricted	Total
Revenues and gains				
Contribution revenue				
World Evangelism Fund	\$ 37,444,499	\$ -	\$ -	\$ 37,444,499
Mission specials	32,156,683	3,211,441	4,897	35,373,021
Legacy, gifts, and charitable remainders	46,165,047	1,014,058	1,675,896	48,855,001
Gifts-in-kind	2,124,096	-	-	2,124,096
Net sales revenue	8,543,427	-	-	8,543,427
Other revenue	3,650,840	-	-	3,650,840
Revenues and gains	<u>130,084,592</u>	<u>4,225,499</u>	<u>1,680,793</u>	<u>135,990,884</u>
Net assets released from restrictions	<u>1,108,061</u>	<u>(1,152,840)</u>	<u>44,779</u>	<u>-</u>
Total revenues and gains	<u>131,192,653</u>	<u>3,072,659</u>	<u>1,725,572</u>	<u>135,990,884</u>
Expenses				
Program services				
Global Mission	57,404,888	-	-	57,404,888
International Board of Education	3,388,221	-	-	3,388,221
Sunday School and Discipleship Ministries	441,184	-	-	441,184
Nazarene Youth International	385,099	-	-	385,099
Board of General Superintendents	2,429,364	-	-	2,429,364
Nazarene communication services	10,278,462	-	-	10,278,462
Church of the Nazarene Foundation	4,667,299	-	-	4,667,299
Other program services, net	5,721,880	-	-	5,721,880
Total program services	<u>84,716,397</u>	<u>-</u>	<u>-</u>	<u>84,716,397</u>
Support services				
General and administrative services	12,655,663	45,457	-	12,701,120
Total support services	<u>12,655,663</u>	<u>45,457</u>	<u>-</u>	<u>12,701,120</u>
Total expenses	<u>97,372,060</u>	<u>45,457</u>	<u>-</u>	<u>97,417,517</u>
Change in net assets from operations	<u>33,820,593</u>	<u>3,027,202</u>	<u>1,725,572</u>	<u>38,573,367</u>
Non-operating income (expense)				
Net investment income	13,767,215	1,165,001	183	14,932,399
Foreign currency loss	11,875	-	-	11,875
Other income	444,547	-	-	444,547
Gain on sale of property and equipment	16,014	-	-	16,014
Actuarial adjustment of deferred gift agreements	-	(3,317)	-	(3,317)
Other expenses	(309,175)	(54,234)	(18)	(363,427)
Total non-operating income (expense)	<u>13,930,476</u>	<u>1,107,450</u>	<u>165</u>	<u>15,038,091</u>
Change in net assets before unamortized pension liability	<u>47,751,069</u>	<u>4,134,652</u>	<u>1,725,737</u>	<u>53,611,458</u>
Change in unamortized pension liability not included in pension expense	<u>4,750,536</u>	<u>-</u>	<u>-</u>	<u>4,750,536</u>
Change in net assets	<u>52,501,605</u>	<u>4,134,652</u>	<u>1,725,737</u>	<u>58,361,994</u>
Net assets, beginning of year	108,341,472	43,095,210	7,384,126	158,820,808
Contribution to non-controlling interest	25,000	-	-	25,000
Net assets, end of year	<u>\$ 160,868,077</u>	<u>\$ 47,229,862</u>	<u>\$ 9,109,863</u>	<u>\$ 217,207,802</u>
Change in net assets attributable to non-controlling interest	<u>\$ (45,545)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (45,545)</u>
Change in net assets attributable to controlling interest	<u>\$ 52,547,150</u>	<u>\$ 4,134,652</u>	<u>\$ 1,725,737</u>	<u>\$ 58,407,539</u>

The accompanying notes are an integral part of these statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATED STATEMENT OF ACTIVITIES

Year ended September 30, 2016

	Unrestricted	Temporarily restricted	Permanently restricted	Total
Revenues and gains				
Contribution revenue				
World Evangelism Fund	\$ 38,155,344	\$ -	\$ -	\$ 38,155,344
Mission specials	29,366,887	979,344	14,774	30,361,005
Legacy, gifts, and charitable remainders	1,319,634	769,127	62,683	2,151,444
Gifts-in-kind	1,914,107	-	-	1,914,107
Net sales revenue	9,721,814	-	-	9,721,814
Other revenue	3,152,693	-	-	3,152,693
Revenues and gains	<u>83,630,479</u>	<u>1,748,471</u>	<u>77,457</u>	<u>85,456,407</u>
Net assets released from restrictions	<u>926,769</u>	<u>(1,222,010)</u>	<u>295,241</u>	<u>-</u>
Total revenues and gains	<u>84,557,248</u>	<u>526,461</u>	<u>372,698</u>	<u>85,456,407</u>
Expenses				
Program services				
Global Mission	55,483,628	-	-	55,483,628
International Board of Education	3,621,306	-	-	3,621,306
Sunday School and Discipleship Ministries	441,767	-	-	441,767
Nazarene Youth International	448,404	-	-	448,404
Board of General Superintendents	2,528,829	-	-	2,528,829
Nazarene communication services	10,542,637	-	-	10,542,637
Church of the Nazarene Foundation	872,284	-	-	872,284
Other program services, net	866,435	-	-	866,435
Total program services	<u>74,805,290</u>	<u>-</u>	<u>-</u>	<u>74,805,290</u>
Support services				
General and administrative services	14,528,340	42,680	-	14,571,020
Total support services	<u>14,528,340</u>	<u>42,680</u>	<u>-</u>	<u>14,571,020</u>
Total expenses	<u>89,333,630</u>	<u>42,680</u>	<u>-</u>	<u>89,376,310</u>
Change in net assets from operations	<u>(4,776,382)</u>	<u>483,781</u>	<u>372,698</u>	<u>(3,919,903)</u>
Non-operating income (expense)				
Net investment income	6,500,045	1,065,737	279	7,566,061
Foreign currency loss	(31,585)	-	-	(31,585)
Other income	508,550	-	-	508,550
Gain on sale of property and equipment	2,253,536	-	-	2,253,536
Actuarial adjustment of deferred gift agreements	-	(133,660)	-	(133,660)
Other expenses	(347,766)	(83,954)	(17)	(431,737)
Total non-operating income (expense)	<u>8,882,780</u>	<u>848,123</u>	<u>262</u>	<u>9,731,165</u>
Change in net assets before unamortized pension liability	4,106,398	1,331,904	372,960	5,811,262
Change in unamortized pension liability not included in pension expense	<u>(1,961,990)</u>	<u>-</u>	<u>-</u>	<u>(1,961,990)</u>
Change in net assets	<u>2,144,408</u>	<u>1,331,904</u>	<u>372,960</u>	<u>3,849,272</u>
Net assets, beginning of year	106,197,064	41,763,306	7,011,166	154,971,536
Net assets, end of year	<u>\$ 108,341,472</u>	<u>\$ 43,095,210</u>	<u>\$ 7,384,126</u>	<u>\$ 158,820,808</u>

The accompanying notes are an integral part of these statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATED STATEMENTS OF CASH FLOWS
Year ended September 30,

	2017	2016
Cash flows from operating activities		
Change in net assets	\$ 58,361,994	\$ 3,849,272
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation and amortization	1,875,055	2,448,518
Net realized and unrealized gains on investments	(12,389,948)	(5,662,791)
Contributions restricted for long-term investment	(1,675,896)	(62,683)
Contributions of notes receivable	-	(252,748)
Discount amortization on notes receivable	(21,967)	(24,606)
Beneficial interest in charitable trusts	(335,378)	112,042
Gain on disposal of property and equipment	(16,014)	(2,253,536)
Pension obligation	(4,966,750)	1,886,550
Postretirement benefit obligation	(1,734,968)	(1,936,618)
Changes in		
Other receivables	(1,035,232)	118,713
Inventories	184,283	(303,662)
Other assets	332,559	(136,860)
Accounts payable and accrued liabilities	292,127	94,946
Net cash provided by (used in) operating activities	38,869,865	(2,123,463)
Cash flows from investing activities		
Purchases of property and equipment	(1,493,650)	(677,423)
Contribution of stock	(2,789,779)	-
Purchase of Burlap Media, LLC	(75,000)	-
Proceeds from disposal of property and equipment	42,159	5,159,350
Proceeds from sales and maturities of investments and investments - other	118,829,143	45,383,322
Purchases of investments and investments - other	(159,845,204)	(57,029,061)
Net cash used in investing activities	(45,332,331)	(7,163,812)
Cash flows from financing activities		
Change in deferred gift agreements and funds held in trust	3,990,181	3,942,617
Proceeds on contributions restricted for long-term investment	1,675,896	62,683
Payments on notes receivable	19,830	172,276
Net cash provided by financing activities	5,685,907	4,177,576
Effect of exchange rate changes on cash and cash equivalents	(137,156)	(1,334)
Net decrease in cash and cash equivalents	(913,715)	(5,111,033)
Cash and cash equivalents, beginning of year	19,235,488	24,346,521
Cash and cash equivalents, end of year	\$ 18,321,773	\$ 19,235,488
Supplemental schedule of cash flow information		
Noncash investment activities that increased liabilities for deferred gift agreements and funds held in trust		
Investments received	\$ 43,470	\$ 37,014
Net realized and unrealized gains on investments	20,302,597	13,589,241
Noncash contribution activities that increased the notes receivable balance	-	252,748

The accompanying notes are an integral part of these statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2017 and 2016

NOTE A - NATURE OF ORGANIZATION

The Church of the Nazarene, Inc. (the “Church”) is organized and shall be operated exclusively for religious purposes including, but not limited to, disseminating the truths and principles of the Holy Bible, and diffusing more generally the blessings of Christian benevolence and charity, Christian education and the Christian religion, through the Nations. The specific purposes and objectives of the Church shall include, but not be limited to the following:

- establishing local churches
- establishing and operating Christian educational institutions, projects and activities for the religious instruction of children and adults
- engaging in missionary activities to establish churches and otherwise to spread the Gospel of Jesus Christ globally
- publishing and distributing Christian religious literature and materials in any and all formats
- rendering Christian aid and service to the elderly, the disabled, sick and impoverished and to others with material and spiritual needs
- engaging in any and all activities appropriate to sustain and support the ministries of the Church
- supporting other organizations, associations, projects, and individuals organized and operated for similar purposes throughout the world.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying consolidated financial statements follows.

1. *Basis of Presentation*

The accompanying consolidated financial statements are prepared on the accrual basis of accounting and present the activities and operations of The Church of the Nazarene, Inc., including the Global Ministry Center, its Global Mission regional offices, its wholly owned subsidiaries: Church of the Nazarene Foundation (the Foundation), Harvest Partners, Inc., and Nazarene Compassionate Ministries, Inc. (NCM, Inc.), as well as its affiliate, Nazarene Publishing House (NPH) and its related affiliate, Burlap Media, LLC (collectively, the “Organization”). Individual congregations and related service corporations are not included herein.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

1. *Basis of Presentation - Continued*

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, resources are classified for accounting and financial reporting purposes into categories established according to their nature and purpose. The assets, liabilities and net assets of the Organization are reported in three categories as follows:

Unrestricted Net Assets - Unrestricted net assets are resources that are neither permanently nor temporarily restricted by donor-imposed stipulations. The only limits on unrestricted net assets are those resulting from the nature of the Organization and its purposes.

Temporarily Restricted Net Assets - Temporarily restricted net assets are resources whose use by the Organization is limited by donor-imposed restrictions that either expire by the passage of time or can be fulfilled by actions of the Organization.

Permanently Restricted Net Assets - Permanently restricted net assets are those whose use by the Organization is limited by donor-imposed stipulations requiring that the corpus be maintained in perpetuity. Generally, income earned on related investments, if any, may be restricted by donors or used for unrestricted purposes in the absence of donor restrictions. Interest and dividends from permanently restricted investments are credited to temporarily restricted net assets until they are released for expenditure.

2. *Principles of Consolidation*

The accompanying consolidated financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The consolidated financial statements include the accounts of The Church of the Nazarene, Inc., including the Global Ministry Center, its Global Mission regional offices, its wholly owned subsidiaries: the Foundation, Harvest Partners, Inc., and NCM, Inc., as well as its affiliate, NPH and its related affiliate, Burlap Media, LLC. NPH is consolidated because The Church of the Nazarene, Inc. has economic interest and control of the majority of voting interest for the NPH board. All material intercompany balances and transactions have been eliminated in consolidation.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

3. *Burlap Media, LLC*

Burlap Media, LLC (Burlap) was formed as a limited liability company under the laws of Missouri on October 31, 2016. NPH purchased a 75% interest in Burlap for \$75,000 and the non-controlling interest received a 25% interest in Burlap on November 2, 2016. Burlap is intended to further NPH's exempt purposes by providing religious books, articles, podcasts, surveys, and training modules electronically and in print form. The results of Burlap are included from October 31, 2016 through September 30, 2017. The 25% non-controlling interest in Burlap is presented as non-controlling interests in the consolidated financial statements.

The purchase price of \$75,000 plus the non-controlling interest of \$25,000 was recorded as goodwill on Burlap as there were no assets acquired or liabilities assumed. As of September 30, 2017, goodwill is \$100,000, net of accumulated amortization of \$6,111 and is recorded within other assets within the consolidated statement of financial position.

The operating agreement for Burlap calls for NPH to contribute additional capital as unreturned preferred capital as needed. During 2017, NPH contributed \$200,000 as unreturned preferred capital, which was eliminated with NPH during consolidation. Burlap's available cash, as defined, will be distributed from time to time, generally in the following manner:

- First, to NPH in an amount equal to the unreturned preferred capital, and
- The balance in proportion to the members' respective interests held.

4. *Foreign Operations*

The books of record of certain Global Mission regional offices of the Organization which are domiciled and incorporated in a foreign location are kept using the local currency of each respective foreign domicile. However, the U.S dollar is the functional currency of such Global Mission regional offices and the books of record are remeasured into the functional currency for the years ended September 30, 2017 and 2016.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

5. *Cash and Cash Equivalents*

Cash and cash equivalents include only funds and overnight investments held in banks for operating purposes. The Organization maintains cash balances in excess of federally insured limits in the United States. Management evaluates the financial stability of these financial institutions and considers the risk to be minimal. At September 30, 2017 and 2016, there was approximately \$13,687,000 and \$16,228,000, respectively, held in banks in excess of federally insured limits. Foreign bank balances were approximately \$4,633,000 and \$4,086,000 as of September 30, 2017 and 2016, respectively.

6. *Contributions*

Contributions received, including unconditional promises to give, are recognized as revenues when the donor's commitment is received. Contributions of assets other than cash are recorded at their estimated fair value at the date the donation is received. All contributions are considered to be available for unrestricted use unless restricted by the donor for specific purposes other than for general use by the Organization. Amounts received that are designated for future periods or restricted by the donor for specific purposes outside the general nature of the Organization are reported as temporarily restricted or permanently restricted support which increases those net asset classes. However, if a restriction is fulfilled in the same reporting period in which the contribution is received, the Organization reports the support as unrestricted.

The Organization reports gifts of land, buildings, and equipment at the fair value of the gift on the date received as unrestricted support unless explicit donor stipulations specify how the donated assets are to be used and thus are reported as restricted support. Absent explicit donor stipulations regarding how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed into service.

7. *Gifts-in-Kind*

The financial statements reflect the value of equipment supplies and other items received and distributed in connection with the programs and activities. Their value is determined by estimating the fair value at the date of receipt. In addition, the Organization received the free use of warehouse space from other organizations for storage of inventory. The Organization recognizes the fair value of donated facilities. The actual benefit of the donated facilities and the fair values of these items have been reflected in the consolidated statement of activities as gifts-in-kind.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

8. *Net Sales Revenue*

Revenues are earned from the printing and sale of religious books, periodicals, curriculum, music, and merchandise, primarily for the Church, book dealers, and churches located through the United States of America. Revenue is recognized upon shipment of products.

9. *Investments*

Investments consist primarily of marketable securities and alternative investments that are carried at fair value with realized and unrealized gains and losses included in the consolidated statement of activities. Investments – other includes savings account balances and money market accounts. The Organization's investment policy for marketable securities is to maintain a target allocation between 46% - 62% of assets in equity securities, 32% - 40% of assets in bond or other fixed-income securities, and 8% - 12% in real estate.

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements.

10. *Assets Held for Purchase of Investments*

The Organization has investments in certificates of deposit and money market accounts with original maturities three months or less that are restricted for long-term purposes and are not available for day to day operations, and therefore are separated from cash and cash equivalents.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

11. *Accounts Receivables*

Receivables are stated at the amount management expects to collect from outstanding balances. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers to make required payments. Balances become past due according to contractual terms, generally 90 days. Management considers the following factors when determining the collectibility of specific customer accounts: customer credit-worthiness, past transaction history with the customer, current economic industry trends, and changes in customer payment terms. Past due balances over 90 days and other higher risk amounts are reviewed individually for collectibility. If the financial condition of a customer were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts and collectibility. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable.

12. *Property and Equipment*

Property and equipment are stated at cost, net of accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful lives of the depreciable assets. The Organization's policy is to capitalize property and equipment with original cost greater than \$500. Estimated useful lives of property and equipment are as follows:

Buildings and improvements	10-50 years
Furniture and equipment	4-8 years

Assets to be disposed of are reported at the lower of carrying amount or fair value, less costs to sell. Expenditures for repairs and maintenance, which do not improve or extend the expected useful lives of the assets, are expensed as incurred while major replacements and improvements are capitalized.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

13. *Long-Lived Assets*

The Organization periodically reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset with estimated future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. The factors considered by management in performing this assessment include current operating results, trends, and prospects as well as the effects of obsolescence, demand, competition and other economic factors. For purposes of determining impairment, the Organization groups assets by category. During the years ended September 30, 2017 and 2016, the Organization recognized no such impairment expense.

14. *Deferred Gift/Planned Giving Agreements*

The Organization is a party to various deferred gift and planned giving agreements, including gift annuities, unitrusts, and revocable and irrevocable trusts, whereby the Organization receives funds or assets for which it has fiduciary responsibility for the safekeeping, investment management, and distribution of funds to donor-designated beneficiaries.

The Organization recognizes an asset and a liability for funds or assets received pursuant to revocable and irrevocable deferred gift agreements for which the Organization is not the donor-designated beneficiary. In certain cases, the Organization is the donor-designated beneficiary and recognizes the receipt of funds or assets as temporarily restricted revenues for irrevocable deferred gift agreements.

Certain agreements may contain an annuity feature, whereby the Organization will pay a fixed annuity to the donor or donor's beneficiary over specified periods of time. At the inception of the agreement, the Organization recognizes a liability equal to the present value of the expected annuity obligation, at the current discount rate of 5%, over the remaining expected life of the annuitant based on established mortality tables. The excess of the value of the funds or assets received over the present value of the annuity obligation is recognized as temporarily restricted net assets of the Organization if the Organization is the designated recipient of the corpus remaining upon the death of the annuitant. The annuity obligation is recalculated on an annual basis to take into consideration changes in the discount period (due to the passage of time) and mortality rates.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

14. *Deferred Gift/Planned Giving Agreements - Continued*

Adjustments to the liability to reflect amortization of the discount, re-evaluations of the present value of the estimated future payments to the donor or beneficiary, and changes in actuarial assumptions are recognized in the statement of activities as actuarial adjustment of deferred gift agreements in temporarily restricted net assets based on the donor's restrictions.

From time to time, the assets in a gift annuity contract are exhausted and the Organization uses unrestricted funds to pay the annuity until termination of the contract. Following an evaluation of the Organization's gift annuity contracts over the life of the gift annuity pool by Kaspick & Company, the Organization set aside a reserve of \$1 million in December 2013 to fund underwater gift annuity payments for these contracts. The amount reserved as of September 30, 2017 and 2016 is \$819,329 and \$864,794, respectively.

15. *Income Taxes*

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, the Organization would be subject to federal income taxes on the net income from certain operations if such operations generated unrelated business income. The Organization did not report any such unrelated business during 2017 or 2016. Therefore, no provision for income tax has been made in the accompanying financial statements.

The Financial Accounting Standards Board issued guidance that requires tax effects from uncertain tax positions to be recognized in the financial statements only if the position is more likely than not to be sustained if the position were to be challenged by a taxing authority. Management has determined that there are no such positions as of September 30, 2017 or 2016 and, accordingly, no liability has been accrued with respect to uncertain tax positions.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

16. *Fair Value Measurements*

The Organization applies the provisions of Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures* (ASC 820), with respect to financial and non-financial assets and liabilities. This standard defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The provisions of ASC 820 apply to all financial instruments that are being measured and reported on a fair-value basis and items disclosed at fair value in the notes to the financial statements.

The carrying amounts of cash and cash equivalents are a reasonable estimate of their fair value because of the highly liquid status and short maturities. The carrying amounts of receivables - other, investments - other and accounts payable are a reasonable estimate of their fair value because of their short-term nature.

Investments are carried at a reasonable estimate of fair value, which is generally determined based on quoted prices in active markets for identical assets (see Note D). The carrying value of beneficial interest in charitable remainder trusts and interests in real estate held in trust are at fair value based upon level 3 inputs (see Note D). In measuring fair value, the Organization may make adjustments for risks and uncertainties if a market participant would include such an adjustment in its pricing. The Organization's interests in real estate are subject to changes in events and circumstances in the real estate market that could cause their values to be materially different from what is reflected in the statement of financial position.

Fair value of investments is generally determined based on quoted market prices in active markets for identical assets or liabilities. If quoted market prices are not available, the Organization uses valuation techniques that place greater reliance on observable inputs and less reliance on unobservable inputs (see Note D). Investment income or loss (including realized gains and losses on investments, changes in unrealized holding gains and losses, interest, and dividends) on investments that are not restricted by donors is included in revenues, gains, and other support in excess of expenses and distributions.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

17. *Endowment Funds*

Interpretation of Relevant Law

The State of Missouri applies the provisions of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Based on its interpretation of the provisions of UPMIFA, the Organization is required to act prudently when making decisions to spend or accumulate donor-restricted endowment assets and, in doing so, to consider a number of factors including the duration and preservation of its donor-restricted endowment funds.

Interpretation of Relevant Law- Continued

As a result of this interpretation, the Organization classified as permanently restricted net assets the original value of the gifts donated to the permanent endowment. The remaining portion of the endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets, unless otherwise directed by the applicable donor, until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard prudence prescribed by UPMIFA. The Organization's endowments are invested in institutional funds that incurred an average gain of 5% for the years ended September 30, 2017 and 2016.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration of the fund
- The purposes of the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Organization
- The investment policies of the Organization

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

17. Endowment Funds - Continued

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity or for a donor-specified period(s). Under this policy, as approved by the General Board, the endowment assets are invested with the following objectives in priority order: (1) longer-term capital appreciation; and (2) prudent investment risk.

Strategies Employed for Achieving Objectives

The Organization's goal for the investment of non-pension assets is to provide the highest level of appreciation in market value consistent with a prudent level of risk, while taking into consideration the planned duration of the investment. The Investment Committee of the Organization develops and maintains asset mix guidelines for each of the categories of assets taking into consideration the planned duration of the investments. The asset mix guidelines are reviewed by the Investment Committee at least once a year with a formal review every three years. The Investment Committee may change the asset mix at any time.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization has a policy which permits annual spending of an approved percentage of 5%, multiplied by the fiscal year end fair market value of endowment, with a six month proration for contributions received during the year. Endowment contributions must be received by March 31 of a given year in order to be included in that year's distribution calculation. In the event that the rate of return does not meet expected benchmarks in any given year, endowments which must maintain a minimum historic dollar value will not distribute the full amount if that distribution would cause the endowment's value to drop below its minimum required level. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

18. *Notes Receivable*

From time to time, the Foundation receives gifts of property and stock from donors. The Foundation will sell these assets and enter into a promissory note with the buyer for all or a portion of the proceeds of the assets. Such promissory notes receivable are recorded at the estimated collectible amounts, and a portion of these notes is secured by real property. Interest income on notes is recognized using the interest method. Interest income on impaired notes is recognized on the accrual basis until the account becomes severely delinquent, at which time the notes are placed on non-accrual status. Interest income is subsequently recognized to the extent cash payments are received. The accrual of interest resumes when the notes are brought current and removed from non-accrual status.

19. *Inventories*

Inventories, which consist primarily of finished goods, are stated at the lower of cost or net realizable value, including a reserve for obsolescence commensurate with known or estimated exposures, which is primarily based on inventory usage. Cost is determined under the average cost method. Inventories are shown net of a reserve for obsolescence.

20. *Advertising*

Advertising costs are expensed as incurred. Advertising costs of \$215,115 and \$209,248 were expensed in 2017 and 2016, respectively. These costs are included in program services in the consolidated statement of activities.

21. *Shipping and Handling Costs*

Shipping and handling costs totaled \$570,295 and \$636,442 for the years ended September 30, 2017 and 2016, respectively. These costs are included in program services in the consolidated statement of activities.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

22. *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Significant estimates included in the consolidated financial statements are the inventory allowance, valuations of pension and postretirement benefit obligations, deferred gift agreements, fair value of investments, and useful lives of property and equipment. Actual results could differ from those estimates.

23. *Reclassifications*

Certain reclassifications have been made to prior year balances to conform to the current year presentation.

24. *Subsequent Events*

Management has evaluated events and transactions that have occurred since September 30, 2017 and reflected their effects, if any, in these consolidated financial statements through February 23, 2018, the date the consolidated financial statements were available to be issued.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE C - INVESTMENTS, AT FAIR VALUE

Investments consisted of the following at September 30,

	2017		2016	
	Cost	Fair value	Cost	Fair value
Money market funds	\$ 5,851,878	\$ 5,851,878	\$ 6,663,228	\$ 6,663,228
Certificates of deposit	3,116,055	3,116,055	3,001,174	3,001,174
Mutual funds				
Large blend	24,032,298	31,799,848	14,424,122	19,833,866
Foreign large blend	20,209,996	22,176,762	17,199,481	16,011,423
Foreign mid/small value	1,083,354	1,408,054	809,045	928,229
Emerging markets	2,838,116	3,341,505	2,403,079	2,332,900
Domestic REITs	9,817,503	9,961,508	5,484,037	6,164,262
International REITs	5,454,999	6,109,000	3,311,827	3,699,113
Intermediate-term bond	31,200,029	31,022,295	30,162,151	30,768,556
Foreign bond	13,650,931	13,738,882	9,097,881	9,060,195
High quality bond	11,881,332	11,750,331	6,871,306	6,977,021
Investment grade bond	31,225,789	31,069,535	19,612,693	19,069,220
High yield bond	4,758,145	4,770,041	4,522,099	4,458,704
Common stocks				
Large cap core	5	5	5	5
Large cap growth	8,432,020	11,307,061	8,944,614	11,389,927
Small cap growth	2,996,585	3,872,124	3,787,342	4,355,668
Small cap value	3,309,583	4,017,880	4,160,605	4,520,552
U.S. government obligations	239,919	217,140	240,406	220,187
Corporate bonds	8,590,745	8,600,797	8,425,348	8,468,614
Collective investment fund	18,161,875	22,990,595	22,241,357	23,681,718
Real estate investment trust	7,497,603	7,700,813	-	-
Alternative investments				
Real assets	2,898,009	3,009,663	981,009	1,087,602
Mineral rights	1,210,886	461,362	1,210,886	869,565
Closely held common stock	2,789,779	2,789,779	-	-
	<u>\$ 221,247,434</u>	<u>\$ 241,082,913</u>	<u>\$ 173,553,695</u>	<u>\$ 183,561,729</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE C - INVESTMENTS, AT FAIR VALUE - Continued

Included in the investment totals above are investments held in trust for affiliated organizations and investments held pursuant to deferred gift and planned giving agreements. The fair value of those investments amounted to \$96,498,046 and \$89,637,373 as of September 30, 2017 and 2016, respectively.

Net investment income consisted of the following for the year ended September 30,

	2017	2016
Net realized and unrealized gain on investments	\$ 12,389,948	\$ 5,662,791
Interest, dividends, and other income	2,862,585	2,208,998
Investment fees	(320,134)	(305,728)
	\$ 14,932,399	\$ 7,566,061

Investment fees paid for the year ended September 30, 2017 and 2016, as shown above, are netted against the proceeds from sale of investments in the statement of cash flows.

NOTE D - FAIR VALUE MEASUREMENTS

The fair value hierarchy distinguishes between assumptions based on market data (observable inputs) and management's assumptions (unobservable inputs). Where an asset or a liability falls within that hierarchy depends on the lowest-level input which is significant to the fair value measurements as a whole. An adjustment to the pricing method used within either Level 1 or Level 2 inputs could generate a fair value measurement that effectively falls in a lower level in the hierarchy. The hierarchy consists of three broad levels as follows:

- Level 1 - Quoted market prices in active markets for identical assets or liabilities.
- Level 2 - Inputs other than Level 1 inputs which are either directly or indirectly observable.
- Level 3 - Unobservable inputs developed using management's estimates and assumptions, which reflect those which market participants would use.

The determination of where an asset or a liability falls in the hierarchy requires significant judgment. The Organization evaluates its hierarchy disclosures for each reporting period based on various factors. It is possible that an asset or a liability may be classified differently from one reporting period to another. However, the Organization expects that changes in classifications between different levels will be rare.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE D - FAIR VALUE MEASUREMENTS - Continued

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value:

Money market funds, common stocks and mutual funds - Valued based on quoted market prices.

U.S. government obligations - Valued at the last traded price by obtaining feeds from a number of live data sources including active market makers and inter-dealer brokers.

Certificates of deposit and corporate bonds - Determined through evaluated bid prices based on recent trading activity and other relevant information, including market interest rate curves and credit spreads, and estimated prepayment rates, where applicable, are used for valuation purposes provided by third-party pricing services where quoted market values are not available.

Collective investment fund – The Organization applied the practical expedient to determine the fair value of the collective investment fund (CIF) of the Organization based on Net Asset Value (“NAV”) at September 30, 2017 and 2016. The Organization’s CIF is issued and redeemed daily at the NAV dollar amount per share. There are no unfunded commitments or redemption requirements. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV. Transactions (purchases and sales) may occur daily. Were the Organization to initiate a full redemption of a CIF, the investment advisor reserves the right to temporarily delay withdrawal from the CIF in order to ensure that securities liquidations will be carried out in an orderly business matter.

Real estate investment trust – Valued at NAV, which is based on the fair value of the underlying real estate investments less its liabilities. There are no unfunded commitments or redemption requirements on this account. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE D - FAIR VALUE MEASUREMENTS - Continued

Alternative investments - Consists of investments aggregated into real assets and mineral rights based upon their underlying investments. The fair values of real assets and mortgages are based on realtor estimates, comparable sales data, and tax assessments. The fair values of mineral rights are based upon the expected future cash flows of the mineral assets. These investments are classified within Level 3 of the fair value hierarchy. Additionally, these assets are not limited to when redeemed and do not have any lockup provisions.

Closely-held company stock – Valued at acquisition based on appraised value, as determined by independent appraisal. The appraisal was based on a combination of market and income valuation techniques.

Beneficial interest in charitable remainder trusts, net - Valued based on the fair value of the underlying trust assets less a payment liability. The value is determined by calculating the present value of the expected future income and distributions, using published life expectancy tables and a 5% rate of return.

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The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2017 and 2016

NOTE D - FAIR VALUE MEASUREMENTS - Continued

The Organization's financial assets and liabilities measured at fair value on a recurring basis were as follows at September 30, 2017:

	<u>Fair value measurements at reporting date using</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Money market funds	\$ 5,851,878	\$ -	\$ -	\$ 5,851,878
Certificates of deposit	3,116,055	-	-	3,116,055
Mutual funds				
Large blend	31,799,848	-	-	31,799,848
Foreign large blend	22,176,762	-	-	22,176,762
Foreign mid/small value	1,408,054	-	-	1,408,054
Emerging markets	3,341,505	-	-	3,341,505
Domestic REITs	9,961,508	-	-	9,961,508
International REITs	6,109,000	-	-	6,109,000
Intermediate-term bond	31,022,295	-	-	31,022,295
Foreign bond	13,738,882	-	-	13,738,882
High quality bond	11,750,331	-	-	11,750,331
Investment grade bond	31,069,535	-	-	31,069,535
High yield bond	4,770,041	-	-	4,770,041
Common stocks				
Large cap core	5	-	-	5
Large cap growth	11,307,061	-	-	11,307,061
Small cap growth	3,872,124	-	-	3,872,124
Small cap value	4,017,880	-	-	4,017,880
U.S. government obligations	-	217,140	-	217,140
Corporate bonds	-	8,600,797	-	8,600,797
Alternative investments				
Real assets	-	-	3,009,663	3,009,663
Mineral rights	-	-	461,362	461,362
Closely-held company stock	-	-	2,789,779	2,789,779
Total investments	<u>195,312,764</u>	<u>8,817,937</u>	<u>6,260,804</u>	<u>210,391,505</u>
Beneficial interest in charitable remainder trusts, net	-	-	876,769	876,769
	<u>\$ 195,312,764</u>	<u>\$ 8,817,937</u>	<u>\$ 7,137,573</u>	<u>211,268,274</u>
Investments measured at net asset value				
Collective investment fund				22,990,595
Real estate investment trust				7,700,813
Investments, at fair value				<u>\$ 241,959,682</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE D - FAIR VALUE MEASUREMENTS —Continued

The Organization's financial assets and liabilities measured at fair value on a recurring basis were as follows at September 30, 2016:

	Fair value measurements at reporting date using			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 6,663,228	\$ -	\$ -	\$ 6,663,228
Certificates of deposit	3,001,174	-	-	3,001,174
Mutual funds				
Large blend	19,833,866	-	-	19,833,866
Medium blend	-	-	-	-
Foreign large blend	16,011,423	-	-	16,011,423
Foreign mid/small value	928,229	-	-	928,229
Emerging markets	2,332,900	-	-	2,332,900
Domestic REITs	6,164,262	-	-	6,164,262
International REITs	3,699,113	-	-	3,699,113
Intermediate-term bond	30,768,556	-	-	30,768,556
Foreign bond	9,060,195	-	-	9,060,195
High quality bond	6,977,021	-	-	6,977,021
Investment grade bond	19,069,220	-	-	19,069,220
High yield bond	4,458,704	-	-	4,458,704
Common stocks				
Large cap core	5	-	-	5
Large cap growth	11,389,927	-	-	11,389,927
Small cap growth	4,355,668	-	-	4,355,668
Small cap value	4,520,552	-	-	4,520,552
U.S. government obligations	-	220,187	-	220,187
Corporate bonds	-	8,468,614	-	8,468,614
Alternative investments				
Real assets	-	-	1,087,602	1,087,602
Mineral rights	-	-	869,565	869,565
Total investments	149,234,043	8,688,801	1,957,167	159,880,011
Beneficial interest in charitable remainder trusts, net	-	-	852,995	852,995
	<u>\$ 149,234,043</u>	<u>\$ 8,688,801</u>	<u>\$ 2,810,162</u>	<u>160,733,006</u>
Collective investment fund, measured at net asset value				23,681,718
Investments, at fair value				<u>\$ 184,414,724</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE D - FAIR VALUE MEASUREMENTS - Continued

Included within the investment balances noted above are Funds Held for Others (See Note G).

The following is a reconciliation of the beginning and ending balances of financial assets and liabilities measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the year ended September 30, 2017 and 2016:

	Real assets	Mineral rights	Mortgages	Closely-held common stock	Beneficial interest in charitable remainder trusts
Fair value, October 1, 2015	\$ 891,271	\$ 1,276,741	\$ 38,627	\$ -	\$ 861,558
Gains (losses)					
Realized	-	-	-	-	-
Unrealized	(90,477)	(407,176)	-	-	(47,140)
Contributions	376,808	-	-	-	-
Sales/transfers/payments	(90,000)	-	(38,627)	-	38,577
Fair value, September 30, 2016	1,087,602	869,565	-	-	852,995
Gains (losses)					
Realized	(27,859)	-	-	-	-
Unrealized	5,061	(408,203)	-	-	28,137
Contributions	2,260,365	-	-	2,789,779	-
Sales/transfers/payments	(315,506)	-	-	-	(4,363)
Fair value, September 30, 2017	<u>\$ 3,009,663</u>	<u>\$ 461,362</u>	<u>\$ -</u>	<u>\$ 2,789,779</u>	<u>\$ 876,769</u>

The following table represents the quantitative information about Level 3 fair value measurements as of September 30,:

	2017 Fair value	2016 Fair value	Valuation technique	Unobservable inputs	Inputs
Real estate held in trust	\$ 3,009,663	\$ 1,087,602	Sales comparison	Realtor estimates	N/A
Mineral rights	\$ 461,362	\$ 869,565	Discounted cash	Discount rate	6%
Closely-held company stock	\$ 2,789,779	\$ -	Income approach	EBITDA, Net income, Weighed average cost of capital,	N/A
			Market approach	Public comparables, Revenue multiple, EBITDA multiple	N/A
Beneficial interest in charitable remainder trusts	\$ 876,769	\$ 852,995	Discounted cash flow	Discount rate/ Projected annuity	5% Various

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE E - PROPERTY AND EQUIPMENT

Major classifications of property and equipment consisted of the following at September 30,

	<u>2017</u>	<u>2016</u>
Buildings and improvements	\$ 49,134,417	\$ 48,218,122
Furniture and equipment	19,736,598	19,355,805
Construction in progress	265,669	406,719
	<u>69,136,684</u>	<u>67,980,646</u>
Accumulated depreciation	<u>(33,123,747)</u>	<u>(31,566,270)</u>
	36,012,937	36,414,376
Land	6,372,343	6,372,343
	<u>\$ 42,385,280</u>	<u>\$ 42,786,719</u>

Depreciation expense amounted to \$1,868,944 and \$2,448,518 for the years ended September 30, 2017 and 2016, respectively.

In March 2016, NPH sold its property and certain assets located at 2923 Troost for approximately \$4 million, resulting in a realized gain of approximately \$2 million that is included in gain on sale of property and equipment for the year ended September 30, 2016 on the consolidated statement of activities.

NOTE F - DEFERRED GIFT AGREEMENTS OUTSTANDING

Deferred gift agreements outstanding represent the liability for various planned giving and revocable and irrevocable trust instruments for which the Organization has fiduciary responsibility for the safekeeping, investment management, and distribution of such funds to donor-designated entities at the termination of such instruments.

NOTE G - FUNDS HELD IN TRUST

Funds held in trust consist of deposits made with the Organization by affiliated organizations for investment purposes and other miscellaneous deposits. Income earned from the investment of these deposits serves to increase the funds held in trust.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE H - NET ASSETS

1. *Temporarily Restricted Net Assets*

Temporarily restricted net assets were available for the following purposes or periods as of September 30,

	<u>2017</u>	<u>2016</u>
Deferred gift/planned giving agreements	\$ 6,860,997	\$ 6,158,048
Endowments	2,176,845	1,899,494
Compassionate Ministries	7,413,796	7,984,329
Nazarene Missions International	472,173	227,690
Harvest Partners	3,243,162	1,172,360
International Board of Education	644,274	762,693
Global Mission Ministries	25,702,080	24,205,177
Donor advised funds	545,796	514,681
Other	170,739	170,738
	<u>\$ 47,229,862</u>	<u>\$ 43,095,210</u>

Net assets amounting to \$1,152,840 and \$1,222,010 for the years ended September 30, 2017 and 2016, respectively, were released from temporary restrictions into unrestricted net assets primarily due to the termination of the related planned giving agreements or otherwise in accordance with donor instructions.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE H - NET ASSETS - Continued

2. *Permanently Restricted Net Assets*

Permanently restricted net assets consisted of the following as of September 30,

	2017	2016
Investment in perpetuity, the income from which is expendable to support		
Global Mission	\$ 5,705,675	\$ 4,501,985
International Board of Education	1,133,615	1,117,008
Undesignated	16,797	16,797
Certain local Nazarene churches	426,006	426,006
Church of the Nazarene Foundation	52,492	40,804
Nazarene Youth International	137,852	137,852
Seminary, university, and colleges	100,000	100,000
Other Nazarene ministries	166,177	166,106
Endowments requiring a portion of the income to be added to the principal, with the remaining income distributed to Global Mission		
	1,371,249	877,568
	\$ 9,109,863	\$ 7,384,126

NOTE I - PENSIONS AND BENEFITS FUND

The USA Pensions and Benefits Fund (the Fund) provides various retirement, insurance, and benevolence programs to ministers and their spouses or surviving family members. The Fund is funded by local churches participating in the programs. The Fund is administered by the Board of Pensions and Benefits USA (the Board of Pensions) on behalf of the Organization. The assets of the Fund are included in separate financial statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE J - NAZARENE HEALTH AND HOSPITALIZATION PROGRAM

The Nazarene Health and Hospitalization Program (the NHHP) was established to provide health care benefits. The NHHP includes coverage under two separate plan documents identified as the Missionary Medical Plan (the Missionary Plan) and the General Church Medical Plan (the General Church Plan). The plans are administered by the Board of Pensions on behalf of the Organization.

Not less than one-half of the contributions for participant coverage are paid by the respective employers. All medical and dental benefits of the two plans are self-funded through specific and aggregate reinsurance policies.

The Organization contributed \$1,801,298 and \$1,841,130 to the Missionary Plan and \$2,557,040 and \$2,801,224 to the General Church Plan for the years ended September 30, 2017 and 2016, respectively.

The assets of the NHHP are included in separate financial statements.

NOTE K - PENSION AND POSTRETIREMENT BENEFITS

1. *World Mission Pension Plans*

The Organization maintains the World Mission Pension Plans (the Plans) noncontributory defined benefit pension plans covering missionaries under contract with the Organization prior to December 31, 1997. New participation was frozen such that there were no new entrants after December 31, 1997. The benefits are based on years of service. The Organization's funding policy is to contribute annually the amount needed to provide not only for benefits for service to date, but also for those benefits expected to be earned in the future. For new missionaries under contract after December 31, 1997, retirement benefits are provided by the Nazarene 403(b) Retirement Savings Plan.

The Organization's projected benefit obligation under the Plans exceeded the fair value of Plan assets by \$1,313,558 and \$2,761,739 at September 30, 2017 and 2016, respectively; therefore, the Plans are underfunded.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

1. *World Mission Pension Plans - Continued*

The amounts recognized for the Plans in the Organization's unamortized pension liability consisted of the following at September 30,

	<u>2017</u>	<u>2016</u>
Prior service cost	\$ -	\$ 4,801
Net actuarial loss	<u>2,411,952</u>	<u>3,919,244</u>
	<u>\$ 2,411,952</u>	<u>\$ 3,924,045</u>

The amounts for the Plans included in the Organization's unamortized pension liability at September 30, 2017 and expected to be amortized in net periodic pension cost for fiscal 2018 are as follows:

Prior service cost	\$ -
Net actuarial loss	<u>215,642</u>
	<u>\$ 215,642</u>

The following table presents the benefit obligation, the fair value of Plan assets, the funded status of the Plans, and the principal weighted-average assumptions used as of September 30,

	<u>2017</u>	<u>2016</u>
Change in benefit obligation		
Benefit obligation, beginning of year	\$ 11,174,304	\$ 10,667,573
Service cost	8,101	2,537
Interest cost	343,233	398,604
Benefits paid	(863,052)	(879,584)
Actuarial (gain) loss	<u>(782,910)</u>	<u>985,174</u>
Benefit obligation, end of year	<u>9,879,676</u>	<u>11,174,304</u>
Change in Plan assets		
Fair value of Plan assets, beginning of year	8,412,565	8,528,851
Actual return on Plan assets	864,547	611,576
Employer contributions	152,058	151,722
Benefits paid	<u>(863,052)</u>	<u>(879,584)</u>
Fair value of Plan assets, end of year	<u>8,566,118</u>	<u>8,412,565</u>
Underfunded status, end of year	<u>\$ (1,313,558)</u>	<u>\$ (2,761,739)</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

1. *World Mission Pension Plans - Continued*

	<u>2017</u>	<u>2016</u>
Measurement date and weighted-average assumptions		
Used to determine benefit obligation		
Measurement date	9/30/17	9/30/16
Discount rate	3.45%	3.20%
Used to determine net periodic benefit cost		
Measurement date	10/1/16	10/1/15
Discount rate	3.20%	3.90%
Expected return on Plan assets	7.00%	7.00%

Net periodic pension cost included the following components as of September 30,

	<u>2017</u>	<u>2016</u>
Service cost	\$ 8,101	\$ 2,537
Interest cost	343,233	398,604
Expected return on Plan assets	(562,925)	(571,157)
Amortization of		
Prior service cost	4,801	23,992
Net actuarial loss	422,760	312,025
	<u>\$ 215,970</u>	<u>\$ 166,001</u>

During 2017, the Organization's investment policy for the Plans is to maintain a target allocation between 50% - 64% of Plan assets in equity securities, 31% - 37% of Plan assets in bond or other fixed-income securities and 9% - 12% in real estate securities. During 2016, the Organization's investment policy for the Plans is to maintain a target allocation between 50% - 70% of Plan assets in equity securities and 34% - 42% of Plan assets in bond or other fixed-income securities. Contributions and benefit payments are used to maintain the actual asset allocation as close as is practicable to the target allocation. Plan assets are broadly diversified to limit the impact of losses in individual investments on the total portfolio.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

1. *World Mission Pension Plans - Continued*

Actual allocation of Plan assets by percentage was as follows at September 30,

	<u>2017</u>	<u>2016</u>
Equity securities	57%	66%
Debt securities	34%	34%
Real estate	9%	0%
	<u>100%</u>	<u>100%</u>

The fair value hierarchy for classifying fair value measurements of assets and liabilities, as set forth in ASC 820, is as follows:

- Level 1 - Quoted market prices in active markets for identical assets or liabilities.
- Level 2 - Inputs other than Level 1 inputs which are either directly or indirectly observable.
- Level 3 - Unobservable inputs developed using the Organization's estimates and assumptions, which reflect those which market participants would use.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

A description of the valuation methodologies used for assets measured at fair value is disclosed in Note D.

The entirety of the Plans' investments is in the Pension Investment Trust ("the Trust"), which was established for the investment of assets of the Plans and the Single Defined Benefit Pension Plan. Each participating retirement plan has an undivided interest in the Trust. The assets of the Trust are held by Northern Trust Company ("the Custodian").

The value of the Plans' interest in the Trust is based on the beginning-of-year value of the Plans' interest in the trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. At September 30, 2017 and 2016, the Plans' interest in the net assets of the Trust was approximately 6%. There are no restrictions on the redemption of the Plans' interest in the net assets of the Trust as of September 30, 2017 and 2016. Investment income and administrative expenses relating to the Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

1. *World Mission Pension Plans - Continued*

The Trust's net assets are measured at fair value on a recurring basis, subject to the disclosure requirements of ASC 715, *Compensation Retirement Benefits*, (ASC 715) were as follows at September 30, 2017:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 3,179,369	\$ -	\$ -	\$ 3,179,369
U.S. common stocks	29,819,216	-	-	29,819,216
U.S. government obligations and agency securities	503	-	-	503
Rights/Warrants	419	-	-	419
Mutual funds	47,504,261	-	-	47,504,261
Total assets in the fair value hierarchy	<u>\$ 80,503,768</u>	<u>\$ -</u>	<u>\$ -</u>	80,503,768
Investment funds measured at net asset value				<u>69,098,202</u>
Investments at fair value				<u>\$ 149,601,970</u>

The Trust's net assets are measured at fair value on a recurring basis, subject to the disclosure requirements of ASC 715, *Compensation Retirement Benefits*, (ASC 715) were as follows at September 30, 2016:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 3,883,674	\$ -	\$ -	\$ 3,883,674
U.S. common stocks	34,657,250	-	-	34,657,250
U.S. government obligations and agency securities	772	-	-	772
Rights/Warrants	425	-	-	425
Mutual funds	45,483,031	-	-	45,483,031
Total assets in the fair value hierarchy	<u>\$ 84,025,152</u>	<u>\$ -</u>	<u>\$ -</u>	84,025,152
Investment funds measured at net asset value				<u>57,837,036</u>
Investments at fair value				<u>\$ 141,862,188</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

1. *World Mission Pension Plans – Continued*

During the year ending September 30, 2018, employer contributions to the Plans are expected to be approximately \$155,000.

Benefits reflecting future service are expected to be paid as follows for the year ending September 30,

Year ending September 30,	Amount
2018	\$ 868,043
2019	852,287
2020	831,202
2021	805,787
2022	777,071
2023-2027	3,376,538

2. *Postretirement Benefits*

In conjunction with the NHHP, the Organization has plans that provide postretirement health care benefits for certain groups of retired employees. The Organization's postretirement benefit health care plans are not currently funded.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

2. *Postretirement Benefits - Continued*

The following table sets forth the other postretirement benefit plans' status as of September 30,

	<u>2017</u>	<u>2016</u>
Benefit obligation	\$ (11,915,524)	\$ (12,908,901)
Fair value of Plan assets	-	-
Unfunded status	<u>(11,915,524)</u>	<u>(12,908,901)</u>
Unrecognized net actuarial loss	(3,116,988)	(2,822,764)
Unrecognized prior service cost	<u>(2,771,244)</u>	<u>(3,807,059)</u>
Benefit liability recognized in the statement of financial position	<u>\$ (17,803,756)</u>	<u>\$ (19,538,724)</u>
Benefit (income) cost recognized in the statement of activities	<u>\$ (854,477)</u>	<u>\$ (784,598)</u>
	<u>2017</u>	<u>2016</u>
Weighted-average assumptions used to determine benefit obligation discount rate	3.30%	3.00%

During the year ending September 30, 2018, employer contributions to other postretirement benefit plans are expected to be \$1,076,417.

Benefits, net of Medicare Part D subsidy, reflecting future service are expected to be paid as follows for the year ending September 30,

<u>Year ending</u>	<u>Amount</u>
2018	\$ 1,049,723
2019	1,021,548
2020	1,003,028
2021	987,484
2022	944,172
2023-2031	4,750,840

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

2. *Postretirement Benefits - Continued*

Selected components of net periodic benefit cost were as follows at September 30

	2017	2016
Current service cost	\$ 98,870	\$ 95,598
Employer contributions	1,056,320	1,014,996
Benefits paid	(1,056,320)	(1,014,996)

3. *Single Defined Benefit Pension Plan*

The Basic Pension Plan and the General Church Pension Plan have been merged to form the Single Defined Benefit Pension Plan (the Single Defined Plan), and no new entrants were admitted into the Single Benefit Plan effective January 1, 1996. Participants in the Single Defined Plan have been grandfathered in so that no one having years of service under the predecessor plans will receive less under the Single Defined Plan than what would have been paid under the predecessor plans had they continued unchanged. The Single Defined Plan is a multiemployer plan that provides retirement benefits at age 65 to qualified full-time employees, pastors, evangelists, and district-licensed laypersons serving organized churches. The Single Defined Plan is a defined benefit plan and is administered by the Board of Pensions on behalf of the Organization. The assets are held in trust by the Board of Pensions, and separate financial statements are prepared for the Single Defined Plan. Contributions of \$9,500,000 were made by the employers to the Single Defined Plan for the years ended September 30, 2017 and 2016.

4. *Nazarene 403(b) Retirement Savings Plan*

The Nazarene 403(b) Retirement Savings Plan (the 403(b) Plan) was established for all U.S. ministers and laypersons serving local congregations and districts, as well as for general church employees. The annual pension supplement amount contributed from the Fund receipts or agency funds is determined annually by the Board of Pensions. Ministerial employees may receive a bonus if their local church or district pays 100% of their allocated Fund amounts. The bonus amount is determined annually by the Board of Pensions.

Employees may elect to participate in the 403(b) Plan through salary-reduction contributions. Employers make matching contributions to their respective participating employees' accounts. Local church and agency employers are encouraged to establish policies to match amounts of voluntary salary-reduction contributions up to at least 3% of salary. Contributions are made directly to Fidelity Investments.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

4. *Nazarene 403(b) Retirement Savings Plan - Continued*

The total cost of contributions made to the 403(b) Plan through the Fund and NPH was \$2,347,950 and \$2,049,276 for the year ended September 30, 2017 and 2016, respectively. The cash value of all participant accounts was \$410,903,480 and \$396,593,049 as of September 30, 2017 and 2016, respectively.

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN

1. *Defined Benefit Plan*

Effective January 1, 1987, NPH was an adopting employer of a plan sponsored by the General Board of the Church of the Nazarene. The Nazarene Publishing House Pension Plan (the NPH Pension Plan) is a qualified contributory defined benefit plan covering substantially all full-time employees with six months of service. The NPH Pension Plan provides benefits based on years of service and an employee's highest average compensation over any five-year period. Participants must contribute 2% of compensation to the Pension Plan. All participants in the NPH Pension Plan are retired and receiving benefits and no new participants were eligible for the plan after April 1, 2013. NPH's funding policy is based on actuarial valuations and recommendations as to the amounts required to fund benefits under the NPH Pension Plan. Effective December 1, 2014, benefits under the NPH Pension Plan were frozen as well as participation such that there are no new entrants after December 1, 2014. A benefit enhancement was offered to current employees to either receive an unreduced retirement benefit for those eligible for early retirement in 2015, or receive the balance of their employee contribution account without interest as a lump sum.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

The annual measurement date for the NPH Pension Plan is September 30. The financial disclosure information for the fiscal year ending September 30, 2017 and the net periodic benefit cost for fiscal 2018 were prepared as of and for the period ended September 30, 2017. The following tables provide further information about NPH's Pension Plan:

	2017	2016
Weighted-average assumptions used to determine benefit obligations at September 30		
Discount rate	3.70%	3.45%
Rate of compensation increase	N/A	N/A
Change in benefit obligation		
Benefit obligation, beginning of year	\$ 32,194,753	\$ 30,077,105
Interest cost	1,080,328	1,227,350
Actuarial (loss) gain	(2,085,402)	2,688,257
Benefits paid	(1,741,883)	(1,797,959)
Benefit obligation, end of year	\$ 29,447,796	\$ 32,194,753

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

	<u>2017</u>	<u>2016</u>
Change in plan assets		
Fair value of plan assets, beginning of year	\$ 23,419,750	\$ 22,552,677
Actual return on plan assets	2,527,308	2,665,032
Benefits paid	<u>(1,741,883)</u>	<u>(1,797,959)</u>
Fair value of plan assets, end of year	<u>\$ 24,205,175</u>	<u>\$ 23,419,750</u>
Net amount recognized, end of year		
Fair value of plan assets	\$ 24,205,175	\$ 23,419,750
Benefit obligations	<u>29,447,796</u>	<u>32,194,753</u>
Net amount recognized, as noncurrent liability in the statement of financial position	<u>\$ (5,242,621)</u>	<u>\$ (8,775,003)</u>
Amounts not yet reflected in net periodic benefit cost and included in changes in unrestricted net assets consist of		
Net actuarial loss	<u>\$ 5,041,588</u>	<u>\$ 8,306,802</u>
Accumulated benefit obligation	<u>\$ 29,447,796</u>	<u>\$ 32,194,753</u>
Other changes in plan assets and benefit obligations included in unrestricted net assets during the year		
Current-year actuarial loss	\$ (3,034,991)	\$ 1,542,098
Amortization of actuarial loss	<u>(230,223)</u>	<u>(188,846)</u>
	<u>\$ (3,265,214)</u>	<u>\$ 1,353,252</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

	2017	2016
Weighted-average assumptions used to determine net periodic pension cost		
Discount rate	3.45%	4.20%
Expected return on plan assets	7.00%	7.00%
Rate of compensation increase	N/A	N/A

The expected rate of return on pension plan assets is determined by the historical long-term investment performance of those assets, current asset allocation, and estimates of future long-term returns by asset class.

	2017	2016
Components of net periodic pension cost		
Interest cost	\$ 1,080,328	\$ 1,227,350
Expected return on plan assets	(1,577,719)	(1,518,873)
Recognized net actuarial loss	230,223	188,846
Net periodic pension cost	\$ (267,168)	\$ (102,677)

Plan assets

The fair value of assets was \$24,205,175 and \$23,419,750 as of September 30, 2017 and 2016, respectively.

The NPH Pension Plan's weighted-average asset allocations at September 30, by asset category, are as follows:

Asset category	2017	2016
Cash and cash equivalents	3%	3%
Real estate	9%	0%
Debt securities	34%	35%
Equity securities	54%	62%
	100%	100%

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

NPH's investment strategy is based on an expectation that equity securities will outperform debt securities over the long term. Accordingly, the composition of NPH's plan assets is broadly characterized as a 60%/40% allocation between equity and debt securities.

NPH attempts to mitigate investment risk by rebalancing between equity and debt classes as its contributions and monthly benefit payments are made. Although changes in interest rates may affect the fair value of a portion of the investment portfolio and cause unrealized gains or losses, such gains or losses would not be realized unless the investments are sold.

The fair values of the Pension plan's assets at September 30, 2017, by category, are as follows:

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant Unobservable inputs (Level 3)	Fair value
Bonds and mortgages	\$ -	\$ 853,940	\$ -	\$ 853,940
Investment in Church of the Nazarene pooled funds	-	-	23,351,235	23,351,235
	<u>\$ -</u>	<u>\$ 853,940</u>	<u>\$ 23,351,235</u>	<u>\$ 24,205,175</u>

The fair values of the Pension plan's assets at September 30, 2016, by category, are as follows:

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant Unobservable inputs (Level 3)	Fair value
Bonds and mortgages	\$ -	\$ 1,050,262	\$ -	\$ 1,050,262
Investment in Church of the Nazarene pooled funds	-	-	22,369,488	22,369,488
	<u>\$ -</u>	<u>\$ 1,050,262</u>	<u>\$ 22,369,488</u>	<u>\$ 23,419,750</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

The following table summarizes the changes in fair values associated with Level 3 assets for the year ended September 30,:

Fair value, October 1, 2015	\$ -
Additions	22,133,861
Reductions	(521,802)
Interest and dividends	45,190
Realized gains	58,618
Unrealized gains	653,621
Fair value, September 30, 2016	<u>22,369,488</u>
Additions	1,621,967
Reductions	(3,247,363)
Interest and dividends	162,129
Realized gains	1,106,330
Unrealized gains	1,338,684
Fair value, September 30, 2017	<u><u>\$ 23,351,235</u></u>

The inputs and valuation methods used to determine fair values for Level 2 assets were determined as follows:

The Bond and Mortgage Fund is a pooled separate account in which the NPH Pension Plan owns units of participation, while Principal Life Insurance Company owns the investments. The value of this separate account, which invests in multiple securities, is the fair value, or market value, of the underlying investments, adjusted for expenses. Inputs rely significantly on observable interactive data, which include (in the approximate order of priority for use when available) benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, reference data, and industry and economic events.

Valuation techniques incorporate a multidimensional spread/prepayment model or, for a smaller number of securities, interactive data will rely on actual broker quotes.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

The inputs and valuation methods used to determine fair values for Level 3 assets were determined as follows:

Investment in the Church of the Nazarene pooled funds includes NPH's pension plan investment funds, which are pooled with other pension funds managed by the Church of the Nazarene. Income from the pooled funds is allocated to the various fund each month on the basis of each funds' principal balance at the beginning of the month adjusted for additions at cost.

Investments are recorded at fair value, which is an allocation from NPH's portion of pooled funds, which consist of equity securities and fixed income securities with readily determinable fair values which are valued at the last sale price (if quotations are readily available) or at the closing bid price in the principal market in which such securities are normally traded (if no sale price is available).

Cash flows

Contributions - Expected employer contributions for the 2018 fiscal year total \$0.

Estimated future benefit payments - The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid:

<u>Year ending</u>	<u>Amount</u>
2018	\$ 1,707,342
2019	1,700,416
2020	1,718,018
2021	1,721,421
2022	1,743,709
2023-2027	9,021,305

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

The amount in unrestricted net assets expected to be recognized in 2018 consists of the components presented below:

Interest cost	\$ 1,057,983
Expected return on assets	(1,634,605)
Amortization of accumulated losses	99,226
Net periodic pension cost	<u>\$ (477,396)</u>
Discount rate	3.70%
Expected return on plan assets	7.00%

NOTE M - NAZARENE PUBLISHING HOUSE DEFINED BENEFIT POST-RETIREMENT MEDICAL BENEFITS PLAN

NPH does not provide a medical insurance program for retirees; however, all persons who retire from NPH who are Medicare eligible, who have been employed by a NPH partner at least 10 years and who are listed in NPH's By-Laws as an officer of NPH shall be provided a subsidy to assist with the purchase of a personal retirement medical insurance policy. The subsidy will be provided in cash (with the commensurate tax consequence) or via a health reimbursement account. Currently, that monthly subsidy is approximately \$248 for an individual and \$496 for a couple. Should an officer retire after age 62 but prior to age 65, this benefit will begin once the retiree reaches age 65 and is, therefore, Medicare eligible.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

**NOTE M - NAZARENE PUBLISHING HOUSE DEFINED BENEFIT POST-RETIREMENT
MEDICAL BENEFITS PLAN - Continued**

Due to minimal changes in participants in the plan and relative immateriality, NPH has decided to obtain an actuarial calculation on the consolidated statement of financial position only every three years. The latest calculation and adjustment was as of and for the year ended September 30, 2015. The post-retirement medical benefits liability will be reported at the September 30, 2017 estimated balance included in the actuarial calculation performed as of September 30, 2015. The required disclosures under U.S. GAAP are as follows:

	<u>2017</u>	<u>2016</u>
Change in plan assets		
Benefit obligation	\$ (521,564)	\$ (507,751)
Fair value of plan assets	-	-
Unfunded status	<u>\$ (521,564)</u>	<u>\$ (507,751)</u>
	<u>2017</u>	<u>2016</u>
Disclosed benefit cost		
Employer service cost	\$ 95,152	\$ 13,137
Interest cost	97,765	22,010
Net prior service credit amortization	(174,821)	(396,030)
Net gain amortization	(453)	(43,871)
Net periodic post-retirement benefit cost	<u>\$ 17,643</u>	<u>\$ (404,754)</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

**NOTE M - NAZARENE PUBLISHING HOUSE DEFINED BENEFIT POST-RETIREMENT
MEDICAL BENEFITS PLAN - Continued**

	2017	2016
Assumptions used to determine benefit cost		
Discount rate	4.55%	4.55%
Current health care cost trend rate	N/A	N/A
Ultimate health care cost trend rate	N/A	N/A
Year of ultimate trend rate	N/A	N/A

During the year ending September 30, 2018, the employer contribution to the defined post-retirement medical benefits plan is expected to be \$21,812.

Benefit payments and Medicare Part D subsidies, reflecting future service are expected to be paid as follows for the year ending September 30,

Year ending	Amount
2018	\$ 21,812
2019	21,262
2020	20,623
2021-2024	109,013

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE N - NOTES RECEIVABLE

	2017	2016
Note receivable of \$500,000 dated in 2005, payable in 2020 (discount is based on imputed interest of 5%).	\$ 431,921	\$ 411,354
Note receivable of \$54,450 dated in 2007, payable in monthly installments of \$362 bearing an interest rate of 4.75% compounded monthly.	40,105	42,092
Note receivable of \$100,000 dated in 2010, payable in monthly installments of \$500 bearing an interest rate of 4.75% compounded monthly.	59,175	62,283
Note receivable of \$149,500 dated in 2006, payable in monthly installments of \$875 bearing an interest rate of 4.75% compounded monthly.	73,118	81,430
Note receivable of \$69,900 dated in 2004, payable in monthly installments of \$501 bearing an interest rate of 6% compounded monthly.	35,476	39,234
Note receivable of \$49,500 dated in 2004, payable in monthly installments of \$355 bearing an interest rate of 6% compounded monthly.	25,044	27,709
Note receivable of \$70,000 dated in 2017, payable in 2019 (discount is based on imputed interest of 6%).	71,400	-
	\$ 736,239	\$ 664,102

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE N - NOTES RECEIVABLE - Continued

Remaining maturities of notes receivable are as follows:

Year ending September 30,	<u>Amount</u>
2018	\$ 19,703
2019	92,149
2020	453,772
2021	23,013
2022	23,720
Thereafter	123,882
	<u>\$ 736,239</u>

NOTE O - OTHER REVENUE

Other revenue consisted of the following during the years ended September 30,

	2017	2016
Nazarene Youth Conference	\$ -	\$ 28,144
Event registrations	342,162	673,859
Subscriptions and literature sales	214,255	173,799
W&W participant insurance funds	147,923	91,968
Casa Robles	349,007	362,376
General Assembly	696,967	-
Trustee fees	740,289	678,944
Global Mission activities	706,467	844,027
Miscellaneous	453,770	299,576
	<u>\$ 3,650,840</u>	<u>\$ 3,152,693</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE P - ENDOWMENT FUNDS

1. *Endowment Composition*

The Organization applies the provisions of ASC Topic 958, *Not-for-Profit Entities* (ASC 958). A key component of ASC 958 is a requirement to classify the portion of a donor-restricted endowment fund that is not classified as permanently restricted net assets as temporarily restricted net assets until appropriated for expenditure.

The Organization's endowment consists of 243 individual funds, a majority of which were established for the benefit of the Organization and local church ministries. Its endowment consists of perpetual and term endowments. As required by generally accepted accounting principles, net assets associated with endowments funds are classified and reported based on the existence or absence of donor-imposed restrictions.

	September 30, 2017			
	Unrestricted	Temporarily restricted	Permanently restricted	Total
Endowment composition by net asset category				
Board designated endowment funds	\$ 2,507,621	\$ -	\$ -	\$ 2,507,621
Donor restricted endowment funds	(1,232)	2,176,845	9,109,863	11,285,476
	<u>\$ 2,506,389</u>	<u>\$ 2,176,845</u>	<u>\$ 9,109,863</u>	<u>\$ 13,793,097</u>
Change in endowment net assets				
Endowment net assets, October 1, 2016	\$ 2,466,547	\$ 1,899,494	\$ 7,384,126	\$ 11,750,167
Investment return				
Investment income	99,312	333,848	6,267	439,427
Appreciation (depreciation), net (realized and unrealized)	28,111	350,516	(1,187)	377,440
Total investment return	127,423	684,364	5,080	816,867
Contributions	2,500	39,720	1,675,896	1,718,116
Organization ministries expense	(84,739)	(4,000)	-	(88,739)
Administrative fees	(12,124)	(26,751)	(17)	(38,892)
Appropriation of endowment net assets for expenditure	6,782	(415,982)	44,778	(364,422)
Endowment net assets, September 30, 2017	<u>\$ 2,506,389</u>	<u>\$ 2,176,845</u>	<u>\$ 9,109,863</u>	<u>\$ 13,793,097</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE P - ENDOWMENT FUNDS - Continued

1. *Endowment Composition – Continued*

	September 30, 2016			Total
	Unrestricted	Temporarily restricted	Permanently restricted	
Endowment composition by net asset category				
Board designated endowment funds	\$ 2,467,778	\$ -	\$ -	\$ 2,467,778
Donor restricted endowment funds	(1,231)	1,899,494	7,384,126	9,282,389
	<u>\$ 2,466,547</u>	<u>\$ 1,899,494</u>	<u>\$ 7,384,126</u>	<u>\$ 11,750,167</u>
Change in endowment net assets				
Endowment net assets, October 1, 2015	\$ 2,376,285	\$ 1,881,150	\$ 7,011,165	\$ 11,268,600
Investment return				
Investment income	106,906	317,122	17,253	441,281
Appreciation, net (realized and unrealized)	51,985	332,541	5,053	389,579
Total investment return	<u>158,891</u>	<u>649,663</u>	<u>22,306</u>	<u>830,860</u>
Contributions	1,013	69,261	62,683	132,957
Organization ministries expense	(63,225)	-	-	(63,225)
Administrative fees	(12,960)	(26,862)	(17)	(39,839)
Appropriation of endowment net assets for expenditure	6,543	(673,718)	287,989	(379,186)
Endowment net assets, September 30, 2016	<u>\$ 2,466,547</u>	<u>\$ 1,899,494</u>	<u>\$ 7,384,126</u>	<u>\$ 11,750,167</u>

2. *Funds with Deficiencies*

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles accepted in the United States of America, deficiencies of this nature are reported in unrestricted net assets and were not material as of September 30, 2017 and 2016, respectively. These deficiencies resulted from unfavorable market fluctuations.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE Q - RELATED PARTY TRANSACTIONS

Certain affiliated organizations deposit excess funds with the Organization for investment purposes. As of September 30, 2017 and 2016, funds held in trust totaled \$66,876,270 and \$60,462,929, respectively. See Note G.

As of September 30, 2017 and 2016, the Board of Pensions and Benefits USA of the Church of the Nazarene World Mission Pension Plans owed \$14,549 and \$14,760, respectively, to the Organization. As of September 30, 2017 and 2016, the Board of Pensions and Benefits USA of the Church of the Nazarene Single Defined Benefit Pension Plan owed \$50,176 and \$53,808, respectively, to the Organization.

The Organization provides monthly allocations to certain affiliated organizations for support which are included in International Board of Education expense on the statements of activities. Allocations made to Nazarene Bible College for the years ended September 30, 2017 and 2016 totaled \$943,833. Allocations made to Nazarene Theological Seminary for the years ended September 30, 2017 and 2016 totaled \$1,249,527.

NOTE R - FUNCTIONAL EXPENSES

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities. Accordingly, certain costs have been allocated among the corresponding program and support services. Fundraising costs were \$2,298,325 and \$2,638,829 for the years ended September 30, 2017 and 2016, respectively.

NOTE S - INVENTORIES

Inventories were as follows at September 30,

	<u>2017</u>	<u>2016</u>
Finished goods	\$ 5,285,840	\$ 5,429,053
Work in process	232,208	270,278
Raw materials	4,118	2,752
Allowance for inventory valuation	<u>(2,858,232)</u>	<u>(2,853,866)</u>
	<u>\$ 2,663,934</u>	<u>\$ 2,848,217</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE T - NAZARENE PUBLISHING HOUSE LEASE WITH DEXTER FULFILLMENT

Effective January 1, 2014, NPH leased certain software and information technology, copyrights, trademarks, equipment and real estate to Dexter Fulfillment Services, LLC (Dexter Fulfillment) as part of an agreement to outsource printing, warehousing and distribution of certain products. The equipment lease term is five years and gives Dexter Fulfillment the right to purchase the equipment at the end of the lease for \$1. The real estate lease term is ten years with annual rents ranging from \$100,000 per year in 2014 to \$565,704 in 2023. Any royalties earned by NPH under the lease of the intellectual property and equipment noted above are deemed to be included in the real estate rental payments. The agreement also permits Dexter Fulfillment to bill NPH at a cost plus 15% for the services enumerated above.

Depreciation expense for assets subject to the lease with Dexter Fulfillment is provided primarily on the straight-line method over the term of the lease in amounts necessary to reduce the carrying amount of the asset to its estimated residual value. Estimated and actual residual values are reviewed on a regular basis to determine that depreciation amounts are appropriate. Depreciation expense relating to property and equipment subject to this leasing arrangement was \$309,045 and \$347,765 for the years ended September 30, 2017 and 2016, respectively, and is included in other expense on the consolidated statement of activities. Rental income from this leasing arrangement was \$419,570 and \$453,240 for the years ended September 30, 2017 and 2016, respectively, and is included in other income on the consolidated statement of activities.

NOTE U - OPERATING LEASES

The Organization leases office equipment and NPH leases corporate office and warehouse space under noncancelable operating lease agreements expiring at various times through fiscal year 2021.

Minimum lease commitments are as follows:

Year ending September 30,	Amount
2018	\$ 173,262
2019	56,597
2020	21,340
2021	5,718
	<u>\$ 256,917</u>

Total lease expense was \$329,383 for 2017 and \$231,124 for 2016.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2017 and 2016

NOTE V - TEMPORARILY RESTRICTED NET ASSETS HELD BY THIRD-PARTY TRUSTEES

The Organization was informed that certain assets in amounts totaling \$832,725 and \$810,327 were being held on its behalf by third-party trustees at September 30, 2017 and 2016, respectively. The donors of these assets have designated the Organization as the principal beneficiary of the charitable remainder. These assets are included in temporarily restricted net assets and are invested primarily in fixed money market accounts and land. Because the Organization does not know when conditions will be met for the collection of the charitable remainder, there were no plans as of September 30, 2017 or 2016 for use of the assets.

SUPPLEMENTARY INFORMATION

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
September 30, 2017

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
ASSETS					
Cash and cash equivalents	\$ 4,378,007	\$ 13,019,026	\$ 1,933,992	\$ (1,009,252)	\$ 18,321,773
Investments, at fair value	114,622,676	13,664,997	129,270,065	(16,474,825)	241,082,913
Investments - other	6,373,798	997,576	-	-	7,371,374
Assets held for purchase of investments	3,060,721	110,685	3,250,034	-	6,421,440
Receivables - other	2,187,506	164,619	1,970,177	(113,746)	4,208,556
Property and equipment, net	29,208,781	10,012,150	3,164,349	-	42,385,280
Beneficial interest in charitable remainder trusts	1,994,877	-	152,857	(1,270,965)	876,769
Notes receivable	-	-	736,239	-	736,239
Inventories, net	-	-	2,663,934	-	2,663,934
Other assets	551,735	112,979	1,269,033	-	1,933,747
Total assets	<u>\$ 162,378,101</u>	<u>\$ 38,082,032</u>	<u>\$ 144,410,680</u>	<u>\$ (18,868,788)</u>	<u>\$ 326,002,025</u>
LIABILITIES AND NET ASSETS					
LIABILITIES					
Accounts payable and accrued expenses	\$ 3,375,142	\$ 525,223	\$ 1,467,422	\$ (1,069,618)	\$ 4,298,169
Due to The Church of the Nazarene, Inc.	-	-	53,380	(53,380)	-
Deferred gift agreements	6,136,956	-	6,710,143	(108,814)	12,738,285
Funds held in trust	21,582,571	745,514	62,185,161	(17,636,976)	66,876,270
Pension obligation	1,313,558	-	5,242,621	-	6,556,179
Postretirement benefit obligation	17,803,756	-	521,564	-	18,325,320
Total liabilities	<u>50,211,983</u>	<u>1,270,737</u>	<u>76,180,291</u>	<u>(18,868,788)</u>	<u>108,794,223</u>
COMMITMENTS AND CONTINGENCIES					
NET ASSETS					
Unrestricted - undesignated	79,378,629	26,068,316	62,895,217	-	168,342,162
Unrestricted - unamortized pension liability	(2,411,952)	-	(5,041,588)	-	(7,453,540)
Temporarily restricted	31,990,335	9,574,193	5,665,334	-	47,229,862
Permanently restricted	3,209,106	1,168,786	4,731,971	-	9,109,863
	<u>112,166,118</u>	<u>36,811,295</u>	<u>68,250,934</u>	<u>-</u>	<u>217,228,347</u>
Non-controlling interest	-	-	(20,545)	-	(20,545)
Total net assets	<u>112,166,118</u>	<u>36,811,295</u>	<u>68,230,389</u>	<u>-</u>	<u>217,207,802</u>
Total liabilities and net assets	<u>\$ 162,378,101</u>	<u>\$ 38,082,032</u>	<u>\$ 144,410,680</u>	<u>\$ (18,868,788)</u>	<u>\$ 326,002,025</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATING STATEMENT OF ACTIVITIES
Year ended September 30, 2017

	Global Ministry Center			Total
	Unrestricted	Temporarily restricted	Permanently restricted	
Revenues and gains				
World Evangelism Fund	\$ 37,444,499	\$ -	\$ -	\$ 37,444,499
Mission specials	27,920,729	2,945,231	-	30,865,960
Legacy, gifts, and charitable remainders	3,515,400	202,838	34,781	3,753,019
Subsidy from The Church of the Nazarene, Inc.	-	-	-	-
Gifts-in-kind	-	-	-	-
Net sales revenue	-	-	-	-
Other revenue	2,313,597	-	-	2,313,597
Revenues and gains	71,194,225	3,148,069	34,781	74,377,075
Net assets released from restrictions	769,326	(769,326)	-	-
Total revenues and gains	71,963,551	2,378,743	34,781	74,377,075
Expenses				
Program services				
Global Mission	49,336,823	-	-	49,336,823
Regions	-	-	-	-
International Board of Education	3,530,286	-	-	3,530,286
Sunday School and Discipleship Ministries	565,795	-	-	565,795
Nazarene Youth International	457,492	-	-	457,492
Board of General Superintendents	2,482,779	-	-	2,482,779
Nazarene communication services	882,424	-	-	882,424
Church of the Nazarene Foundation	-	-	-	-
Other program services, net	5,559,971	-	-	5,559,971
Total program services	62,815,570	-	-	62,815,570
Support services				
General and administrative services	7,987,809	-	-	7,987,809
Fundraising*	2,298,325	-	-	2,298,325
Total support services	10,286,134	-	-	10,286,134
Total expenses	73,101,704	-	-	73,101,704
Change in net assets from operations	(1,138,153)	2,378,743	34,781	1,275,371
Non-operating income (expense)				
Net investment income	7,850,402	477,558	183	8,328,143
Foreign currency gain	-	-	-	-
Other income	-	-	-	-
Gain on sale of property and equipment	16,014	-	-	16,014
Actuarial adjustment of deferred gift agreements	-	(26,733)	-	(26,733)
Other expenses	-	(54,233)	(18)	(54,251)
Total non-operating income (expense)	7,866,416	396,592	165	8,263,173
Change in net assets before unamortized pension liability adjustment	6,728,263	2,775,335	34,946	9,538,544
Changes in unamortized pension liability not included in pension expense	1,512,093	-	-	1,512,093
Increase in net assets	8,240,356	2,775,335	34,946	11,050,637
Net assets, beginning of year	68,726,321	29,215,000	3,174,160	101,115,481
Contribution to non-controlling interest	-	-	-	-
Net assets, end of year	<u>\$ 76,966,677</u>	<u>\$ 31,990,335</u>	<u>\$ 3,209,106</u>	<u>\$ 112,166,118</u>

* The amounts of these accounts are presented differently in the consolidated statements of activities because fundraising and administrative expenses are combined.

Global Regions				Other Entities				Eliminations	Total
Unrestricted	Temporarily restricted	Permanently restricted	Total	Unrestricted	Temporarily restricted	Permanently restricted	Total		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,444,499
30,524,144	-	4,897	30,529,041	1,019,147	266,210	-	1,285,357	(27,307,337)	35,373,021
-	-	-	-	48,319,185	815,220	1,641,115	50,775,520	(5,673,538)	48,855,001
-	-	-	-	348,947	-	-	348,947	(348,947)	-
-	-	-	-	2,124,096	-	-	2,124,096	-	2,124,096
-	-	-	-	8,659,264	-	-	8,659,264	(115,837)	8,543,427
747,020	-	-	747,020	781,730	-	-	781,730	(191,507)	3,650,840
31,271,164	-	4,897	31,276,061	61,252,369	1,081,430	1,641,115	63,974,914	(33,637,166)	135,990,884
(214,589)	214,589	-	-	553,324	(598,103)	44,779	-	-	-
31,056,575	214,589	4,897	31,276,061	61,805,693	483,327	1,685,894	63,974,914	(33,637,166)	135,990,884
-	-	-	-	3,457,094	-	-	3,457,094	(27,036,479)	25,757,438
31,647,450	-	-	31,647,450	-	-	-	-	-	31,647,450
-	-	-	-	-	-	-	-	(142,065)	3,388,221
-	-	-	-	-	-	-	-	(124,611)	441,184
-	-	-	-	-	-	-	-	(72,393)	385,099
-	-	-	-	-	-	-	-	(53,415)	2,429,364
-	-	-	-	9,401,200	-	-	9,401,200	(5,162)	10,278,462
-	-	-	-	10,336,837	4,000	-	10,340,837	(5,673,538)	4,667,299
-	-	-	-	-	-	-	-	161,909	5,721,880
31,647,450	-	-	31,647,450	23,195,131	4,000	-	23,199,131	(32,945,754)	84,716,397
1,329,934	-	-	1,329,934	1,731,006	45,458	-	1,776,464	(691,412)	10,402,795
-	-	-	-	-	-	-	-	-	2,298,325
1,329,934	-	-	1,329,934	1,731,006	45,458	-	1,776,464	(691,412)	12,701,120
32,977,384	-	-	32,977,384	24,926,137	49,458	-	24,975,595	(33,637,166)	97,417,517
(1,920,809)	214,589	4,897	(1,701,323)	36,879,556	433,869	1,685,894	38,999,319	-	38,573,367
1,215,718	-	-	1,215,718	4,701,095	687,443	-	5,388,538	-	14,932,399
11,875	-	-	11,875	-	-	-	-	-	11,875
-	-	-	-	444,547	-	-	444,547	-	444,547
-	-	-	-	-	-	-	-	-	16,014
-	-	-	-	-	23,416	-	23,416	-	(3,317)
-	-	-	-	(309,176)	-	-	(309,176)	-	(363,427)
1,227,593	-	-	1,227,593	4,836,466	710,859	-	5,547,325	-	15,038,091
(693,216)	214,589	4,897	(473,730)	41,716,022	1,144,728	1,685,894	44,546,644	-	53,611,458
-	-	-	-	3,238,443	-	-	3,238,443	-	4,750,536
(693,216)	214,589	4,897	(473,730)	44,954,465	1,144,728	1,685,894	47,785,087	-	58,361,994
26,761,532	9,359,604	1,163,889	37,285,025	12,853,619	4,520,606	3,046,077	20,420,302	-	158,820,808
-	-	-	-	25,000	-	-	25,000	-	25,000
\$ 26,068,316	\$ 9,574,193	\$ 1,168,786	\$ 36,811,295	\$ 57,833,084	\$ 5,665,334	\$ 4,731,971	\$ 68,230,389	\$ -	\$ 217,207,802

The Church of the Nazarene, Inc., Subsidiaries, and Affiliate
CONSOLIDATING STATEMENT OF CASH FLOWS
Year ended September 30, 2017

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
Cash flows from operating activities					
Change in net assets	\$ 11,050,637	\$ (473,730)	\$ 47,785,087	\$ -	\$ 58,361,994
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities					
Depreciation and amortization	962,638	560,653	351,764	-	1,875,055
Net realized and unrealized gains on investments	(7,271,189)	(542,693)	(4,576,066)	-	(12,389,948)
Contributions restricted for long-term investment	(34,781)	-	(1,641,115)	-	(1,675,896)
Discount amortization on notes receivable	-	-	(21,967)	-	(21,967)
Beneficial interest in charitable trusts	(173,838)	-	(5,738)	(155,802)	(335,378)
Gain on disposal of property and equipment	(16,014)	-	-	-	(16,014)
Pension obligation	(1,448,181)	-	(3,518,569)	-	(4,966,750)
Postretirement benefit obligation	(1,734,968)	-	-	-	(1,734,968)
Changes in					
Other receivables	(1,179,158)	136,386	(70,182)	77,722	(1,035,232)
Inventories	-	-	184,283	-	184,283
Other assets	198,677	125,204	8,678	-	332,559
Accounts payable and accrued expenses	203,503	(80,898)	96,001	73,521	292,127
Net cash provided by (used in) operating activities	<u>557,326</u>	<u>(275,078)</u>	<u>38,592,176</u>	<u>(4,559)</u>	<u>38,869,865</u>
Cash flows from investing activities					
Purchases of property and equipment	(1,238,155)	(241,895)	(13,600)	-	(1,493,650)
Contribution of stock	-	-	(2,789,779)	-	(2,789,779)
Purchase of Burlap Media, LLC	-	-	(75,000)	-	(75,000)
Proceeds from disposal of property and equipment	28,020	14,139	-	-	42,159
Proceeds from sales and maturities of investments and investments- other	29,344,708	224,614	89,259,821	-	118,829,143
Purchases of investments and investments - other	(26,786,772)	(186,054)	(132,872,378)	-	(159,845,204)
Net cash provided by (used in) investing activities	<u>1,347,801</u>	<u>(189,196)</u>	<u>(46,490,936)</u>	<u>-</u>	<u>(45,332,331)</u>
Cash flows from financing activities					
Change in deferred gift agreements and funds held in trust	(2,028,714)	420	5,862,673	155,802	3,990,181
Proceeds on contributions restricted for investment in endowments	34,781	-	1,641,115	-	1,675,896
Payments on notes receivable	-	-	19,830	-	19,830
Net cash (used in) provided by financing activities	<u>(1,993,933)</u>	<u>420</u>	<u>7,523,618</u>	<u>155,802</u>	<u>5,685,907</u>
Effect of exchange rate changes on cash and cash equivalents	-	(137,156)	-	-	(137,156)
Net increase (decrease) in cash and cash equivalents	(88,806)	(601,010)	(375,142)	151,243	(913,715)
Cash and cash equivalents, beginning of year	4,466,813	13,620,036	2,309,134	(1,160,495)	19,235,488
Cash and cash equivalents, end of year	<u>\$ 4,378,007</u>	<u>\$ 13,019,026</u>	<u>\$ 1,933,992</u>	<u>\$ (1,009,252)</u>	<u>\$ 18,321,773</u>
Supplemental schedule of cash flow information					
Noncash investment activities that increased liabilities for deferred gift agreements and funds held in trust					
Investments received	\$ 43,470	\$ -	\$ -	\$ -	\$ 43,470
Net realized and unrealized gains on investments	16,842,423	-	3,460,174	-	20,302,597
Noncash contribution activities that increased the notes receivable balance	-	-	-	-	-

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
September 30, 2016

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
ASSETS					
Cash and cash equivalents	\$ 4,466,813	\$ 13,620,036	\$ 2,309,134	\$ (1,160,495)	\$ 19,235,488
Investments, at fair value	108,656,082	13,142,790	76,633,924	(14,871,067)	183,561,729
Investments - other	4,384,266	979,706	-	-	5,363,972
Cash held for purchase of investments	3,837,159	9,474	2,725,493	-	6,572,126
Receivables - other	1,008,348	301,008	1,973,906	(157,999)	3,125,263
Property and equipment, net	28,945,269	10,345,047	3,496,403	-	42,786,719
Beneficial interest in charitable remainder trusts	1,821,039	-	147,119	(1,115,163)	852,995
Notes receivable	-	-	664,102	-	664,102
Inventories, net	-	-	2,848,217	-	2,848,217
Other assets	750,411	238,182	1,179,910	-	2,168,503
Total assets	<u>\$ 153,869,387</u>	<u>\$ 38,636,243</u>	<u>\$ 91,978,208</u>	<u>\$ (17,304,724)</u>	<u>\$ 267,179,114</u>
LIABILITIES AND NET ASSETS					
LIABILITIES					
Accounts payable and accrued expenses	\$ 3,171,636	\$ 606,124	\$ 1,270,737	\$ (1,164,429)	\$ 3,884,068
Due to The Church of the Nazarene, Inc.	-	-	154,064	(154,064)	-
Deferred gift agreements	6,939,744	-	5,592,799	(104,451)	12,428,092
Funds held in trust	20,342,063	745,094	55,257,552	(15,881,780)	60,462,929
Pension obligation	2,761,739	-	8,775,003	-	11,536,742
Postretirement benefit obligation	19,538,724	-	507,751	-	20,046,475
Total liabilities	<u>52,753,906</u>	<u>1,351,218</u>	<u>71,557,906</u>	<u>(17,304,724)</u>	<u>108,358,306</u>
COMMITMENTS AND CONTINGENCIES					
NET ASSETS					
Unrestricted - undesignated	72,650,366	26,761,532	21,160,421	-	120,572,319
Unrestricted - unamortized pension liability	(3,924,045)	-	(8,306,802)	-	(12,230,847)
Temporarily restricted	29,215,000	9,359,604	4,520,606	-	43,095,210
Permanently restricted	3,174,160	1,163,889	3,046,077	-	7,384,126
Total net assets	<u>101,115,481</u>	<u>37,285,025</u>	<u>20,420,302</u>	<u>-</u>	<u>158,820,808</u>
Total liabilities and net assets	<u>\$ 153,869,387</u>	<u>\$ 38,636,243</u>	<u>\$ 91,978,208</u>	<u>\$ (17,304,724)</u>	<u>\$ 267,179,114</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATING STATEMENT OF ACTIVITIES
Year ended September 30, 2016

	Global Ministry Center			Total
	Unrestricted	Temporarily restricted	Permanently restricted	
Changes in net assets				
Revenues and gains				
World Evangelism Fund	\$ 38,155,344	\$ -	\$ -	\$ 38,155,344
Mission specials	26,358,390	-	-	26,358,390
Legacy, gifts, and charitable remainders	1,005,486	77,196	19,893	1,102,575
Subsidy from The Church of the Nazarene, Inc.	-	-	-	-
Gifts-in-kind	-	-	-	-
Net sales revenue	-	-	-	-
Other revenue	1,736,594	-	-	1,736,594
Revenues and gains	67,255,814	77,196	19,893	67,352,903
Net assets released from restrictions	762,282	(762,282)	-	-
Total revenues and gains	68,018,096	(685,086)	19,893	67,352,903
Expenses				
Program services				
Global Mission	48,530,162	-	-	48,530,162
International Board of Education	3,895,658	-	-	3,895,658
Sunday School and Discipleship Ministries	475,951	-	-	475,951
Nazarene Youth International	512,079	-	-	512,079
Board of General Superintendents	2,612,169	-	-	2,612,169
Nazarene communication services	898,838	-	-	898,838
Church of the Nazarene Foundation	-	-	-	-
Other program services, net	932,023	-	-	932,023
Total program services	57,856,880	-	-	57,856,880
Support services				
General and administrative services	10,068,243	-	-	10,068,243
Fundraising*	2,617,366	-	-	2,617,366
Total support services	12,685,609	-	-	12,685,609
Total expenses	70,542,489	-	-	70,542,489
Change in net assets from operations	(2,524,393)	(685,086)	19,893	(3,189,586)
Non-operating income (expense)				
Net investment income	4,981,395	576,675	279	5,558,349
Foreign currency loss	-	-	-	-
Other income	-	-	-	-
Gain on sale of property and equipment	41,586	-	-	41,586
Actuarial adjustment of deferred gift agreements	-	43,213	-	43,213
Other expenses	-	(83,954)	(17)	(83,971)
Total non-operating income (expense)	5,022,981	535,934	262	5,559,177
Change in net assets before unamortized pension liability adjustment	2,498,588	(149,152)	20,155	2,369,591
Changes in unamortized pension liability not included in pension expense	(608,738)	-	-	(608,738)
Increase in net assets	1,889,850	(149,152)	20,155	1,760,853
Net assets, beginning of year	66,836,471	29,364,152	3,154,005	99,354,628
Net assets, end of year	<u>\$ 68,726,321</u>	<u>\$ 29,215,000</u>	<u>\$ 3,174,160</u>	<u>\$ 101,115,481</u>

* The amounts of these accounts are presented differently in the consolidated statements of activities because fundraising and administrative expenses are combined.

Global Regions				Other Entities				Eliminations	Total
Unrestricted	Temporarily restricted	Permanently restricted	Total	Unrestricted	Temporarily restricted	Permanently restricted	Total		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,155,344
29,670,082	1,039,540	14,775	30,724,397	1,190,331	192,603	-	1,382,934	(28,104,716)	30,361,005
-	-	-	-	1,130,520	691,930	42,791	1,865,241	(816,372)	2,151,444
-	-	-	-	408,000	-	-	408,000	(408,000)	-
-	-	-	-	1,914,107	-	-	1,914,107	-	1,914,107
-	-	-	-	9,869,703	-	-	9,869,703	(147,889)	9,721,814
901,228	-	-	901,228	718,944	-	-	718,944	(204,073)	3,152,693
30,571,310	1,039,540	14,775	31,625,625	15,231,605	884,533	42,791	16,158,929	(29,681,050)	85,456,407
69,461	(69,461)	-	-	347,828	(643,069)	295,241	-	-	-
30,640,771	970,079	14,775	31,625,625	15,579,433	241,464	338,032	16,158,929	(29,681,050)	85,456,407
31,289,520	-	-	31,289,520	3,174,188	-	-	3,174,188	(27,510,242)	55,483,628
-	-	-	-	-	-	-	-	(274,352)	3,621,306
-	-	-	-	-	-	-	-	(34,184)	441,767
-	-	-	-	-	-	-	-	(63,675)	448,404
-	-	-	-	-	-	-	-	(83,340)	2,528,829
-	-	-	-	9,682,418	-	-	9,682,418	(38,619)	10,542,637
-	-	-	-	1,688,656	-	-	1,688,656	(816,372)	872,284
-	-	-	-	-	-	-	-	(65,588)	866,435
31,289,520	-	-	31,289,520	14,545,262	-	-	14,545,262	(28,886,372)	74,805,290
1,197,501	-	-	1,197,501	1,418,445	42,680	-	1,461,125	(794,678)	11,932,191
-	-	-	-	21,463	-	-	21,463	-	2,638,829
1,197,501	-	-	1,197,501	1,439,908	42,680	-	1,482,588	(794,678)	14,571,020
32,487,021	-	-	32,487,021	15,985,170	42,680	-	16,027,850	(29,681,050)	89,376,310
(1,846,250)	970,079	14,775	(861,396)	(405,737)	198,784	338,032	131,079	-	(3,919,903)
1,129,871	-	-	1,129,871	388,778	489,063	-	877,841	-	7,566,061
(31,585)	-	-	(31,585)	-	-	-	-	-	(31,585)
-	-	-	-	508,550	-	-	508,550	-	508,550
99,937	-	-	99,937	2,112,013	-	-	2,112,013	-	2,253,536
-	-	-	-	-	(176,873)	-	(176,873)	-	(133,660)
-	-	-	-	(347,766)	-	-	(347,766)	-	(431,737)
1,198,223	-	-	1,198,223	2,661,575	312,190	-	2,973,765	-	9,731,165
(648,027)	970,079	14,775	336,827	2,255,838	510,974	338,032	3,104,844	-	5,811,262
-	-	-	-	(1,353,252)	-	-	(1,353,252)	-	(1,961,990)
(648,027)	970,079	14,775	336,827	902,586	510,974	338,032	1,751,592	-	3,849,272
27,409,559	8,389,525	1,149,114	36,948,198	11,951,033	4,009,632	2,708,045	18,668,710	-	154,971,536
\$ 26,761,532	\$ 9,359,604	\$ 1,163,889	\$ 37,285,025	\$ 12,853,619	\$ 4,520,606	\$ 3,046,077	\$ 20,420,302	\$ -	\$ 158,820,808

The Church of the Nazarene, Inc., Subsidiaries, and Affiliate

CONSOLIDATING STATEMENT OF CASH FLOWS

Year ended September 30, 2016

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
Cash flows from operating activities					
Change in net assets	\$ 1,760,853	\$ 336,827	\$ 1,751,592	\$ -	\$ 3,849,272
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities					
Depreciation	1,345,246	597,361	505,911	-	2,448,518
Net realized and unrealized gains on investments	(4,472,431)	(519,019)	(671,341)	-	(5,662,791)
Contributions restricted for long-term investment	(19,892)	-	(42,791)	-	(62,683)
Contributions of notes receivable	-	-	(252,748)	-	(252,748)
Discount amortization on notes receivable	-	-	(24,606)	-	(24,606)
Beneficial interest in charitable trusts	21,546	-	38,779	51,717	112,042
Gain on disposal of property and equipment	(41,586)	(99,937)	(2,112,013)	-	(2,253,536)
Pension obligation	623,017	-	1,263,533	-	1,886,550
Postretirement benefit obligation	(1,936,618)	-	-	-	(1,936,618)
Changes in					
Other receivables	(93,460)	(14,194)	224,778	1,589	118,713
Inventories	-	-	(303,662)	-	(303,662)
Other assets	(80,277)	(104,083)	47,500	-	(136,860)
Accounts payable and accrued expenses	(292,658)	62,872	340,331	(15,599)	94,946
Net cash provided by (used in) operating activities	(3,186,260)	259,827	765,263	37,707	(2,123,463)
Cash flows from investing activities					
Purchases of property and equipment	(453,140)	(138,525)	(85,758)	-	(677,423)
Proceeds from disposal of property and equipment	321,455	508,008	4,329,887	-	5,159,350
Proceeds from sales and maturities of investments	16,820,870	591,821	27,970,631	-	45,383,322
Purchases of investments	(19,943,070)	(117,077)	(36,968,914)	-	(57,029,061)
Net cash provided by (used in) investing activities	(3,253,885)	844,227	(4,754,154)	-	(7,163,812)
Cash flows from financing activities					
Change in deferred gift agreements and funds held in trust	2,382,230	(64,770)	1,676,874	(51,717)	3,942,617
Proceeds on contributions restricted for investment in endowments	19,892	-	42,791	-	62,683
Payments on notes receivable	-	-	172,276	-	172,276
Net cash (used in) provided by financing activities	2,402,122	(64,770)	1,891,941	(51,717)	4,177,576
Effect of exchange rate changes on cash and cash equivalents	-	(1,334)	-	-	(1,334)
Net increase (decrease) in cash and cash equivalents	(4,038,023)	1,037,950	(2,096,950)	(14,010)	(5,111,033)
Cash and cash equivalents, beginning of year	8,504,836	12,582,086	4,406,084	(1,146,485)	24,346,521
Cash and cash equivalents, end of year	\$ 4,466,813	\$ 13,620,036	\$ 2,309,134	\$ (1,160,495)	\$ 19,235,488

Supplemental schedule of cash flow information

Noncash investment activities that increased liabilities for deferred gift agreements and funds held in trust

Investments received	\$ 37,014	\$ -	\$ -	\$ -	\$ 37,014
Net realized and unrealized gains on investments	13,589,241	-	-	-	13,589,241

Noncash contribution activities that increased the notes receivable balance

	-	-	252,748	-	252,748
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Consolidated Financial Statements and Report of Independent Certified Public Accountants
The Church of the Nazarene, Inc., Subsidiaries and Affiliate
September 30, 2018 and 2017

C O N T E N T S

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
The Church of the Nazarene, Inc.

We have audited the accompanying consolidated financial statements of The Church of the Nazarene, Inc. and its subsidiaries and affiliate, which comprise the consolidated statements of financial position as of September 30, 2018 and 2017, and the related consolidated statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating

the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Church of the Nazarene, Inc. and its subsidiaries and affiliate as of September 30, 2018 and 2017, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Supplementary information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information on pages 59 through 64 is presented for purposes of additional analysis, rather than to present the financial position, results of operations, and cash flows of the individual organizations, and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.



Chicago, Illinois
February 25, 2019

CONSOLIDATED FINANCIAL STATEMENTS

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
September 30,

	2018	2017
ASSETS		
Cash and cash equivalents	\$ 19,574,904	\$ 18,321,773
Investments, at fair value	249,021,774	241,082,913
Investments - other	7,488,161	7,371,374
Assets held for purchase of investments	7,401,785	6,421,440
Receivables - other	1,832,312	4,208,556
Property and equipment, net	41,014,390	42,385,280
Beneficial interest in charitable remainder trusts	867,128	876,769
Notes receivable	736,567	736,239
Inventories, net	2,992,719	2,663,934
Other assets	2,199,407	1,933,747
Total assets	\$ 333,129,147	\$ 326,002,025
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	\$ 3,913,798	\$ 4,298,169
Deferred gift agreements	11,497,278	12,738,285
Funds held in trust	76,707,820	66,876,270
Pension obligation	3,226,692	6,556,179
Postretirement benefit obligation	17,298,392	18,325,320
Total liabilities	112,643,980	108,794,223
 COMMITMENTS AND CONTINGENCIES		
NET ASSETS		
Unrestricted - undesignated	163,692,786	168,336,040
Unrestricted - unamortized pension liability	(4,767,955)	(7,453,540)
Temporarily restricted	52,099,998	47,235,984
Permanently restricted	9,525,904	9,109,863
	220,550,733	217,228,347
Non-controlling interest	(65,566)	(20,545)
Total net assets	220,485,167	217,207,802
Total liabilities and net assets	\$ 333,129,147	\$ 326,002,025

The accompanying notes are an integral part of these statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
Year ended September 30, 2018

	Unrestricted	Temporarily restricted	Permanently restricted	Total
Revenues and gains				
Contribution revenue				
World Evangelism Fund	\$ 37,709,138	\$ -	\$ -	\$ 37,709,138
Mission specials	26,672,623	5,134,646	-	31,807,269
Legacy, gifts, and charitable remainders	2,021,353	(6,622)	190,363	2,205,094
Gifts-in-kind	3,401,129	-	-	3,401,129
Net sales revenue	7,169,318	-	-	7,169,318
Other revenue	3,110,305	-	-	3,110,305
Revenues and gains	<u>80,083,866</u>	<u>5,128,024</u>	<u>190,363</u>	<u>85,402,253</u>
Net assets released from restrictions	619,876	(845,465)	225,589	-
Total revenues and gains	<u>80,703,742</u>	<u>4,282,559</u>	<u>415,952</u>	<u>85,402,253</u>
Expenses				
Program services				
Global Mission	56,816,227	-	-	56,816,227
International Board of Education	3,817,331	-	-	3,817,331
Sunday School and Discipleship Ministries	371,635	-	-	371,635
Nazarene Youth International	358,332	-	-	358,332
Board of General Superintendents	2,397,102	-	-	2,397,102
Nazarene communication services	10,180,313	-	-	10,180,313
Church of the Nazarene Foundation	4,053,774	-	-	4,053,774
Other program services, net	5,218	-	-	5,218
Total program services	<u>77,999,932</u>	<u>-</u>	<u>-</u>	<u>77,999,932</u>
Support services				
General and administrative services	15,518,223	28,961	-	15,547,184
Total support services	<u>15,518,223</u>	<u>28,961</u>	<u>-</u>	<u>15,547,184</u>
Total expenses	<u>93,518,155</u>	<u>28,961</u>	<u>-</u>	<u>93,547,116</u>
Change in net assets from operations	(12,814,413)	4,253,598	415,952	(8,144,863)
Non-operating income (expense)				
Net investment income	8,892,507	668,758	106	9,561,371
Foreign currency loss	(59,486)	-	-	(59,486)
Other income (expense)	(490,068)	46,515	(17)	(443,570)
Loss on sale of property and equipment	(606)	-	-	(606)
Actuarial adjustment of deferred gift agreements	-	(98,735)	-	(98,735)
Total non-operating income (expense)	<u>8,342,347</u>	<u>616,538</u>	<u>89</u>	<u>8,958,974</u>
Change in net assets before unamortized pension liability	(4,472,066)	4,870,136	416,041	814,111
Change in unamortized pension liability not included in pension expense	<u>2,463,254</u>	<u>-</u>	<u>-</u>	<u>2,463,254</u>
Change in net assets	(2,008,812)	4,870,136	416,041	3,277,365
Net assets, beginning of year	160,868,077	47,229,862	9,109,863	217,207,802
Net assets, end of year	<u>\$ 158,859,265</u>	<u>\$ 52,099,998</u>	<u>\$ 9,525,904</u>	<u>\$ 220,485,167</u>
Change in net assets attributable to non-controlling interest	<u>\$ (45,021)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (45,021)</u>
Change in net assets attributable to controlling interest	<u>\$ (1,963,791)</u>	<u>\$ 4,870,136</u>	<u>\$ 416,041</u>	<u>\$ 3,322,386</u>

The accompanying notes are an integral part of these statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATED STATEMENT OF ACTIVITIES

Year ended September 30, 2017

	Unrestricted	Temporarily restricted	Permanently restricted	Total
Revenues and gains				
Contribution revenue				
World Evangelism Fund	\$ 37,444,499	\$ -	\$ -	\$ 37,444,499
Mission specials	32,156,683	3,211,441	4,897	35,373,021
Legacy, gifts, and charitable remainders	46,165,047	1,014,058	1,675,896	48,855,001
Gifts-in-kind	2,124,096	-	-	2,124,096
Net sales revenue	8,543,427	-	-	8,543,427
Other revenue	3,650,840	-	-	3,650,840
Revenues and gains	<u>130,084,592</u>	<u>4,225,499</u>	<u>1,680,793</u>	<u>135,990,884</u>
Net assets released from restrictions	<u>1,108,061</u>	<u>(1,152,840)</u>	<u>44,779</u>	<u>-</u>
Total revenues and gains	<u>131,192,653</u>	<u>3,072,659</u>	<u>1,725,572</u>	<u>135,990,884</u>
Expenses				
Program services				
Global Mission	57,404,888	-	-	57,404,888
International Board of Education	3,388,221	-	-	3,388,221
Sunday School and Discipleship Ministries	441,184	-	-	441,184
Nazarene Youth International	385,099	-	-	385,099
Board of General Superintendents	2,429,364	-	-	2,429,364
Nazarene communication services	10,278,462	-	-	10,278,462
Church of the Nazarene Foundation	4,667,299	-	-	4,667,299
Other program services, net	5,721,880	-	-	5,721,880
Total program services	<u>84,716,397</u>	<u>-</u>	<u>-</u>	<u>84,716,397</u>
Support services				
General and administrative services	12,655,663	45,457	-	12,701,120
Total support services	<u>12,655,663</u>	<u>45,457</u>	<u>-</u>	<u>12,701,120</u>
Total expenses	<u>97,372,060</u>	<u>45,457</u>	<u>-</u>	<u>97,417,517</u>
Change in net assets from operations	33,820,593	3,027,202	1,725,572	38,573,367
Non-operating income (expense)				
Net investment income	13,767,215	1,165,001	183	14,932,399
Foreign currency gain	11,875	-	-	11,875
Other income	444,547	-	-	444,547
Gain on sale of property and equipment	16,014	-	-	16,014
Actuarial adjustment of deferred gift agreements	-	(3,317)	-	(3,317)
Other expenses	(309,175)	(54,234)	(18)	(363,427)
Total non-operating income (expense)	<u>13,930,476</u>	<u>1,107,450</u>	<u>165</u>	<u>15,038,091</u>
Change in net assets before unamortized pension liability	47,751,069	4,134,652	1,725,737	53,611,458
Change in unamortized pension liability not included in pension expense	<u>4,750,536</u>	<u>-</u>	<u>-</u>	<u>4,750,536</u>
Change in net assets	52,501,605	4,134,652	1,725,737	58,361,994
Net assets, beginning of year	108,341,472	43,095,210	7,384,126	158,820,808
Contribution to non-controlling interest	25,000	-	-	25,000
Net assets, end of year	<u>\$ 160,868,077</u>	<u>\$ 47,229,862</u>	<u>\$ 9,109,863</u>	<u>\$ 217,207,802</u>
Change in net assets attributable to non-controlling interest	<u>\$ (45,545)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (45,545)</u>
Change in net assets attributable to controlling interest	<u>\$ 52,547,150</u>	<u>\$ 4,134,652</u>	<u>\$ 1,725,737</u>	<u>\$ 58,407,539</u>

The accompanying notes are an integral part of these statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATED STATEMENTS OF CASH FLOWS
Years ended September 30,

	2018	2017
Cash flows from operating activities		
Change in net assets	\$ 3,277,365	\$ 58,361,994
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation and amortization	1,761,509	1,875,055
Net realized and unrealized gains on investments	(6,124,866)	(12,389,948)
Contributions restricted for long-term investment	(194,932)	(1,675,896)
Discount amortization on notes receivable	(21,596)	(21,967)
Change in beneficial interest in charitable trusts	92,589	(335,378)
Change in beneficial interest in insurance policies	70,713	-
Loss (gain) on disposal of property and equipment	606	(16,014)
Pension obligation	(3,107,156)	(4,966,750)
Postretirement benefit obligation	(1,249,259)	(1,734,968)
Changes in		
Other receivables	2,542,876	(1,035,232)
Inventories	(328,785)	184,283
Other assets	(327,626)	332,559
Accounts payable and accrued liabilities	(553,640)	292,127
Net cash provided by (used in) operating activities	(4,162,202)	38,869,865
Cash flows from investing activities		
Purchases of property and equipment	(673,195)	(1,493,650)
Purchase of Burlap Media, LLC	-	(75,000)
Proceeds from disposal of property and equipment	275,860	42,159
Proceeds from sales and maturities of investments and investments - other	70,513,804	118,829,143
Purchases of investments and investments - other	(73,093,960)	(162,634,983)
Net cash used in investing activities	(2,977,491)	(45,332,331)
Cash flows from financing activities		
Change in deferred gift agreements and funds held in trust	8,171,799	3,990,181
Proceeds on contributions restricted for long-term investment	194,932	1,675,896
Payments on notes receivable	21,268	19,830
Net cash provided by financing activities	8,387,999	5,685,907
Effect of exchange rate changes on cash and cash equivalents	4,825	(137,156)
Net increase (decrease) in cash and cash equivalents	1,253,131	(913,715)
Cash and cash equivalents, beginning of year	18,321,773	19,235,488
Cash and cash equivalents, end of year	\$ 19,574,904	\$ 18,321,773
 Supplemental schedule of cash flow information		
Noncash investing activities that increased liabilities for deferred gift agreements and funds held in trust		
Investments received	\$ 54,035	\$ 43,470
Net realized and unrealized gains on investments	1,662,619	20,302,597
Noncash investing activities: contribution of stock	163,520	2,789,779

The accompanying notes are an integral part of these statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE A - NATURE OF ORGANIZATION

The Church of the Nazarene, Inc. (the “Church”) is organized and shall be operated exclusively for religious purposes including, but not limited to, disseminating the truths and principles of the Holy Bible, and diffusing more generally the blessings of Christian benevolence and charity, Christian education and the Christian religion, through the Nations. The specific purposes and objectives of the Church shall include, but not be limited to the following:

- establishing local churches
- establishing and operating Christian educational institutions, projects and activities for the religious instruction of children and adults
- engaging in missionary activities to establish churches and otherwise to spread the Gospel of Jesus Christ globally
- publishing and distributing Christian religious literature and materials in any and all formats
- rendering Christian aid and service to the elderly, the disabled, sick and impoverished and to others with material and spiritual needs
- engaging in any and all activities appropriate to sustain and support the ministries of the Church
- supporting other organizations, associations, projects, and individuals organized and operated for similar purposes throughout the world.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying consolidated financial statements follows.

1. *Basis of Presentation*

The accompanying consolidated financial statements have been prepared in accordance with generally acceptable accounting principles in the United States (“U.S. GAAP”). The consolidated financial statements include the accounts of the Church and all of its majority-owned or controlled subsidiaries, which includes Global Ministry Center, its Global Mission regional offices, its wholly-owned subsidiaries: Church of the Nazarene Foundation (the “Foundation”), Harvest Partners, Inc., and Nazarene Compassionate Ministries, Inc. (“NCM, Inc.”), as well as its affiliate, Nazarene Publishing House (“NPH”) and its related affiliate, Burlap Media, LLC. (collectively, the “Organization”). All significant intercompany accounts and transactions have been eliminated in consolidation. Individual congregations and related service corporations are not included herein.

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, resources are classified for accounting and financial reporting purposes into categories established according to their nature and purpose. The assets, liabilities and net assets of the Organization are reported in three categories as follows:

Unrestricted Net Assets - Unrestricted net assets are resources that are neither permanently nor temporarily restricted by donor-imposed stipulations. The only limits on unrestricted net assets are those resulting from the nature of the Organization and its purposes.

Temporarily Restricted Net Assets - Temporarily restricted net assets are resources whose use by the Organization is limited by donor-imposed restrictions that either expire by the passage of time or can be fulfilled by actions of the Organization.

Permanently Restricted Net Assets - Permanently restricted net assets are those whose use by the Organization is limited by donor-imposed stipulations requiring that the corpus be maintained in perpetuity. Generally, income earned on related investments, if any, may be restricted by donors or used for unrestricted purposes in the absence of donor restrictions. Interest and dividends from investments related to permanently restricted net assets are credited to temporarily restricted net assets until they are released for expenditure.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

2. *Burlap Media, LLC*

Burlap Media, LLC (“Burlap”) was formed as a limited liability company under the laws of Missouri on October 31, 2016. NPH purchased a 75% interest in Burlap for \$75,000 and the non-controlling interest received a 25% interest in Burlap on November 2, 2016. Burlap is intended to further NPH’s exempt purposes by providing religious books, articles, podcasts, surveys, and training modules electronically and in print form. The 25% non-controlling interest in Burlap is presented as non-controlling interests in the consolidated financial statements.

The purchase price of \$75,000 plus the non-controlling interest of \$25,000 was recorded as goodwill on Burlap as there were no assets acquired or liabilities assumed. As of September 30, 2018 and 2017, goodwill of \$100,000 is recorded within other assets within the consolidated statements of financial position.

The operating agreement for Burlap calls for NPH to contribute additional capital as unreturned preferred capital as needed. During 2018, NPH contributed \$250,000 as unreturned preferred capital, which was eliminated with NPH during consolidation. Burlap’s available cash, as defined, will be distributed from time to time, generally in the following manner:

- First, to NPH in an amount equal to the unreturned preferred capital, and
- The balance in proportion to the members’ respective interests held.

3. *Foreign Operations*

The books of record of certain Global Mission regional offices of the Organization which are domiciled and incorporated in a foreign location are kept using the local currency of each respective foreign domicile. However, the U.S dollar is the functional currency of such Global Mission regional offices and the books of record are remeasured into the functional currency for the years ended September 30, 2018 and 2017.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

4. *Cash and Cash Equivalents*

Cash and cash equivalents include only funds and overnight investments held in banks for operating purposes. The Organization maintains cash balances in excess of federally insured limits in the United States. Management evaluates the financial stability of these financial institutions and considers the risk to be minimal.

5. *Contributions*

Contributions received, including unconditional promises to give, are recognized as revenues when the donor's commitment is received. Contributions of assets other than cash are recorded at their estimated fair value at the date the donation is received. All contributions are considered to be available for unrestricted use unless restricted by the donor for specific purposes other than for general use by the Organization. Amounts received that are designated for future periods or restricted by the donor for specific purposes outside the general nature of the Organization are reported as temporarily restricted or permanently restricted support which increases those net asset classes. However, if a restriction is fulfilled in the same reporting period in which the contribution is received, the Organization reports the support as unrestricted.

The Organization reports gifts of land, buildings, and equipment at the fair value of the gift on the date received as unrestricted support unless explicit donor stipulations specify how the donated assets are to be used and thus are reported as restricted support. Absent explicit donor stipulations regarding how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed into service.

6. *Gifts-in-Kind*

The consolidated financial statements reflect the value of equipment supplies and other items received and distributed in connection with the programs and activities. Their value is determined by estimating the fair value at the date of receipt. In addition, the Organization received the free use of warehouse space from other organizations for storage of inventory. The Organization recognizes the fair value of donated facilities. The actual benefit of the donated facilities and the fair values of these items have been reflected in the consolidated statements of activities as gifts-in-kind.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

7. *Net Sales Revenue*

Revenues are earned from the printing and sale of religious books, periodicals, curriculum, music, and merchandise, primarily for the Church, book dealers, and churches located through the United States of America. Revenue is recognized upon shipment of products.

8. *Investments*

Investments consist primarily of marketable securities and alternative investments that are carried at fair value with realized and unrealized gains and losses included in the consolidated statements of activities. Investments – other includes savings account balances and money market accounts. The Organization’s investment policy for marketable securities is to maintain a target allocation between 46% - 62% of assets in equity securities, 32% - 40% of assets in bond or other fixed-income securities, and 8% - 12% in real estate.

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements.

9. *Assets Held for Purchase of Investments*

The Organization has investments in certificates of deposit and money market accounts with original maturities three months or less that are restricted for long-term purposes and are not available for day to day operations, and therefore are separated from cash and cash equivalents.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

10. *Accounts Receivable*

Receivables are stated at the amount management expects to collect from outstanding balances. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers to make required payments. Balances become past due according to contractual terms, generally 90 days. Management considers the following factors when determining the collectability of specific customer accounts: customer credit-worthiness, past transaction history with the customer, current economic industry trends, and changes in customer payment terms. Past due balances over 90 days and other higher risk amounts are reviewed individually for collectability. If the financial condition of a customer were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts and collectability. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable.

11. *Property and Equipment*

Property and equipment are stated at cost, net of accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful lives of the depreciable assets. The Organization's policy is to capitalize property and equipment with original cost greater than \$500. Estimated useful lives of property and equipment are as follows:

Buildings and improvements	10-50 years
Furniture and equipment	4-8 years

Assets to be disposed of are reported at the lower of carrying amount or fair value, less costs to sell. Expenditures for repairs and maintenance, which do not improve or extend the expected useful lives of the assets, are expensed as incurred while major replacements and improvements are capitalized.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

12. *Long-Lived Assets*

The Organization periodically reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset with estimated future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. The factors considered by management in performing this assessment include current operating results, trends, and prospects as well as the effects of obsolescence, demand, competition and other economic factors. For purposes of determining impairment, the Organization groups assets by category. During the years ended September 30, 2018 and 2017, the Organization recognized no such impairment expense.

13. *Deferred Gift/Planned Giving Agreements*

The Organization is a party to various deferred gift and planned giving agreements, including gift annuities, unitrusts, and revocable and irrevocable trusts, whereby the Organization receives funds or assets for which it has fiduciary responsibility for the safekeeping, investment management, and distribution of funds to donor-designated beneficiaries.

The Organization recognizes an asset and a liability for funds or assets received pursuant to revocable and irrevocable deferred gift agreements for which the Organization is not the donor-designated beneficiary. In certain cases, the Organization is the donor-designated beneficiary and recognizes the receipt of funds or assets as temporarily restricted revenues for irrevocable deferred gift agreements.

Certain agreements may contain an annuity feature, whereby the Organization will pay a fixed annuity to the donor or donor's beneficiary over specified periods of time. At the inception of the agreement, the Organization recognizes a liability equal to the present value of the expected annuity obligation, at the current discount rate of 5% in 2018 and 2017, over the remaining expected life of the annuitant based on established mortality tables. The excess of the value of the funds or assets received over the present value of the annuity obligation is recognized as temporarily restricted net assets of the Organization if the Organization is the designated recipient of the corpus remaining upon the death of the annuitant. The annuity obligation is recalculated on an annual basis to take into consideration changes in the discount period (due to the passage of time) and mortality rates.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

13. *Deferred Gift/Planned Giving Agreements - Continued*

Adjustments to the liability to reflect amortization of the discount, re-evaluations of the present value of the estimated future payments to the donor or beneficiary, and changes in actuarial assumptions are recognized in the statements of activities as actuarial adjustment of deferred gift agreements in temporarily restricted net assets based on the donor's restrictions.

From time to time, the assets in a gift annuity contract are exhausted and the Organization uses unrestricted funds to pay the annuity until termination of the contract. Following an evaluation of the Organization's gift annuity contracts over the life of the gift annuity pool by Kaspick & Company, the Organization set aside a reserve to fund underwater gift annuity payments for these contracts. The amount reserved as of September 30, 2018 and 2017 is \$789,490, and \$819,329, respectively.

14. *Income Taxes*

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, the Organization would be subject to federal income taxes on the net income from certain operations if such operations generated unrelated business income. The Organization did not report any such unrelated business during 2018 or 2017. Therefore, no provision for income tax has been made in the accompanying consolidated financial statements.

The Financial Accounting Standards Board issued guidance that requires tax effects from uncertain tax positions to be recognized in the consolidated financial statements only if the position is more likely than not to be sustained if the position were to be challenged by a taxing authority. Management has determined that there are no such positions as of September 30, 2018 or 2017 and, accordingly, no liability has been accrued with respect to uncertain tax positions.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

15. *Fair Value Measurements*

The Organization applies the provisions of Accounting Standards Codification Topic 820, *Fair Value Measurements and Disclosures* (“ASC 820”), with respect to financial and non-financial assets and liabilities. This standard defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The provisions of ASC 820 apply to all financial instruments that are being measured and reported on a fair value basis and items disclosed at fair value in the notes to the consolidated financial statements.

The carrying amounts of cash and cash equivalents are a reasonable estimate of their fair value because of the highly liquid status and short maturities. The carrying amounts of receivables - other, investments - other and accounts payable are a reasonable estimate of their fair value because of their short-term nature.

Investments are carried at a reasonable estimate of fair value, which is generally determined based on quoted prices in active markets for identical assets (see Note D). The carrying value of beneficial interest in charitable remainder trusts and interests in real estate held in trust are at fair value based upon level 3 inputs (see Note D). In measuring fair value, the Organization may make adjustments for risks and uncertainties if a market participant would include such an adjustment in its pricing. The Organization’s interests in real estate are subject to changes in events and circumstances in the real estate market that could cause their values to be materially different from what is reflected in the consolidated statements of financial position.

Fair value of investments is generally determined based on quoted market prices in active markets for identical assets or liabilities. If quoted market prices are not available, the Organization uses valuation techniques that place greater reliance on observable inputs and less reliance on unobservable inputs (see Note D). Investment income or loss (including realized gains and losses on investments, changes in unrealized holding gains and losses, interest, and dividends) on investments that are not restricted by donors is included in revenues, gains, and other support in excess of expenses and distributions.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

16. *Endowment Funds*

Interpretation of Relevant Law

The State of Missouri applies the provisions of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Based on its interpretation of the provisions of UPMIFA, the Organization is required to act prudently when making decisions to spend or accumulate donor-restricted endowment assets and, in doing so, to consider a number of factors including the duration and preservation of its donor-restricted endowment funds.

As a result of this interpretation, the Organization classified as permanently restricted net assets the original value of the gifts donated to the permanent endowment. The remaining portion of the endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets, unless otherwise directed by the applicable donor, until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard prudence prescribed by UPMIFA. The Organization's endowments are invested in institutional funds that incurred an average gain of 5% for the years ended September 30, 2018 and 2017.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration of the fund
- The purposes of the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Organization
- The investment policies of the Organization

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

16. *Endowment Funds - Continued*

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity or for a donor-specified period(s). Under this policy, as approved by the Organization, the endowment assets are invested with the following objectives in priority order: (1) longer-term capital appreciation; and (2) prudent investment risk.

Strategies Employed for Achieving Objectives

The Organization's goal for the investment of non-pension assets is to provide the highest level of appreciation in market value consistent with a prudent level of risk, while taking into consideration the planned duration of the investment. The Investment Committee of the Organization develops and maintains asset mix guidelines for each of the categories of assets taking into consideration the planned duration of the investments. The asset mix guidelines are reviewed by the Investment Committee at least once a year with a formal review every three years. The Investment Committee may change the asset mix at any time.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization has a policy which permits annual spending of an approved percentage of 5% in 2018 and 2017, multiplied by the fiscal year end fair market value of endowment, with a six month proration for contributions received during the year. Endowment contributions must be received by March 31 of a given year in order to be included in that year's distribution calculation. In the event that the rate of return does not meet expected benchmarks in any given year, endowments which must maintain a minimum historic dollar value will not distribute the full amount if that distribution would cause the endowment's value to drop below its minimum required level. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

17. *Notes Receivable*

From time to time, the Foundation receives gifts of property and stock from donors. The Foundation will sell these assets and enter into a promissory note with the buyer for all or a portion of the proceeds of the assets. Such promissory notes receivable are recorded at the estimated collectible amounts, and a portion of these notes is secured by real property. Interest income on notes is recognized using the interest method. Interest income on impaired notes is recognized on the accrual basis until the account becomes severely delinquent, at which time the notes are placed on non-accrual status. Interest income is subsequently recognized to the extent cash payments are received. The accrual of interest resumes when the notes are brought current and removed from non-accrual status.

18. *Inventories*

Inventories, which consist primarily of finished goods, are stated at the lower of cost or net realizable value, including a reserve for obsolescence commensurate with known or estimated exposures, which is primarily based on inventory usage. Cost is determined under the average cost method. Inventories are shown net of a reserve for obsolescence.

19. *Advertising*

Advertising costs are expensed as incurred. Advertising costs of \$207,661 and \$218,992 were expensed in 2018 and 2017, respectively. These costs are included in program services in the consolidated statements of activities.

20. *Shipping and Handling Costs*

Shipping and handling costs totaled \$554,412 and \$570,295 for the years ended September 30, 2018 and 2017, respectively. These costs are included in program services in the consolidated statements of activities.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

21. *Use of Estimates*

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Significant estimates included in the consolidated financial statements are the inventory allowance, valuations of pension and postretirement benefit obligations, deferred gift agreements, fair value of investments, and useful lives of property and equipment. Actual results could differ from those estimates.

22. *Reclassifications*

Certain reclassifications have been made to prior year balances to conform to the current year presentation.

23. *Subsequent Events*

Management has evaluated events and transactions that have occurred since September 30, 2018 and reflected their effects, if any, in these consolidated financial statements through February 25, 2019, the date the consolidated financial statements were available to be issued.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE C - INVESTMENTS, AT FAIR VALUE

Investments consisted of the following at September 30,

	2018		2017	
	Cost	Fair value	Cost	Fair value
Money market funds	\$ 5,123,134	\$ 5,123,134	\$ 5,851,878	\$ 5,851,878
Certificates of deposit	3,116,080	3,116,080	3,116,055	3,116,055
Mutual funds				
Large blend	21,807,285	30,409,243	24,032,298	31,799,848
Foreign large blend	20,878,029	22,087,111	20,209,996	22,176,762
Foreign mid/small value	1,225,097	1,408,104	1,083,354	1,408,054
Emerging markets	3,223,037	3,585,947	2,838,116	3,341,505
Domestic REITs	13,105,970	13,017,797	9,817,503	9,961,508
International REITs	5,676,754	6,371,154	5,454,999	6,109,000
Intermediate-term bond	35,061,294	33,669,314	31,200,029	31,022,295
Foreign bond	14,138,337	14,327,754	13,650,931	13,738,882
High quality bond	13,136,359	12,530,316	11,881,332	11,750,331
Investment grade bond	33,252,094	31,961,195	31,225,789	31,069,535
High yield bond	5,094,182	4,976,289	4,758,145	4,770,041
Common stocks				
Large cap core	5	5	5	5
Large cap growth	8,205,456	11,238,060	8,432,020	11,307,061
Small cap growth	3,493,422	4,722,015	2,996,585	3,872,124
Small cap value	3,164,177	3,605,869	3,309,583	4,017,880
U.S. government obligations	196,146	191,764	239,919	217,140
Corporate bonds	8,258,897	8,362,034	8,590,745	8,600,797
Collective investment fund	16,387,457	24,607,415	18,161,875	22,990,595
Real estate investment trust	7,893,519	8,346,653	7,497,603	7,700,813
Alternative investments				
Real assets	2,876,467	3,027,612	2,898,009	3,009,663
Mineral rights	1,212,580	382,816	1,210,886	461,362
Closely held common stock	2,953,299	1,954,093	2,789,779	2,789,779
	<u>\$ 229,479,077</u>	<u>\$ 249,021,774</u>	<u>\$ 221,247,434</u>	<u>\$ 241,082,913</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE C - INVESTMENTS, AT FAIR VALUE - Continued

Included in the investment totals above are investments held in trust for affiliated organizations and investments held pursuant to deferred gift and planned giving agreements. The fair value of those investments amounted to \$105,781,189 and \$96,498,046 as of September 30, 2018 and 2017, respectively.

Net investment income consisted of the following for the years ended September 30,

	2018	2017
Net realized and unrealized gain on investments	\$ 6,124,866	\$ 12,389,948
Interest, dividends, and other income	3,766,445	2,862,585
Investment fees	(329,940)	(320,134)
	\$ 9,561,371	\$ 14,932,399

NOTE D - FAIR VALUE MEASUREMENTS

The fair value hierarchy distinguishes between assumptions based on market data (observable inputs) and management's assumptions (unobservable inputs). Where an asset or a liability falls within that hierarchy depends on the lowest-level input which is significant to the fair value measurements as a whole. An adjustment to the pricing method used within either Level 1 or Level 2 inputs could generate a fair value measurement that effectively falls in a lower level in the hierarchy. The hierarchy consists of three broad levels as follows:

Level 1 - Quoted market prices in active markets for identical assets or liabilities.

Level 2 - Inputs other than Level 1 inputs which are either directly or indirectly observable.

Level 3 - Unobservable inputs developed using management's estimates and assumptions, which reflect those which market participants would use.

The determination of where an asset or a liability falls in the hierarchy requires significant judgment. The Organization evaluates its hierarchy disclosures for each reporting period based on various factors. It is possible that an asset or a liability may be classified differently from one reporting period to another. However, the Organization expects that changes in classifications between different levels will be rare.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE D - FAIR VALUE MEASUREMENTS - Continued

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value:

Money market funds, common stocks and mutual funds - Valued based on quoted market prices.

U.S. government obligations - Valued at the last traded price by obtaining feeds from a number of live data sources including active market makers and inter-dealer brokers.

Certificates of deposit and corporate bonds - Determined through evaluated bid prices based on recent trading activity and other relevant information, including market interest rate curves and credit spreads, and estimated prepayment rates, where applicable, are used for valuation purposes provided by third-party pricing services where quoted market values are not available.

Collective investment fund – The Organization applied the practical expedient to determine the fair value of the collective investment fund (“CIF”) of the Organization based on Net Asset Value (“NAV”) at September 30, 2018 and 2017. The Organization’s CIF is issued and redeemed daily at the NAV dollar amount per share. There are no unfunded commitments or redemption requirements. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV. Transactions (purchases and sales) may occur daily. Were the Organization to initiate a full redemption of a CIF, the investment advisor reserves the right to temporarily delay withdrawal from the CIF in order to ensure that securities liquidations will be carried out in an orderly business matter.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE D - FAIR VALUE MEASUREMENTS - Continued

Real estate investment trust – Valued at NAV, which is based on the fair value of the underlying real estate investments less its liabilities. There are no unfunded commitments or redemption requirements on this account. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV.

Alternative investments - Consists of investments aggregated into real assets and mineral rights based upon their underlying investments. The fair values of real assets and mortgages are based on realtor estimates, comparable sales data, and tax assessments. The fair values of mineral rights are based upon the expected future cash flows of the mineral assets. These investments are classified within Level 3 of the fair value hierarchy. Additionally, these assets are not limited to when redeemed and do not have any lockup provisions.

Closely-held company stock – Valued at acquisition based on appraised value, as determined by independent appraisal. The appraisal was based on a combination of market and income valuation techniques.

Beneficial interest in charitable remainder trusts, net - Valued based on the fair value of the underlying trust assets less a payment liability. The value is determined by calculating the present value of the expected future income and distributions, using published life expectancy tables and a 5% rate of return.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE D - FAIR VALUE MEASUREMENTS - Continued

The Organization's financial assets measured at fair value on a recurring basis were as follows at September 30, 2018:

	Fair value measurements at reporting date using			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 5,123,134	\$ -	\$ -	\$ 5,123,134
Certificates of deposit	3,116,080	-	-	3,116,080
Mutual funds				
Large blend	30,409,243	-	-	30,409,243
Foreign large blend	22,087,111	-	-	22,087,111
Foreign mid/small value	1,408,104	-	-	1,408,104
Emerging markets	3,585,947	-	-	3,585,947
Domestic REITs	13,017,797	-	-	13,017,797
International REITs	6,371,154	-	-	6,371,154
Intermediate-term bond	33,669,314	-	-	33,669,314
Foreign bond	14,327,754	-	-	14,327,754
High quality bond	12,530,316	-	-	12,530,316
Investment grade bond	31,961,195	-	-	31,961,195
High yield bond	4,976,289	-	-	4,976,289
Common stocks				
Large cap core	5	-	-	5
Large cap growth	11,238,060	-	-	11,238,060
Small cap growth	4,722,015	-	-	4,722,015
Small cap value	3,605,869	-	-	3,605,869
U.S. government obligations	-	191,764	-	191,764
Corporate bonds	-	8,362,034	-	8,362,034
Alternative investments				
Real assets	-	-	3,027,612	3,027,612
Mineral rights	-	-	382,816	382,816
Closely-held company stock	-	-	1,954,093	1,954,093
Total investments	<u>202,149,387</u>	<u>8,553,798</u>	<u>5,364,521</u>	<u>216,067,706</u>
Beneficial interest in charitable remainder trusts, net	-	-	867,128	867,128
	<u>\$ 202,149,387</u>	<u>\$ 8,553,798</u>	<u>\$ 6,231,649</u>	<u>216,934,834</u>
Investments measured at net asset value				
Collective investment fund				24,607,415
Real estate investment trust				8,346,653
Investments, at fair value				<u>\$ 249,888,902</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE D - FAIR VALUE MEASUREMENTS --Continued

The Organization's financial assets measured at fair value on a recurring basis were as follows at September 30, 2017:

	Fair value measurements at reporting date using			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 5,851,878	\$ -	\$ -	\$ 5,851,878
Certificates of deposit	3,116,055	-	-	3,116,055
Mutual funds				
Large blend	31,799,848	-	-	31,799,848
Foreign large blend	22,176,762	-	-	22,176,762
Foreign mid/small value	1,408,054	-	-	1,408,054
Emerging markets	3,341,505	-	-	3,341,505
Domestic REITs	9,961,508	-	-	9,961,508
International REITs	6,109,000	-	-	6,109,000
Intermediate-term bond	31,022,295	-	-	31,022,295
Foreign bond	13,738,882	-	-	13,738,882
High quality bond	11,750,331	-	-	11,750,331
Investment grade bond	31,069,535	-	-	31,069,535
High yield bond	4,770,041	-	-	4,770,041
Common stocks				
Large cap core	5	-	-	5
Large cap growth	11,307,061	-	-	11,307,061
Small cap growth	3,872,124	-	-	3,872,124
Small cap value	4,017,880	-	-	4,017,880
U.S. government obligations	-	217,140	-	217,140
Corporate bonds	-	8,600,797	-	8,600,797
Alternative investments				
Real assets	-	-	3,009,663	3,009,663
Mineral rights	-	-	461,362	461,362
Closely-held company stock	-	-	2,789,779	2,789,779
Total investments	<u>195,312,764</u>	<u>8,817,937</u>	<u>6,260,804</u>	<u>210,391,505</u>
Beneficial interest in charitable remainder trusts, net	-	-	876,769	876,769
	<u>\$ 195,312,764</u>	<u>\$ 8,817,937</u>	<u>\$ 7,137,573</u>	<u>211,268,274</u>
Investments measured at net asset value				
Collective investment fund				22,990,595
Real estate investment trust				7,700,813
Investments, at fair value				<u>\$ 241,959,682</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE D - FAIR VALUE MEASUREMENTS - Continued

Included within the investment balances noted above are Funds Held for Others (See Note G).

The following is a reconciliation of the beginning and ending balances of financial assets and liabilities measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the years ended September 30, 2018 and 2017:

	Real assets	Mineral rights	Closely-held common stock	Beneficial interest in charitable remainder trusts
Fair value, October 1, 2016	\$ 1,087,602	\$ 869,565	\$ -	\$ 852,995
Gains (losses)				
Realized	(27,859)	-	-	-
Unrealized	5,061	(408,203)	-	28,137
Contributions	2,260,365	-	2,789,779	-
Sales/transfers/payments	(315,506)	-	-	(4,363)
Fair value, September 30, 2017	3,009,663	461,362	2,789,779	876,769
Gains (losses)				
Realized	(16,310)	-	-	-
Unrealized	97,859	(78,546)	(999,206)	(8,306)
Contributions	204,300	-	163,520	-
Sales/transfers/payments	(267,900)	-	-	(1,335)
Fair value, September 30, 2018	<u>\$ 3,027,612</u>	<u>\$ 382,816</u>	<u>\$ 1,954,093</u>	<u>\$ 867,128</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE D - FAIR VALUE MEASUREMENTS - Continued

The following table represents the quantitative information about Level 3 fair value measurements as of September 30,

	<u>2018 Fair value</u>	<u>2017 Fair value</u>	<u>Valuation technique</u>	<u>Unobservable inputs</u>	<u>Inputs</u>
Real estate held in trust	\$ 3,027,612	\$ 3,009,663	Sales comparison	Realtor estimates	N/A
Mineral rights	\$ 382,816	\$ 461,362	Discounted cash	Discount rate	6%
Closely-held company stock	\$ 1,954,093	\$ 2,789,779	Income approach	EBITDA, Net income, Weighed average cost of capital, Discount rate	N/A
			Market approach	Public comparables, Revenue multiple, EBITDA multiple	N/A
Beneficial interest in charitable remainder trusts	\$ 867,128	\$ 876,769	Discounted cash flow	Discount rate/ Projected annuity	5% Various

NOTE E - PROPERTY AND EQUIPMENT

Major classifications of property and equipment consisted of the following at September 30,

	<u>2018</u>	<u>2017</u>
Buildings and improvements	\$ 48,829,114	\$ 49,134,417
Furniture and equipment	20,144,978	19,736,598
Construction in progress	354,602	265,669
	69,328,694	69,136,684
Accumulated depreciation	(34,686,647)	(33,123,747)
	34,642,047	36,012,937
Land	6,372,343	6,372,343
	<u>\$ 41,014,390</u>	<u>\$ 42,385,280</u>

Depreciation expense amounted to \$1,761,509 and \$1,868,944 for the years ended September 30, 2018 and 2017, respectively.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE F - DEFERRED GIFT AGREEMENTS OUTSTANDING

Deferred gift agreements outstanding represent the liability for various planned giving and revocable and irrevocable trust instruments for which the Organization has fiduciary responsibility for the safekeeping, investment management, and distribution of such funds to donor-designated entities at the termination of such instruments.

NOTE G - FUNDS HELD IN TRUST

Funds held in trust consist of deposits made with the Organization by affiliated organizations for investment purposes and other miscellaneous deposits. Income earned from the investment of these deposits serves to increase the funds held in trust.

NOTE H - NET ASSETS

1. *Temporarily Restricted Net Assets*

Temporarily restricted net assets were available for the following purposes or periods as of September 30,

	<u>2018</u>	<u>2017</u>
Deferred gift/planned giving agreements	\$ 6,228,391	\$ 6,860,997
Endowments	1,806,252	2,176,845
Compassionate Ministries	8,960,845	7,419,918
Nazarene Missions International	417,876	472,173
Harvest Partners	3,780,362	3,243,162
International Board of Education	396,314	644,274
Global Mission Ministries	26,988,207	25,702,080
Donor advised funds	474,175	545,796
Other	3,047,576	170,739
	<u>\$ 52,099,998</u>	<u>\$ 47,235,984</u>

Net assets amounting to \$845,465 and \$1,152,840 for the years ended September 30, 2018 and 2017, respectively, were released from temporary restrictions into unrestricted or permanently restricted net assets primarily due to the termination of the related planned giving agreements or otherwise in accordance with donor instructions.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE H - NET ASSETS - Continued

2. *Permanently Restricted Net Assets*

Permanently restricted net assets are available for the following purposes as of September 30,

	<u>2018</u>	<u>2017</u>
Global Mission	\$ 7,441,280	\$ 7,076,924
International Board of Education	1,157,664	1,133,615
Undesignated	16,797	16,797
Certain local Nazarene churches	431,906	426,006
Church of the Nazarene Foundation	59,190	52,492
Nazarene Youth International	137,852	137,852
Seminary, university, and colleges	100,000	100,000
Other Nazarene ministries	181,215	166,177
	<u>\$ 9,525,904</u>	<u>\$ 9,109,863</u>

NOTE I - PENSIONS AND BENEFITS FUND

The USA Pensions and Benefits Fund (the “Fund”) provides various retirement, insurance, and benevolence programs to ministers and their spouses or surviving family members. The Fund is funded by local churches participating in the programs. The Fund is administered by the Board of Pensions and Benefits USA (the “Board of Pensions”) on behalf of the Organization. The assets of the Fund are included in separate financial statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE J - NAZARENE HEALTH AND HOSPITALIZATION PROGRAM

The Nazarene Health and Hospitalization Program (the “NHHP”) was established to provide health care benefits. The NHHP includes coverage under two separate plan documents identified as the Missionary Medical Plan (the “Missionary Plan”) and the General Church Medical Plan (the “General Church Plan”). The plans are administered by the Board of Pensions on behalf of the Organization.

Not less than one-half of the contributions for participant coverage are paid by the respective employers. All medical and dental benefits of the two plans are self-funded through specific and aggregate reinsurance policies.

The Organization contributed \$1,758,473 and \$1,801,298 to the Missionary Plan and \$3,186,058 and \$2,557,040 to the General Church Plan for the years ended September 30, 2018 and 2017, respectively.

The assets of the NHHP are included in separate financial statements.

NOTE K - PENSION AND POSTRETIREMENT BENEFITS

1. *World Mission Pension Plans*

The Organization maintains the World Mission Pension Plans (the “Plans”) noncontributory defined benefit pension plans covering missionaries under contract with the Organization prior to December 31, 1997. New participation was frozen such that there were no new entrants after December 31, 1997. The benefits are based on years of service. The Organization’s funding policy is to contribute annually the amount needed to provide not only for benefits for service to date, but also for those benefits expected to be earned in the future. For new missionaries under contract after December 31, 1997, retirement benefits are provided by the Nazarene 403(b) Retirement Savings Plan.

The Organization’s projected benefit obligation under the Plans exceeded the fair value of Plan assets by \$285,625 and \$1,313,558 at September 30, 2018 and 2017, respectively; therefore, the Plans are underfunded.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

1. *World Mission Pension Plans - Continued*

The amounts recognized for the Plans in the Organization's unamortized pension liability consisted of the following at September 30,

	<u>2018</u>	<u>2017</u>
Prior service cost	\$ -	\$ -
Net actuarial loss	<u>1,550,525</u>	<u>2,411,952</u>
	<u>\$ 1,550,525</u>	<u>\$ 2,411,952</u>

The amounts for the Plans included in the Organization's unamortized pension liability at September 30, 2018 and expected to be amortized in net periodic pension cost for fiscal 2019 are as follows:

Prior service cost	\$ -
Net actuarial loss	<u>139,118</u>
	<u>\$ 139,118</u>

The following table presents the benefit obligation, the fair value of Plan assets, the funded status of the Plans, and the principal weighted-average assumptions used as of September 30,

	<u>2018</u>	<u>2017</u>
Change in benefit obligation		
Benefit obligation, beginning of year	\$ 9,879,676	\$ 11,174,304
Service cost	4,762	8,101
Interest cost	325,875	343,233
Benefits paid	(845,915)	(863,052)
Actuarial gain	(565,219)	(782,910)
Benefit obligation, end of year	<u>8,799,179</u>	<u>9,879,676</u>
Change in Plan assets		
Fair value of Plan assets, beginning of year	8,566,118	8,412,565
Actual return on Plan assets	655,238	864,547
Employer contributions	138,113	152,058
Benefits paid	(845,915)	(863,052)
Fair value of Plan assets, end of year	<u>8,513,554</u>	<u>8,566,118</u>
Underfunded status, end of year	<u>\$ (285,625)</u>	<u>\$ (1,313,558)</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

1. *World Mission Pension Plans - Continued*

	<u>2018</u>	<u>2017</u>
Measurement date and weighted-average assumptions		
Used to determine benefit obligation		
Measurement date	9/30/18	9/30/17
Discount rate	4.15%	3.45%
Used to determine net periodic benefit cost		
Measurement date	10/1/17	10/1/16
Discount rate	3.45%	3.20%
Expected return on Plan assets	7.00%	7.00%

Net periodic pension cost included the following components as of September 30,

	<u>2018</u>	<u>2017</u>
Service cost	\$ 4,762	\$ 8,101
Interest cost	325,875	343,233
Expected return on Plan assets	(574,672)	(562,925)
Amortization of		
Prior service cost	-	4,801
Net actuarial loss	215,642	422,760
	<u>\$ (28,393)</u>	<u>\$ 215,970</u>

During both 2018 and 2017, the Organization's investment policy for the Plans is to maintain a target allocation between 50% - 64% of Plan assets in equity securities, 31% - 37% of Plan assets in bond or other fixed-income securities, and 9% - 12% in real estate securities. Contributions and benefit payments are used to maintain the actual asset allocation as close as is practicable to the target allocation. Plan assets are broadly diversified to limit the impact of losses in individual investments on the total portfolio.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

1. *World Mission Pension Plans - Continued*

Actual allocation of Plan assets by percentage was as follows at September 30,

	<u>2018</u>	<u>2017</u>
Equity securities	56%	57%
Debt securities	34%	34%
Real estate	10%	9%
	<u>100%</u>	<u>100%</u>

A description of the valuation methodologies used for assets measured at fair value is disclosed in Note D.

The entirety of the Plans' investments is in the Pension Investment Trust ("the Trust"), which was established for the investment of assets of the Plans and the Single Defined Benefit Pension Plan. Each participating retirement plan has an undivided interest in the Trust. The assets of the Trust are held by Northern Trust Company ("the Custodian").

The value of the Plans' interest in the Trust is based on the beginning-of-year value of the Plans' interest in the trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. At September 30, 2018 and 2017, the Plans' interest in the net assets of the Trust was approximately 6%. There are no restrictions on the redemption of the Plans' interest in the net assets of the Trust as of September 30, 2018 and 2017. Investment income and administrative expenses relating to the Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2018 and 2017

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

1. *World Mission Pension Plans - Continued*

The Trust's net assets are measured at fair value on a recurring basis, subject to the disclosure requirements of ASC 715, *Compensation Retirement Benefits*, ("ASC 715") were as follows at September 30, 2018:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 4,151,575	\$ -	\$ -	\$ 4,151,575
U.S. common stocks	30,127,891	-	-	30,127,891
U.S. government obligations and agency securities	422	-	-	422
Mutual funds	<u>48,347,192</u>	<u>-</u>	<u>-</u>	<u>48,347,192</u>
Total assets in the fair value hierarchy	<u>\$ 82,627,080</u>	<u>\$ -</u>	<u>\$ -</u>	<u>82,627,080</u>
Investment funds measured at net asset value				<u>70,869,258</u>
Investments at fair value				<u>\$ 153,496,338</u>

The Trust's net assets are measured at fair value on a recurring basis, subject to the disclosure requirements of ASC 715 were as follows at September 30, 2017:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 3,179,369	\$ -	\$ -	\$ 3,179,369
U.S. common stocks	29,819,216	-	-	29,819,216
U.S. government obligations and agency securities	503	-	-	503
Rights/Warrants	419	-	-	419
Mutual funds	<u>47,504,261</u>	<u>-</u>	<u>-</u>	<u>47,504,261</u>
Total assets in the fair value hierarchy	<u>\$ 80,503,768</u>	<u>\$ -</u>	<u>\$ -</u>	<u>80,503,768</u>
Investment funds measured at net asset value				<u>69,098,202</u>
Investments at fair value				<u>\$ 149,601,970</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

1. *World Mission Pension Plans – Continued*

During the year ending September 30, 2019, employer contributions to the Plans are expected to be approximately \$150,000.

Benefits reflecting future service are expected to be paid as follows for the years ending September 30,

<u>Year ending</u> <u>September 30,</u>	<u>Amount</u>
2019	\$ 849,809
2020	831,187
2021	806,144
2022	776,750
2023	742,630
2024-2028	3,192,552

2. *Postretirement Benefits*

In conjunction with the NHHP, the Organization has plans that provide postretirement health care benefits for certain groups of retired employees. The Organization's postretirement benefit health care plans are not currently funded.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

2. *Postretirement Benefits - Continued*

The following table sets forth the other postretirement benefit plans' status as of September 30,

	<u>2018</u>	<u>2017</u>
Benefit obligation	<u>\$ (11,429,693)</u>	<u>\$ (11,915,524)</u>
Fair value of Plan assets	<u>-</u>	<u>-</u>
Unfunded status	<u>(11,429,693)</u>	<u>(11,915,524)</u>
Unrecognized net actuarial loss	<u>(2,987,398)</u>	<u>(3,116,988)</u>
Unrecognized prior service cost	<u>(2,137,406)</u>	<u>(2,771,244)</u>
Benefit liability recognized in the statements of financial position	<u><u>\$ (16,554,497)</u></u>	<u><u>\$ (17,803,756)</u></u>
Benefit (income) cost recognized in the statements of activities	<u><u>\$ (418,205)</u></u>	<u><u>\$ (854,477)</u></u>
	<u>2018</u>	<u>2017</u>
Weighted-average assumptions used to determine benefit obligation discount rate	4.05%	3.30%

During the year ending September 30, 2019, employer contributions to other postretirement benefit plans are expected to be \$1,088,968.

Benefits, net of Medicare Part D subsidy, reflecting future service are expected to be paid as follows for the years ending September 30,

<u>Year ending</u>	<u>Amount</u>
2019	\$ 1,070,210
2020	1,042,022
2021	1,021,286
2022	988,720
2023	956,012
2024-2032	4,552,527

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

2. *Postretirement Benefits - Continued*

Selected components of net periodic benefit cost were as follows for the years ended September 30,

	2018	2017
Current service cost	\$ 116,093	\$ 98,870
Employer contributions	913,854	1,056,320
Benefits paid	(913,854)	(1,056,320)

3. *Single Defined Benefit Pension Plan*

The Basic Pension Plan and the General Church Pension Plan have been merged to form the Single Defined Benefit Pension Plan (the “Single Defined Plan”), and no new entrants were admitted into the Single Benefit Plan effective January 1, 1996. Participants in the Single Defined Plan have been grandfathered in so that no one having years of service under the predecessor plans will receive less under the Single Defined Plan than what would have been paid under the predecessor plans had they continued unchanged. The Single Defined Plan is a multiemployer plan that provides retirement benefits at age 65 to qualified full-time employees, pastors, evangelists, and district-licensed laypersons serving organized churches. The Single Defined Plan is a defined benefit plan and is administered by the Board of Pensions on behalf of the Organization. The assets are held in trust by the Board of Pensions, and separate financial statements are prepared for the Single Defined Plan. Contributions of \$9,500,000 were made by the employers to the Single Defined Plan for the years ended September 30, 2018 and 2017.

4. *Nazarene 403(b) Retirement Savings Plan*

The Nazarene 403(b) Retirement Savings Plan (the “403(b) Plan”) was established for all U.S. ministers and laypersons serving local congregations and districts, as well as for general church employees. The annual pension supplement amount contributed from the Fund receipts or agency funds is determined annually by the Board of Pensions. Ministerial employees may receive a bonus if their local church or district pays 100% of their allocated Fund amounts. The bonus amount is determined annually by the Board of Pensions.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE K - PENSION AND POSTRETIREMENT BENEFITS - Continued

4. *Nazarene 403(b) Retirement Savings Plan - Continued*

Employees may elect to participate in the 403(b) Plan through salary-reduction contributions. Employers make matching contributions to their respective participating employees' accounts. Local church and agency employers are encouraged to establish policies to match amounts of voluntary salary-reduction contributions up to at least 3% of salary. Contributions are made directly to Fidelity Investments.

The total cost of contributions made to the 403(b) Plan through the Fund and NPH was \$1,872,875 and \$2,347,950 for the years ended September 30, 2018 and 2017, respectively.

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN

1. *Defined Benefit Plan*

Effective January 1, 1987, NPH was an adopting employer of a plan sponsored by the General Board of the Church of the Nazarene. The Nazarene Publishing House Pension Plan (the "NPH Pension Plan") is a qualified contributory defined benefit plan covering substantially all full-time employees with six months of service. The NPH Pension Plan provides benefits based on years of service and an employee's highest average compensation over any five-year period. Participants must contribute 2% of compensation to the Pension Plan. All participants in the NPH Pension Plan are retired and receiving benefits and no new participants were eligible for the plan after April 1, 2013. NPH's funding policy is based on actuarial valuations and recommendations as to the amounts required to fund benefits under the NPH Pension Plan. Effective December 1, 2014, benefits under the NPH Pension Plan were frozen as well as participation such that there are no new entrants after December 1, 2014. A benefit enhancement was offered to current employees to either receive an unreduced retirement benefit for those eligible for early retirement in 2015, or receive the balance of their employee contribution account without interest as a lump sum.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

The annual measurement date for the NPH Pension Plan is September 30. The financial disclosure information for the fiscal year ending September 30, 2018 and the net periodic benefit cost for fiscal 2019 were prepared as of and for the period ended September 30, 2018. The following tables provide further information about NPH's Pension Plan:

	<u>2018</u>	<u>2017</u>
Weighted-average assumptions used to determine benefit obligations at September 30		
Discount rate	4.25%	3.70%
Rate of compensation increase	N/A	N/A
Change in benefit obligation		
Benefit obligation, beginning of year	\$ 29,447,796	\$ 32,194,753
Interest cost	1,057,983	1,080,328
Actuarial loss	(1,420,090)	(2,085,402)
Benefits paid	(1,734,791)	(1,741,883)
Benefit obligation, end of year	<u>\$ 27,350,898</u>	<u>\$ 29,447,796</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

	<u>2018</u>	<u>2017</u>
Change in plan assets		
Fair value of plan assets, beginning of year	\$ 24,205,175	\$ 23,419,750
Actual return on plan assets	1,939,447	2,527,308
Benefits paid	<u>(1,734,791)</u>	<u>(1,741,883)</u>
Fair value of plan assets, end of year	<u>\$ 24,409,831</u>	<u>\$ 24,205,175</u>
Net amount recognized, end of year		
Fair value of plan assets	\$ 24,409,831	\$ 24,205,175
Benefit obligations	<u>27,350,898</u>	<u>29,447,796</u>
Net amount recognized, as pension obligation in the statements of financial position	<u>\$ (2,941,067)</u>	<u>\$ (5,242,621)</u>
Amounts not yet reflected in net periodic benefit cost and included in changes in unrestricted net assets consist of		
Net actuarial loss	<u>\$ 3,217,430</u>	<u>\$ 5,041,588</u>
Other changes in plan assets and benefit obligations included in unrestricted net assets during the year		
Current-year actuarial loss	\$ (1,724,932)	\$ (3,034,991)
Amortization of actuarial loss	<u>(99,226)</u>	<u>(230,223)</u>
	<u>\$ (1,824,158)</u>	<u>\$ (3,265,214)</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

	<u>2018</u>	<u>2017</u>
Weighted-average assumptions used to determine net periodic pension cost		
Discount rate	3.70%	3.45%
Expected return on plan assets	7.00%	7.00%
Rate of compensation increase	N/A	N/A

The expected rate of return on pension plan assets is determined by the historical long-term investment performance of those assets, current asset allocation, and estimates of future long-term returns by asset class.

	<u>2018</u>	<u>2017</u>
Components of net periodic pension cost		
Interest cost	\$ 1,057,983	\$ 1,080,328
Expected return on plan assets	(1,634,605)	(1,577,719)
Recognized net actuarial loss	99,226	230,223
Net periodic pension cost	<u>\$ (477,396)</u>	<u>\$ (267,168)</u>

Plan assets

The fair value of assets was \$24,409,831 and \$24,205,175 as of September 30, 2018 and 2017, respectively.

The NPH Pension Plan's weighted-average asset allocations at September 30, by asset category, are as follows:

<u>Asset category</u>	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	3%	3%
Real estate	10%	9%
Debt securities	33%	34%
Equity securities	54%	54%
	<u>100%</u>	<u>100%</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

NPH's investment strategy is based on an expectation that equity securities will outperform debt securities over the long term. Accordingly, the composition of NPH's plan assets is broadly characterized as a 60%/40% allocation between equity and debt securities.

NPH attempts to mitigate investment risk by rebalancing between equity and debt classes as its contributions and monthly benefit payments are made. Although changes in interest rates may affect the fair value of a portion of the investment portfolio and cause unrealized gains or losses, such gains or losses would not be realized unless the investments are sold.

The fair values of the Pension plan's assets at September 30, 2018, by category, are as follows:

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant Unobservable inputs (Level 3)	Fair value
Bonds and mortgages	\$ -	\$ 674,720	\$ -	\$ 674,720
Investment in Church of the Nazarene pooled funds	-	-	23,735,111	23,735,111
	<u>\$ -</u>	<u>\$ 674,720</u>	<u>\$ 23,735,111</u>	<u>\$ 24,409,831</u>

The fair values of the Pension plan's assets at September 30, 2017, by category, are as follows:

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant Unobservable inputs (Level 3)	Fair value
Bonds and mortgages	\$ -	\$ 853,940	\$ -	\$ 853,940
Investment in Church of the Nazarene pooled funds	-	-	23,351,235	23,351,235
	<u>\$ -</u>	<u>\$ 853,940</u>	<u>\$ 23,351,235</u>	<u>\$ 24,205,175</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

The following table summarizes the changes in fair values associated with Level 3 assets for the years ended September 30,:

Fair value, October 1, 2016	\$ 22,369,488
Additions	1,621,967
Reductions	(3,247,363)
Interest and dividends	162,129
Realized gains	1,106,330
Unrealized gains	<u>1,338,684</u>
Fair value, September 30, 2017	23,351,235
Additions	1,520,000
Reductions	(3,160,859)
Interest and dividends	331,783
Realized gains	1,121,772
Unrealized gains	<u>571,180</u>
Fair value, September 30, 2018	<u><u>\$ 23,735,111</u></u>

The inputs and valuation methods used to determine fair values for Level 2 assets were determined as follows:

The Bond and Mortgage Fund is a pooled separate account in which the NPH Pension Plan owns units of participation, while Principal Life Insurance Company owns the investments. The value of this separate account, which invests in multiple securities, is the fair value, or market value, of the underlying investments, adjusted for expenses. Inputs rely significantly on observable interactive data, which include (in the approximate order of priority for use when available) benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, reference data, and industry and economic events.

Valuation techniques incorporate a multidimensional spread/prepayment model or, for a smaller number of securities, interactive data will rely on actual broker quotes.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

The inputs and valuation methods used to determine fair values for Level 3 assets were determined as follows:

Investment in the Church of the Nazarene pooled funds includes NPH's pension plan investment funds, which are pooled with other pension funds managed by the Church of the Nazarene. Income from the pooled funds is allocated to the various fund each month on the basis of each funds' principal balance at the beginning of the month adjusted for additions at cost.

Investments are recorded at fair value, which is an allocation from NPH's portion of pooled funds, which consist of equity securities and fixed income securities with readily determinable fair values which are valued at the last sale price (if quotations are readily available) or at the closing bid price in the principal market in which such securities are normally traded (if no sale price is available).

Cash flows

Contributions - Expected employer contributions for the 2019 fiscal year total \$0.

Estimated future benefit payments - The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid:

<u>Year ending</u>	<u>Amount</u>
2019	\$ 1,760,320
2020	1,723,215
2021	1,721,122
2022	1,753,286
2023	1,796,417
2024-2028	9,018,171

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN - Continued

1. *Defined Benefit Plan - Continued*

The amount in unrestricted net assets expected to be recognized in 2019 consists of the components presented below:

Interest cost	\$ 1,125,006
Expected return on assets	(1,647,077)
Amortization of accumulated losses	<u>23,454</u>
Net periodic pension cost	<u><u>\$ (498,617)</u></u>
Discount rate	4.25%
Expected return on plan assets	7.00%

NOTE M - NAZARENE PUBLISHING HOUSE DEFINED BENEFIT POST-RETIREMENT MEDICAL BENEFITS PLAN

NPH does not provide a medical insurance program for retirees; however, all persons who retire from NPH who are Medicare eligible, who have been employed by a NPH partner at least 10 years and who are listed in NPH's By-Laws as an officer of NPH shall be provided a subsidy to assist with the purchase of a personal retirement medical insurance policy. The subsidy will be provided in cash (with the commensurate tax consequence) or via a health reimbursement account. Currently, that monthly subsidy is approximately \$260 for an individual and \$521 for a couple. Should an officer retire after age 62 but prior to age 65, this benefit will begin once the retiree reaches age 65 and is, therefore, Medicare eligible.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2018 and 2017

**NOTE M - NAZARENE PUBLISHING HOUSE DEFINED BENEFIT POST-RETIREMENT
MEDICAL BENEFITS PLAN - Continued**

Due to minimal changes in participants in the plan and relative immateriality, NPH has decided to obtain an actuarial calculation on the consolidated statements of financial position only every three years. The latest calculation and adjustment was as of and for the year ended September 30, 2018. The required disclosures under U.S. GAAP are as follows:

	2018	2017
Change in plan assets		
Benefit obligation	\$ (743,895)	\$ (521,564)
Fair value of plan assets	-	-
Unfunded status	\$ (743,895)	\$ (521,564)
	2018	2017
Disclosed benefit cost		
Employer service cost	\$ 13,137	\$ 95,152
Interest cost	22,010	97,765
Net prior service credit amortization	(396,030)	(174,821)
Net gain amortization	(43,871)	(453)
Net periodic post-retirement benefit cost	\$ (404,754)	\$ 17,643
	2018	2017
Assumptions used to determine benefit cost		
Discount rate	4.30%	4.55%
Current health care cost trend rate	N/A	N/A
Ultimate health care cost trend rate	N/A	N/A
Year of ultimate trend rate	N/A	N/A

During the year ending September 30, 2019, the employer contribution to the defined post-retirement medical benefits plan is expected to be \$28,879.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

**NOTE M - NAZARENE PUBLISHING HOUSE DEFINED BENEFIT POST-RETIREMENT
MEDICAL BENEFITS PLAN - Continued**

Benefit payments and Medicare Part D subsidies, reflecting future service are expected to be paid as follows for the years ending September 30,

<u>Year ending</u>	<u>Amount</u>
2019	\$ 28,879
2020	28,777
2021	28,809
2022	30,051
2023	31,041
Thereafter	176,181

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE N - NOTES RECEIVABLE

Notes receivable due to the Foundation at September 30, are as follows:

	<u>2018</u>	<u>2017</u>
Note receivable of \$500,000 dated in 2005, payable in 2020 with discount based on imputed interest of 5%.	\$ 453,517	\$ 431,921
Note receivable of \$54,450 dated in 2007, payable in monthly installments of \$362 bearing an interest rate of 4.75% compounded monthly.	37,158	40,105
Note receivable of \$100,000 dated in 2010, payable in monthly installments of \$500 bearing an interest rate of 4.75% compounded monthly.	55,915	59,175
Note receivable of \$149,500 dated in 2006, payable in monthly installments of \$875 bearing an interest rate of 4.75% compounded monthly.	65,950	73,118
Note receivable of \$69,900 dated in 2004, payable in monthly installments of \$501 bearing an interest rate of 6% compounded monthly.	30,508	35,476
Note receivable of \$49,500 dated in 2004, payable in monthly installments of \$355 bearing an interest rate of 6% compounded monthly.	22,119	25,044
Note receivable of \$70,000 dated in 2017, payable in 2019 with discount based on imputed interest of 6%.	71,400	71,400
	<u>\$ 736,567</u>	<u>\$ 736,239</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE N - NOTES RECEIVABLE - Continued

Remaining maturities of notes receivable are as follows:

Year ending September 30,	Amount
2019	\$ 144,646
2020	471,784
2021	19,255
2022	20,297
2023	21,396
Thereafter	59,189
	<u>\$ 736,567</u>

NOTE O - OTHER REVENUE

Other revenue consisted of the following during the years ended September 30,

	2018	2017
Nazarene Youth Conference	\$ 13,605	\$ -
Event registrations	585,680	342,162
Subscriptions and literature sales	215,352	214,255
W&W participant insurance funds	197,276	147,923
Casa Robles	366,347	349,007
General Assembly	4,463	696,967
Trustee fees	814,728	740,289
Global Mission activities	455,985	706,467
Miscellaneous	456,769	453,770
	<u>\$ 3,110,205</u>	<u>\$ 3,650,840</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE P - ENDOWMENT FUNDS

1. *Endowment Composition*

The Organization applies the provisions of ASC Topic 958, *Not-for-Profit Entities* (“ASC 958”). A key component of ASC 958 is a requirement to classify the portion of a donor-restricted endowment fund that is not classified as permanently restricted net assets as temporarily restricted net assets until appropriated for expenditure.

The Organization’s endowment consists of 258 individual funds, a majority of which were established for the benefit of the Organization and local church ministries. Its endowment consists of perpetual and term endowments. As required by generally accepted accounting principles, net assets associated with endowments funds are classified and reported based on the existence or absence of donor-imposed restrictions.

	September 30, 2018			
	Unrestricted	Temporarily restricted	Permanently restricted	Total
Endowment composition by net asset category				
Board designated endowment funds	\$ 2,500,964	\$ -	\$ -	\$ 2,500,964
Donor restricted endowment funds	(907)	1,806,252	9,525,904	11,331,249
	<u>\$ 2,500,057</u>	<u>\$ 1,806,252</u>	<u>\$ 9,525,904</u>	<u>\$ 13,832,213</u>
Change in endowment net assets				
Endowment net assets, October 1, 2017	\$ 2,506,389	\$ 2,176,845	\$ 9,109,863	\$ 13,793,097
Investment return				
Investment income	126,345	433,112	8,028	567,485
Appreciation (depreciation), net (realized and unrealized)	(56,392)	(42,052)	(12,491)	(110,935)
Total investment return	<u>69,953</u>	<u>391,060</u>	<u>(4,463)</u>	<u>456,550</u>
Contributions	8,776	28,958	194,932	232,666
Organization ministries expense	(265,293)	-	-	(265,293)
Administrative fees	(20,115)	(23,341)	(17)	(43,473)
Appropriation of endowment net assets for expenditure and termination by donor stipulations	<u>200,347</u>	<u>(767,270)</u>	<u>225,589</u>	<u>(341,334)</u>
Endowment net assets, September 30, 2018	<u>\$ 2,500,057</u>	<u>\$ 1,806,252</u>	<u>\$ 9,525,904</u>	<u>\$ 13,832,213</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE P - ENDOWMENT FUNDS - Continued

1. *Endowment Composition – Continued*

	September 30, 2017			Total
	Unrestricted	Temporarily restricted	Permanently restricted	
Endowment composition by net asset category				
Board designated endowment funds	\$ 2,507,621	\$ -	\$ -	\$ 2,507,621
Donor restricted endowment funds	(1,232)	2,176,845	9,109,863	11,285,476
	<u>\$ 2,506,389</u>	<u>\$ 2,176,845</u>	<u>\$ 9,109,863</u>	<u>\$ 13,793,097</u>
Change in endowment net assets				
Endowment net assets, October 1, 2016	\$ 2,466,547	\$ 1,899,494	\$ 7,384,126	\$ 11,750,167
Investment return				
Investment income	99,312	333,848	6,267	439,427
Appreciation (depreciation), net (realized and unrealized)	28,111	350,516	(1,187)	377,440
Total investment return	127,423	684,364	5,080	816,867
Contributions	2,500	39,720	1,675,896	1,718,116
Organization ministries expense	(84,739)	(4,000)	-	(88,739)
Administrative fees	(12,124)	(26,751)	(17)	(38,892)
Appropriation of endowment net assets for expenditure	6,782	(415,982)	44,778	(364,422)
Endowment net assets, September 30, 2017	<u>\$ 2,506,389</u>	<u>\$ 2,176,845</u>	<u>\$ 9,109,863</u>	<u>\$ 13,793,097</u>

2. *Funds with Deficiencies*

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles accepted in the United States of America, deficiencies of this nature are reported in unrestricted net assets and were not material as of September 30, 2018 and 2017, respectively. These deficiencies resulted from unfavorable market fluctuations.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE Q - RELATED PARTY TRANSACTIONS

Certain affiliated organizations deposit excess funds with the Organization for investment purposes. As of September 30, 2018 and 2017, funds held in trust totaled \$76,707,820 and \$66,876,270, respectively. See Note G.

As of September 30, 2018 and 2017, the Board of Pensions and Benefits USA of the Church of the Nazarene World Mission Pension Plans owed \$8,147 and \$14,549, respectively, to the Organization. As of September 30, 2018 and 2017, the Board of Pensions and Benefits USA of the Church of the Nazarene Single Defined Benefit Pension Plan owed \$49,434 and \$50,176, respectively, to the Organization.

The Organization provides monthly allocations to certain affiliated organizations for support which are included in International Board of Education expense on the statements of activities. Allocations made to Nazarene Bible College for the years ended September 30, 2018 and 2017 totaled \$943,833, respectively. Allocations made to Nazarene Theological Seminary for the years ended September 30, 2018 and 2017 totaled \$1,250,104 and \$1,249,527, respectively.

NOTE R - FUNCTIONAL EXPENSES

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the corresponding program and support services. Fundraising costs were \$2,314,008 and \$2,298,325 for the years ended September 30, 2018 and 2017, respectively.

NOTE S - INVENTORIES

Inventories were as follows at September 30,

	<u>2018</u>	<u>2017</u>
Finished goods	\$ 3,841,222	\$ 5,285,840
Work in process	175,681	232,208
Raw materials	5,001	4,118
Allowance for inventory valuation	<u>(1,029,185)</u>	<u>(2,858,232)</u>
	<u>\$ 2,992,719</u>	<u>\$ 2,663,934</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE T - NAZARENE PUBLISHING HOUSE LEASE WITH DEXTER FULFILLMENT

Effective January 1, 2014, NPH leased certain software and information technology, copyrights, trademarks, equipment and real estate to Dexter Fulfillment Services, LLC (“Dexter Fulfillment”) as part of an agreement to outsource printing, warehousing and distribution of certain products. The equipment lease term is five years and gives Dexter Fulfillment the right to purchase the equipment at the end of the lease for \$1. The real estate lease term is ten years with annual rents increasing from \$100,000 per year in 2014 to \$565,704 in 2023. Any licensing fees earned by the Organization under the lease of the intellectual property and equipment noted above are deemed to be included in the real estate rental payments. The agreement also permits Dexter Fulfillment to bill NPH at a cost plus 15% for the services enumerated above.

Depreciation expense for assets subject to the lease with Dexter Fulfillment is provided primarily on the straight-line method over the shorter of the estimated useful life of the asset or term of the lease. Depreciation expense relating to property and equipment subject to this leasing arrangement was \$294,485 and \$309,045 for the years ended September 30, 2018 and 2017, respectively, and is included in other income (expense) on the consolidated statements of activities. Rental income from this leasing arrangement was \$419,387 and \$419,570 for the years ended September 30, 2018 and 2017, respectively, and is included in other income (expense) on the consolidated statements of activities.

Due to increased costs, NPH made the decision during the year ended September 30, 2018 to terminate its agreement with Dexter Fulfillment for printing, warehousing and distribution of certain products, along with the real estate lease. NPH recorded \$658,753 of impairment expense for the year ended September 30, 2018 related to the write-off of remaining uncollectible rent receivable from Dexter Fulfillment and is included in other income (expense) within the consolidated statement of activities. During 2018, NPH also recorded \$329,315 of separation expenses related to the remaining overhead costs incurred without the printing of its products and is included in general and administrative services expenses.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED
September 30, 2018 and 2017

NOTE U - OPERATING LEASES

The Organization leases office equipment and NPH leases corporate office and warehouse space under noncancelable operating lease agreements expiring at various times through fiscal year 2023.

Minimum lease commitments are as follows:

<u>Year ending September 30,</u>	<u>Amount</u>
2019	\$ 354,262
2020	314,105
2021	298,483
2022	169,989
2023	75,799
	<u>\$ 1,212,638</u>

Total lease expense was \$419,969 for 2018 and \$329,383 for 2017.

NOTE V - TEMPORARILY RESTRICTED NET ASSETS HELD BY THIRD-PARTY TRUSTEES

The Organization was informed that certain assets in amounts totaling \$828,695 and \$832,725 were being held on its behalf by third-party trustees at September 30, 2018 and 2017, respectively. The donors of these assets have designated the Organization as the principal beneficiary of the charitable remainder. These assets are included in temporarily restricted net assets and are invested primarily in fixed money market accounts and land. Because the Organization does not know when conditions will be met for the collection of the charitable remainder, there were no plans as of September 30, 2018 or 2017 for use of the assets.

SUPPLEMENTARY INFORMATION

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
September 30, 2018

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
ASSETS					
Cash and cash equivalents	\$ 6,356,023	\$ 12,614,092	\$ 1,598,457	\$ (993,668)	\$ 19,574,904
Investments, at fair value	118,921,448	13,455,588	134,430,771	(17,786,033)	249,021,774
Investments - other	6,471,221	1,016,940	-	-	7,488,161
Assets held for purchase of investments	3,235,570	13,455	4,152,760	-	7,401,785
Receivables - other	800,487	242,473	801,729	(12,377)	1,832,312
Property and equipment, net	28,774,733	9,391,206	2,848,451	-	41,014,390
Beneficial interest in charitable remainder trusts	1,948,037	-	148,582	(1,229,491)	867,128
Notes receivable	-	-	736,567	-	736,567
Inventories, net	-	-	2,992,719	-	2,992,719
Other assets	694,690	105,029	1,399,688	-	2,199,407
Total assets	<u>\$ 167,202,209</u>	<u>\$ 36,838,783</u>	<u>\$ 149,109,724</u>	<u>\$ (20,021,569)</u>	<u>\$ 333,129,147</u>
LIABILITIES AND NET ASSETS					
LIABILITIES					
Accounts payable and accrued expenses	\$ 2,967,559	\$ 518,938	\$ 1,424,421	\$ (997,120)	\$ 3,913,798
Due to The Church of the Nazarene, Inc.	-	-	8,925	(8,925)	-
Deferred gift agreements	5,404,213	-	6,203,214	(110,149)	11,497,278
Funds held in trust	22,222,802	743,385	72,647,008	(18,905,375)	76,707,820
Pension obligation	285,625	-	2,941,067	-	3,226,692
Postretirement benefit obligation	16,554,497	-	743,895	-	17,298,392
Total liabilities	<u>47,434,696</u>	<u>1,262,323</u>	<u>83,968,530</u>	<u>(20,021,569)</u>	<u>112,643,980</u>
COMMITMENTS AND CONTINGENCIES					
NET ASSETS					
Unrestricted - undesignated	81,168,207	24,030,009	58,494,570	-	163,692,786
Unrestricted - unamortized pension liability	(1,550,525)	-	(3,217,430)	-	(4,767,955)
Temporarily restricted	36,910,951	10,382,234	4,806,813	-	52,099,998
Permanently restricted	3,238,880	1,164,217	5,122,807	-	9,525,904
	<u>119,767,513</u>	<u>35,576,460</u>	<u>65,206,760</u>	<u>-</u>	<u>220,550,733</u>
Non-controlling interest	-	-	(65,566)	-	(65,566)
Total net assets	<u>119,767,513</u>	<u>35,576,460</u>	<u>65,141,194</u>	<u>-</u>	<u>220,485,167</u>
Total liabilities and net assets	<u>\$ 167,202,209</u>	<u>\$ 36,838,783</u>	<u>\$ 149,109,724</u>	<u>\$ (20,021,569)</u>	<u>\$ 333,129,147</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATING STATEMENT OF ACTIVITIES
Year ended September 30, 2018

	Global Ministry Center				Global Regions				Other Entities				Eliminations	Total
	Unrestricted	Temporarily restricted	Permanently restricted	Total	Unrestricted	Temporarily restricted	Permanently restricted	Total	Unrestricted	Temporarily restricted	Permanently restricted	Total		
Revenues and gains														
World Evangelism Fund	\$ 37,709,138	\$ -	\$ -	\$ 37,709,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,709,138
Mission specials	22,135,853	5,075,120	-	27,210,973	31,542,414	-	-	31,542,414	844,636	59,525	-	904,161	(27,850,279)	31,807,269
Legacy, gifts, and charitable remainders	2,464,025	(46,840)	29,685	2,446,870	-	-	(4,569)	(4,569,000)	2,083,802	40,218	165,247	2,289,267	(2,526,474)	2,205,094
Subsidy from The Church of the Nazarene, Inc.	-	-	-	-	-	-	-	-	284,100	-	-	284,100	(284,100)	-
Gifts-in-kind	-	-	-	-	-	-	-	-	3,401,129	-	-	3,401,129	-	3,401,129
Net sales revenue	-	-	-	-	-	-	-	-	7,275,452	-	-	7,275,452	(106,134)	7,169,318
Other revenue	1,897,505	-	-	1,897,505	489,735	-	-	489,735	857,531	-	-	857,531	(134,466)	3,110,305
Revenues and gains	64,206,521	5,028,280	29,685	69,264,486	32,032,149	-	(4,569)	32,027,580	14,746,650	99,743	165,247	15,011,640	(30,901,453)	85,402,253
Net assets released from restrictions	344,574	(344,574)	-	-	(808,041)	-	-	808,041	1,083,342	(1,308,931)	225,589	-	-	-
Total revenues and gains	64,551,095	4,683,706	29,685	69,264,486	31,224,108	808,041	(4,569)	32,027,580	15,829,992	(1,209,188)	390,836	15,011,640	(30,901,453)	85,402,253
Expenses														
Program services														
Global Mission	47,977,396	-	-	47,977,396	-	-	-	-	3,628,611	-	-	3,628,611	(26,308,601)	25,297,406
Regions	-	-	-	-	32,262,113	-	-	32,262,113	-	-	-	-	(743,292)	31,518,821
International Board of Education	4,253,554	-	-	4,253,554	-	-	-	-	-	-	-	-	(436,223)	3,817,331
Sunday School and Discipleship Ministries	439,272	-	-	439,272	-	-	-	-	-	-	-	-	(67,637)	371,635
Nazarene Youth International	423,282	-	-	423,282	-	-	-	-	-	-	-	-	(64,950)	358,332
Board of General Superintendents	2,439,336	-	-	2,439,336	-	-	-	-	-	-	-	-	(42,234)	2,397,102
Nazarene communication services	1,008,599	-	-	1,008,599	-	-	-	-	9,180,991	-	-	9,180,991	(9,277)	10,180,313
Church of the Nazarene Foundation	-	-	-	-	-	-	-	-	6,580,248	-	-	6,580,248	(2,526,474)	4,053,774
Other program services, net	79,523	-	-	79,523	-	-	-	-	-	-	-	-	(74,305)	5,218
Total program services	56,620,962	-	-	56,620,962	32,262,113	-	-	32,262,113	19,389,850	-	-	19,389,850	(30,272,993)	77,999,932
Support services														
General and administrative services	10,205,534	-	-	10,205,534	1,791,084	-	-	1,791,084	1,836,057	28,961	-	1,865,018	(628,460)	13,233,176
Fundraising*	2,314,008	-	-	2,314,008	-	-	-	-	-	-	-	-	-	2,314,008
Total support services	12,519,542	-	-	12,519,542	1,791,084	-	-	1,791,084	1,836,057	28,961	-	1,865,018	(628,460)	15,547,184
Total expenses	69,140,504	-	-	69,140,504	34,053,197	-	-	34,053,197	21,225,907	28,961	-	21,254,868	(30,901,453)	93,547,116
Change in net assets from operations	(4,589,409)	4,683,706	29,685	123,982	(2,829,089)	808,041	(4,569)	(2,025,617)	(5,395,915)	(1,238,149)	390,836	(6,243,228)	-	(8,144,863)
Non-operating income (expense)														
Net investment income	6,378,889	208,481	106	6,587,476	850,268	-	-	850,268	1,663,350	460,277	-	2,123,627	-	9,561,371
Foreign currency loss	-	-	-	-	(59,486)	-	-	(59,486)	-	-	-	-	-	(59,486)
Other income (expense)	-	(28,485)	(17)	(28,502)	-	-	-	-	(490,068)	75,000	-	(415,068)	-	(443,570)
Loss on sale of property and equipment	98	-	-	98	-	-	-	-	(704)	-	-	(636)	-	(606)
Actuarial adjustment of deferred gift agreements	-	56,914	-	56,914	-	-	-	-	(155,649)	-	-	(155,649)	-	(98,735)
Total non-operating income (expense)	6,378,987	236,910	89	6,615,986	790,782	-	-	790,782	1,172,578	379,628	-	1,552,206	-	8,958,974
Change in net assets before unamortized pension liability adjustment	1,789,578	4,920,616	29,774	6,739,968	(2,038,307)	808,041	(4,569)	(1,234,835)	(4,223,337)	(858,521)	390,836	(4,691,022)	-	814,111
Changes in unamortized pension liability not included in pension expense	861,427	-	-	861,427	-	-	-	-	1,601,827	-	-	1,601,827	-	2,463,254
Change in net assets	2,651,005	4,920,616	29,774	7,601,395	(2,038,307)	808,041	(4,569)	(1,234,835)	(2,621,510)	(858,521)	390,836	(3,089,195)	-	3,277,365
Net assets, beginning of year	76,966,677	31,990,335	3,209,106	112,166,118	26,068,316	9,574,193	1,168,786	36,811,295	57,833,084	5,665,334	4,731,971	68,230,389	-	217,207,802
Contribution to non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net assets, end of year	\$ 79,617,682	\$ 36,910,951	\$ 3,238,880	\$ 119,767,513	\$ 24,030,009	\$ 10,382,234	\$ 1,164,217	\$ 35,576,460	\$ 55,211,574	\$ 4,806,813	\$ 5,122,807	\$ 65,141,194	\$ -	\$ 220,485,167

The amounts of these accounts are presented differently in the consolidated statements of activities because fundraising and administrative expenses are combined.

The Church of the Nazarene, Inc., Subsidiaries, and Affiliate
CONSOLIDATING STATEMENT OF CASH FLOWS
Year ended September 30, 2018

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
Cash flows from operating activities					
Change in net assets	\$ 7,601,395	\$ (1,234,835)	\$ (3,089,195)	\$ -	\$ 3,277,365
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities					
Depreciation and amortization	1,005,298	430,175	326,036	-	1,761,509
Net realized and unrealized gains on investments	(5,164,053)	(429,844)	(530,969)	-	(6,124,866)
Contributions restricted for long-term investment	(29,685)	-	(165,247)	-	(194,932)
Discount amortization on notes receivable	-	-	(21,596)	-	(21,596)
Change in beneficial interest in charitable trusts	46,840	-	4,275	41,474	92,589
Change in beneficial interest in insurance policies	-	-	70,713	-	70,713
(Gain) loss on disposal of property and equipment	(98)	-	704	-	606
Pension obligation	(1,027,933)	-	(2,079,223)	-	(3,107,156)
Postretirement benefit obligation	(1,249,259)	-	-	-	(1,249,259)
Changes in					
Other receivables	1,387,020	(77,854)	1,165,811	67,899	2,542,876
Inventories	-	-	(328,785)	-	(328,785)
Other assets	(142,955)	7,950	(192,621)	-	(327,626)
Accounts payable and accrued expenses	(407,584)	(6,286)	(87,455)	(52,315)	(553,640)
Net cash provided by (used in) operating activities	<u>2,018,986</u>	<u>(1,310,694)</u>	<u>(4,927,552)</u>	<u>57,058</u>	<u>(4,162,202)</u>
Cash flows from investing activities					
Purchases of property and equipment	(572,325)	(82,811)	(18,059)	-	(673,195)
Proceeds from disposal of property and equipment	1,173	273,581	1,106	-	275,860
Proceeds from sales and maturities of investments and investments- other	21,747,992	1,548,895	47,216,917	-	70,513,804
Purchases of investments and investments - other	(19,507,980)	(836,600)	(52,749,380)	-	(73,093,960)
Net cash provided by (used in) investing activities	<u>1,668,860</u>	<u>903,065</u>	<u>(5,549,416)</u>	<u>-</u>	<u>(2,977,491)</u>
Cash flows from financing activities					
Change in deferred gift agreements and funds held in trust	(1,739,515)	(2,130)	9,954,918	(41,474)	8,171,799
Proceeds on contributions restricted for investment in endowments	29,685	-	165,247	-	194,932
Payments on notes receivable	-	-	21,268	-	21,268
Net cash provided by (used in) financing activities	<u>(1,709,830)</u>	<u>(2,130)</u>	<u>10,141,433</u>	<u>(41,474)</u>	<u>8,387,999</u>
Effect of exchange rate changes on cash and cash equivalents	<u>-</u>	<u>4,825</u>	<u>-</u>	<u>-</u>	<u>4,825</u>
Net change in cash and cash equivalents	1,978,016	(404,934)	(335,535)	15,584	1,253,131
Cash and cash equivalents, beginning of year	4,378,007	13,019,026	1,933,992	(1,009,252)	18,321,773
Cash and cash equivalents, end of year	<u>\$ 6,356,023</u>	<u>\$ 12,614,092</u>	<u>\$ 1,598,457</u>	<u>\$ (993,668)</u>	<u>\$ 19,574,904</u>
Supplemental schedule of cash flow information					
Noncash investing activities that increased liabilities for deferred gift agreements and funds held in trust					
Investments received	\$ 54,035	\$ -	\$ -	\$ -	\$ 54,035
Net realized and unrealized gains on investments	1,631,491	-	31,128	-	1,662,619
Noncash investing activities: contribution of stock	-	-	163,520	-	163,520

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
September 30, 2017

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
ASSETS					
Cash and cash equivalents	\$ 4,378,007	\$ 13,019,026	\$ 1,933,992	\$ (1,009,252)	\$ 18,321,773
Investments, at fair value	114,622,676	13,664,997	129,270,065	(16,474,825)	241,082,913
Investments - other	6,373,798	997,576	-	-	7,371,374
Assets held for purchase of investments	3,060,721	110,685	3,250,034	-	6,421,440
Receivables - other	2,187,506	164,619	1,970,177	(113,746)	4,208,556
Property and equipment, net	29,208,781	10,012,150	3,164,349	-	42,385,280
Beneficial interest in charitable remainder trusts	1,994,877	-	152,857	(1,270,965)	876,769
Notes receivable	-	-	736,239	-	736,239
Inventories, net	-	-	2,663,934	-	2,663,934
Other assets	551,735	112,979	1,269,033	-	1,933,747
Total assets	<u>\$ 162,378,101</u>	<u>\$ 38,082,032</u>	<u>\$ 144,410,680</u>	<u>\$ (18,868,788)</u>	<u>\$ 326,002,025</u>
LIABILITIES AND NET ASSETS					
LIABILITIES					
Accounts payable and accrued expenses	\$ 3,375,142	\$ 525,223	\$ 1,467,422	\$ (1,069,618)	\$ 4,298,169
Due to The Church of the Nazarene, Inc.	-	-	53,380	(53,380)	-
Deferred gift agreements	6,136,956	-	6,710,143	(108,814)	12,738,285
Funds held in trust	21,582,571	745,514	62,185,161	(17,636,976)	66,876,270
Pension obligation	1,313,558	-	5,242,621	-	6,556,179
Postretirement benefit obligation	17,803,756	-	521,564	-	18,325,320
Total liabilities	<u>50,211,983</u>	<u>1,270,737</u>	<u>76,180,291</u>	<u>(18,868,788)</u>	<u>108,794,223</u>
COMMITMENTS AND CONTINGENCIES					
NET ASSETS					
Unrestricted - undesignated	79,378,629	26,068,316	62,895,217	-	168,342,162
Unrestricted - unamortized pension liability	(2,411,952)	-	(5,041,588)	-	(7,453,540)
Temporarily restricted	31,990,335	9,574,193	5,665,334	-	47,229,862
Permanently restricted	3,209,106	1,168,786	4,731,971	-	9,109,863
	<u>112,166,118</u>	<u>36,811,295</u>	<u>68,250,934</u>	<u>-</u>	<u>217,228,347</u>
Non-controlling interest	-	-	(20,545)	-	(20,545)
Total net assets	<u>112,166,118</u>	<u>36,811,295</u>	<u>68,230,389</u>	<u>-</u>	<u>217,207,802</u>
Total liabilities and net assets	<u>\$ 162,378,101</u>	<u>\$ 38,082,032</u>	<u>\$ 144,410,680</u>	<u>\$ (18,868,788)</u>	<u>\$ 326,002,025</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATING STATEMENT OF ACTIVITIES
Year ended September 30, 2017

	Global Ministry Center				Global Regions				Other Entities				Eliminations	Total
	Unrestricted	Temporarily restricted	Permanently restricted	Total	Unrestricted	Temporarily restricted	Permanently restricted	Total	Unrestricted	Temporarily restricted	Permanently restricted	Total		
Revenues and gains														
World Evangelism Fund	\$ 37,444,499	\$ -	\$ -	\$ 37,444,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,444,499
Mission specials	27,920,729	2,945,231	-	30,865,960	30,524,144	-	4,897	30,529,041	1,019,147	266,210	-	1,285,357	(27,307,337)	35,373,021
Legacy, gifts, and charitable remainders	3,515,400	202,838	34,781	3,753,019	-	-	-	-	48,319,185	815,220	1,641,115	50,775,520	(5,673,538)	48,855,001
Subsidy from The Church of the Nazarene, Inc.	-	-	-	-	-	-	-	-	348,947	-	-	348,947	(348,947)	-
Gifts-in-kind	-	-	-	-	-	-	-	-	2,124,096	-	-	2,124,096	-	2,124,096
Net sales revenue	-	-	-	-	-	-	-	-	8,659,264	-	-	8,659,264	(115,837)	8,543,427
Other revenue	2,313,597	-	-	2,313,597	747,020	-	-	747,020	781,730	-	-	781,730	(191,507)	3,650,840
Revenues and gains	71,194,225	3,148,069	34,781	74,377,075	31,271,164	-	4,897	31,276,061	61,252,369	1,081,430	1,641,115	63,974,914	(33,637,166)	135,990,884
Net assets released from restrictions	769,326	(769,326)	-	-	(214,589)	214,589	-	-	553,324	(598,103)	44,779	-	-	-
Total revenues and gains	71,963,551	2,378,743	34,781	74,377,075	31,056,575	214,589	4,897	31,276,061	61,805,693	483,327	1,685,894	63,974,914	(33,637,166)	135,990,884
Expenses														
Program services														
Global Mission	49,336,823	-	-	49,336,823	-	-	-	-	3,457,094	-	-	3,457,094	(27,036,479)	25,757,438
Regions	-	-	-	-	31,647,450	-	-	31,647,450	-	-	-	-	-	31,647,450
International Board of Education	3,530,286	-	-	3,530,286	-	-	-	-	-	-	-	-	(142,065)	3,388,221
Sunday School and Discipleship Ministries	565,795	-	-	565,795	-	-	-	-	-	-	-	-	(124,611)	441,184
Nazarene Youth International	457,492	-	-	457,492	-	-	-	-	-	-	-	-	(72,393)	385,099
Board of General Superintendents	2,482,779	-	-	2,482,779	-	-	-	-	-	-	-	-	(53,415)	2,429,364
Nazarene communication services	882,424	-	-	882,424	-	-	-	-	9,401,200	-	-	9,401,200	(5,162)	10,278,462
Church of the Nazarene Foundation	-	-	-	-	-	-	-	-	10,336,837	4,000	-	10,340,837	(5,673,538)	4,667,299
Other program services, net	5,559,971	-	-	5,559,971	-	-	-	-	-	-	-	-	161,909	5,721,880
Total program services	62,815,570	-	-	62,815,570	31,647,450	-	-	31,647,450	23,195,131	4,000	-	23,199,131	(32,945,754)	84,716,397
Support services														
General and administrative services	7,987,809	-	-	7,987,809	1,329,934	-	-	1,329,934	1,731,006	45,458	-	1,776,464	(691,412)	10,402,795
Fundraising*	2,298,325	-	-	2,298,325	-	-	-	-	-	-	-	-	-	2,298,325
Total support services	10,286,134	-	-	10,286,134	1,329,934	-	-	1,329,934	1,731,006	45,458	-	1,776,464	(691,412)	12,701,120
Total expenses	73,101,704	-	-	73,101,704	32,977,384	-	-	32,977,384	24,926,137	49,458	-	24,975,595	(33,637,166)	97,417,517
Change in net assets from operations	(1,138,153)	2,378,743	34,781	1,275,371	(1,920,809)	214,589	4,897	(1,701,323)	36,879,556	433,869	1,685,894	38,999,319	-	38,573,367
Non-operating income (expense)														
Net investment income	7,850,402	477,558	183	8,328,143	1,215,718	-	-	1,215,718	4,701,095	687,443	-	5,388,538	-	14,932,399
Foreign currency gain	-	-	-	-	11,875	-	-	11,875	-	-	-	-	-	11,875
Other income	-	-	-	-	-	-	-	-	444,547	-	-	444,547	-	444,547
Gain on sale of property and equipment	16,014	-	-	16,014	-	-	-	-	-	-	-	-	-	16,014
Actuarial adjustment of deferred gift agreements	-	(26,733)	-	(26,733)	-	-	-	-	-	23,416	-	23,416	-	(3,317)
Other expenses	-	(54,233)	(18)	(54,251)	-	-	-	-	(309,176)	-	-	(309,176)	-	(363,427)
Total non-operating income (expense)	7,866,416	396,592	165	8,263,173	1,227,593	-	-	1,227,593	4,836,466	710,859	-	5,547,325	-	15,038,091
Change in net assets before unamortized pension liability adjustment	6,728,263	2,775,335	34,946	9,538,544	(693,216)	214,589	4,897	(473,730)	41,716,022	1,144,728	1,685,894	44,546,644	-	53,611,458
Changes in unamortized pension liability not included in pension expense	1,512,093	-	-	1,512,093	-	-	-	-	3,238,443	-	-	3,238,443	-	4,750,536
Increase in net assets	8,240,356	2,775,335	34,946	11,050,637	(693,216)	214,589	4,897	(473,730)	44,954,465	1,144,728	1,685,894	47,785,087	-	58,361,994
Net assets, beginning of year	68,726,321	29,215,000	3,174,160	101,115,481	26,761,532	9,359,604	1,163,889	37,285,025	12,853,619	4,520,606	3,046,077	20,420,302	-	158,820,808
Contribution to non-controlling interest	-	-	-	-	-	-	-	-	25,000	-	-	25,000	-	25,000
Net assets, end of year	\$ 76,966,677	\$ 31,990,335	\$ 3,209,106	\$ 112,166,118	\$ 26,068,316	\$ 9,574,193	\$ 1,168,786	\$ 36,811,295	\$ 57,833,084	\$ 5,665,334	\$ 4,731,971	\$ 68,230,389	\$ -	\$ 217,207,802

* The amounts of these accounts are presented differently in the consolidated statements of activities because fundraising and administrative expenses are combined.

The Church of the Nazarene, Inc., Subsidiaries, and Affiliate
CONSOLIDATING STATEMENT OF CASH FLOWS
Year ended September 30, 2017

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
Cash flows from operating activities					
Change in net assets	\$ 11,050,637	\$ (473,730)	\$ 47,785,087	\$ -	\$ 58,361,994
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities					
Depreciation and amortization	962,638	560,653	351,764	-	1,875,055
Net realized and unrealized gains on investments	(7,271,189)	(542,693)	(4,576,066)	-	(12,389,948)
Contributions restricted for long-term investment	(34,781)	-	(1,641,115)	-	(1,675,896)
Discount amortization on notes receivable	-	-	(21,967)	-	(21,967)
Beneficial interest in charitable trusts	(173,838)	-	(5,738)	(155,802)	(335,378)
Gain on disposal of property and equipment	(16,014)	-	-	-	(16,014)
Pension obligation	(1,448,181)	-	(3,518,569)	-	(4,966,750)
Postretirement benefit obligation	(1,734,968)	-	-	-	(1,734,968)
Changes in					
Other receivables	(1,179,158)	136,386	(70,182)	77,722	(1,035,232)
Inventories	-	-	184,283	-	184,283
Other assets	198,677	125,204	8,678	-	332,559
Accounts payable and accrued expenses	203,503	(80,898)	96,001	73,521	292,127
Net cash provided by (used in) operating activities	<u>557,326</u>	<u>(275,078)</u>	<u>38,592,176</u>	<u>(4,559)</u>	<u>38,869,865</u>
Cash flows from investing activities					
Purchases of property and equipment	(1,238,155)	(241,895)	(13,600)	-	(1,493,650)
Purchase of Burlap Media, LLC	-	-	(75,000)	-	(75,000)
Proceeds from disposal of property and equipment	28,020	14,139	-	-	42,159
Proceeds from sales and maturities of investments and investments- other	29,344,708	224,614	89,259,821	-	118,829,143
Purchases of investments and investments - other	(26,786,772)	(186,054)	(135,662,157)	-	(162,634,983)
Net cash provided by (used in) investing activities	<u>1,347,801</u>	<u>(189,196)</u>	<u>(46,490,936)</u>	<u>-</u>	<u>(45,332,331)</u>
Cash flows from financing activities					
Change in deferred gift agreements and funds held in trust	(2,028,714)	420	5,862,673	155,802	3,990,181
Proceeds on contributions restricted for investment in endowments	34,781	-	1,641,115	-	1,675,896
Payments on notes receivable	-	-	19,830	-	19,830
Net cash (used in) provided by financing activities	<u>(1,993,933)</u>	<u>420</u>	<u>7,523,618</u>	<u>155,802</u>	<u>5,685,907</u>
Effect of exchange rate changes on cash and cash equivalents	-	(137,156)	-	-	(137,156)
Net increase (decrease) in cash and cash equivalents	(88,806)	(601,010)	(375,142)	151,243	(913,715)
Cash and cash equivalents, beginning of year	4,466,813	13,620,036	2,309,134	(1,160,495)	19,235,488
Cash and cash equivalents, end of year	<u>\$ 4,378,007</u>	<u>\$ 13,019,026</u>	<u>\$ 1,933,992</u>	<u>\$ (1,009,252)</u>	<u>\$ 18,321,773</u>
Supplemental schedule of cash flow information					
Noncash investment activities that increased liabilities for deferred gift agreements and funds held in trust					
Investments received	\$ 43,470	\$ -	\$ -	\$ -	\$ 43,470
Net realized and unrealized gains on investments	16,842,423	-	3,460,174	-	20,302,597
Noncash investing activities: contribution of stock	-	-	2,789,779	-	2,789,779

Consolidated Financial Statements and
Report of Independent Certified Public
Accountants

**The Church of the Nazarene, Inc., Subsidiaries
and Affiliate**

September 30, 2019 and 2018

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
The Church of the Nazarene, Inc.

We have audited the accompanying consolidated financial statements of The Church of the Nazarene, Inc. and subsidiaries and affiliate, which comprise the consolidated statements of financial position as of September 30, 2019 and 2018, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Church of the Nazarene, Inc. and subsidiaries and affiliate as of September 2019 and 2018, and the results of its their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Supplementary information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information on pages 44 through 46 is presented for purposes of additional analysis, rather than to present the financial position, results of operations, and cash flows of the individual organizations, and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.



Kansas City, Missouri
March 10, 2020

Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
September 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 18,560,684	\$ 19,574,904
Investments, at fair value	242,108,457	249,021,774
Investments - other	7,474,639	7,488,161
Assets held for purchase of investments	7,112,320	7,401,785
Receivables - other	1,942,295	1,832,312
Property and equipment, net	37,775,858	41,014,390
Assets held for sale	2,654,376	-
Beneficial interest in charitable remainder trusts	726,620	867,128
Notes receivable	612,233	736,567
Inventories, net	2,486,584	2,992,719
Other assets	2,308,660	2,199,407
	\$ 323,762,726	\$ 333,129,147
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	\$ 3,325,998	\$ 3,913,798
Deferred gift agreements	11,039,384	11,497,278
Funds held in trust	72,896,179	76,707,820
Pension obligation	7,855,923	3,226,692
Postretirement benefit obligation	16,018,204	17,298,392
	111,135,688	112,643,980
COMMITMENTS AND CONTINGENCIES		
NET ASSETS		
Without donor restrictions - undesignated	162,329,750	163,692,786
Without donor restrictions - unamortized pension liability	(10,115,733)	(4,767,955)
	152,214,017	158,924,831
With donor restrictions	60,518,738	61,625,902
	212,732,755	220,550,733
Non-controlling interest	(105,717)	(65,566)
	212,627,038	220,485,167
Total liabilities and net assets	\$ 323,762,726	\$ 333,129,147

The accompanying notes are an integral part of these consolidated financial statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year ended September 30, 2019

	Without donor restrictions	With donor restrictions	Total
Revenues and gains			
Contribution revenue			
World Evangelism Fund	\$ 37,626,616	\$ -	\$ 37,626,616
Mission specials	30,983,512	54,365	31,037,877
Legacy, gifts, and charitable remainders	707,167	9,330	716,497
Gifts-in-kind	1,173,292	-	1,173,292
Net sales revenue	7,395,132	-	7,395,132
Other revenue	9,226,334	288,289	9,514,623
Revenues and gains	87,112,053	351,984	87,464,037
Net assets released from restrictions	1,243,425	(1,243,425)	-
Total revenues and gains	88,355,478	(891,441)	87,464,037
Expenses			
Program services			
Global Missions	60,618,574	-	60,618,574
Denominational Governance and Educational Advocacy	6,021,897	-	6,021,897
Sunday School and Youth Ministries	1,160,149	-	1,160,149
Nazarene Communications and Publishing	7,580,409	-	7,580,409
Church of the Nazarene Foundation	3,095,760	-	3,095,760
Total program services	78,476,789	-	78,476,789
Support services			
General and administrative services	13,985,272	19,081	14,004,353
Fundraising	2,647,831	-	2,647,831
Total support services	16,633,103	19,081	16,652,184
Total expenses	95,109,892	19,081	95,128,973
Change in net assets from operations	(6,754,414)	(910,522)	(7,664,936)
Non-operating income (expense)			
Net investment income	5,965,600	(547,325)	5,418,275
Foreign currency loss	(106,119)	-	(106,119)
Other income	16,304	-	16,304
Loss on sale of property and equipment	(3,889)	-	(3,889)
Actuarial adjustment of deferred gift agreements	-	412,475	412,475
Other expenses	(500,000)	(61,792)	(561,792)
Total non-operating income (expense)	5,371,896	(196,642)	5,175,254
Change in net assets before unamortized pension liability	(1,382,518)	(1,107,164)	(2,489,682)
Change in unamortized pension liability not included in pension expense	(5,368,447)	-	(5,368,447)
Change in net assets	(6,750,965)	(1,107,164)	(7,858,129)
Net assets, beginning of year	158,859,265	61,625,902	220,485,167
Net assets, end of year	<u>\$ 152,108,300</u>	<u>\$ 60,518,738</u>	<u>\$ 212,627,038</u>
Change in net assets attributable to non-controlling interest	<u>\$ (40,151)</u>	<u>\$ -</u>	<u>\$ (40,151)</u>
Change in net assets attributable to controlling interest	<u>\$ (6,710,814)</u>	<u>\$ (1,107,164)</u>	<u>\$ (7,817,978)</u>

The accompanying notes are an integral part of these consolidated financial statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year ended September 30, 2018

	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
Revenues and gains			
Contribution revenue			
World Evangelism Fund	\$ 37,709,138	\$ -	\$ 37,709,138
Mission specials	26,672,623	5,134,646	31,807,269
Legacy, gifts, and charitable remainders	2,021,353	183,741	2,205,094
Gifts-in-kind	3,401,129	-	3,401,129
Net sales revenue	7,169,318	-	7,169,318
Other revenue	3,110,305	-	3,110,305
	<u>80,083,866</u>	<u>5,318,387</u>	<u>85,402,253</u>
Net assets released from restrictions	<u>619,876</u>	<u>(619,876)</u>	<u>-</u>
Total revenues and gains	80,703,742	4,698,511	85,402,253
Expenses			
Program services			
Global Missions	56,821,445	-	56,821,445
Denominational Governance and Educational Advocacy	6,214,433	-	6,214,433
Sunday School and Youth Ministries	729,967	-	729,967
Nazarene Communications and Publishing	10,180,313	-	10,180,313
Church of the Nazarene Foundation	4,053,774	-	4,053,774
Total program services	<u>77,999,932</u>	<u>-</u>	<u>77,999,932</u>
Support services			
General and administrative services	13,204,215	28,961	13,233,176
Fundraising	2,314,008	-	2,314,008
Total support services	<u>15,518,223</u>	<u>28,961</u>	<u>15,547,184</u>
Total expenses	<u>93,518,155</u>	<u>28,961</u>	<u>93,547,116</u>
Change in net assets from operations	(12,814,413)	4,669,550	(8,144,863)
Non-operating income (expense)			
Net investment income	8,892,507	668,864	9,561,371
Foreign currency loss	(59,486)	-	(59,486)
Other income (expense)	(490,068)	46,498	(443,570)
Loss on sale of property and equipment	(606)	-	(606)
Actuarial adjustment of deferred gift agreements	-	(98,735)	(98,735)
Total non-operating income (expense)	<u>8,342,347</u>	<u>616,627</u>	<u>8,958,974</u>
Change in net assets before unamortized pension liability	(4,472,066)	5,286,177	814,111
Change in unamortized pension liability not included in pension expense	<u>2,463,254</u>	<u>-</u>	<u>2,463,254</u>
Change in net assets	(2,008,812)	5,286,177	3,277,365
Net assets, beginning of year	<u>160,868,077</u>	<u>56,339,725</u>	<u>217,207,802</u>
Net assets, end of year	<u>\$ 158,859,265</u>	<u>\$ 61,625,902</u>	<u>\$ 220,485,167</u>
Change in net assets attributable to non-controlling interest	<u>\$ (45,021)</u>	<u>\$ -</u>	<u>\$ (45,021)</u>
Change in net assets attributable to controlling interest	<u>\$ (1,963,791)</u>	<u>\$ 5,286,177</u>	<u>\$ 3,322,386</u>

The accompanying notes are an integral part of these consolidated financial statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Year ended September 30, 2019, with comparative totals for 2018

	2019					Subtotal	2019			Total	2018 Total
	Program services						Supporting services				
	Denominational Governance and Educational Global Missions	Sunday School and Youth Ministries	Nazarene Communications and Publishing	Church of the Nazarene Foundation		General and administrative	Fundraising	Subtotal	Total		
Salaries and benefits	\$ 14,676,454	\$ 2,425,608	\$ 793,642	\$ 2,079,320	\$ -	\$ 19,975,024	\$ 6,970,488	\$ 1,346,335	\$ 8,316,823	\$ 28,291,847	\$ 27,202,755
Missional support	37,467,127	2,605,642	70,343	231,176	3,095,760	43,470,048	3,332,196	315,676	3,647,872	47,117,920	45,269,837
Services and professional fees	4,808,225	231,159	46,823	1,891,921	-	6,978,128	2,073,804	531,208	2,605,012	9,583,140	8,305,534
Office and occupancy	2,685,210	252,142	97,537	1,166,092	-	4,200,981	1,891,715	312,333	2,204,048	6,405,029	6,064,986
Travel	2,332,031	461,261	87,350	73,136	-	2,953,778	174,748	107,278	282,026	3,235,804	3,115,305
Unamortized pension expense	(1,157,547)	-	-	(4,210,900)	-	(5,368,447)	-	-	-	(5,368,447)	1,125,446
Other	(192,926)	46,085	64,454	6,349,664	-	6,267,277	(438,598)	35,001	(403,597)	5,863,680	2,463,254
Total expenses	\$ 60,618,574	\$ 6,021,897	\$ 1,160,149	\$ 7,580,409	\$ 3,095,760	\$ 78,476,789	\$ 14,004,353	\$ 2,647,831	\$ 16,652,184	\$ 95,128,973	\$ 93,547,117

The accompanying notes are an integral part of these financial statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years ended September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ (7,858,129)	\$ 3,277,365
Adjustments to reconcile change in net assets to net cash (used in) operating activities		
Depreciation and amortization	1,677,896	1,761,509
Net realized and unrealized gains on investments	(1,697,305)	(6,124,866)
Contributions restricted for long-term investment	(86,681)	(194,932)
Discount amortization on notes receivable	(21,276)	(21,596)
Change in beneficial interest in charitable trusts	263,886	92,589
Change in beneficial interest in insurance policies	49,378	70,713
Loss (gain) on disposal of property and equipment	(10,255)	606
Pension obligation	4,649,900	(3,107,156)
Postretirement benefit obligation	(1,300,857)	(1,249,259)
Changes in		-
Other receivables	(174,856)	2,542,876
Inventories	506,135	(328,785)
Other assets	(160,724)	(327,626)
Accounts payable and accrued liabilities	<u>(524,999)</u>	<u>(553,640)</u>
Net cash used in operating activities	(4,687,887)	(4,162,202)
Cash flows from investing activities		
Purchases of property and equipment	(1,193,048)	(673,195)
Proceeds from disposal of property and equipment	113,728	275,860
Proceeds from sales and maturities of investments and investments - other	224,976,486	70,513,804
Purchases of investments and investments - other	<u>(215,843,032)</u>	<u>(73,093,960)</u>
Net cash provided by (used in) investing activities	8,054,134	(2,977,491)
Cash flows from financing activities		
Change in deferred gift agreements and funds held in trust	(4,631,678)	8,171,799
Proceeds on contributions restricted for long-term investment	86,681	194,932
Payments on notes receivable	<u>145,610</u>	<u>21,268</u>
Net cash provided by (used in) financing activities	(4,399,387)	8,387,999
Effect of exchange rate changes on cash and cash equivalents	<u>18,920</u>	<u>4,825</u>
Net increase (decrease) in cash and cash equivalents	(1,014,220)	1,253,131
Cash and cash equivalents, beginning of year	<u>19,574,904</u>	<u>18,321,773</u>
Cash and cash equivalents, end of year	<u>\$ 18,560,684</u>	<u>\$ 19,574,904</u>
Supplemental schedule of cash flow information		
Noncash investing activities that increased liabilities for deferred gift agreements and funds held in trust		
Investments received	<u>\$ 10,855</u>	<u>\$ 54,035</u>
Net realized and unrealized gains (losses) on investments	<u>\$ (674,446)</u>	<u>\$ 1,662,619</u>
Noncash investing activities: contribution of stock	<u>\$ 90,794</u>	<u>\$ 163,520</u>

The accompanying notes are an integral part of these consolidated financial statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2019 and 2018

NOTE A - NATURE OF ORGANIZATION

The Church of the Nazarene, Inc. (the "Church") is organized and shall be operated exclusively for religious purposes including, but not limited to, disseminating the truths and principles of the Holy Bible, and diffusing more generally the blessings of Christian benevolence and charity, Christian education and the Christian religion, through the Nations. The specific purposes and objectives of the Church shall include, but not be limited to the following:

- Establishing local churches;
- Establishing and operating Christian educational institutions, projects and activities for the religious instruction of children and adults;
- Engaging in missionary activities to establish churches and otherwise to spread the Gospel of Jesus Christ globally;
- Publishing and distributing Christian religious literature and materials in any and all formats
- Rendering Christian aid and service to the elderly, the disabled, sick and impoverished and to others with material and spiritual needs;
- Engaging in any and all activities appropriate to sustain and support the ministries of the Church; and
- Supporting other organizations, associations, projects, and individuals organized and operated for similar purposes throughout the world.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying consolidated financial statements follows.

Basis of Presentation

The accompanying consolidated financial statements have been prepared in accordance with generally acceptable accounting principles in the United States ("U.S. GAAP"). The consolidated financial statements include the accounts of the Church and all of its majority-owned or controlled subsidiaries, which includes Global Ministry Center, its Global Mission regional offices, its wholly-owned subsidiaries: Church of the Nazarene Foundation (the "Foundation"), Harvest Partners, Inc., and Nazarene Compassionate Ministries, Inc. ("NCM, Inc."), as well as its affiliate, Nazarene Publishing House ("NPH") and its related affiliate, Burlap Media, LLC. (collectively, the "Organization"). All significant intercompany accounts and transactions have been eliminated in consolidation. Individual congregations and related service corporations are not included herein.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, resources are classified for accounting and financial reporting purposes into categories established according to their nature and purpose. The assets, liabilities and net assets of the Organization are reported as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are resources that are not subject to donor-imposed stipulations. The only limits on net assets without donor restrictions are those resulting from the nature of the Organization and its purposes.

Net Assets With Donor Restrictions

Net assets with donor restrictions are resources whose use by the Organization is limited by donor-imposed restrictions that either expire by the passage of time or can be fulfilled by actions of the Organization. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Generally, income earned on related investments, if any, may be restricted by donors or used for unrestricted purposes in the absence of donor restrictions. Interest and dividends restricted by the donor are credited to net assets with donor restrictions until they are released for expenditure.

Burlap Media, LLC

Burlap Media, LLC ("Burlap") was formed as a limited liability company under the laws of Missouri on October 31, 2016. NPH purchased a 75% interest in Burlap for \$75,000 and the non-controlling interest received a 25% interest in Burlap on November 2, 2016. Burlap is intended to further NPH's exempt purposes by providing religious books, articles, podcasts, surveys, and training modules electronically and in print form. The 25% non-controlling interest in Burlap is presented as non-controlling interests in the consolidated financial statements.

The purchase price of \$75,000 plus the non-controlling interest of \$25,000 was recorded as goodwill on Burlap as there were no assets acquired or liabilities assumed. As of September 30, 2019 and 2018, goodwill of \$95,833 and \$100,000, respectively is recorded within other assets within the consolidated statements of financial position.

The operating agreement for Burlap calls for NPH to contribute additional capital as unreturned preferred capital as needed. During 2019 and 2018, NPH contributed \$150,000 and \$250,000, respectively, as unreturned preferred capital, which was eliminated with NPH during consolidation. Burlap's available cash, as defined, will be distributed from time to time, generally in the following manner:

- First, to NPH in an amount equal to the unreturned preferred capital, and
- The balance in proportion to the members' respective interests held.

Foreign Operations

The books of record of certain Global Mission regional offices of the Organization which are domiciled and incorporated in a foreign location are kept using the local currency of each respective foreign domicile. However, the U.S. dollar is the functional currency of such Global Mission regional offices and the books of record are remeasured into the functional currency for the years ended September 30, 2019 and 2018.

Cash and Cash Equivalents

Cash and cash equivalents include only funds and overnight investments held in banks for operating purposes. The Organization maintains cash balances in excess of federally insured limits in the United

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

States. Management evaluates the financial stability of these financial institutions and considers the risk to be minimal.

Contributions

Contributions received, including unconditional promises to give, are recognized as revenues when the donor's commitment is received. Contributions of assets other than cash are recorded at their estimated fair value at the date the donation is received. All contributions are considered to be available for unrestricted use unless restricted by the donor for specific purposes other than for general use by the Organization. Amounts received that are designated for future periods or restricted by the donor for specific purposes outside the general nature of the Organization are reported as net assets with donor restrictions. However, if a restriction is fulfilled in the same reporting period in which the contribution is received, the Organization reports the support within net assets without donor restrictions.

The Organization reports gifts of land, buildings, and equipment at the fair value of the gift on the date received as net assets without donor restrictions unless explicit donor stipulations specify how the donated assets are to be used. Absent explicit donor stipulations regarding how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed into service.

Gifts-in-Kind

The consolidated financial statements reflect the value of equipment supplies and other items received and distributed in connection with the programs and activities. Their value is determined by estimating the fair value at the date of receipt. In addition, the Organization received the free use of warehouse space from other organizations for storage of inventory. The Organization recognizes the fair value of donated facilities. The actual benefit of the donated facilities and the fair values of these items have been reflected in the consolidated statements of activities and changes in net assets as gifts-in-kind.

Net Sales Revenue

Revenues are earned from the printing and sale of religious books, periodicals, curriculum, music, and merchandise, primarily for the Church, book dealers, and churches located through the United States of America. Revenue is recognized upon shipment of products.

Investments

Investments consist primarily of marketable securities and alternative investments that are carried at fair value with realized and unrealized gains and losses included in the consolidated statements of activities and changes in net assets. Investments - other includes savings account balances and money market accounts. The Organization's investment policy for marketable securities is to maintain a target allocation between 46% - 62% of assets in equity securities, 32% - 40% of assets in bond or other fixed-income securities, and 8% - 12% in real estate.

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements.

Assets Held for Purchase of Investments

The Organization has investments in certificates of deposit and money market accounts with original maturities three months or less that are restricted for long-term purposes and are not available for day-to-day operations, and therefore they are separated from cash and cash equivalents.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

Accounts Receivable

Receivables are stated at the amount management expects to collect from outstanding balances. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers to make required payments. Balances become past due according to contractual terms, generally 90 days. Management considers the following factors when determining the collectability of specific customer accounts: customer credit-worthiness, past transaction history with the customer, current economic industry trends, and changes in customer payment terms. Past due balances over 90 days and other higher risk amounts are reviewed individually for collectability. If the financial condition of a customer were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts and collectability. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable.

Property and Equipment

Property and equipment are stated at cost, net of accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful lives of the depreciable assets. The Organization's policy is to capitalize property and equipment with original cost greater than \$500. Estimated useful lives of property and equipment are as follows:

Buildings and improvements	10-50 years
Furniture and equipment	4-8 years

Assets to be disposed of are reported at the lower of carrying amount or fair value, less costs to sell. Expenditures for repairs and maintenance, which do not improve or extend the expected useful lives of the assets, are expensed as incurred while major replacements and improvements are capitalized.

Long-Lived Assets

The Organization periodically reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset with estimated future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. The factors considered by management in performing this assessment include current operating results, trends, and prospects as well as the effects of obsolescence, demand, competition and other economic factors. For purposes of determining impairment, the Organization groups assets by category. During the years ended September 30, 2019 and 2018, the Organization recognized no such impairment expense.

Deferred Gift/Planned Giving Agreements

The Organization is a party to various deferred gift and planned giving agreements, including gift annuities, unitrusts, and revocable and irrevocable trusts, whereby the Organization receives funds or assets for which it has fiduciary responsibility for the safekeeping, investment management, and distribution of funds to donor-designated beneficiaries.

The Organization recognizes an asset and a liability for funds or assets received pursuant to revocable and irrevocable deferred gift agreements for which the Organization is not the donor-designated beneficiary. In certain cases, the Organization is the donor-designated beneficiary and recognizes the receipt of funds or assets as revenues with donor restrictions for irrevocable deferred gift agreements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

Certain agreements may contain an annuity feature, whereby the Organization will pay a fixed annuity to the donor or donor's beneficiary over specified periods of time. At the inception of the agreement, the Organization recognizes a liability equal to the present value of the expected annuity obligation, at the current discount rate of 5% in both 2019 and 2018, over the remaining expected life of the annuitant based on established mortality tables. The excess of the value of the funds or assets received over the present value of the annuity obligation is recognized as net assets with donor restrictions of the Organization if the Organization is the designated recipient of the corpus remaining upon the death of the annuitant. The annuity obligation is recalculated on an annual basis to take into consideration changes in the discount period (due to the passage of time) and mortality rates.

Adjustments to the liability to reflect amortization of the discount, re-evaluations of the present value of the estimated future payments to the donor or beneficiary, and changes in actuarial assumptions are recognized in the consolidated statements of activities and changes in net assets as actuarial adjustment of deferred gift agreements in net assets with donor restrictions based on the donor's restrictions.

From time to time, the assets in a gift annuity contract are exhausted and the Organization uses unrestricted funds to pay the annuity until termination of the contract. Following an evaluation of the Organization's gift annuity contracts over the life of the gift annuity pool, the Organization set aside a reserve to fund underwater gift annuity payments for these contracts. The amount reserved as of September 30, 2019 and 2018 is \$676,205 and \$742,062, respectively.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, the Organization would be subject to federal income taxes on the net income from certain operations if such operations generated unrelated business income. The Organization did not report any such unrelated business during 2019 and 2018. Therefore, no provision for income tax has been made in the accompanying consolidated financial statements.

The Financial Accounting Standards Board ("FASB") issued guidance that requires tax effects from uncertain tax positions to be recognized in the consolidated financial statements only if the position is more likely than not to be sustained if the position were to be challenged by a taxing authority. Management has determined that there are no such positions as of September 30, 2019 or 2018 and, accordingly, no liability has been accrued with respect to uncertain tax positions.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Fair Value Measurements

The Organization applies the provisions of Accounting Standards Codification ("ASC") Topic 820, *Fair Value Measurements and Disclosures* ("ASC 820"), with respect to financial and non-financial assets and liabilities. This standard defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The provisions of ASC 820 apply to all financial instruments that are being measured and reported on a fair value basis and items disclosed at fair value in the notes to the consolidated financial statements.

The carrying amounts of cash and cash equivalents are a reasonable estimate of their fair value because of the highly liquid status and short maturities. The carrying amounts of receivables - other, investments - other and accounts payable are a reasonable estimate of their fair value because of their short-term nature.

Investments are carried at a reasonable estimate of fair value, which is generally determined based on quoted prices in active markets for identical assets (see Note D). The carrying value of beneficial interest

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

in charitable remainder trusts and interests in real estate held in trust are at fair value based upon Level 3 inputs (see Note D). In measuring fair value, the Organization may make adjustments for risks and uncertainties if a market participant would include such an adjustment in its pricing. The Organization's interests in real estate are subject to changes in events and circumstances in the real estate market that could cause their values to be materially different from what is reflected in the consolidated statements of financial position.

Fair value of investments is generally determined based on quoted market prices in active markets for identical assets or liabilities. If quoted market prices are not available, the Organization uses valuation techniques that place greater reliance on observable inputs and less reliance on unobservable inputs (see Note D). Investment income or loss (including realized gains and losses on investments, changes in unrealized holding gains and losses, interest, and dividends) on investments that are not restricted by donors is included in revenues, gains, and other support in excess of expenses and distributions.

Endowment Funds

Interpretation of Relevant Law

The State of Missouri applies the provisions of the Uniform Prudent Management of Institutional Funds Act ("UPMIFA"). Based on its interpretation of the provisions of UPMIFA, the Organization is required to act prudently when making decisions to spend or accumulate donor-restricted endowment assets and, in doing so, to consider a number of factors including the duration and preservation of its donor-restricted endowment funds.

As a result of this interpretation, the Organization classified as net assets with donor restrictions the original value of the gifts donated to the permanent endowment. All endowment funds subject to donor restrictions are classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard prudence prescribed by UPMIFA. The Organization's endowments are invested in institutional funds that incurred an average gain of 5% for the years ended September 30, 2019 and 2018, respectively.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration of the fund,
- The purposes of the donor-restricted endowment fund,
- General economic conditions,
- The possible effect of inflation and deflation,
- The expected total return from income and the appreciation of investments,
- Other resources of the Organization, and
- The investment policies of the Organization.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity or for a donor-specified period(s). Under this policy, as

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

approved by the Organization, the endowment assets are invested with the following objectives in priority order: (1) longer-term capital appreciation and (2) prudent investment risk.

Strategies Employed for Achieving Objectives

The Organization's goal for the investment of non-pension assets is to provide the highest level of appreciation in market value consistent with a prudent level of risk, while taking into consideration the planned duration of the investment. The Investment Committee of the Organization develops and maintains asset mix guidelines for each of the categories of assets taking into consideration the planned duration of the investments. The asset mix guidelines are reviewed by the Investment Committee at least once a year with a formal review every three years. The Investment Committee may change the asset mix at any time.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization has a policy which permits annual spending of an approved percentage of 5% in 2019 and 2018, multiplied by the fiscal year end fair market value of endowment, with a six-month proration for contributions received during the year. Endowment contributions must be received by March 31 of a given year in order to be included in that year's distribution calculation. In the event that the rate of return does not meet expected benchmarks in any given year, endowments which must maintain a minimum historic dollar value will not distribute the full amount if that distribution would cause the endowment's value to drop below its minimum required level. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

Notes Receivable

From time to time, the Foundation receives gifts of property and stock from donors. The Foundation will sell these assets and enter into a promissory note with the buyer for all or a portion of the proceeds of the assets. Such promissory notes receivable are recorded at the estimated collectible amounts, and a portion of these notes is secured by real property. Interest income on notes is recognized using the interest method. Interest income on impaired notes is recognized on the accrual basis until the account becomes severely delinquent, at which time the notes are placed on non-accrual status. Interest income is subsequently recognized to the extent cash payments are received. The accrual of interest resumes when the notes are brought current and removed from non-accrual status.

Inventories

Inventories, which consist primarily of finished goods, are stated at the lower of cost or net realizable value, including a reserve for obsolescence commensurate with known or estimated exposures, which is primarily based on inventory usage. Cost is determined under the average cost method.

Advertising

Advertising costs are expensed as incurred. Advertising costs of \$173,586 and \$220,660 were expensed in 2019 and 2018, respectively. These costs are included in program services in the consolidated statements of activities and changes in net assets.

Shipping and Handling Costs

Shipping and handling costs totaled \$579,555 and \$554,412 for the years ended September 30, 2019 and 2018, respectively. These costs are included in program services in the consolidated statements of activities and changes in net assets.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the corresponding program and support services. Depreciation and other occupancy expenses have been allocated based on square footage occupied.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Significant estimates included in the consolidated financial statements are the inventory allowance, valuations of pension and postretirement benefit obligations, deferred gift agreements, fair value of investments, and useful lives of property and equipment. Actual results could differ from those estimates.

Recently Adopted Accounting Pronouncements

In August 2016, FASB issued Accounting Standards Update ("ASU") 2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adopted ASU 2016-14 for 2019 and has implemented the requirements on their financial condition, results of operations and disclosures

Reclassifications

Certain reclassifications have been made to prior year balances to conform to the current year presentation.

Subsequent Events

Management has evaluated events and transactions that have occurred since September 30, 2019 and reflected their effects, if any, in these consolidated financial statements through March 10, 2020, the date the consolidated financial statements were available to be issued.

During February 2020, NPH closed on the sale of the asset held for sale as of September 30, 2019 for a purchase price of \$2.8 million.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

NOTE C - INVESTMENTS

Investments consisted of the following at September 30,

	2019		2018	
	Cost	Fair value	Cost	Fair value
Money market funds	\$ 6,858,837	\$ 6,858,837	\$ 5,123,134	\$ 5,123,134
Certificates of deposit	3,242,918	3,242,918	3,116,080	3,116,080
Common stocks and equities				
Domestic	16,549,598	19,470,211	14,863,060	19,565,949
International	46,236	49,190	-	-
Mutual funds				
Domestic	120,575,021	144,458,968	124,680,221	130,150,101
International	24,019,288	24,311,971	41,918,217	44,194,123
Fixed income				
U.S. government obligations	45,074	46,080	196,146	191,764
Corporate bonds	7,936,771	7,979,185	8,258,897	8,362,034
Alternative investments				
Mineral rights and real assets	2,341,880	2,212,508	4,089,047	3,410,428
Closely-held common stock	2,031,193	1,689,530	2,953,299	1,954,093
Collective investment fund	30,920,971	22,841,863	16,387,457	24,607,415
Real estate investment fund	8,237,689	8,947,196	7,893,519	8,346,653
	<u>\$ 222,805,476</u>	<u>\$ 242,108,457</u>	<u>\$ 229,479,077</u>	<u>\$ 249,021,774</u>

Included in the investment totals above are investments held in trust for affiliated organizations and investments held pursuant to deferred gift and planned giving agreements. The fair value of those investments amounted to \$83,935,563 and \$88,205,098 as of September 30, 2019 and 2018, respectively.

Net investment income consisted of the following for the years ended September 30,

	2019	2018
Net realized and unrealized gain on investments	\$ 1,697,305	\$ 6,124,866
Interest, dividends, and other income	4,279,848	3,766,445
Investment fees	(558,878)	(329,940)
	<u>\$ 5,418,275</u>	<u>\$ 9,561,371</u>

NOTE D - FAIR VALUE MEASUREMENTS

The fair value hierarchy distinguishes between assumptions based on market data (observable inputs) and management's assumptions (unobservable inputs). Where an asset or a liability falls within that hierarchy depends on the lowest-level input which is significant to the fair value measurements as a whole. An adjustment to the pricing method used within either Level 1 or Level 2 inputs could generate a fair value measurement that effectively falls in a lower level in the hierarchy. The hierarchy consists of three broad levels as follows:

- Level 1 - Quoted market prices in active markets for identical assets or liabilities.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

- Level 2 - Inputs other than Level 1 inputs which are either directly or indirectly observable.
- Level 3 - Unobservable inputs developed using management's estimates and assumptions, which reflect those which market participants would use.

The determination of where an asset or a liability falls in the hierarchy requires significant judgment. The Organization evaluates its hierarchy disclosures for each reporting period based on various factors. It is possible that an asset or a liability may be classified differently from one reporting period to another. However, the Organization expects that changes in classifications between different levels will be rare.

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value:

Money Market Funds, Common Stocks and Mutual Funds

Valued based on quoted market prices.

U.S. Government Obligations

Valued at the last traded price by obtaining feeds from a number of live data sources including active market makers and inter-dealer brokers.

Certificates of Deposit and Corporate Bonds

Determined through evaluated bid prices based on recent trading activity and other relevant information, including market interest rate curves and credit spreads, and estimated prepayment rates, where applicable, are used for valuation purposes provided by third-party pricing services where quoted market values are not available.

Collective Investment Fund

The Organization applied the practical expedient to determine the fair value of the collective investment fund ("CIF") of the Organization based on net asset value ("NAV") at September 30, 2019 and 2018. The Organization's CIF is issued and redeemed daily at the NAV dollar amount per share. There are no unfunded commitments or redemption requirements. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV. Transactions (purchases and sales) may occur daily. Were the Organization to initiate a full redemption of a CIF, the investment advisor reserves the right to temporarily delay withdrawal from the CIF in order to ensure that securities liquidations will be carried out in an orderly business matter.

Real Estate Investment Trust

Valued at NAV, which is based on the fair value of the underlying real estate investments less its liabilities. There are no unfunded commitments or redemption requirements on this account. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV.

Alternative Investments

Consists of investments aggregated into real assets and mineral rights based upon their underlying investments. The fair values of real assets and mortgages are based on realtor estimates, comparable sales data, and tax assessments. The fair values of mineral rights are based upon the expected future

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

cash flows of the mineral assets. These investments are classified within Level 3 of the fair value hierarchy. Additionally, these assets are not limited to when redeemed and do not have any lockup provisions.

Closely-Held Common Stock

Valued based on the price at which the stock was sold to a third-party.

Beneficial Interest in Charitable Remainder Trusts

Valued based on the fair value of the underlying trust assets less a payment liability. The value is determined by calculating the present value of the expected future income and distributions, using published life expectancy tables and a 5% rate of return.

The Organization's financial assets measured at fair value on a recurring basis were as follows at September 30, 2019:

	Fair value measurements at reporting date using			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 6,858,837	\$ -	\$ -	\$ 6,858,837
Certificates of deposit	3,242,918	-	-	3,242,918
Common stocks and equities				
Domestic	19,470,211	-	-	19,470,211
International	49,190	-	-	49,190
Mutual funds				
Domestic	144,458,968	-	-	144,458,968
International	24,311,971	-	-	24,311,971
Fixed income				
U.S. government obligations	-	46,080	-	46,080
Corporate bonds	-	7,979,185	-	7,979,185
Alternative investments				
Mineral rights and real assets	-	-	2,212,508	2,212,508
Closely-held common stock	-	-	1,689,530	1,689,530
	198,392,095	8,025,265	3,902,038	210,319,398
Beneficial interests in charitable remainder trusts	-	-	726,620	726,620
	<u>\$ 198,392,095</u>	<u>\$ 8,025,265</u>	<u>\$ 4,628,658</u>	211,046,018
Investments measured at net asset value				
Collective investment fund				22,841,863
Real estate investment fund				8,947,196
Investments, at fair value				<u>\$ 242,835,077</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

The Organization's financial assets measured at fair value on a recurring basis were as follows at September 30, 2018:

	Fair value measurements at reporting date using			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 5,123,134	\$ -	\$ -	\$ 5,123,134
Certificates of deposit	3,116,080	-	-	3,116,080
Common stocks and equities				
Domestic	19,565,949	-	-	19,565,949
International	-	-	-	-
Mutual funds				
Domestic	130,150,101	-	-	130,150,101
International	44,194,123	-	-	44,194,123
Fixed income				
U.S. government obligations	-	191,764	-	191,764
Corporate bonds	-	8,362,034	-	8,362,034
Alternative investments				
Mineral rights and real assets	-	-	3,410,428	3,410,428
Closely-held common stock	-	-	1,954,093	1,954,093
	<u>202,149,387</u>	<u>8,553,798</u>	<u>5,364,521</u>	<u>216,067,706</u>
Beneficial interest in charitable remainder trusts	<u>-</u>	<u>-</u>	<u>867,128</u>	<u>867,128</u>
	<u>\$ 202,149,387</u>	<u>\$ 8,553,798</u>	<u>\$ 6,231,649</u>	216,934,834
Investments measured at net asset value				
Collective investment fund				24,607,415
Real estate investment fund				<u>8,346,653</u>
Investments, at fair value				<u>\$ 249,888,902</u>

Included within the investment balances noted above are Funds Held in Trust (See Note G).

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

The following is a reconciliation of the beginning and ending balances of financial assets and liabilities measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the years ended September 30, 2019 and 2018:

	Real assets	Mineral rights	Closely-held common stock	Beneficial interest in charitable remainder trusts
Fair value, September 30, 2017	\$ 3,009,663	\$ 461,362	\$ 2,789,779	\$ 876,769
Gains (losses)				
Realized	(16,310)	-	-	-
Unrealized	97,859	(78,546)	(999,206)	(8,306)
Contributions	204,300	-	163,520	-
Sales/transfers/payments	(267,900)	-	-	(1,335)
Fair value, September 30, 2018	3,027,612	382,816	1,954,093	867,128
Gains (losses)				
Realized	(239,187)	-	-	-
Unrealized	(300,715)	(30,525)	(338,663)	(142,041)
Contributions	207,225	-	77,100	-
Sales/transfers/payments	(834,718)	-	(3,000)	1,533
Fair value, September 30, 2019	<u>\$ 1,860,217</u>	<u>\$ 352,291</u>	<u>\$ 1,689,530</u>	<u>\$ 726,620</u>

The following table represents the quantitative information about Level 3 fair value measurements as of September 30,

	2019 Fair value	2018 Fair value	Valuation technique	Unobservable inputs	Inputs
Real estate held in trust	\$ 1,860,217	\$ 3,027,612	Sales comparison	Realtor estimates	N/A
Mineral rights	352,291	382,816	Discounted cash	Discount rate	6%
Closely-held common stock	1,689,530	1,954,093	Subsequent transaction price	N/A	N/A
Beneficial interest in charitable remainder trusts	726,620	867,128	Discounted cash flow	Discount rate/Projected annuity	5% Various

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

NOTE E - PROPERTY AND EQUIPMENT

Major classifications of property and equipment consisted of the following at September 30,

	<u>2019</u>	<u>2018</u>
Buildings and improvements	\$ 41,340,250	\$ 48,829,114
Furniture and equipment	20,646,877	20,144,978
Construction in progress	265,669	354,602
	<u>62,252,796</u>	<u>69,328,694</u>
Accumulated depreciation	<u>(30,209,388)</u>	<u>(34,686,647)</u>
	32,043,408	34,642,047
Land	<u>5,732,450</u>	<u>6,372,343</u>
	<u>\$ 37,775,858</u>	<u>\$ 41,014,390</u>

Depreciation expense amounted to \$1,673,729 and \$1,761,509 for the years ended September 30, 2019 and 2018, respectively.

NOTE F - DEFERRED GIFT AGREEMENTS OUTSTANDING

Deferred gift agreements outstanding represent the liability for various planned giving and revocable and irrevocable trust instruments for which the Organization has fiduciary responsibility for the safekeeping, investment management, and distribution of such funds to donor-designated entities at the termination of such instruments.

NOTE G - FUNDS HELD IN TRUST

Funds held in trust consist of deposits made with the Organization by affiliated organizations for investment purposes and other miscellaneous deposits. Income earned from the investment of these deposits serves to increase the funds held in trust.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

NOTE H - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods as of September 30,

	2019	2018
Subject to expenditure for specified purpose		
Global Mission Ministries	\$ 27,958,249	\$ 27,034,182
International Board of Education	153,383	396,314
Harvest Partners	4,518,015	3,780,362
Compassionate Ministries	8,235,650	8,914,871
Nazarene Missions International	376,867	417,876
Other	2,497,450	3,047,576
	43,739,614	43,591,181
Subject to expenditure for specified purpose in accordance with deferred gift and planned giving agreements		
Global Mission Ministries	1,095,497	420,252
Certain local Nazarene churches	159,278	168,753
Non-Nazarene entities	220,997	229,522
Seminary, university and colleges	49,719	49,331
	1,525,491	867,858
Subject to the passage of time in accordance with deferred gift and planned giving agreements	4,532,403	5,834,707
Endowments		
Subject to appropriation and expenditure when a specified event occurs		
Scholarships	204,142	513,064
Global Mission Ministries	149,589	207,902
International Board of Education	42,525	87,078
Certain local Nazarene churches	75,946	73,528
Available for general use	72,236	73,798
Other	17,893	69,467
	562,331	1,024,837
Investments in perpetuity, subject to spending policy and appropriation expendable to support		
Global Mission Ministries	7,949,914	8,155,050
International Board of Education	1,172,850	1,160,770
Certain local Nazarene churches	487,506	488,835
Nazarene Youth International	135,236	141,088
Seminary, university and colleges	97,852	102,086
Available for general use	16,797	16,797
Other	298,744	242,693
	10,158,899	10,307,319
Total endowments	10,721,230	11,332,156
Total net assets with donor restrictions	\$ 60,518,738	\$ 61,625,902

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

Net assets amounting to \$1,243,425 and \$619,876 for the years ended September 30, 2019 and 2018, respectively, were released from net assets with donor restrictions into net assets without donor restrictions primarily due to the termination of the related planned giving agreements or otherwise in accordance with donor instructions.

NOTE I - PENSIONS AND BENEFITS FUND

The USA Pensions and Benefits Fund (the "Fund") provides various retirement, insurance, and benevolence programs to ministers and their spouses or surviving family members. The Fund is funded by local churches participating in the programs. The Fund is administered by the Board of Pensions and Benefits USA (the "Board of Pensions") on behalf of the Organization. The assets of the Fund are included in separate financial statements.

NOTE J - NAZARENE HEALTH AND HOSPITALIZATION PROGRAM

The Nazarene Health and Hospitalization Program (the "NHHP") was established to provide health care benefits. The NHHP includes coverage under two separate plan documents identified as the Missionary Medical Plan (the "Missionary Plan") and the General Church Medical Plan (the "General Church Plan"). The plans are administered by the Board of Pensions on behalf of the Organization.

Not less than one-half of the contributions for participant coverage are paid by the respective employers. All medical and dental benefits of the two plans are self-funded through specific and aggregate reinsurance policies.

The Organization contributed \$1,677,324 and \$1,758,473 to the Missionary Plan and \$3,576,243 and \$3,186,058 to the General Church Plan for the years ended September 30, 2019 and 2018, respectively.

The assets of the NHHP are included in separate financial statements.

NOTE K - PENSION AND POSTRETIREMENT BENEFITS

World Mission Pension Plans

The Organization maintains the World Mission Pension Plans (the "Plans") noncontributory defined benefit pension plans covering missionaries under contract with the Organization prior to December 31, 1997. New participation was frozen such that there were no new entrants after December 31, 1997. The benefits are based on years of service. The Organization's funding policy is to contribute annually the amount needed to provide not only for benefits for service to date, but also for those benefits expected to be earned in the future. For new missionaries under contract after December 31, 1997, retirement benefits are provided by the Nazarene 403(b) Retirement Savings Plan.

The Organization's projected benefit obligation under the Plans exceeded the fair value of Plan assets by \$1,223,242 and \$285,625 at September 30, 2019 and 2018, respectively; therefore, the Plans are underfunded.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

The amounts recognized for the Plans in the Organization's unamortized pension liability consisted of the following at September 30,

	<u>2019</u>	<u>2018</u>
Prior service cost	\$ -	\$ -
Net actuarial loss	2,708,072	1,550,525
	<u>\$ 2,708,072</u>	<u>\$ 1,550,525</u>

The amounts for the Plans included in the Organization's unamortized pension liability at September 30, 2019 and expected to be amortized in net periodic pension cost for fiscal 2020 are as follows:

Prior service cost	\$ -
Net actuarial loss	415,728
	<u>\$ 415,728</u>

The following table presents the benefit obligation, fair value of Plan assets, funded status of the Plans, and principal weighted-average assumptions used as of September 30,

	<u>2019</u>	<u>2018</u>
Change in benefit obligation		
Benefit obligation, beginning of year	\$ 8,799,179	\$ 9,879,676
Service cost	4,239	4,762
Interest cost	347,532	325,875
Benefits paid	(829,483)	(845,915)
Actuarial loss (gain)	1,029,570	(565,219)
Benefit obligation, end of year	<u>9,351,037</u>	<u>8,799,179</u>
Change in Plan assets		
Fair value of Plan assets, beginning of year	8,513,554	8,566,118
Actual return on Plan assets	304,360	655,238
Employer contributions	139,364	138,113
Benefits paid	(829,483)	(845,915)
Fair value of Plan assets, end of year	<u>8,127,795</u>	<u>8,513,554</u>
Underfunded status, end of year	<u>\$ (1,223,242)</u>	<u>\$ (285,625)</u>

Measurement date and weighted-average assumptions

Used to determine benefit obligation		
Measurement date	September 30, 2019	September 30, 2018
Discount rate	2.95%	4.15%

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

Net periodic pension cost included the following components as of September 30,

	2019	2018
Service cost	\$ 4,239	\$ 4,762
Interest cost	347,532	325,875
Expected return on Plan assets	(571,455)	(574,672)
Amortization of		
Prior service cost	-	-
Net actuarial loss	139,118	215,642
	\$ (80,566)	\$ (28,393)

During both 2019 and 2018, the Organization's investment policy for the Plans is to maintain a target allocation between 50% - 64% of Plan assets in equity securities, 31% - 37% of Plan assets in bond or other fixed-income securities, and 9% - 12% in real estate securities. Contributions and benefit payments are used to maintain the actual asset allocation as close as is practicable to the target allocation. Plan assets are broadly diversified to limit the impact of losses in individual investments on the total portfolio.

Actual allocation of Plan assets by percentage was as follows at September 30,

	2019	2018
Equity securities	55%	56%
Debt securities	34%	34%
Real estate	11%	10%
	100%	100%

A description of the valuation methodologies used for assets measured at fair value is disclosed in Note D.

The entirety of the Plans' investments is in the Pension Investment Trust ("the Trust"), which was established for the investment of assets of the Plans and the Single Defined Benefit Pension Plan. Each participating retirement plan has an undivided interest in the Trust. The assets of the Trust are held by Northern Trust Company ("the Custodian").

The value of the Plans' interest in the Trust is based on the beginning-of-year value of the Plans' interest in the trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. At September 30, 2019 and 2018, the Plans' interest in the net assets of the Trust was approximately 5% and 6%, respectively. There are no restrictions on the redemption of the Plans' interest in the net assets of the Trust as of September 30, 2019 and 2018. Investment income and administrative expenses relating to the Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

The Trust's net assets are measured at fair value on a recurring basis, subject to the disclosure requirements of ASC 715, *Compensation Retirement Benefits*, ("ASC 715") were as follows at September 30, 2019 and 2018:

	2019			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 3,193,704	\$ -	\$ -	\$ 3,193,704
U.S. common stocks	28,690,070	-	-	28,690,070
U.S. government obligations and agency securities	350	-	-	350
Mutual funds	48,429,125	-	-	48,429,125
Total assets in the fair value hierarchy	<u>\$ 80,313,249</u>	<u>\$ -</u>	<u>\$ -</u>	80,313,249
Investment funds measured at net asset value				<u>70,973,377</u>
Investments at fair value				<u>\$ 151,286,626</u>
	2018			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 4,151,575	\$ -	\$ -	\$ 4,151,575
U.S. common stocks	30,127,891	-	-	30,127,891
U.S. government obligations and agency securities	422	-	-	422
Mutual funds	48,347,192	-	-	48,347,192
Total assets in the fair value hierarchy	<u>\$ 82,627,080</u>	<u>\$ -</u>	<u>\$ -</u>	82,627,080
Investment funds measured at net asset value				<u>70,869,258</u>
Investments at fair value				<u>\$ 153,496,338</u>

During the year ending September 30, 2020, there are no expected employer contributions to the Plans.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

Benefits reflecting future service are expected to be paid as follows for the years ending September 30,

<u>Year ending September 30,</u>	<u>Amount</u>
2020	\$ 843,718
2021	820,771
2022	792,708
2023	758,852
2024	721,671
2025-2029	3,102,197

Postretirement Benefits

In conjunction with the NHHP, the Organization has plans that provide postretirement health care benefits for certain groups of retired employees. The Organization's postretirement benefit health care plans are not currently funded.

The following table sets forth the other postretirement benefit plans' status as of September 30,

	<u>2019</u>	<u>2018</u>
Benefit obligation	\$ (11,477,972)	\$ (11,429,693)
Fair value of Plan assets	-	-
Unfunded status	(11,477,972)	(11,429,693)
Unrecognized net actuarial loss	(2,272,100)	(2,987,398)
Unrecognized prior service cost	(1,503,568)	(2,137,406)
Benefit liability recognized in the statements of financial position	<u>\$ (15,253,640)</u>	<u>\$ (16,554,497)</u>
Benefit (income) cost recognized in the statements of activities	<u>\$ (267,509)</u>	<u>\$ (418,205)</u>
Weighted-average assumptions used to determine benefit obligation discount rate	2.90%	4.05%

During the year ending September 30, 2020, employer contributions to other postretirement benefit plans are expected to be \$1,068,279.

Benefits, net of Medicare Part D subsidy, reflecting future service are expected to be paid as follows for the years ending September 30,

<u>Year ending September 30,</u>	<u>Amount</u>
2020	\$ 1,046,681
2021	1,024,366
2022	991,729
2023	953,508
2024	953,508
2025-2033	3,922,967

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

Selected components of net periodic benefit cost were as follows for the years ended September 30,

	2019	2018
Current service cost	\$ 141,063	\$ 116,093
Employer contributions	889,672	913,854
Benefits paid	(889,672)	(913,854)

Single Defined Benefit Pension Plan

The Basic Pension Plan and the General Church Pension Plan have been merged to form the Single Defined Benefit Pension Plan (the "Single Defined Plan"), and no new entrants were admitted into the Single Benefit Plan effective January 1, 1996. Participants in the Single Defined Plan have been grandfathered in so that no one having years of service under the predecessor plans will receive less under the Single Defined Plan than what would have been paid under the predecessor plans had they continued unchanged. The Single Defined Plan is a multiemployer plan that provides retirement benefits at age 65 to qualified full-time employees, pastors, evangelists, and district-licensed laypersons serving organized churches. The Single Defined Plan is a defined benefit plan and is administered by the Board of Pensions on behalf of the Organization. The assets are held in trust by the Board of Pensions, and separate financial statements are prepared for the Single Defined Plan. Contributions of \$9,500,000 were made by the employers to the Single Defined Plan for the years ended September 30, 2019 and 2018.

Nazarene 403(b) Retirement Savings Plan

The Nazarene 403(b) Retirement Savings Plan (the "403(b) Plan") was established for all U.S. ministers and laypersons serving local congregations and districts, as well as for general church employees. The annual pension supplement amount contributed from the Fund receipts or agency funds is determined annually by the Board of Pensions. Ministerial employees may receive a bonus if their local church or district pays 100% of their allocated Fund amounts. The bonus amount is determined annually by the Board of Pensions.

Employees may elect to participate in the 403(b) Plan through salary-reduction contributions. Employers make matching contributions to their respective participating employees' accounts. Local church and agency employers are encouraged to establish policies to match amounts of voluntary salary-reduction contributions up to at least 3% of salary. Contributions are made directly to Fidelity Investments.

The total cost of contributions made to the 403(b) Plan through the Fund and NPH was \$3,312,652 and \$1,872,875 for the years ended September 30, 2019 and 2018, respectively.

NOTE L - NAZARENE PUBLISHING HOUSE PENSION PLAN

Defined Benefit Plan

Effective January 1, 1987, NPH was an adopting employer of a plan sponsored by the General Board of the Church of the Nazarene. The Nazarene Publishing House Pension Plan (the "NPH Pension Plan") is a qualified contributory defined benefit plan covering substantially all full-time employees with six months of service. The NPH Pension Plan provides benefits based on years of service and an employee's highest average compensation over any five-year period. Participants must contribute 2% of compensation to the Pension Plan. All participants in the NPH Pension Plan are retired and receiving benefits and no new participants were eligible for the plan after April 1, 2013. NPH's funding policy is based on actuarial valuations and recommendations as to the amounts required to fund benefits under the NPH Pension Plan. Effective December 1, 2014, benefits under the NPH Pension Plan were frozen as well as participation

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

such that there are no new entrants after December 1, 2014. A benefit enhancement was offered to current employees to either receive an unreduced retirement benefit for those eligible for early retirement in 2015 or receive the balance of their employee contribution account without interest as a lump sum.

The annual measurement date for the NPH Pension Plan is September 30. The financial disclosure information for the fiscal years ending September 30, 2019 and 2018 and the net periodic benefit cost for fiscal 2019 were prepared as of and for the periods ended September 30, 2019 and 2018. The following tables provide further information about NPH's Pension Plan:

	<u>2019</u>	<u>2018</u>
Weighted-average assumptions used to determine benefit obligations at September 30		
Discount rate	3.15%	4.25%
Rate of compensation increase	N/A	N/A
Change in benefit obligation		
Benefit obligation, beginning of year	\$ 27,350,898	\$ 29,447,796
Interest cost	1,125,006	1,057,983
Actuarial (gain) loss	3,589,880	(1,420,090)
Benefits paid	<u>(1,790,784)</u>	<u>(1,734,791)</u>
Benefit obligation, end of year	<u>\$ 30,275,000</u>	<u>\$ 27,350,898</u>
Change in plan assets		
Fair value of plan assets, beginning of year	\$ 24,409,831	\$ 24,205,175
Actual return on plan assets	1,023,272	1,939,447
Benefits paid	<u>(1,790,784)</u>	<u>(1,734,791)</u>
Fair value of plan assets, end of year	<u>\$ 23,642,319</u>	<u>\$ 24,409,831</u>
Net amount recognized, end of year		
Fair value of plan assets	\$ 23,642,319	\$ 24,409,831
Benefit obligations	<u>(30,275,000)</u>	<u>(27,350,898)</u>
Net amount recognized, as pension obligation in the statements of financial position	<u>\$ (6,632,681)</u>	<u>\$ (2,941,067)</u>
Amounts not yet reflected in net periodic benefit cost and included in changes in net assets without donor restrictions consist of net actuarial loss	<u>\$ 7,407,661</u>	<u>\$ 3,217,430</u>
Other changes in plan assets and benefit obligations included in net assets without donor restrictions during the year		
Current-year actuarial gain (loss)	\$ 4,213,685	\$ (1,724,932)
Amortization of actuarial loss	<u>(23,454)</u>	<u>(99,226)</u>
	<u>\$ 4,190,231</u>	<u>\$ (1,824,158)</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Weighted-average assumptions used to determine net periodic pension cost		
Discount rate	4.25%	3.70%
Expected return on plan assets	7.00%	7.00%
Rate of compensation increase	N/A	N/A

The expected rate of return on pension plan assets is determined by the historical long-term investment performance of those assets, current asset allocation, and estimates of future long-term returns by asset class.

	<u>2019</u>	<u>2018</u>
Components of net periodic pension cost		
Interest cost	\$ 1,125,006	\$ 1,057,983
Expected return on plan assets	(1,647,077)	(1,634,605)
Recognized net actuarial loss	23,454	99,226
Net periodic pension cost	<u>\$ (498,617)</u>	<u>\$ (477,396)</u>

Plan Assets

The fair value of assets was \$23,642,319 and \$24,409,831 as of September 30, 2019 and 2018, respectively.

The NPH Pension Plan's weighted-average asset allocations at September 30, by asset category, are as follows:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	2%	3%
Real estate	11%	10%
Debt securities	34%	33%
Equity securities	53%	54%
	<u>100%</u>	<u>100%</u>

NPH's investment strategy is based on an expectation that equity securities will outperform debt securities over the long term. Accordingly, the composition of NPH's plan assets is broadly characterized as a 60%/40% allocation between equity and debt securities.

NPH attempts to mitigate investment risk by rebalancing between equity and debt classes as its contributions and monthly benefit payments are made. Although changes in interest rates may affect the fair value of a portion of the investment portfolio and cause unrealized gains or losses, such gains or losses would not be realized unless the investments are sold.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

The fair values of the Pension plan's assets at September 30, 2019, by category, are as follows:

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant Unobservable inputs (Level 3)	Fair value
Bonds and mortgages	\$ -	\$ 684,950	\$ -	\$ 684,950
Investment in Church of the Nazarene pooled funds	-	-	22,957,369	22,957,369
	<u>\$ -</u>	<u>\$ 684,950</u>	<u>\$ 22,957,369</u>	<u>\$ 23,642,319</u>

The fair values of the Pension plan's assets at September 30, 2018, by category, are as follows:

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant Unobservable inputs (Level 3)	Fair value
Bonds and mortgages	\$ -	\$ 674,720	\$ -	\$ 674,720
Investment in Church of the Nazarene pooled funds	-	-	23,735,111	23,735,111
	<u>\$ -</u>	<u>\$ 674,720</u>	<u>\$ 23,735,111</u>	<u>\$ 24,409,831</u>

The following table summarizes the changes in fair values associated with Level 3 assets for the years ended September 30:

Fair value, September 30, 2017	\$ 23,351,235
Additions	1,520,000
Reductions	(3,160,859)
Interest and dividends	331,783
Realized gains	<u>1,121,772</u>
Fair value, September 30, 2018	23,735,111
Additions	1,730,000
Reductions	(3,553,175)
Interest and dividends	312,228
Realized gains	604,571
Unrealized gains	<u>128,634</u>
Fair value, September 30, 2019	<u>\$ 22,957,369</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

The inputs and valuation methods used to determine fair values for Level 2 assets were determined as follows:

The Bond and Mortgage Fund is a pooled separate account in which the NPH Pension Plan owns units of participation, while Principal Life Insurance Company owns the investments. The value of this separate account, which invests in multiple securities, is the fair value, or market value, of the underlying investments, adjusted for expenses. Inputs rely significantly on observable interactive data, which include (in the approximate order of priority for use when available) benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, reference data, and industry and economic events.

Valuation techniques incorporate a multidimensional spread/prepayment model or, for a smaller number of securities, interactive data will rely on actual broker quotes.

The inputs and valuation methods used to determine fair values for Level 3 assets were determined as follows:

Investment in the Church of the Nazarene pooled funds includes NPH's Pension Plan investment funds, which are pooled with other pension funds managed by the Church of the Nazarene. Income from the pooled funds is allocated to the various fund each month on the basis of each funds' principal balance at the beginning of the month adjusted for additions at cost.

Investments are recorded at fair value, which is an allocation from NPH's portion of pooled funds, which consist of equity securities and fixed income securities with readily determinable fair values which are valued at the last sale price (if quotations are readily available) or at the closing bid price in the principal market in which such securities are normally traded (if no sale price is available).

Cash Flows

Contributions

Expected employer contributions for the 2020 fiscal year total \$0.

Estimated Future Benefit Payments

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid:

<u>Year ending</u>	<u>Amount</u>
2020	\$ 1,757,427
2021	1,728,316
2022	1,761,956
2023	1,806,367
2024	1,819,260
2025-2029	8,998,694

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

The amount in unrestricted net assets expected to be recognized in 2020 consists of the components presented below:

Interest cost	\$ 925,983
Expected return on assets	(1,593,452)
Amortization of accumulated losses	220,340
 Net periodic pension cost	 \$ (447,129)
 Discount rate	 3.15%
Expected return on plan assets	7.00%

NOTE M - NAZARENE PUBLISHING HOUSE DEFINED BENEFIT POST-RETIREMENT MEDICAL BENEFITS PLAN

NPH does not provide a medical insurance program for retirees; however, all persons who retire from NPH who are Medicare eligible, who have been employed by a NPH partner at least 10 years and who are listed in NPH's By-Laws as an officer of NPH shall be provided a subsidy to assist with the purchase of a personal retirement medical insurance policy. The subsidy will be provided in cash (with the commensurate tax consequence) or via a health reimbursement account. Currently, that monthly subsidy is approximately \$260 for an individual and \$521 for a couple. Should an officer retire after age 62 but prior to age 65, this benefit will begin once the retiree reaches age 65 and is, therefore, Medicare eligible.

Due to minimal changes in participants in the plan and relative immateriality, NPH has decided to obtain an actuarial calculation on the consolidated statements of financial position only every three years. The latest calculation and adjustment was as of and for the years ended September 30, 2019 and 2018. The required disclosures under U.S. GAAP are as follows:

	2019	2018
Change in plan assets		
Benefit obligation	\$ (764,564)	\$ (743,895)
Fair value of plan assets	-	-
Unfunded status	\$ (764,564)	\$ (743,895)
Disclosed benefit cost		
Employer service cost	\$ 18,182	\$ 13,137
Interest cost	31,367	22,010
Net prior service credit amortization	(252,665)	(396,030)
Net gain amortization	(13,317)	(43,871)
Net periodic post-retirement benefit cost	\$ (216,433)	\$ (404,754)
	2019	2018
Assumptions used to determine benefit cost		
Discount rate	4.30%	4.30%
Current health care cost trend rate	N/A	N/A
Ultimate health care cost trend rate	N/A	N/A
Year of ultimate trend rate	N/A	N/A

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

During the year ending September 30, 2020, the employer contribution to the defined post-retirement medical benefits plan is expected to be \$28,777.

Benefit payments and Medicare Part D subsidies, reflecting future service are expected to be paid as follows for the years ending September 30,

<u>Year ending</u>	<u>Amount</u>
2020	\$ 28,777
2021	28,809
2022	30,051
2023	31,041
2024 and thereafter	176,181

NOTE N - NOTES RECEIVABLE

Notes receivable due to the Foundation at September 30, are as follows:

	<u>2019</u>	<u>2018</u>
Note receivable of \$500,000 dated in 2005, payable in 2020 with discount based on imputed interest of 5%.	\$ 476,193	\$ 453,517
Note receivable of \$54,450 dated in 2007, payable in monthly installments of \$362 bearing an interest rate of 4.75% compounded monthly.	34,399	37,158
Note receivable of \$100,000 dated in 2010, payable in monthly installments of \$500 bearing an interest rate of 4.75% compounded monthly.	-	55,915
Note receivable of \$149,500 dated in 2006, payable in monthly installments of \$875 bearing an interest rate of 4.75% compounded monthly.	56,322	65,950
Note receivable of \$69,900 dated in 2004, payable in monthly installments of \$501 bearing an interest rate of 6% compounded monthly.	26,212	30,508
Note receivable of \$49,500 dated in 2004, payable in monthly installments of \$355 bearing an interest rate of 6% compounded monthly.	19,107	22,119
Note receivable of \$70,000 dated in 2017, payable in 2019 with discount based on imputed interest of 6%.	-	71,400
	<u>\$ 612,233</u>	<u>\$ 736,567</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

Remaining maturities of notes receivable are as follows:

<u>Year ending September 30,</u>	<u>Amount</u>
2020	\$ 494,460
2021	19,255
2022	20,297
2023	21,396
2024	36,802
Thereafter	<u>20,023</u>
	<u>\$ 612,233</u>

NOTE O - OTHER REVENUE

Other revenue consisted of the following during the years ended September 30,

	<u>2019</u>	<u>2018</u>
Nazarene Youth Conference	\$ 2,402,153	\$ 13,605
Event registrations	4,046,181	585,680
Subscriptions and literature sales	192,479	215,352
W&W participant insurance funds	122,686	197,276
Casa Robles	392,657	366,347
General Assembly	-	4,463
Trustee fees	871,882	814,728
Global Mission activities	1,171,150	455,985
Miscellaneous	<u>315,435</u>	<u>456,769</u>
	<u>\$ 9,514,623</u>	<u>\$ 3,110,205</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

NOTE P - ENDOWMENT FUNDS

Endowment Composition

The Organization's endowment consists of 258 individual funds, a majority of which were established for the benefit of the Organization and local church ministries. Its endowment consists of perpetual and term endowments. As required by U.S. GAAP, net assets associated with endowments funds are classified and reported based on the existence or absence of donor-imposed restrictions.

	September 30, 2019		
	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
Endowment composition by net asset category			
Board designated	\$ 2,894,628	\$ -	\$ 2,894,628
Donor restricted	-	10,721,230	10,721,230
	<u>\$ 2,894,628</u>	<u>\$ 10,721,230</u>	<u>\$ 13,615,858</u>
 Endowment net assets, September 30, 2018	 \$ 2,500,057	 \$ 11,332,156	 \$ 13,832,213
 Investment return			
Investment income	146,738	478,848	625,586
Appreciation (depreciation), net (realized and unrealized)	(91,141)	(217,192)	(308,333)
	<u>55,597</u>	<u>261,656</u>	<u>317,253</u>
 Contributions	 6,151	 101,440	 107,591
Organization ministries expense	(164,470)	-	(164,470)
Administrative fees	(16,091)	(22,925)	(39,016)
 Appropriation of endowment net assets for expenditure and termination by donor stipulations	 <u>513,384</u>	 <u>(951,097)</u>	 <u>(437,713)</u>
 Endowment net assets, September 30, 2019	 <u>\$ 2,894,628</u>	 <u>\$ 10,721,230</u>	 <u>\$ 13,615,858</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

	September 30, 2018		
	Without donor restrictions	With donor restrictions	Total
Endowment composition by net asset category			
Board designated	\$ 2,500,964	\$ -	\$ 2,500,964
Donor restricted	(907)	11,332,156	11,331,249
	<u>\$ 2,500,057</u>	<u>\$ 11,332,156</u>	<u>\$ 13,832,213</u>
Change in endowment net assets			
Endowment net assets, October 1, 2017	\$ 2,506,389	\$ 11,286,708	\$ 13,793,097
Investment return			
Investment income	126,345	441,140	567,485
Appreciation (depreciation), net (realized and unrealized)	(56,392)	(54,543)	(110,935)
Total investment return	69,953	386,597	456,550
Contributions	8,776	223,890	232,666
Organization ministries expense	(265,293)	-	(265,293)
Administrative fees	(20,115)	(23,358)	(43,473)
Appropriation of endowment net assets for expenditure and termination by donor stipulations	200,347	(541,681)	(341,334)
Endowment net assets, September 30, 2018	<u>\$ 2,500,057</u>	<u>\$ 11,332,156</u>	<u>\$ 13,832,213</u>

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. In accordance with U.S. GAAP, deficiencies of this nature are reported in net assets with donor restrictions and were not material as of September 30, 2019 and 2018, respectively. These deficiencies resulted from unfavorable market fluctuations.

NOTE Q - RELATED PARTY TRANSACTIONS

Certain affiliated organizations deposit excess funds with the Organization for investment purposes. As of September 30, 2019 and 2018, funds held in trust totaled \$72,925,395 and \$76,707,820, respectively. See Note G.

As of September 30, 2019 and 2018, the Board of Pensions and Benefits USA of the Church of the Nazarene World Mission Pension Plans owed \$9,911 and \$8,147, respectively, to the Organization. As of September 30, 2019 and 2018, the Board of Pensions and Benefits USA of the Church of the Nazarene Single Defined Benefit Pension Plan owed \$34,260 and \$49,434, respectively, to the Organization.

The Organization provides monthly allocations to certain affiliated organizations for support which are included in International Board of Education expense on the statements of activities. Allocations made to Nazarene Bible College for the years ended September 30, 2019 and 2018 totaled \$943,833 for both years.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

Allocations made to Nazarene Theological Seminary for the years ended September 30, 2019 and 2018 totaled \$1,249,527 and \$1,250,104, respectively.

NOTE S - INVENTORIES

Inventories were as follows at September 30,

	2019	2018
Finished goods	\$ 3,386,345	\$ 3,841,222
Work in process	250,315	175,681
Raw materials	24,044	5,001
Allowance for inventory valuation	(1,174,120)	(1,029,185)
	\$ 2,486,584	\$2,992,719

NOTE T - NAZARENE PUBLISHING HOUSE LEASE WITH DEXTER FULFILLMENT

Effective January 1, 2014, NPH leased certain software and information technology, copyrights, trademarks, equipment and real estate to Dexter Fulfillment Services, LLC ("Dexter Fulfillment") as part of an agreement to outsource printing, warehousing and distribution of certain products. The equipment lease term is five years and gives Dexter Fulfillment the right to purchase the equipment at the end of the lease for \$1. The real estate lease term is 10 years with annual rents increasing from \$100,000 per year in 2014 to \$565,704 in 2023. Any licensing fees earned by the Organization under the lease of the intellectual property and equipment noted above are deemed to be included in the real estate rental payments. The agreement also permits Dexter Fulfillment to bill NPH at a cost plus 15% for the services enumerated above.

Due to increased costs, NPH made the decision during the year ended September 30, 2018 to terminate its agreement with Dexter Fulfillment for printing, warehousing, and distribution of certain products, along with the real estate lease. As the agreement was terminated in 2018, there was no depreciation expense or rental income included in other income on the consolidated statements of activities for 2019. During the years ended September 30, 2019 and 2018, NPH also recorded \$704,060 and \$329,315, respectively, of separation expenses related to the remaining overhead costs incurred without the printing of its products and is included in selling and administrative expenses. Within other expenses on the consolidated statement of activities is \$658,753 of impairment expense for the year ended September 30, 2018 related to the write-off of remaining uncollectible rent receivable from Dexter Fulfillment and \$500,000 of expense for the year ended September 30, 2019 related to final settlement payment to Dexter Fulfillment.

NOTE U - OPERATING LEASES

The Organization leases office equipment and NPH leases corporate office and warehouse space under noncancelable operating lease agreements expiring at various times through fiscal year 2023.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

Minimum lease commitments are as follows:

<u>Year ending September 30,</u>	<u>Amount</u>
2020	\$ 314,021
2021	298,442
2022	108,690
2023	<u>75,865</u>
	<u>\$ 797,018</u>

Total lease expense was \$354,284 and \$419,969 for 2019 and 2018.

NOTE V - NET ASSETS WITH DONOR RESTRICTIONS HELD BY THIRD-PARTY TRUSTEES

The Organization was informed that certain assets in amounts totaling \$686,655 and \$828,695 and were being held on its behalf by third-party trustees at September 30, 2019 and 2018, respectively. The donors of these assets have designated the Organization as the principal beneficiary of the charitable remainder. These assets are included in net assets with donor restrictions and are invested primarily in fixed money market accounts and land. Because the Organization does not know when conditions will be met for the collection of the charitable remainder, there were no plans as of September 30, 2019 and 2018 for use of the assets.

NOTE X - LIQUIDITY AND AVAILABILITY OF FUNDS

The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments. The Organization pays all operating expenses from financial assets without donor restrictions. The Organization's investment allocation and policy over financial assets is structured to insure financial assets are available as its general expenditures, liabilities and obligations come due.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2019 and 2018

The following table reflects the Organization's financial assets as of September 30, 2019, reduced by amounts not available for general expenditure within one year.

Financial assets:	
Cash and cash equivalents	\$ 18,560,684
Receivables - other	1,942,296
Notes receivable	612,233
Inventories	2,486,584
Investments	242,108,457
Investments - other	7,474,639
Assets held for purchase of investments	<u>7,112,320</u>
	280,297,213
Less amounts unavailable for general expenditure within one year due to:	
Notes receivable to be collected beyond one year	(117,773)
Investments held in trust for affiliated organizations and deferred gift and planned giving agreements	(83,935,563)
Investments held in funds which cannot be easily liquidated	(35,691,097)
Investments encumbered by board designations or donor restrictions	<u>(62,157,256)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 98,395,524</u>

SUPPLEMENTARY INFORMATION

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

September 30, 2019

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
ASSETS					
Cash and cash equivalents	\$ 5,561,097	\$ 11,706,299	\$ 2,280,106	\$ (986,818)	\$ 18,560,684
Investments, at fair value	121,707,331	12,363,936	126,124,594	(18,087,404)	242,108,457
Investments - other	3,484,621	3,990,018	-	-	7,474,639
Assets held for purchase of investments	3,712,804	-	3,399,516	-	7,112,320
Receivables - other	882,631	400,849	704,281	(45,466)	1,942,295
Property and equipment, net	28,176,949	9,542,507	56,402	-	37,775,858
Assets held for sale	-	-	2,654,376	-	2,654,376
Beneficial interest in charitable remainder trusts	1,744,150	-	150,272	(1,167,802)	726,620
Notes receivable	-	-	612,233	-	612,233
Inventories, net	-	-	2,486,584	-	2,486,584
Other assets	744,270	128,870	1,435,520	-	2,308,660
Total assets	<u>\$ 166,013,853</u>	<u>\$ 38,132,479</u>	<u>\$ 139,903,884</u>	<u>\$ (20,287,490)</u>	<u>\$ 323,762,726</u>
LIABILITIES AND NET ASSETS					
LIABILITIES					
Accounts payable and accrued expenses	\$ 3,429,914	\$ 156,751	\$ 771,617	\$ (1,032,284)	\$ 3,325,998
Deferred gift agreements	5,113,290	-	6,036,400	(110,306)	11,039,384
Funds held in trust	21,497,745	743,385	69,799,949	(19,144,900)	72,896,179
Pension obligation	1,223,242	-	6,632,681	-	7,855,923
Postretirement benefit obligation	15,253,640	-	764,564	-	16,018,204
Total liabilities	46,517,831	900,136	84,005,211	(20,287,490)	111,135,688
COMMITMENTS AND CONTINGENCIES					
NET ASSETS					
Without donor restrictions - undesignated	83,113,525	25,397,603	53,818,622	-	162,329,750
Without donor restrictions - unamortized pension liability	(2,708,072)	-	(7,407,661)	-	(10,115,733)
Total net assets without donor restrictions	80,405,453	25,397,603	46,410,961	-	152,214,017
With donor restrictions	39,090,569	11,834,740	9,593,429	-	60,518,738
	119,496,022	37,232,343	56,004,390	-	212,732,755
Non-controlling interest	-	-	(105,717)	-	(105,717)
Total net assets	<u>119,496,022</u>	<u>37,232,343</u>	<u>55,898,673</u>	<u>-</u>	<u>212,627,038</u>
Total liabilities and net assets	<u>\$ 166,013,853</u>	<u>\$ 38,132,479</u>	<u>\$ 139,903,884</u>	<u>\$ (20,287,490)</u>	<u>\$ 323,762,726</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATING STATEMENT OF ACTIVITIES

September 30, 2019

	Global Ministry Center			Global Regions			Other Entities			Eliminations	Total		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total		Without Donor Restrictions	With Donor Restrictions	Total
Revenues and gains													
World Evangelism Fund	\$ 37,626,616	\$ -	\$ 37,626,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,626,616	\$ -	\$ 37,626,616
Mission specials	25,980,644	-	25,980,644	32,722,988	-	32,722,988	696,186	54,365	750,551	(28,416,306)	30,983,512	54,365	31,037,877
Legacy, gifts, and charitable remainders	1,618,160	(137,035)	1,481,125	-	-	-	1,541,964	146,365	1,688,329	(2,452,957)	707,167	9,330	716,497
Subsidy from The Church of the Nazarene, Inc.	-	-	-	-	-	-	212,406	-	212,406	(212,406)	-	-	-
Gifts-in-kind	-	-	-	-	-	-	1,276,341	-	1,276,341	(103,049)	1,173,292	-	1,173,292
Net sales revenue	-	-	-	-	-	-	7,419,900	-	7,419,900	(24,768)	7,395,132	-	7,395,132
Other revenue	7,586,474	-	7,586,474	882,861	288,289	1,171,150	871,882	-	871,882	(114,883)	9,226,334	288,289	9,514,623
Revenues and gains	72,811,894	(137,035)	72,674,859	33,605,849	288,289	33,894,138	12,018,679	200,730	12,219,409	(31,324,369)	87,112,053	351,984	87,464,037
Net assets released from restrictions	963,384	(963,384)	-	-	-	-	280,041	(280,041)	-	-	1,243,425	(1,243,425)	-
Total revenues and gains	73,775,278	(1,100,419)	72,674,859	33,605,849	288,289	33,894,138	12,298,720	(79,311)	12,219,409	(31,324,369)	88,355,478	(891,441)	87,464,037
Expenses													
Program services													
Global Missions	52,712,907	-	52,712,907	33,414,779	-	33,414,779	2,295,309	-	2,295,309	(27,804,421)	60,618,574	-	60,618,574
Denominational Governance and Educational Advocacy	6,248,755	-	6,248,755	-	-	-	-	-	-	(226,858)	6,021,897	-	6,021,897
Sunday School and Youth Ministries	1,453,989	-	1,453,989	-	-	-	-	-	-	(293,840)	1,160,149	-	1,160,149
Nazarene Communications and Publishing	1,339,705	-	1,339,705	-	-	-	6,320,319	-	6,320,319	(79,615)	7,580,409	-	7,580,409
Church of the Nazarene Foundation	-	-	-	-	-	-	5,548,717	-	5,548,717	(2,452,957)	3,095,760	-	3,095,760
Total program services	61,755,356	-	61,755,356	33,414,779	-	33,414,779	14,164,345	-	14,164,345	(30,857,691)	78,476,789	-	78,476,789
Support services													
General and administrative services	11,079,519	-	11,079,519	-	-	-	3,338,986	19,081	3,358,067	(433,233)	13,985,272	19,081	14,004,353
Fundraising	2,676,135	-	2,676,135	-	-	-	5,141	-	5,141	(33,445)	2,647,831	-	2,647,831
Total support services	13,755,654	-	13,755,654	-	-	-	3,344,127	19,081	3,363,208	(466,678)	16,633,103	19,081	16,652,184
Total expenses	75,511,010	-	75,511,010	33,414,779	-	33,414,779	17,508,472	19,081	17,527,553	(31,324,369)	95,109,892	19,081	95,128,973
Change in net assets from operations	(1,735,732)	(1,100,419)	(2,836,151)	191,070	288,289	479,359	(5,209,752)	(98,392)	(5,308,144)	-	(6,754,414)	(910,522)	(7,664,936)
Non-operating income (expense)													
Net investment income	3,681,050	83,630	3,764,680	1,282,643	-	-	1,001,907	(630,955)	370,952	-	5,965,600	(547,325)	5,418,275
Foreign currency loss	-	-	-	(106,119)	-	-	-	-	-	-	(106,119)	-	(106,119)
Other income	-	-	-	-	-	-	16,304	-	16,304	-	16,304	-	16,304
Loss on sale of property and equipment	-	-	-	-	-	-	(3,889)	-	(3,889)	-	(3,889)	-	(3,889)
Actuarial adjustment of deferred gift agreements	-	19,319	19,319	-	-	-	-	393,156	393,156	-	-	412,475	412,475
Other expenses	-	(61,792)	(61,792)	-	-	-	(500,000)	-	(500,000)	-	(500,000)	(61,792)	(561,792)
Total non-operating income (expense)	3,681,050	41,157	3,722,207	1,176,524	-	-	514,322	(237,799)	276,523	-	5,371,896	(196,642)	5,175,254
Change in net assets before unamortized pension liability adjustment	1,945,318	(1,059,262)	886,056	1,367,594	288,289	479,359	(4,695,430)	(336,191)	(5,031,621)	-	(1,382,518)	(1,107,164)	(2,489,682)
Changes in unamortized pension liability not included in pension expense	(1,157,547)	-	(1,157,547)	-	-	-	(4,210,900)	-	(4,210,900)	-	(5,368,447)	-	(5,368,447)
Increase in net assets	787,771	(1,059,262)	(271,491)	1,367,594	288,289	1,655,883	(8,906,330)	(336,191)	(9,242,521)	-	(6,750,965)	(1,107,164)	(7,858,129)
Net assets, beginning of year	79,617,682	40,149,831	119,767,513	24,030,009	11,546,451	35,576,460	55,211,574	9,929,620	65,141,194	-	158,859,265	61,625,902	220,485,167
Net assets, end of year	\$ 80,405,453	\$ 39,090,569	\$ 119,496,022	\$ 25,397,603	\$ 11,834,740	\$ 37,232,343	\$ 46,305,244	\$ 9,593,429	\$ 55,898,673	\$ -	\$ 152,108,300	\$ 60,518,738	\$ 212,627,038

The Church of the Nazarene, Inc., Subsidiaries, and Affiliate

CONSOLIDATING STATEMENT OF CASH FLOWS

Year ended September 30, 2019

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
Cash flows from operating activities					
Change in net assets	\$ (271,491)	\$ 1,655,883	\$ (9,242,521)	\$ -	\$ (7,858,129)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities					
Depreciation and amortization	1,035,888	467,199	174,809	-	1,677,896
Net realized and unrealized (gains) losses on investments	(2,162,181)	(277,965)	742,841	-	(1,697,305)
Contributions restricted for long-term investment	-	-	(86,681)	-	(86,681)
Discount amortization on notes receivable	-	-	(21,276)	-	(21,276)
Change in beneficial interest in charitable trusts	203,887	-	(1,690)	61,689	263,886
Change in beneficial interest in insurance policies	-	-	49,378	-	49,378
(Gain) loss on disposal of property and equipment	-	-	(10,255)	-	(10,255)
Pension obligation	937,617	-	3,712,283	-	4,649,900
Postretirement benefit obligation	(1,300,857)	-	-	-	(1,300,857)
Changes in					
Other receivables	(82,144)	(158,376)	95,374	(29,710)	(174,856)
Inventories	-	-	506,135	-	506,135
Other assets	(49,580)	(23,840)	(87,304)	-	(160,724)
Accounts payable and accrued expenses	462,357	(362,187)	(661,729)	36,560	(524,999)
Net cash provided by (used in) operating activities	(1,226,504)	1,300,714	(4,830,636)	68,539	(4,687,887)
Cash flows from investing activities					
Purchases of property and equipment	(517,808)	(635,832)	(39,408)	-	(1,193,048)
Proceeds from disposal of property and equipment	79,703	17,331	16,694	-	113,728
Proceeds from sales and maturities of investments and investments - other	32,232,865	1,834,157	190,909,464	-	224,976,486
Purchases of investments and investments - other	(29,807,066)	(3,443,083)	(182,592,883)	-	(215,843,032)
Net cash provided by (used in) investing activities	1,987,694	(2,227,427)	8,293,867	-	8,054,134
Cash flows from financing activities					
Change in deferred gift agreements and funds held in trust	(1,556,116)	-	(3,013,873)	(61,689)	(4,631,678)
Proceeds on contributions restricted for investment in endowments	-	-	86,681	-	86,681
Payments on notes receivable	-	-	145,610	-	145,610
Net cash provided by (used in) financing activities	(1,556,116)	-	(2,781,582)	(61,689)	(4,399,387)
Effect of exchange rate changes on cash and cash equivalents	-	18,920	-	-	18,920
Net change in cash and cash equivalents	(794,926)	(907,793)	681,649	6,850	(1,014,220)
Cash and cash equivalents, beginning of year	6,356,023	12,614,092	1,598,457	(993,668)	19,574,904
Cash and cash equivalents, end of year	\$ 5,561,097	\$ 11,706,299	\$ 2,280,106	\$ (986,818)	\$ 18,560,684
Supplemental schedule of cash flow information					
Noncash investment activities that increased liabilities for deferred gift agreements and funds held in trust					
Investments received	\$ 10,855	\$ -	\$ -	\$ -	\$ 10,855
Net realized and unrealized gains (losses) on investments	\$ 2,684,221	\$ -	\$ (3,358,667)	\$ -	\$ (674,446)
Noncash investing activities: contribution of stock	\$ -	\$ -	\$ 90,794	\$ -	\$ 90,794

Consolidated Financial Statements and
Report of Independent Certified Public
Accountants

**The Church of the Nazarene, Inc.,
Subsidiaries and Affiliate**

September 30, 2020 and 2019

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
The Church of the Nazarene, Inc.

We have audited the accompanying consolidated financial statements of The Church of the Nazarene, Inc. and subsidiaries and affiliate, which comprise the consolidated statements of financial position as of September 30, 2020 and 2019, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Church of the Nazarene, Inc. and subsidiaries and affiliate as of September 30, 2020 and 2019, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Supplementary information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information on pages 43 through 45 is presented for purposes of additional analysis, rather than to present the financial position, results of operations, and cash flows of the individual organizations, and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.



Kansas City, Missouri
February 26, 2021

Church of the Nazarene, Inc., Subsidiaries and Affiliate
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
September 30,

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 20,344,901	\$ 18,560,684
Investments, at fair value	244,596,311	242,108,457
Investments - other	7,280,037	7,474,639
Assets held for purchase of investments	10,402,851	7,112,320
Receivables - other	1,181,275	1,942,295
Property and equipment, net	36,711,115	37,775,858
Assets held for sale	113,200	2,654,376
Beneficial interest in charitable remainder trusts	1,198,575	726,620
Notes receivable	1,153,969	612,233
Inventories, net	2,197,858	2,486,584
Other assets	1,898,361	2,308,660
	\$ 327,078,453	\$ 323,762,726
Total assets	\$ 327,078,453	\$ 323,762,726
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	\$ 2,726,258	\$ 3,325,998
Deferred gift agreements	10,621,414	11,039,384
Funds held in trust	73,796,354	72,896,179
Pension obligation	7,823,462	7,855,923
Postretirement benefit obligation	11,493,560	16,018,204
	106,461,048	111,135,688
Total liabilities	106,461,048	111,135,688
COMMITMENTS AND CONTINGENCIES		
NET ASSETS		
Without donor restrictions	157,477,726	152,214,017
With donor restrictions	63,287,862	60,518,738
	220,765,588	212,732,755
Total net assets before non-controlling interest	220,765,588	212,732,755
Non-controlling interest	(148,183)	(105,717)
	220,617,405	212,627,038
Total net assets	220,617,405	212,627,038
Total liabilities and net assets	\$ 327,078,453	\$ 323,762,726

The accompanying notes are an integral part of these consolidated financial statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year ended September 30, 2020

	Without donor restrictions	With donor restrictions	Total
Revenues and gains			
Contribution revenue			
World Evangelism Fund	\$ 37,093,472	\$ -	\$ 37,093,472
Mission specials	29,247,295	3,202,810	32,450,105
Legacy, gifts, and charitable remainders	1,961,923	150,969	2,112,892
Gifts-in-kind	751,911	-	751,911
Net sales revenue	5,481,178	-	5,481,178
Other revenue	2,344,115	-	2,344,115
	<hr/>	<hr/>	<hr/>
Revenues and gains	76,879,894	3,353,779	80,233,673
Net assets released from restrictions	1,320,632	(1,320,632)	-
	<hr/>	<hr/>	<hr/>
Total revenues and gains	78,200,526	2,033,147	80,233,673
Expenses			
Program services			
Global Missions	55,701,528	-	55,701,528
Denominational Governance and Educational Advocacy	6,065,514	-	6,065,514
Sunday School and Youth Ministries	1,146,068	-	1,146,068
Nazarene Communications and Publishing	8,259,148	-	8,259,148
Church of the Nazarene Foundation	4,133,196	-	4,133,196
	<hr/>	<hr/>	<hr/>
Total program services	75,305,454	-	75,305,454
Support services			
General and administrative services	14,463,547	14,715	14,478,262
Fundraising	2,221,484	-	2,221,484
	<hr/>	<hr/>	<hr/>
Total support services	16,685,031	14,715	16,699,746
	<hr/>	<hr/>	<hr/>
Total expenses	91,990,485	14,715	92,005,200
Change in net assets from operations	(13,789,959)	2,018,432	(11,771,527)
Non-operating income (expense)			
Net investment income	12,558,391	551,046	13,109,437
Foreign currency gain	170,582	-	170,582
Other income	23,041	-	23,041
Gain on sale of property and equipment	336,635	-	336,635
Actuarial adjustment of deferred gift agreements	-	225,883	225,883
Other expenses	-	(26,237)	(26,237)
	<hr/>	<hr/>	<hr/>
Total non-operating income (expense)	13,088,649	750,692	13,839,341
Change in net assets before other changes in pension and postretirement obligations	(701,310)	2,769,124	2,067,814
Changes in pension obligations other than net periodic service cost	5,922,553	-	5,922,553
	<hr/>	<hr/>	<hr/>
CHANGE IN NET ASSETS	5,221,243	2,769,124	7,990,367
Net assets, beginning of year	152,108,300	60,518,738	212,627,038
Net assets, end of year	<u>\$ 157,329,543</u>	<u>\$ 63,287,862</u>	<u>\$ 220,617,405</u>
Change in net assets attributable to non-controlling interest	<u>\$ (42,466)</u>	<u>\$ -</u>	<u>\$ (42,466)</u>
Change in net assets attributable to controlling interest	<u>\$ 5,263,709</u>	<u>\$ 2,769,124</u>	<u>\$ 8,032,833</u>

The accompanying notes are an integral part of this consolidated financial statement.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year ended September 30, 2019

	Without donor restrictions	With donor restrictions	Total
Revenues and gains			
Contribution revenue			
World Evangelism Fund	\$ 37,626,616	\$ -	\$ 37,626,616
Mission specials	30,983,512	54,365	31,037,877
Legacy, gifts, and charitable remainders	707,167	9,330	716,497
Gifts-in-kind	1,173,292	-	1,173,292
Net sales revenue	7,395,132	-	7,395,132
Other revenue	9,226,334	288,289	9,514,623
	<u>87,112,053</u>	<u>351,984</u>	<u>87,464,037</u>
Revenues and gains			
	87,112,053	351,984	87,464,037
Net assets released from restrictions	<u>1,243,425</u>	<u>(1,243,425)</u>	<u>-</u>
Total revenues and gains	88,355,478	(891,441)	87,464,037
Expenses			
Program services			
Global Missions	61,496,603	-	61,496,603
Denominational Governance and Educational Advocacy	6,021,897	-	6,021,897
Sunday School and Youth Ministries	1,160,149	-	1,160,149
Nazarene Communications and Publishing	12,473,053	-	12,473,053
Church of the Nazarene Foundation	3,095,760	-	3,095,760
	<u>84,247,462</u>	<u>-</u>	<u>84,247,462</u>
Total program services			
	84,247,462	-	84,247,462
Support services			
General and administrative services	14,022,438	19,081	14,041,519
Fundraising	2,647,831	-	2,647,831
	<u>16,670,269</u>	<u>19,081</u>	<u>16,689,350</u>
Total support services			
	16,670,269	19,081	16,689,350
Total expenses	<u>100,917,731</u>	<u>19,081</u>	<u>100,936,812</u>
Change in net assets from operations	(12,562,253)	(910,522)	(13,472,775)
Non-operating income (expense)			
Net investment income	5,965,600	(547,325)	5,418,275
Foreign currency loss	(106,119)	-	(106,119)
Other income	16,304	-	16,304
Loss on sale of property and equipment	(3,889)	-	(3,889)
Actuarial adjustment of deferred gift agreements	-	412,475	412,475
Other expenses	(500,000)	(61,792)	(561,792)
	<u>5,371,896</u>	<u>(196,642)</u>	<u>5,175,254</u>
Total non-operating income (expense)			
	5,371,896	(196,642)	5,175,254
Change in net assets before other changes in pension and postretirement obligations	(7,190,357)	(1,107,164)	(8,297,521)
Changes in pension obligations other than net periodic service cost	<u>439,392</u>	<u>-</u>	<u>439,392</u>
CHANGE IN NET ASSETS	(6,750,965)	(1,107,164)	(7,858,129)
Net assets, beginning of year	<u>158,859,265</u>	<u>61,625,902</u>	<u>220,485,167</u>
Net assets, end of year	<u>\$ 152,108,300</u>	<u>\$ 60,518,738</u>	<u>\$ 212,627,038</u>
Change in net assets attributable to non-controlling interest	<u>\$ (40,151)</u>	<u>\$ -</u>	<u>\$ (40,151)</u>
Change in net assets attributable to controlling interest	<u>\$ (6,710,814)</u>	<u>\$ (1,107,164)</u>	<u>\$ (7,817,978)</u>

The accompanying notes are an integral part of this consolidated financial statement.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year ended September 30, 2020, with comparative totals for 2019

	2020										2019 Total
	Program Services					Supporting Services					
	Global Missions	Denominational Governance and Educational Advocacy	Sunday School and Youth Ministries	Nazarene Communications and Publishing	Church of the Nazarene Foundation	Subtotal	General and Administrative	Fundraising	Subtotal	Total	
Salaries and benefits	\$ 15,543,479	\$ 2,487,233	\$ 827,322	\$ 3,002,351	\$ -	\$ 21,860,385	\$ 7,443,062	\$ 1,402,125	\$ 8,845,187	\$ 30,705,572	\$ 28,731,239
Missional support	34,445,247	2,636,085	70,353	107,943	4,133,196	41,392,824	2,644,198	76,944	2,721,142	44,113,966	47,117,920
Services and professional fees	1,532,054	428,528	53,381	1,876,755	-	3,890,718	1,906,843	430,192	2,337,035	6,227,753	9,583,140
Office and occupancy	3,265,083	251,864	104,112	818,010	-	4,439,069	1,658,334	184,396	1,842,730	6,281,799	6,405,029
Travel	1,471,885	231,306	57,346	19,799	-	1,780,336	159,842	69,447	229,289	2,009,625	3,235,804
Other	(556,220)	30,498	33,554	2,434,290	-	1,942,122	665,983	58,380	724,363	2,666,485	5,863,680
Total expenses	\$ 55,701,528	\$ 6,065,514	\$ 1,146,068	\$ 8,259,148	\$ 4,133,196	\$ 75,305,454	\$ 14,478,262	\$ 2,221,484	\$ 16,699,746	\$ 92,005,200	\$ 100,936,812

The accompanying notes are an integral part of this consolidated financial statement.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year ended September 30, 2019

	Program Services					Supporting Services				Total
	Global Missions	Denominational Governance and Educational Advocacy	Sunday School and Youth Ministries	Nazarene Communications and Publishing	Church of the Nazarene Foundation	Subtotal	General and Administrative	Fundraising	Subtotal	
Salaries and benefits	\$ 14,396,936	\$ 2,425,608	\$ 793,642	\$ 2,761,064	\$ -	\$ 20,377,250	\$ 7,007,654	\$ 1,346,335	\$ 8,353,989	\$ 28,731,239
Missional support	37,467,127	2,605,642	70,343	231,176	3,095,760	43,470,048	3,332,196	315,676	3,647,872	47,117,920
Services and professional fees	4,808,225	231,159	46,823	1,891,921	-	6,978,128	2,073,804	531,208	2,605,012	9,583,140
Office and occupancy	2,685,210	252,142	97,537	1,166,092	-	4,200,981	1,891,715	312,333	2,204,048	6,405,029
Travel	2,332,031	461,261	87,350	73,136	-	2,953,778	174,748	107,278	282,026	3,235,804
Other	(192,926)	46,085	64,454	6,349,664	-	6,267,277	(438,598)	35,001	(403,597)	5,863,680
Total expenses	<u>\$ 61,496,603</u>	<u>\$ 6,021,897</u>	<u>\$ 1,160,149</u>	<u>\$ 12,473,053</u>	<u>\$ 3,095,760</u>	<u>\$ 84,247,462</u>	<u>\$ 14,041,519</u>	<u>\$ 2,647,831</u>	<u>\$ 16,689,350</u>	<u>\$ 100,936,812</u>

The accompanying notes are an integral part of this consolidated financial statement.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years ended September 30,

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities		
Change in net assets	\$ 7,990,367	\$ (7,858,129)
Adjustments to reconcile change in net assets to net cash used in operating activities		
Depreciation and amortization	1,586,117	1,677,896
Net realized and unrealized gains on investments	(9,114,728)	(1,697,305)
Contributions restricted for long-term investment	(39,935)	(86,681)
Discount amortization on notes receivable	40,392	(21,276)
Change in beneficial interest in charitable trusts	(534,965)	263,886
Change in beneficial interest in insurance policies	446,585	49,378
Gain on disposal of property and equipment	(332,124)	(10,255)
Pension obligation	(32,461)	4,649,900
Postretirement benefit obligation	(4,524,644)	(1,300,857)
Changes in		
Other receivables	432,904	(174,856)
Inventories	288,726	506,135
Other assets	400,299	(160,724)
Accounts payable and accrued liabilities	(635,974)	(524,999)
Net cash used in operating activities	<u>(4,029,441)</u>	<u>(4,687,887)</u>
Cash flows from investing activities		
Purchases of property and equipment	(834,947)	(1,193,048)
Proceeds from disposal of property and equipment	3,196,873	113,728
Proceeds from sales and maturities of investments and investments - other	70,891,478	224,976,486
Purchases of investments and investments - other	(68,781,359)	(215,843,032)
Issuance of notes receivable	(1,130,423)	-
Payments on notes receivable	548,295	145,610
Net cash provided by investing activities	<u>3,889,917</u>	<u>8,199,744</u>
Cash flows from financing activities		
Change in deferred gift agreements and funds held in trust	1,883,806	(4,631,678)
Proceeds on contributions restricted for long-term investment	39,935	86,681
Net cash provided by (used in) financing activities	<u>1,923,741</u>	<u>(4,544,997)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>-</u>	<u>18,920</u>
Change in cash and cash equivalents	<u>1,784,217</u>	<u>(1,014,220)</u>
Cash and cash equivalents, beginning of year	<u>18,560,684</u>	<u>19,574,904</u>
Cash and cash equivalents, end of year	<u>\$ 20,344,901</u>	<u>\$ 18,560,684</u>
Supplemental schedule of cash flow information		
Noncash investing activities that increased liabilities for deferred gift agreements and funds held in trust		
Investments received	<u>\$ 89,471</u>	<u>\$ 10,855</u>
Net realized and unrealized gains (losses) on investments	<u>\$ 5,113,309</u>	<u>\$ (674,446)</u>
Noncash investing activities: contribution of stock	<u>\$ -</u>	<u>\$ 90,794</u>

The accompanying notes are an integral part of these consolidated financial statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2020 and 2019

NOTE A - NATURE OF ORGANIZATION

The Church of the Nazarene, Inc. (the "Church") is organized and shall be operated exclusively for religious purposes including, but not limited to, disseminating the truths and principles of the Holy Bible, and diffusing more generally the blessings of Christian benevolence and charity, Christian education and the Christian religion, through the Nations. The specific purposes and objectives of the Church shall include, but not be limited to the following:

- Establishing local churches;
- Establishing and operating Christian educational institutions, projects and activities for the religious instruction of children and adults;
- Engaging in missionary activities to establish churches and otherwise to spread the Gospel of Jesus Christ globally;
- Publishing and distributing Christian religious literature and materials in any and all formats;
- Rendering Christian aid and service to the elderly, the disabled, sick and impoverished and to others with material and spiritual needs;
- Engaging in any and all activities appropriate to sustain and support the ministries of the Church; and
- Supporting other organizations, associations, projects, and individuals organized and operated for similar purposes throughout the world.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying consolidated financial statements follows.

Basis of Presentation

The accompanying consolidated financial statements have been prepared in accordance with generally acceptable accounting principles in the United States ("U.S. GAAP"). The consolidated financial statements include the accounts of the Church and all of its majority-owned or controlled subsidiaries, which includes Global Ministry Center, its Global Mission regional offices, its wholly owned subsidiaries: Church of the Nazarene Foundation (the "Foundation"), Harvest Partners, Inc., and Nazarene Compassionate Ministries, Inc. ("NCM, Inc."), as well as its affiliate, Nazarene Publishing House ("NPH") and its related affiliate, Burlap Media, LLC (collectively, the "Organization"). All significant intercompany accounts and transactions have been eliminated in consolidation. Individual congregations and related service corporations are not included herein.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, resources are classified for accounting and financial reporting purposes into categories established according to their nature and purpose. The assets, liabilities, and net assets of the Organization are reported as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are resources that are not subject to donor-imposed stipulations. The only limits on net assets without donor restrictions are those resulting from the nature of the Organization and its purposes.

Net Assets with Donor Restrictions

Net assets with donor restrictions are resources whose use by the Organization is limited by donor-imposed restrictions that either expire by the passage of time or can be fulfilled by actions of the Organization. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Generally, income earned on related investments, if any, may be restricted by donors or used for unrestricted purposes in the absence of donor restrictions. Interest and dividends restricted by the donor are credited to net assets with donor restrictions until they are released for expenditure.

Foreign Operations

The books of record of certain Global Mission regional offices of the Organization which are domiciled and incorporated in a foreign location are kept using the local currency of each respective foreign domicile. However, the U.S. dollar is the functional currency of such Global Mission regional offices and the books of record are remeasured into the functional currency as of and for the years ended September 30, 2020 and 2019.

Cash and Cash Equivalents

Cash and cash equivalents include only funds and overnight investments held in banks for operating purposes. The Organization maintains cash balances which may exceed insured limits. Management evaluates the financial stability of these financial institutions and considers the risk to be minimal.

Investments

Investments consist primarily of marketable securities and alternative investments that are carried at fair value with realized and unrealized gains and losses included in the consolidated statements of activities and changes in net assets. Investments - other includes savings account balances and money market accounts. The Organization's investment policy for marketable securities is to maintain a target allocation between 46% - 62% of assets in equity securities, 32% - 40% of assets in bond or other fixed-income securities, and 8% - 12% in real estate.

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements.

Assets Held for Purchase of Investments

The Organization has investments in certificates of deposit and money market accounts with original maturities three months or less that are restricted for long-term purposes and are not available for day-to-day operations, and therefore they are separated from cash and cash equivalents.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

Accounts Receivable

Receivables are stated at the amount management expects to collect from outstanding balances. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers to make required payments. Balances become past due according to contractual terms, generally 90 days. Management considers the following factors when determining the collectability of specific customer accounts: customer creditworthiness, past transaction history with the customer, current economic industry trends, and changes in customer payment terms. Past due balances over 90 days and other higher risk amounts are reviewed individually for collectability. If the financial condition of a customer were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts and collectability. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable.

Property and Equipment

Property and equipment are stated at cost, net of accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful lives of the depreciable assets. The Organization's policy is to capitalize property and equipment with original cost greater than \$500. Estimated useful lives of property and equipment are as follows:

Buildings and improvements	10-50 years
Furniture and equipment	4-8 years

Assets to be disposed of are reported at the lower of carrying amount or fair value, less costs to sell. Expenditures for repairs and maintenance, which do not improve or extend the expected useful lives of the assets, are expensed as incurred while major replacements and improvements are capitalized.

Notes Receivable

From time to time, the Organization receives gifts of property and stock from donors. The Organization will sell these assets and enter into a promissory note with the buyer for all or a portion of the proceeds of the assets. Such promissory notes receivable are recorded at the estimated collectible amounts, and a portion of these notes is secured by real property. Interest income on notes is recognized using the interest method. Interest income on impaired notes is recognized on the accrual basis until the account becomes severely delinquent, at which time the notes are placed on non-accrual status. Interest income is subsequently recognized to the extent cash payments are received. The accrual of interest resumes when the notes are brought current and removed from non-accrual status.

Inventories

Inventories, which consist primarily of finished goods, are stated at the lower of cost or net realizable value, including a reserve for obsolescence commensurate with known or estimated exposures, which is primarily based on inventory usage. Cost is determined under the average-cost method.

Long-Lived Assets

The Organization periodically reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset with estimated future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. The factors considered by management in performing this assessment include current operating results, trends, and prospects as well as the effects of obsolescence, demand,

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

competition and other economic factors. For purposes of determining impairment, the Organization groups assets by category. During the years ended September 30, 2020 and 2019, the Organization recognized no such impairment expense.

Deferred Gift/Planned Giving Agreements

The Organization is a party to various deferred gift and planned giving agreements, including gift annuities, unitrusts, and revocable and irrevocable trusts, whereby the Organization receives funds or assets for which it has fiduciary responsibility for the safekeeping, investment management, and distribution of funds to donor-designated beneficiaries.

The Organization recognizes an asset and a liability for funds or assets received pursuant to revocable and irrevocable deferred gift agreements for which the Organization is not the donor-designated beneficiary. In certain cases, the Organization is the donor-designated beneficiary and recognizes the receipt of funds or assets as revenues with donor restrictions for irrevocable deferred gift agreements.

Certain agreements may contain an annuity feature, whereby the Organization will pay a fixed annuity to the donor or donor's beneficiary over specified periods of time. At the inception of the agreement, the Organization recognizes a liability equal to the present value of the expected annuity obligation, at the current discount rate of 5% in 2020 and 2019, respectively, over the remaining expected life of the annuitant based on established mortality tables. The excess of the value of the funds or assets received over the present value of the annuity obligation is recognized as net assets with donor restrictions of the Organization if the Organization is the designated recipient of the corpus remaining upon the death of the annuitant. The annuity obligation is recalculated on an annual basis to take into consideration changes in the discount period (due to the passage of time) and mortality rates.

Adjustments to the liability to reflect amortization of the discount, re-evaluations of the present value of the estimated future payments to the donor or beneficiary, and changes in actuarial assumptions are recognized in the consolidated statements of activities and changes in net assets as actuarial adjustment of deferred gift agreements in net assets with donor restrictions based on the donor's restrictions.

From time to time, the assets in a gift annuity contract are exhausted and the Organization uses unrestricted funds to pay the annuity until termination of the contract. Following an evaluation of the Organization's gift annuity contracts over the life of the gift annuity pool, the Organization set aside a reserve to fund underwater gift annuity payments for these contracts. The amount reserved as of September 30, 2020 and 2019 is \$638,820 and \$676,205, respectively.

Deferred Gift Agreements Outstanding

Deferred gift agreements outstanding represent the liability for various planned giving and revocable and irrevocable trust instruments for which the Organization has fiduciary responsibility for the safekeeping, investment management, and distribution of such funds to donor-designated entities at the termination of such instruments.

Funds Held in Trust

Funds held in trust consist of deposits made with the Organization by affiliated organizations for investment purposes and other miscellaneous deposits. Income earned from the investment of these deposits serves to increase the funds held in trust.

Contributions

Contributions received, including unconditional promises to give, are recognized as revenues when the donor's commitment is received. Contributions of assets other than cash are recorded at their estimated fair value at the date the donation is received. All contributions are considered to be available for

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

unrestricted use unless restricted by the donor for specific purposes other than for general use by the Organization. Amounts received that are designated for future periods or restricted by the donor for specific purposes outside the general nature of the Organization are reported as net assets with donor restrictions. However, if a restriction is fulfilled in the same reporting period in which the contribution is received, the Organization reports the support within net assets without donor restrictions.

The Organization reports gifts of land, buildings, and equipment at the fair value of the gift on the date received as net assets without donor restrictions unless explicit donor stipulations specify how the donated assets are to be used. Absent explicit donor stipulations regarding how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed into service.

Gifts-in-Kind

The consolidated financial statements reflect the value of equipment supplies and other items received and distributed in connection with the programs and activities. Their value is determined by estimating the fair value at the date of receipt. In addition, the Organization received the free use of warehouse space from other organizations for storage of inventory. The Organization recognizes the fair value of donated facilities. The actual benefit of the donated facilities and the fair values of these items have been reflected in the consolidated statements of activities and changes in net assets as gifts-in-kind.

Net Sales Revenue

Revenues are earned from the printing and sale of religious books, periodicals, curriculum, music, and merchandise, primarily for the Church, book dealers, and churches located through the United States of America. Revenue is recognized upon shipment of products.

Advertising

Advertising costs are expensed as incurred. Advertising costs of \$231,696 and \$173,586 were expensed in 2020 and 2019, respectively. These costs are included in program services in the consolidated statements of activities and changes in net assets.

Shipping and Handling Costs

Shipping and handling costs totaled \$430,534 and \$579,555 for the years ended September 30, 2020 and 2019, respectively. These costs are included in program services in the consolidated statements of activities and changes in net assets.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the corresponding program and support services. Depreciation and other occupancy expenses have been allocated based on square footage occupied.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, the Organization would be subject to federal income taxes on the net income from certain operations if such operations generated unrelated business income. The Organization did not report any such unrelated business during 2020 and 2019. Therefore, no provision for income tax has been made in the accompanying consolidated financial statements.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

The Financial Accounting Standards Board (“FASB”) issued guidance that requires tax effects from uncertain tax positions to be recognized in the consolidated financial statements only if the position is more likely than not to be sustained if the position were to be challenged by a taxing authority. Management has determined that there are no such positions as of September 30, 2020 or 2019 and, accordingly, no liability has been accrued with respect to uncertain tax positions.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Fair Value Measurements

The Organization applies the provisions of Accounting Standards Codification (“ASC”) Topic 820, *Fair Value Measurements and Disclosures* (“ASC 820”), with respect to financial and non-financial assets and liabilities. This standard defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The provisions of ASC 820 apply to all financial instruments that are being measured and reported on a fair value basis and items disclosed at fair value in the notes to the consolidated financial statements.

The carrying amounts of cash and cash equivalents are a reasonable estimate of their fair value because of the highly liquid status and short maturities. The carrying amounts of receivables - other, investments - other and accounts payable are a reasonable estimate of their fair value because of their short-term nature.

Investments are carried at a reasonable estimate of fair value, which is generally determined based on quoted prices in active markets for identical assets (see Note D). The carrying value of beneficial interest in charitable remainder trusts and interests in real estate held in trust are at fair value based upon Level 3 inputs (see Note D). In measuring fair value, the Organization may make adjustments for risks and uncertainties if a market participant would include such an adjustment in its pricing. The Organization’s interests in real estate are subject to changes in events and circumstances in the real estate market that could cause their values to be materially different from what is reflected in the consolidated statements of financial position.

Fair value of investments is generally determined based on quoted market prices in active markets for identical assets or liabilities. If quoted market prices are not available, the Organization uses valuation techniques that place greater reliance on observable inputs and less reliance on unobservable inputs (see Note D). Investment income or loss (including realized gains and losses on investments, changes in unrealized holding gains and losses, interest, and dividends) on investments that are not restricted by donors is included in revenues, gains, and other support in excess of expenses and distributions.

Endowment Funds

Interpretation of Relevant Law

The State of Missouri applies the provisions of the Uniform Prudent Management of Institutional Funds Act (“UPMIFA”). Based on its interpretation of the provisions of UPMIFA, the Organization is required to act prudently when making decisions to spend or accumulate donor-restricted endowment assets and, in doing so, to consider a number of factors including the duration and preservation of its donor-restricted endowment funds.

As a result of this interpretation, the Organization classified as net assets with donor restrictions the original value of the gifts donated to the permanent endowment. All endowment funds subject to donor restrictions are classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard prudence prescribed by UPMIFA. The Organization’s endowments are invested in institutional funds that incurred an average gain of 5% for the years ended September 30, 2020 and 2019.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration of the fund;
- The purposes of the donor-restricted endowment fund;
- General economic conditions;
- The possible effect of inflation and deflation;
- The expected total return from income and the appreciation of investments;
- Other resources of the Organization; and
- The investment policies of the Organization.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period(s). Under this policy, as approved by the Organization, the endowment assets are invested with the following objectives in priority order: (1) longer-term capital appreciation; and (2) prudent investment risk.

Strategies Employed for Achieving Objectives

The Organization's goal for the investment of non-pension assets is to provide the highest level of appreciation in market value consistent with a prudent level of risk, while taking into consideration the planned duration of the investment. The Investment Committee of the Organization develops and maintains asset mix guidelines for each of the categories of assets taking into consideration the planned duration of the investments. The asset mix guidelines are reviewed by the Investment Committee at least once a year with a formal review every three years. The Investment Committee may change the asset mix at any time.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization has a policy which permits annual spending of an approved percentage of 5% in 2020 and 2019, multiplied by the fiscal year end fair market value of endowment, with a six-month proration for contributions received during the year. Endowment contributions must be received by March 31 of a given year in order to be included in that year's distribution calculation. In the event that the rate of return does not meet expected benchmarks in any given year, endowments which must maintain a minimum historic dollar value will not distribute the full amount if that distribution would cause the endowment's value to drop below its minimum required level. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Significant estimates included in the consolidated financial statements are the inventory allowance,

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

valuations of pension and postretirement benefit obligations, deferred gift agreements, fair value of investments, and useful lives of property and equipment. Actual results could differ from those estimates.

Recently Issued Accounting Pronouncements

In March 2017, the FASB issued Accounting Standards Update (“ASU”) No. 2017-07, *Compensation Retirement Benefits*, to improve the presentation of net periodic pension and postretirement benefit costs. The guidance requires that an employer report the service cost component in the same line item or items as other compensation costs arising from services rendered by the pertinent employees during the period. The other components of net benefit cost are required to be presented in the statement of activities separately from the service cost component and outside a subtotal of results from operations. The guidance was effective for the Organization for the year ended September 30, 2020 and was adopted retrospectively.

In September 2020, the FASB issued ASU No. 2020-07, *Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*, to increase the transparency of contributed nonfinancial assets through enhancements to presentation and disclosure. The guidance requires contributed nonfinancial assets to be presented as a separate line item on the consolidated statement of activities and changes in net assets, apart from cash and other financial asset contributions. The guidance also requires disclosure of the types of contributed nonfinancial assets and, for each category, information about whether the assets were monetized or utilized, a description of the policies to monetize or utilize such assets, a description of donor-imposed restrictions associated with the contributions, and a description of the valuation techniques and principal market used to arrive at a fair value measure at initial recognition. The guidance will be effective for the Organization for the year ending September 30, 2022. Organizations are required to apply the guidance on a retrospective basis, and early adoption is permitted.

COVID-19

The outbreak of COVID-19 has affected travel, commerce, and financial markets globally. The Organization has been and continues to closely monitor the COVID-19 pandemic and its impact on its operations, including its investment portfolio and its liquidity. Through the full impact of COVID-19 and the scope of any impact on the Organization’s operations and financial condition cannot yet be determined, the Organization does not anticipate any potential adverse consequences that would be material to the consolidated financial statements.

Reclassifications

Certain reclassifications have been made to prior year balances to conform to the current year presentation.

Subsequent Events

Management has evaluated events and transactions that have occurred since September 30, 2020 and reflected their effects, if any, in these consolidated financial statements through February 26, 2021, the date the consolidated financial statements were available to be issued.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

NOTE C - INVESTMENTS

Investments consisted of the following at September 30,

	2020		2019	
	Cost	Fair value	Cost	Fair value
Money market funds	\$ 9,802,241	\$ 9,802,241	\$ 6,858,837	\$ 6,858,837
Certificates of deposit	5,000	5,005	3,242,918	3,242,918
Common stocks and equities				
Domestic	18,537,371	21,848,307	16,549,598	19,470,211
International	42,464	45,758	46,236	49,190
Mutual funds				
Domestic	135,925,908	145,041,194	120,575,021	144,458,968
International	27,850,883	29,119,867	24,019,288	24,311,971
Fixed income				
U.S. government obligations	115,838	117,123	45,074	46,080
Corporate bonds	3,300,248	3,336,296	7,936,771	7,979,185
Alternative investments				
Mineral rights and real assets	1,269,017	1,177,745	2,341,880	2,212,508
Closely held common stock	237,620	222,300	2,031,193	1,689,530
Collective investment fund	13,729,670	24,693,824	30,920,971	22,841,863
Real estate investment fund	8,690,047	9,186,651	8,237,689	8,947,196
	<u>\$ 219,506,307</u>	<u>\$ 244,596,311</u>	<u>\$ 222,805,476</u>	<u>\$242,108,457</u>

Included in the investment totals above are investments held in trust for affiliated organizations and investments held pursuant to deferred gift and planned giving agreements. The fair value of those investments amounted to \$84,417,768 and \$83,935,563 as of September 30, 2020 and 2019, respectively.

Net investment income consisted of the following for the years ended September 30,

	2020	2019
Net realized and unrealized gain on investments	\$ 9,114,728	\$ 1,697,305
Interest, dividends, and other income	4,499,010	4,279,848
Investment fees	(504,301)	(558,878)
	<u>\$ 13,109,437</u>	<u>\$ 5,418,275</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

NOTE D - FAIR VALUE MEASUREMENTS

The fair value hierarchy distinguishes between assumptions based on market data (observable inputs) and management's assumptions (unobservable inputs). Where an asset or a liability falls within that hierarchy depends on the lowest-level input which is significant to the fair value measurements as a whole. An adjustment to the pricing method used within either Level 1 or Level 2 inputs could generate a fair value measurement that effectively falls in a lower level in the hierarchy. The hierarchy consists of three broad levels as follows:

- Level 1 - Quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Inputs other than Level 1 inputs which are either directly or indirectly observable; and
- Level 3 - Unobservable inputs developed using management's estimates and assumptions, which reflect those which market participants would use.

The determination of where an asset or a liability falls in the hierarchy requires significant judgment. The Organization evaluates its hierarchy disclosures for each reporting period based on various factors. It is possible that an asset or a liability may be classified differently from one reporting period to another. However, the Organization expects that changes in classifications between different levels will be rare.

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value:

Money Market Funds, Common Stocks and Mutual Funds

Valued based on quoted market prices.

U.S. Government Obligations

Valued at the last traded price by obtaining feeds from a number of live data sources including active market makers and inter-dealer brokers.

Certificates of Deposit and Corporate Bonds

Determined through evaluated bid prices based on recent trading activity and other relevant information, including market interest rate curves and credit spreads, and estimated prepayment rates, where applicable, are used for valuation purposes provided by third-party pricing services where quoted market values are not available.

Alternative Investments

Consists of investments aggregated into mineral rights and real assets based upon their underlying investments. The fair values of mineral rights are based upon the expected future cash flows of the mineral assets. The fair values of real assets and mortgages are based on realtor estimates, comparable sales data, and tax assessments. These investments are classified within Level 3 of the fair value hierarchy. Additionally, these assets are not limited to when redeemed and do not have any lockup provisions.

Collective Investment Fund

The Organization applied the practical expedient to determine the fair value of the collective investment fund ("CIF") of the Organization based on net asset value ("NAV") at September 30, 2020 and 2019. The Organization's CIF is issued and redeemed daily at the NAV dollar amount per share. There are no unfunded commitments or redemption requirements. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

be probable that the Organization will sell the investment for an amount different than the reported NAV. Transactions (purchases and sales) may occur daily. Were the Organization to initiate a full redemption of a CIF, the investment advisor reserves the right to temporarily delay withdrawal from the CIF in order to ensure that securities liquidations will be carried out in an orderly business matter.

Closely Held Common Stock

Valued based on the price at which the stock was sold to a third party.

Real Estate Investment Trust

Valued at NAV, which is based on the fair value of the underlying real estate investments less its liabilities. There are no unfunded commitments or redemption requirements on this account. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV.

Beneficial Interest in Charitable Remainder Trusts

Valued based on the fair value of the underlying trust assets less a payment liability. The value is determined by calculating the present value of the expected future income and distributions, using published life expectancy tables and a 5% rate of return.

The Organization's financial assets measured at fair value on a recurring basis were as follows at September 30, 2020:

	Fair value measurements at reporting date using			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 9,802,241	\$ -	\$ -	\$ 9,802,241
Certificates of deposit	5,005	-	-	5,005
Common stocks and equities				
Domestic	21,848,307	-	-	21,848,307
International	45,758	-	-	45,758
Mutual funds				
Domestic	145,041,194	-	-	145,041,194
International	29,119,867	-	-	29,119,867
Fixed income				
U.S. government obligations	-	117,123	-	117,123
Corporate bonds	-	3,336,296	-	3,336,296
Alternative investments				
Mineral rights and real assets	-	-	1,177,745	1,177,745
Closely held common stock	-	-	222,300	222,300
	<u>205,862,372</u>	<u>3,453,419</u>	<u>1,400,045</u>	<u>210,715,836</u>
Beneficial interests in charitable remainder trusts	<u>-</u>	<u>-</u>	<u>1,198,575</u>	<u>1,198,575</u>
	<u>\$ 205,862,372</u>	<u>\$ 3,453,419</u>	<u>\$ 2,598,620</u>	<u>211,914,411</u>
Investments measured at NAV				
Collective investment fund				24,693,824
Real estate investment fund				9,186,651
Investments, at fair value				<u>\$ 245,794,886</u>

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September 30, 2020 and 2019

The Organization's financial assets measured at fair value on a recurring basis were as follows at September 30, 2019:

	Fair value measurements at reporting date using			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 6,858,837	\$ -	\$ -	\$ 6,858,837
Certificates of deposit	3,242,918	-	-	3,242,918
Common stocks and equities				
Domestic	19,470,211	-	-	19,470,211
International	49,190	-	-	49,190
Mutual funds				
Domestic	144,458,968	-	-	144,458,968
International	24,311,971	-	-	24,311,971
Fixed income				
U.S. government obligations	-	46,080	-	46,080
Corporate bonds	-	7,979,185	-	7,979,185
Alternative investments				
Mineral rights and real assets	-	-	2,212,508	2,212,508
Closely held common stock	-	-	1,689,530	1,689,530
	<u>198,392,095</u>	<u>8,025,265</u>	<u>3,902,038</u>	<u>210,319,398</u>
Beneficial interests in charitable remainder trusts	-	-	726,620	726,620
	<u>\$ 198,392,095</u>	<u>\$ 8,025,265</u>	<u>\$ 4,628,658</u>	211,046,018
Investments measured at NAV				
Collective investment fund				22,841,863
Real estate investment fund				<u>8,947,196</u>
Investments, at fair value				<u>\$ 242,835,077</u>

Included within the investment balances noted above are Funds Held in Trust (See Note G).

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September 30, 2020 and 2019

The following is a reconciliation of the beginning and ending balances of financial assets and liabilities measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the years ended September 30, 2020 and 2019:

	Real assets	Mineral rights	Closely held common stock	Beneficial interest in charitable remainder trusts
Fair value, September 30, 2018	\$ 3,027,612	\$ 382,816	\$ 1,954,093	\$ 867,128
Gains (losses)				
Realized	(239,187)	-	-	-
Unrealized	(300,715)	(30,525)	(338,663)	(142,041)
Contributions	207,225	-	77,100	-
Sales/transfers/payments	(834,718)	-	(3,000)	1,533
Fair value, September 30, 2019	1,860,217	352,291	1,689,530	726,620
Gains (losses)				
Realized	(52,962)	-	-	-
Unrealized	(21,000)	(44,343)	-	25,369
Contributions	284,779	-	-	-
Sales/transfers/payments	(1,201,237)	-	(1,467,230)	446,586
Fair value, September 30, 2020	<u>\$ 869,797</u>	<u>\$ 307,948</u>	<u>\$ 222,300</u>	<u>\$ 1,198,575</u>

The following table represents the quantitative information about Level 3 fair value measurements as of September 30:

	2020 Fair value	2019 Fair value	Valuation technique	Unobservable inputs	Inputs
Real estate held in trust	\$ 869,797	\$ 1,860,217	Sales comparison	Realtor estimates	N/A
Mineral rights	307,948	352,291	Discounted cash	Discount rate	6%
Closely held common stock	222,300	1,689,530	Subsequent transaction price	N/A	N/A
Beneficial interest in charitable remainder trusts	1,198,575	726,620	Discounted cash flow	Discount rate/Projected annuity	5% Various

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

NOTE E - PROPERTY AND EQUIPMENT

Major classifications of property and equipment consisted of the following at September 30:

	2020	2019
Buildings and improvements	\$ 41,187,414	\$ 41,340,250
Furniture and equipment	13,890,329	20,646,877
	55,077,743	61,987,127
Accumulated depreciation	(24,203,451)	(30,209,388)
	30,874,292	31,777,739
Construction in progress	265,669	265,669
Land	5,571,154	5,732,450
	\$ 36,711,115	\$ 37,775,858
Property and equipment, net	\$ 36,711,115	\$ 37,775,858

Depreciation expense amounted to \$1,576,117 and \$1,677,896 for the years ended September 30, 2020 and 2019, respectively.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

NOTE F - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods as of September 30,

	2020	2019
Subject to expenditure for specified purpose		
Global Mission Ministries	\$ 32,359,197	\$ 27,958,249
International Board of Education	217,491	153,383
Harvest Partners	4,693,485	4,518,015
Compassionate Ministries	6,968,746	8,235,650
Nazarene Missions International	456,927	376,867
Other	1,939,877	2,497,450
	46,635,723	43,739,614
Subject to expenditure for specified purpose in accordance with deferred gift and planned giving agreements		
Global Mission Ministries	496,033	1,095,497
Certain local Nazarene churches	165,577	159,278
Non-Nazarene entities	218,392	220,997
Seminary, university and colleges	41,815	49,719
	921,817	1,525,491
Subject to the passage of time in accordance with deferred gift and planned giving agreements	4,813,555	4,532,403
Endowments		
Subject to appropriation and expenditure when a specified event occurs		
Scholarships	204,760	204,142
Global Mission Ministries	158,984	149,589
International Board of Education	35,656	42,525
Certain local Nazarene churches	84,111	75,946
Available for general use	73,094	72,236
Other	20,019	17,893
	576,624	562,331
Investments in perpetuity, subject to spending policy and appropriation expendable to support		
Global Mission Ministries	8,193,494	7,949,914
International Board of Education	1,190,306	1,172,850
Certain local Nazarene churches	451,845	487,506
Nazarene Youth International	140,851	135,236
Seminary, university and colleges	101,915	97,852
Available for general use	16,797	16,797
Other	244,935	298,744
	10,340,143	10,158,899
Total endowments	10,916,767	10,721,230
Total net assets with donor restrictions	\$ 63,287,862	\$ 60,518,738

Net assets amounting to \$1,320,632 and \$1,243,425 for the years ended September 30, 2020 and 2019, respectively, were released from net assets with donor restrictions into net assets without donor restrictions primarily due to the termination of the related planned giving agreements or otherwise in accordance with donor instructions.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

NOTE G - PENSIONS AND BENEFITS FUND

The USA Pensions and Benefits Fund (the "Fund") provides various retirement, insurance, and benevolence programs to ministers and their spouses or surviving family members. The Fund is funded by local churches participating in the programs. The Fund is administered by the Board of Pensions and Benefits USA (the "Board of Pensions") on behalf of the Organization. The assets of the Fund are included in separate financial statements.

NOTE H - NAZARENE HEALTH AND HOSPITALIZATION PROGRAM

The Nazarene Health and Hospitalization Program (the "NHHP") was established to provide health care benefits. The NHHP includes coverage under two separate plan documents identified as the Missionary Medical Plan (the "Missionary Plan") and the General Church Medical Plan (the "General Church Plan"). The plans are administered by the Board of Pensions on behalf of the Organization.

Not less than one-half of the contributions for participant coverage are paid by the respective employers. All medical and dental benefits of the two plans are self-funded through specific and aggregate reinsurance policies.

The Organization contributed \$1,931,936 and \$1,677,324 to the Missionary Plan and \$3,625,519 and \$3,576,243 to the General Church Plan for the years ended September 30, 2020 and 2019, respectively.

The assets of the NHHP are included in separate financial statements.

NOTE I - PENSION AND POSTRETIREMENT BENEFITS

World Mission Pension Plans

The Organization maintains the World Mission Pension Plans (the "Plans") noncontributory defined benefit pension plans covering missionaries under contract with the Organization prior to December 31, 1997. New participation was frozen such that there were no new entrants after December 31, 1997. The benefits are based on years of service. The Organization's funding policy is to contribute annually the amount needed to provide not only for benefits for service to date, but also for those benefits expected to be earned in the future. For new missionaries under contract after December 31, 1997, retirement benefits are provided by the Nazarene 403(b) Retirement Savings Plan.

The Organization's projected benefit obligation under the Plans exceeded the fair value of Plans' assets by \$796,724 and \$1,223,242 at September 30, 2020 and 2019, respectively; therefore, the Plans are underfunded.

The amounts recognized for the Plans in the Organization's unamortized pension liability consisted of the following at September 30:

	<u>2020</u>	<u>2019</u>
Prior service cost	\$ -	\$ -
Net actuarial loss	<u>2,282,171</u>	<u>2,708,072</u>
	<u>\$ 2,282,171</u>	<u>\$ 2,708,072</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

The amounts for the Plans included in the Organization's unamortized pension liability at September 30, 2020 and expected to be amortized in net periodic pension cost for fiscal 2021 are as follows:

Prior service cost	\$	-
Net actuarial loss		344,292
		344,292
	\$	344,292

The following table presents the benefit obligation, fair value of Plan assets, funded status of the Plans, and principal weighted-average assumptions used as of September 30:

	2020	2019
Change in benefit obligation		
Benefit obligation, beginning of year	\$ 9,351,037	\$ 8,799,179
Service cost	12,447	4,239
Interest cost	263,411	347,532
Benefits paid	162,670	(829,483)
Actuarial (loss) gain	(803,920)	1,029,570
Benefit obligation, end of year	8,985,645	9,351,037
Change in Plan assets		
Fair value of Plan assets, beginning of year	8,127,795	8,513,554
Actual return on Plan assets	712,259	304,360
Employer contributions	152,787	139,364
Benefits paid	(803,920)	(829,483)
Fair value of Plan assets, end of year	8,188,921	8,127,795
Underfunded status, end of year	\$ (796,724)	\$ (1,223,242)
Measurement date and weighted-average assumptions		
Used to determine benefit obligation		September 30,
Measurement date		2020
Discount rate		2.3%

Net periodic pension cost included the following components as of September 30,

	2020	2019
Service cost	\$ 12,447	\$ 4,239
Interest cost	263,411	347,532
Expected return on Plan assets	(539,416)	(571,455)
Amortization of		
Prior service cost	-	-
Net actuarial loss	415,728	139,118
	\$ 152,170	\$ (80,566)

During both 2020 and 2019, the Organization's investment policy for the Plans is to maintain a target allocation between 50% - 64% of Plan assets in equity securities, 31% - 37% of Plan assets in bond or other fixed-income securities, and 9% - 12% in real estate securities. Contributions and benefit payments are used to maintain the actual asset allocation as close as is practicable to the target allocation. Plan assets are broadly diversified to limit the impact of losses in individual investments on the total portfolio.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

Actual allocation of Plan assets by percentage was as follows at September 30:

	2020	2019
Equity securities	56%	55%
Debt securities	34%	34%
Real estate	10%	11%
	100%	100%

A description of the valuation methodologies used for assets measured at fair value is disclosed in Note D.

The entirety of the Plans' investments is in the Pension Investment Trust (the "Trust"), which was established for the investment of assets of the Plans and the Single Defined Benefit Pension Plan. Each participating retirement plan has an undivided interest in the Trust. The assets of the Trust are held by Northern Trust Company (the "Custodian").

The value of the Plans' interest in the Trust is based on the beginning-of-year value of the Plans' interest in the trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. At September 30, 2020 and 2019, the Plans' interest in the net assets of the Trust was approximately 5%, respectively. There are no restrictions on the redemption of the Plans' interest in the net assets of the Trust as of September 30, 2020 and 2019. Investment income and administrative expenses relating to the Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

The Trust's net assets are measured at fair value on a recurring basis, subject to the disclosure requirements of ASC 715, Compensation Retirement Benefits ("ASC 715") were as follows at September 30, 2020 and 2019:

	2020			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 2,663,457	\$ -	\$ -	\$ 2,663,457
U.S. common stocks	31,994,644	-	-	31,994,644
U.S. government obligations and agency securities	303	-	-	303
Mutual funds	51,883,614	-	-	51,883,614
Total assets in the fair value hierarchy	\$ 86,542,018	\$ -	\$ -	86,542,018
Investment funds measured at NAV				73,430,807
Investments, at fair value				\$159,972,825

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

	2019			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 3,193,704	\$ -	\$ -	\$ 3,193,704
U.S. common stocks	28,690,070	-	-	28,690,070
U.S. government obligations and agency securities	350	-	-	350
Mutual funds	48,429,125	-	-	48,429,125
Total assets in the fair value hierarchy	<u>\$ 80,313,249</u>	<u>\$ -</u>	<u>\$ -</u>	80,313,249
Investment funds measured at NAV				<u>70,973,377</u>
Investments, at fair value				<u>\$151,286,626</u>

During the year ending September 30, 2021, there are no expected employer contributions to the Plans.

Benefits reflecting future service are expected to be paid as follows for the years ending September 30,

	Amount
2021	\$ 810,735
2022	783,828
2023	750,537
2024	713,263
2025	677,148
2026-2030	2,872,161

Postretirement Benefits

In conjunction with the NHHP, the Organization has plans that provide postretirement health care benefits for certain groups of retired employees. The Organization's postretirement benefit health care plans are not currently funded.

The following table sets forth the other postretirement benefit plans' status as of September 30:

	2020	2019
Benefit obligation	\$ (10,708,925)	\$ (11,477,972)
Fair value of Plan assets	-	-
Unfunded status	<u>\$ (10,708,925)</u>	<u>\$ (11,477,972)</u>

Weighted-average assumptions used to determine benefit	2.20%	2.90%
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During the year ending September 30, 2021, employer contributions to other postretirement benefit plans are expected to be \$991,630.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

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Benefits, net of Medicare Part D subsidy, reflecting future service are expected to be paid as follows for the years ending September 30,

2021	\$	996,124
2022		965,831
2023		928,436
2024		882,102
2025		848,155
2026 - 2030		3,346,83

The amount of contributions and benefit payments for the years ended September 30 is as follows:

	<u>2020</u>	<u>2019</u>
Employer contributions	\$ 870,222	\$ 889,672
Participant contributions	-	-
Benefits paid	(870,222)	(889,672)

Post-retirement changes cost included the following components for the years ended September 30:

	<u>2020</u>	<u>2019</u>
Employer service cost	\$ 156,300	\$ 141,063
Interest cost	322,027	418,621
Net prior service credit amortization	(287,428)	(633,838)
Net gain amortization	(128,983)	(168,941)
Other components of net periodic benefit cost (income)	<u>(94,384)</u>	<u>(384,158)</u>
Net periodic benefit cost (income)	<u>\$ 61,916</u>	<u>\$ 243,095</u>

The components of net periodic benefit cost other than the service component are included the line item "Change in pension obligation other than net periodic service cost."

Items not yet recognized as a component of net periodic pension cost as of September 30, consist of the following:

	<u>2020</u>	<u>2019</u>
Unrecognized net actuarial loss	\$ 2,447,575	\$ 2,272,100
Unrecognized prior service cost	<u>1,464,264</u>	<u>1,503,568</u>
	<u>\$ 3,911,839</u>	<u>\$ 3,775,668</u>

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Single Defined Benefit Pension Plan

The Basic Pension Plan and the General Church Pension Plan have been merged to form the Single Defined Benefit Pension Plan (the "Single Defined Plan"), and no new entrants were admitted into the Single Benefit Plan effective January 1, 1996. Participants in the Single Defined Plan have been grandfathered in so that no one having years of service under the predecessor plans will receive less under the Single Defined Plan than what would have been paid under the predecessor plans had they continued unchanged. The Single Defined Plan is a multiemployer plan that provides retirement benefits at age 65 to qualified full-time employees, pastors, evangelists, and district-licensed laypersons serving organized churches. The Single Defined Plan is a defined benefit plan and is administered by the Board of Pensions on behalf of the Organization. The assets are held in trust by the Board of Pensions, and separate financial statements are prepared for the Single Defined Plan. Contributions of \$9,500,000 were made by the employers to the Single Defined Plan for the years ended September 30, 2020 and 2019.

Nazarene 403(b) Retirement Savings Plan

The Nazarene 403(b) Retirement Savings Plan (the "403(b) Plan") was established for all U.S. ministers and laypersons serving local congregations and districts, as well as for general church employees. The annual pension supplement amount contributed from the Fund receipts or agency funds is determined annually by the Board of Pensions. Ministerial employees may receive a bonus if their local church or district pays 100% of their allocated Fund amounts. The bonus amount is determined annually by the Board of Pensions.

Employees may elect to participate in the 403(b) Plan through salary-reduction contributions. Employers make matching contributions to their respective participating employees' accounts. Local church and agency employers are encouraged to establish policies to match amounts of voluntary salary-reduction contributions up to at least 3% of salary. Contributions are made directly to Fidelity Investments.

The total cost of contributions made to the 403(b) Plan through the Fund and NPH was \$2,377,737 and \$3,312,652 for the years ended September 30, 2020 and 2019, respectively.

NOTE J - NAZARENE PUBLISHING HOUSE PENSION PLAN

Defined Benefit Plan

Effective January 1, 1987, NPH was an adopting employer of a plan sponsored by the General Board of the Church of the Nazarene. The Nazarene Publishing House Pension Plan (the "NPH Pension Plan") is a qualified contributory defined benefit plan covering substantially all full-time employees with six months of service. The NPH Pension Plan provides benefits based on years of service and an employee's highest average compensation over any five-year period. Participants must contribute 2% of compensation to the Pension Plan. All participants in the NPH Pension Plan are retired and receiving benefits and no new participants were eligible for the Plan after April 1, 2013. NPH's funding policy is based on actuarial valuations and recommendations as to the amounts required to fund benefits under the NPH Pension Plan. Effective December 1, 2014, benefits under the NPH Pension Plan were frozen as well as participation such that there are no new entrants after December 1, 2014. A benefit enhancement was offered to current employees to either receive an unreduced retirement benefit for those eligible for early retirement in 2015 or receive the balance of their employee contribution account without interest as a lump sum.

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The annual measurement date for the NPH Pension Plan is September 30. The financial disclosure information for the fiscal years ended September 30, 2020 and 2019 and the net periodic benefit cost for fiscal 2020 were prepared as of and for the periods ended September 30, 2020 and 2019. The following tables provide further information about NPH's Pension Plan:

	2020	2019
Weighted-average assumptions used to determine benefit obligations at September 30		
Discount rate	2.65%	3.15%
Rate of compensation increase	N/A	N/A
Change in benefit obligation		
Benefit obligation, beginning of year	\$ 30,275,000	\$ 27,350,898
Interest cost	925,983	1,125,006
Actuarial gain	1,646,672	3,589,880
Benefits paid	<u>(1,805,353)</u>	<u>(1,790,784)</u>
Benefit obligation, end of year	<u>\$ 31,042,302</u>	<u>\$ 30,275,000</u>
Change in plan assets		
Fair value of plan assets, beginning of year	\$ 23,642,319	\$ 24,409,831
Actual return on plan assets	2,178,598	1,023,272
Benefits paid	<u>(1,805,353)</u>	<u>(1,790,784)</u>
Fair value of plan assets, end of year	<u>\$ 24,015,564</u>	<u>\$ 23,642,319</u>
Net amount recognized, end of year		
Fair value of plan assets	\$ 24,015,564	\$ 23,642,319
Benefit obligations	<u>(31,042,302)</u>	<u>(30,275,000)</u>
Net amount recognized, as pension obligation in the consolidated statements of financial position	<u>\$ (7,026,738)</u>	<u>\$ (6,632,681)</u>
Amounts not yet reflected in net periodic benefit cost and included in changes in net assets without donor restrictions consist of net actuarial loss	<u>\$ 8,248,847</u>	<u>\$ 7,407,661</u>
Other changes in plan assets and benefit obligations included in net assets without donor restrictions during the year		
Current-year actuarial gain	\$ 1,061,526	\$ 4,213,685
Amortization of actuarial loss	<u>(220,340)</u>	<u>(23,454)</u>
	<u>\$ 841,186</u>	<u>\$ 4,190,231</u>
	2020	2019
Weighted-average assumptions used to determine net periodic pension cost		
Discount rate	3.15%	4.25%
Expected return on plan assets	7.00%	7.00%
Rate of compensation increase	N/A	N/A

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The expected rate of return on pension plan assets is determined by the historical long-term investment performance of those assets, current asset allocation, and estimates of future long-term returns by asset class.

	2020	2019
Components of net periodic pension cost		
Interest cost	\$ 925,983	\$ 1,125,006
Expected return on plan assets	(1,593,452)	(1,647,077)
Recognized net actuarial loss	220,340	23,454
	<u> </u>	<u> </u>
Net periodic pension cost	<u>\$ (447,129)</u>	<u>\$ (498,617)</u>

Plan Assets

The fair value of assets was \$24,015,564 and \$23,642,319 as of September 30, 2020 and 2019, respectively.

The NPH Pension Plan's weighted-average asset allocations at September 30, by asset category, are as follows:

	2020	2019
Cash and cash equivalents	3%	2%
Real estate	9%	11%
Debt securities	35%	34%
Equity securities	53%	53%
	<u> </u>	<u> </u>
	<u>100%</u>	<u>100%</u>

NPH's investment strategy is based on an expectation that equity securities will outperform debt securities over the long term. Accordingly, the composition of NPH's plan assets is broadly characterized as a 60%/40% allocation between equity and debt securities.

NPH attempts to mitigate investment risk by rebalancing between equity and debt classes as its contributions and monthly benefit payments are made. Although changes in interest rates may affect the fair value of a portion of the investment portfolio and cause unrealized gains or losses, such gains or losses would not be realized unless the investments are sold.

The fair values of the pension plan's assets at September 30, 2020, by category, are as follows:

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant Unobservable inputs (Level 3)	Fair value
Bonds and mortgages	\$ -	\$ 733,895	\$ -	\$ 733,895
Cash	133,679	-	-	133,679
Investment in Church of the Nazarene pooled funds	<u>-</u>	<u>-</u>	23,147,990	23,147,990
	<u>\$ 133,679</u>	<u>\$ 733,895</u>	<u>\$ 23,147,990</u>	<u>\$ 24,015,564</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

The fair values of the Pension plan's assets at September 30, 2019, by category, are as follows:

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant Unobservable inputs (Level 3)	Fair value
Bonds and mortgages	\$ -	\$ 684,950	\$ -	\$ 684,950
Investment in Church of the Nazarene pooled funds	-	-	22,957,369	22,957,369
	<u>\$ -</u>	<u>\$ 684,950</u>	<u>\$ 22,957,369</u>	<u>\$ 23,642,319</u>

The following table summarizes the changes in fair values associated with Level 3 assets for the years ended September 30:

Fair value, September 30, 2018	\$ 23,735,111
Additions	1,730,000
Reductions	(3,553,175)
Interest and dividends	312,228
Realized gains	604,571
Unrealized gains	128,634
Fair value, September 30, 2019	22,957,369
Additions	-
Reductions	(2,023,951)
Interest and dividends	220,972
Realized gains	642,421
Unrealized gains	1,351,179
Fair value, September 30, 2020	<u>\$ 23,147,990</u>

The inputs and valuation methods used to determine fair values for Level 2 assets were determined as follows:

The Bond and Mortgage Fund is a pooled separate account in which the NPH Pension Plan owns units of participation, while Principal Life Insurance Company owns the investments. The value of this separate account, which invests in multiple securities, is the fair value, or market value, of the underlying investments, adjusted for expenses. Inputs rely significantly on observable interactive data, which include (in the approximate order of priority for use when available) benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, reference data, and industry and economic events.

Valuation techniques incorporate a multidimensional spread/prepayment model or, for a smaller number of securities, interactive data will rely on actual broker quotes.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

The inputs and valuation methods used to determine fair values for Level 3 assets were determined as follows:

Investment in the Church of the Nazarene pooled funds includes NPH's Pension Plan investment funds, which are pooled with other pension funds managed by the Church of the Nazarene. Income from the pooled funds is allocated to the various fund each month on the basis of each funds' principal balance at the beginning of the month adjusted for additions at cost.

Investments are recorded at fair value, which is an allocation from NPH's portion of pooled funds, which consist of equity securities and fixed income securities with readily determinable fair values which are valued at the last sale price (if quotations are readily available) or at the closing bid price in the principal market in which such securities are normally traded (if no sale price is available).

Cash Flows

Contributions

Expected employer contributions for the 2021 fiscal year total \$0.

Estimated Future Benefit Payments

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid:

<u>Year ending</u>	
2021	\$ 1,807,026
2022	1,801,054
2023	1,823,996
2024	1,823,841
2025	1,822,604
2026-2030	8,852,828

The amount in unrestricted net assets expected to be recognized in 2021 consists of the components presented below:

Interest cost	\$ 798,678
Expected return on assets	(1,617,844)
Amortization of accumulated losses	<u>271,208</u>
Net periodic pension cost	<u>\$ (547,958)</u>
Discount rate	2.65%
Expected return on plan assets	7.00%

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

NOTE K - NAZARENE PUBLISHING HOUSE DEFINED BENEFIT POST-RETIREMENT MEDICAL BENEFITS PLAN

NPH does not provide a medical insurance program for retirees; however, all persons who retire from NPH who are Medicare eligible, who have been employed by a NPH partner at least 10 years and who are listed in NPH's By-Laws as an officer of NPH shall be provided a subsidy to assist with the purchase of a personal retirement medical insurance policy. The subsidy will be provided in cash (with the commensurate tax consequence) or via a health reimbursement account. Currently, that monthly subsidy is approximately \$260 for an individual and \$521 for a couple. Should an officer retire after age 62 but prior to age 65, this benefit will begin once the retiree reaches age 65 and is, therefore, Medicare eligible.

Due to minimal changes in participants in the plan and relative immateriality, NPH has decided to obtain an actuarial calculation on the consolidated statements of financial position only every three years. The latest calculation and adjustment was as of, and for the years, ended September 30, 2020 and 2019. The required disclosures under U.S. GAAP are as follows:

	<u>2020</u>	<u>2019</u>
Change in plan assets		
Benefit obligation	\$ (784,635)	\$ (764,564)
Fair value of plan assets	-	-
	<u>\$ (784,635)</u>	<u>\$ (764,564)</u>
Unfunded status		
Disclosed benefit cost		
Employer service cost	\$ 18,182	\$ 18,182
Interest cost	31,367	31,367
Net prior service credit amortization	(252,665)	(252,665)
Net gain amortization	(13,317)	(13,317)
	<u>\$ (216,433)</u>	<u>\$ (216,433)</u>
Net periodic post-retirement benefit cost		
	<u>2020</u>	<u>2019</u>
Assumptions used to determine benefit cost		
Discount rate	4.30%	4.30%
Current health care cost trend rate	N/A	N/A
Ultimate health care cost trend rate	N/A	N/A
Year of ultimate trend rate	N/A	N/A

During the year ending September 30, 2021, the employer contribution to the defined post-retirement medical benefits plan is expected to be \$28,809.

Benefit payments and Medicare Part D subsidies, reflecting future service are expected to be paid as follows for the years ending September 30,

	<u>Amount</u>
2021	\$ 28,809
2022	30,051
2023	31,041
2024 and thereafter	176,181

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

NOTE L - NOTES RECEIVABLE

Notes receivable due to the Foundation at September 30, are as follows:

	2020	2019
Note receivable of \$500,000 dated in 2005, payable in 2020 with discount based on imputed interest of 5%.	\$ -	\$ 476,193
Note receivable of \$54,450 dated in 2007, payable in monthly installments of \$362 bearing an interest rate of 4.75% compounded monthly.	31,265	34,399
Note receivable of \$149,500 dated in 2006, payable in monthly installments of \$875 bearing an interest rate of 4.75% compounded monthly.	46,792	56,322
Note receivable of \$69,900 dated in 2004, payable in monthly installments of \$501 bearing an interest rate of 6% compounded monthly.	21,655	26,212
Note receivable of \$49,500 dated in 2004, payable in monthly installments of \$355 bearing an interest rate of 6% compounded monthly.	-	19,107
Note receivable of \$1,467,230 dated in 2019, payable in yearly installments of \$220,085 bearing an interest rate of \$2.195% compounded yearly	1,054,257	-
	\$ 1,153,969	\$ 612,233

Remaining maturities of notes receivable are as follows:

Year ending September 30,	Amount
2021	\$ 237,127
2022	290,640
2023	225,515
2024	225,850
2025	221,002
	1,200,134
Less accrued interest	(46,165)
	\$ 1,153,969

NOTE M - OTHER REVENUE

Other revenue consisted of the following during the years ended September 30:

	2020	2019
Nazarene Youth Conference	\$ 12,505	\$ 2,402,153
Event registrations	197,704	4,046,181
Subscriptions and literature sales	160,028	192,479
W&W participant insurance funds	50,275	122,686
Casa Robles	384,397	392,657
Trustee fees	843,352	871,882
Global Mission activities	422,870	1,171,150
Miscellaneous	272,984	315,435
	\$ 2,344,115	\$ 9,514,623

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

NOTE N - ENDOWMENT FUNDS

Endowment Composition

The Organization's endowment consists of 258 individual funds, a majority of which were established for the benefit of the Organization and local church ministries. Its endowment consists of perpetual and term endowments. As required by U.S. GAAP, net assets associated with endowments funds are classified and reported based on the existence or absence of donor-imposed restrictions.

	September 30, 2020		
	Without donor restrictions	With donor restrictions	Total
Endowment composition by net asset category			
Board designated	\$ 2,866,246	\$ -	\$ 2,866,246
Donor restricted	302	10,916,767	10,917,069
	<u>\$ 2,866,548</u>	<u>\$ 10,916,767</u>	<u>\$ 13,783,315</u>
Endowment net assets, September 30, 2019	\$ 2,894,628	\$ 10,721,230	\$ 13,615,858
Investment return			
Investment income	48,183	170,152	218,335
Appreciation (depreciation), net realized and unrealized	106,875	340,585	447,460
Total investment return	155,058	510,737	665,795
Contributions	2,500	61,385	63,885
Organization ministries expense	(145,960)	-	(145,960)
Administrative fees	(17,078)	(16,869)	(33,947)
Transfers between classes	-	16,000	16,000
Appropriation of endowment net assets for expenditure and termination by donor stipulations	(22,600)	(375,716)	(398,316)
Endowment net assets, September 30, 2020	<u>\$ 2,866,548</u>	<u>\$ 10,916,767</u>	<u>\$ 13,783,315</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

	September 30, 2019		
	Without donor restrictions	With donor restrictions	Total
Endowment composition by net asset category			
Board designated	\$ 2,894,628	\$ -	\$ 2,894,628
Donor restricted	-	10,721,230	10,721,230
	<u>\$ 2,894,628</u>	<u>\$ 10,721,230</u>	<u>\$ 13,615,858</u>
Endowment net assets, September 30, 2018	\$ 2,500,057	\$ 11,332,156	\$ 13,832,213
Investment return			
Investment income	146,738	478,848	625,586
Appreciation (depreciation), net (realized and unrealized)	(91,141)	(217,192)	(308,333)
Total investment return	55,597	261,656	317,253
Contributions	6,151	101,440	107,591
Organization ministries expense	(164,470)	-	(164,470)
Administrative fees	(16,091)	(22,925)	(39,016)
Appropriation of endowment net assets for expenditure and termination by donor stipulations	513,384	(951,097)	(437,713)
Endowment net assets, September 30, 2019	<u>\$ 2,894,628</u>	<u>\$ 10,721,230</u>	<u>\$ 13,615,858</u>

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. In accordance with U.S. GAAP, deficiencies of this nature are reported in net assets with donor restrictions and were not material as of September 30, 2020 and 2019, respectively. These deficiencies resulted from unfavorable market fluctuations.

NOTE O - RELATED PARTY TRANSACTIONS

Certain affiliated organizations deposit excess funds with the Organization for investment purposes. As of September 30, 2020 and 2019, funds held in trust totaled \$73,796,354 and \$72,896,179, respectively. See Note G.

As of September 30, 2020 and 2019, the Board of Pensions and Benefits USA of the Church of the Nazarene World Mission Pension Plans owed \$8,007 and \$9,911, respectively, to the Organization. As of September 30, 2020 and 2019, the Board of Pensions and Benefits USA of the Church of the Nazarene Single Defined Benefit Pension Plan owed \$31,248 and \$34,260, respectively, to the Organization.

The Organization provides monthly allocations to certain affiliated organizations for support which are included in International Board of Education expense on the consolidated statements of activities and changes in net assets. Allocations made to Nazarene Bible College for the years ended September 30, 2020 and 2019 totaled \$943,833 and \$943,833, respectively.

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

Allocations made to Nazarene Theological Seminary for the years ended September 30, 2020 and 2019 totaled \$1,249,527 and \$1,249,527, respectively.

NOTE P - INVENTORIES

Inventories were as follows at September 30:

	2020	2019
Finished goods	\$ 3,271,604	\$ 3,386,345
Work in process	235,570	250,315
Raw materials	10,189	24,044
Allowance for inventory valuation	(1,319,505)	(1,174,120)
	\$ 2,197,858	\$2,486,584

NOTE Q - NAZARENE PUBLISHING HOUSE LEASE WITH DEXTER FULFILLMENT

Effective January 1, 2014, NPH leased certain software and information technology, copyrights, trademarks, equipment and real estate to Dexter Fulfillment Services, LLC ("Dexter Fulfillment") as part of an agreement to outsource printing, warehousing and distribution of certain products. The equipment lease term is five years and gives Dexter Fulfillment the right to purchase the equipment at the end of the lease for \$1. The real estate lease term is 10 years with annual rents increasing from \$100,000 per year in 2014 to \$565,704 in 2023. Any licensing fees earned by the Organization under the lease of the intellectual property and equipment noted above are deemed to be included in the real estate rental payments. The agreement also permits Dexter Fulfillment to bill NPH at a cost plus 15% for the services enumerated above.

Due to increased costs, NPH made the decision during the year ended September 30, 2018 to terminate its agreement with Dexter Fulfillment for printing, warehousing, and distribution of certain products, along with the real estate lease. During the years ended September 30, 2020 and 2019, NPH also recorded \$-0- and \$704,060, respectively, of separation expenses related to the remaining overhead costs incurred without the printing of its products and is included in selling and administrative expenses. Within other expenses on the consolidated statement of activities and changes in net assets is \$500,000 of expense for the year ended September 30, 2019 related to final settlement payment to Dexter Fulfillment.

NOTE R - OPERATING LEASES

The Organization leases office equipment and NPH leases corporate office and warehouse space under noncancelable operating lease agreements expiring at various times through fiscal year 2024.

Minimum lease commitments are as follows:

Year ending September 30,	Amount
2021	\$ 311,841
2022	157,074
2023	78,166
2024	2,172
	\$ 549,253

The Church of the Nazarene, Inc., Subsidiaries and Affiliate
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

September 30, 2020 and 2019

Total lease expense was \$335,222 and \$354,284 for 2020 and 2019, respectively.

NOTE S - NET ASSETS WITH DONOR RESTRICTIONS HELD BY THIRD-PARTY TRUSTEES

The Organization was informed that certain assets in amounts totaling \$691,262 and \$686,655 and were being held on its behalf by third-party trustees at September 30, 2020 and 2019, respectively. The donors of these assets have designated the Organization as the principal beneficiary of the charitable remainder. These assets are included in net assets with donor restrictions and are invested primarily in fixed money market accounts and land. Because the Organization does not know when conditions will be met for the collection of the charitable remainder, there were no plans as of September 30, 2020 and 2019 for use of the assets.

NOTE T - LIQUIDITY AND AVAILABILITY OF FUNDS

The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments. The Organization pays all operating expenses from financial assets without donor restrictions. The Organization's investment allocation and policy over financial assets is structured to ensure financial assets are available as its general expenditures, liabilities and obligations come due.

The following table reflects the Organization's financial assets as of September 30, 2020 and 2019, reduced by amounts not available for general expenditure within one year.

	2020	2019
Financial assets:		
Cash and cash equivalents	\$ 20,344,901	\$ 18,560,684
Investments	244,596,311	242,108,457
Investments - other	7,280,037	7,474,639
Assets held for purchase of investments	10,402,851	7,112,320
Receivables - other	1,181,275	1,942,295
Notes receivable	1,153,969	612,233
	284,959,344	277,810,628
Less amounts unavailable for general expenditure within one year due to:		
Notes receivable to be collected beyond one year	(956,176)	(117,773)
Investments held in trust for affiliated organizations and deferred gift and planned giving agreements	(84,417,768)	(83,935,563)
Investments held in funds which cannot be easily liquidated	(35,280,520)	(35,691,097)
Investments encumbered by board designations or donor restrictions	(64,954,513)	(62,157,256)
Financial assets available to meet cash needs for general expenditures within one year	\$ 99,350,367	\$ 95,908,939

SUPPLEMENTAL INFORMATION

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

September 30, 2020

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
ASSETS					
Cash and cash equivalents	\$ 7,309,707	\$ 12,149,561	\$ 1,832,505	\$ (946,872)	\$ 20,344,901
Investments, at fair value	127,719,965	13,213,729	125,098,145	(21,435,528)	244,596,311
Investments - other	3,576,969	3,703,068	-	-	7,280,037
Assets held for purchase of investments	6,706,538	111,182	3,585,131	-	10,402,851
Receivables - other	526,805	159,713	522,106	(27,349)	1,181,275
Property and equipment, net	27,509,224	9,164,470	37,421	-	36,711,115
Assets held for sale	113,200	-	-	-	113,200
Beneficial interest in charitable remainder trusts	1,774,455	-	623,427	(1,199,307)	1,198,575
Notes receivable	-	-	1,153,969	-	1,153,969
Inventories, net	-	-	2,197,858	-	2,197,858
Other assets	740,395	131,682	1,026,284	-	1,898,361
Total assets	<u>\$ 175,977,258</u>	<u>\$ 38,633,405</u>	<u>\$ 136,076,846</u>	<u>\$ (23,609,056)</u>	<u>\$ 327,078,453</u>
LIABILITIES AND NET ASSETS					
LIABILITIES					
Accounts payable and accrued expenses	\$ 2,439,467	\$ 62,574	\$ 1,198,438	\$ (974,221)	\$ 2,726,258
Deferred gift agreements	5,169,091	-	5,568,437	(116,114)	10,621,414
Funds held in trust	25,193,351	743,385	70,378,339	(22,518,721)	73,796,354
Pension obligation	796,724	-	7,026,738	-	7,823,462
Postretirement benefit obligation	10,708,925	-	784,635	-	11,493,560
Total liabilities	44,307,558	805,959	84,956,587	(23,609,056)	106,461,048
COMMITMENTS AND CONTINGENCIES					
NET ASSETS					
Without donor restrictions	89,831,961	25,729,953	41,915,812	-	157,477,726
With donor restrictions	41,837,739	12,097,493	9,352,630	-	63,287,862
Total net assets before non-controlling interest	131,669,700	37,827,446	51,268,442	-	220,765,588
Non-controlling interest	-	-	(148,183)	-	(148,183)
Total net assets	131,669,700	37,827,446	51,120,259	-	220,617,405
Total liabilities and net assets	<u>\$ 175,977,258</u>	<u>\$ 38,633,405</u>	<u>\$ 136,076,846</u>	<u>\$ (23,609,056)</u>	<u>\$ 327,078,453</u>

The Church of the Nazarene, Inc., Subsidiaries and Affiliate

CONSOLIDATING STATEMENT OF ACTIVITIES

September 30, 2020

	Global Ministry Center			Global Regions			Other Entities			Eliminations	Total		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total		Without Donor Restrictions	With Donor Restrictions	Total
Revenues and gains													
Contribution revenue													
World Evangelism Fund	\$ 37,093,472	\$ -	\$ 37,093,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,093,472	\$ -	\$ 37,093,472
Mission specials	23,232,376	2,649,341	25,881,717	30,648,905	504,113	31,153,018	794,635	49,356	843,991	(25,428,621)	29,247,295	3,202,810	32,450,105
Legacy, gifts, and charitable remainders	2,607,141	51,756	2,658,897	-	-	-	3,367,149	99,213	3,466,362	(4,012,367)	1,961,923	150,969	2,112,892
Gifts-in-kind	-	-	-	-	-	-	751,911	-	751,911	-	751,911	-	751,911
Net sales revenue	-	-	-	-	-	-	5,622,622	-	5,622,622	(141,444)	5,481,178	-	5,481,178
Other revenue	1,116,366	-	1,116,366	441,328	-	441,328	883,352	-	883,352	(96,931)	2,344,115	-	2,344,115
Revenues and gains	64,049,355	2,701,097	66,750,452	31,090,233	504,113	31,594,346	11,419,669	148,569	11,568,238	(29,679,363)	76,879,894	3,353,779	80,233,673
Net assets released from restrictions	203,922	(203,922)	-	241,360	(241,360)	-	875,350	(875,350)	-	-	1,320,632	(1,320,632)	-
Total revenues and gains	64,253,277	2,497,175	66,750,452	31,331,593	262,753	31,594,346	12,295,019	(726,781)	11,568,238	(29,679,363)	78,200,526	2,033,147	80,233,673
Expenses													
Program services													
Global Missions	46,127,967	-	46,127,967	32,778,304	-	32,778,304	1,801,331	-	1,801,331	(25,006,074)	55,701,528	-	55,701,528
Denominational Governance and Educational Advocacy	6,290,271	-	6,290,271	-	-	-	-	-	-	(224,757)	6,065,514	-	6,065,514
Sunday School and Youth Ministries	1,326,806	-	1,326,806	-	-	-	-	-	-	(180,738)	1,146,068	-	1,146,068
Nazarene Communications and Publishing	1,122,858	-	1,122,858	-	-	-	7,220,231	-	7,220,231	(83,941)	8,259,148	-	8,259,148
Church of the Nazarene Foundation	-	-	-	-	-	-	8,145,563	-	8,145,563	(4,012,367)	4,133,196	-	4,133,196
Total program services	54,867,902	-	54,867,902	32,778,304	-	32,778,304	17,167,125	-	17,167,125	(29,507,877)	75,305,454	-	75,305,454
Support services													
General and administrative services	10,386,388	-	10,386,388	1,062,857	-	1,062,857	3,171,780	14,715	3,186,495	(157,478)	14,463,547	14,715	14,478,262
Fundraising	2,230,783	-	2,230,783	-	-	-	4,709	-	4,709	(14,008)	2,221,484	-	2,221,484
Total support services	12,617,171	-	12,617,171	1,062,857	-	1,062,857	3,176,489	14,715	3,191,204	(171,486)	16,685,031	14,715	16,699,746
Total expenses	67,485,073	-	67,485,073	33,841,161	-	33,841,161	20,343,614	14,715	20,358,329	(29,679,363)	91,990,485	14,715	92,005,200
Change in net assets from operations	(3,231,796)	2,497,175	(734,621)	(2,509,568)	262,753	(2,246,815)	(8,048,595)	(741,496)	(8,790,091)	-	(13,789,959)	2,018,432	(11,771,527)
Non-operating income (expense)													
Net investment income	7,520,728	266,672	7,787,400	2,668,932	-	2,668,932	2,368,731	284,374	2,653,105	-	12,558,391	551,046	13,109,437
Foreign currency gain (loss)	(2,404)	-	(2,404)	172,986	-	172,986	-	-	-	-	170,582	-	170,582
Other income	-	-	-	-	-	-	23,041	-	23,041	-	23,041	-	23,041
Gain on sale of property and equipment	-	-	-	-	-	-	336,635	-	336,635	-	336,635	-	336,635
Actuarial adjustment of deferred gift agreements	-	9,560	9,560	-	-	-	-	216,323	216,323	-	-	225,883	225,883
Other expenses	-	(26,237)	(26,237)	-	-	-	-	-	-	-	-	(26,237)	(26,237)
Total non-operating income (expense)	7,518,324	249,995	7,768,319	2,841,918	-	2,841,918	2,728,407	500,697	3,229,104	-	13,088,649	750,692	13,839,341
Change in net assets before other changes in pension and postretirement obligations	4,286,528	2,747,170	7,033,698	332,350	262,753	595,103	(5,320,188)	(240,799)	(5,560,987)	-	(701,310)	2,769,124	2,067,814
Changes in pension obligations other than net periodic service cost	5,139,980	-	5,139,980	-	-	-	782,573	-	782,573	-	5,922,553	-	5,922,553
Change in net assets	9,426,508	2,747,170	12,173,678	332,350	262,753	595,103	(4,537,615)	(240,799)	(4,778,414)	-	5,221,243	2,769,124	7,990,367
Net assets, beginning of year	80,405,453	39,090,569	119,496,022	25,397,603	11,834,740	37,232,343	46,305,244	9,593,429	55,898,673	-	152,108,300	60,518,738	212,627,038
Net assets, end of year	\$ 89,831,961	\$ 41,837,739	\$ 131,669,700	\$ 25,729,953	\$ 12,097,493	\$ 37,827,446	\$ 41,767,629	\$ 9,352,630	\$ 51,120,259	\$ -	\$ 157,329,543	\$ 63,287,862	\$ 220,617,405

The Church of the Nazarene, Inc., Subsidiaries, and Affiliate

CONSOLIDATING STATEMENT OF CASH FLOWS

Year ended September 30, 2020

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
Cash flows from operating activities					
Change in net assets	\$ 12,173,678	\$ 595,103	\$ (4,778,414)	\$ -	\$ 7,990,367
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities					
Depreciation and amortization	1,089,234	458,738	38,145	-	1,586,117
Net realized and unrealized gains on investments	(6,505,764)	(631,732)	(1,977,232)	-	(9,114,728)
Contributions restricted for long-term investment	-	-	(39,935)	-	(39,935)
Discount amortization on notes receivable	-	-	40,392	-	40,392
Change in beneficial interest in charitable trusts	(30,305)	-	(473,155)	(31,505)	(534,965)
Change in beneficial interest in insurance policies	-	-	446,585	-	446,585
Loss (gain) on disposal of property and equipment	2,404	2,107	(336,635)	-	(332,124)
Pension obligation	(426,518)	-	394,057	-	(32,461)
Postretirement benefit obligation	(4,544,715)	-	20,071	-	(4,524,644)
Changes in					
Other receivables	355,826	241,136	(182,175)	18,117	432,904
Inventories	-	-	288,726	-	288,726
Other assets	3,875	(2,812)	399,236	-	400,299
Accounts payable and accrued liabilities	(990,447)	(94,177)	426,821	21,829	(635,974)
Net cash provided by (used in) operating activities	1,127,268	568,363	(5,733,513)	8,441	(4,029,441)
Cash flows from investing activities					
Purchases of property and equipment	(699,507)	(126,086)	(9,354)	-	(834,947)
Proceeds from disposal of property and equipment	162,394	43,278	2,991,201	-	3,196,873
Proceeds from sales and maturities of investments and investments - other	17,864,859	210,327	52,816,292	-	70,891,478
Purchases of investments and investments - other	(18,576,915)	(252,620)	(49,951,824)	-	(68,781,359)
Issuance of note receivable	-	-	(1,130,423)	-	(1,130,423)
Payments on notes receivable	-	-	548,295	-	548,295
Net cash (used in) provided by investing activities	(1,249,169)	(125,101)	5,264,187	-	3,889,917
Cash flows from financing activities					
Change in deferred gift agreements and funds held in trust	1,870,511	-	(18,210)	31,505	1,883,806
Proceeds on contributions restricted for investment in endowments	-	-	39,935	-	39,935
Net cash provided by financing activities	1,870,511	-	21,725	31,505	1,923,741
Effect of exchange rate changes on cash and cash equivalents	-	-	-	-	-
Net change in cash and cash equivalents	1,748,610	443,262	(447,601)	39,946	1,784,217
Cash and cash equivalents, beginning of year	5,561,097	11,706,299	2,280,106	(986,818)	18,560,684
Cash and cash equivalents, end of year	<u>\$ 7,309,707</u>	<u>\$ 12,149,561</u>	<u>\$ 1,832,505</u>	<u>\$ (946,872)</u>	<u>\$ 20,344,901</u>
Supplemental schedule of cash flow information					
Noncash investment activities that increased liabilities for deferred gift agreements and funds held in trust					
Investments received	\$ 89,471	\$ -	\$ -	\$ -	\$ 89,471
Net realized and unrealized gains on investments	\$ 2,389,330	\$ -	\$ 2,723,979	\$ -	\$ 5,113,309
Noncash investing activities: contribution of stock	\$ -	\$ -	\$ -	\$ -	\$ -

The Church of the Nazarene, Inc. Subsidiaries and Affiliate

Independent Auditor's Report and Consolidated Financial Statements

September 30, 2021



The Church of the Nazarene, Inc. Subsidiaries and Affiliate
September 30, 2021

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Independent Auditor's Report

Board of Directors
The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Lenexa, Kansas

We have audited the accompanying consolidated financial statements of The Church of the Nazarene, Inc. Subsidiaries and Affiliate (the Church), which comprise the consolidated statement of financial position as of September 30, 2021, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Church of the Nazarene, Inc. Subsidiaries and Affiliate, as of September 30, 2021, and the changes in their net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Year Audited by Other Auditors

The 2020 consolidated financial statements, before they were revised for the matter discussed in *Note 17*, were audited by other auditors, and their report thereon, dated February 26, 2021, expressed an unmodified opinion. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in *Note 18* to the consolidated financial statements, in 2021, the Church adopted ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606). Our opinion is not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information is presented for purposes of additional analysis, rather than to present the financial position, results of operations and cash flows of the individual organizations and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures. These additional procedures included comparing and reconciling the information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

BKD, LLP

Kansas City, Missouri
February 18, 2022

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Consolidated Statement of Financial Position
September 30, 2021

Assets

Cash and cash equivalents	\$ 28,093,178
Investments, at fair value	294,004,509
Investments - other	7,408,133
Assets held for purchase of investments	7,151,828
Receivables - other	1,524,908
Property and equipment, net	35,792,678
Assets held for sale	113,200
Beneficial interest in charitable remainder trusts	818,013
Notes receivable	906,053
Inventories, net	1,854,979
Other assets	<u>1,208,120</u>
Total assets	<u><u>\$ 378,875,599</u></u>

Liabilities and Net Assets

Liabilities

Accounts payable and accrued expenses	\$ 3,420,449
Deferred gift agreements	12,190,386
Funds held in trust	85,260,126
Pension obligation	4,814,812
Postretirement benefit obligation	<u>10,671,468</u>
Total liabilities	<u>116,357,241</u>

Net Assets

Without donor restrictions	188,371,870
With donor restrictions	<u>74,146,488</u>
Total net assets before non-controlling interest	262,518,358
Non-controlling interest	<u>-</u>
Total net assets	<u>262,518,358</u>
Total liabilities and net assets	<u><u>\$ 378,875,599</u></u>

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Consolidated Statement of Activities
Year Ended September 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Gains			
Contribution Revenue			
World Evangelism Fund	\$ 37,795,922	\$ -	\$ 37,795,922
Approved mission projects	22,945,255	8,533,584	31,478,839
Legacy, gifts, and charitable remainders	6,596,254	2,780,632	9,376,886
Gifts-in-kind	821,331	-	821,331
Net sales revenue	4,782,709	-	4,782,709
Other revenue	2,577,507	15,525	2,593,032
Revenues and gains	<u>75,518,978</u>	<u>11,329,741</u>	<u>86,848,719</u>
Net assets released from restrictions	<u>4,794,534</u>	<u>(4,794,534)</u>	<u>-</u>
Total revenues and gains	<u>80,313,512</u>	<u>6,535,207</u>	<u>86,848,719</u>
Expenses			
Program Services			
Global Missions	49,280,824	-	49,280,824
Denominational Governance and Educational Advocacy	5,555,428	-	5,555,428
Sunday School and Youth Ministries	849,123	-	849,123
Nazarene Communications and Publishing	6,046,474	-	6,046,474
Church of the Nazarene Foundation	3,901,915	-	3,901,915
Total program services	<u>65,633,764</u>	<u>-</u>	<u>65,633,764</u>
Support Services			
General and administrative services	11,954,822	-	11,954,822
Fundraising	1,851,231	-	1,851,231
Total support services	<u>13,806,053</u>	<u>-</u>	<u>13,806,053</u>
Total expenses	<u>79,439,817</u>	<u>-</u>	<u>79,439,817</u>
Change in net assets from operations	<u>873,695</u>	<u>6,535,207</u>	<u>7,408,902</u>
Non-Operating Income (Expense)			
Net investment income	26,055,229	3,198,115	29,253,344
Foreign currency gain	305,432	-	305,432
Other income	370,088	-	370,088
Loss on sale of property and equipment	(760)	-	(760)
Actuarial adjustment of deferred gift agreements	-	(151,228)	(151,228)
Beneficial interest in net assets held by third parties	-	49,178	49,178
Other expenses	-	(43,698)	(43,698)
Total non-operating income (expense)	<u>26,729,989</u>	<u>3,052,367</u>	<u>29,782,356</u>
Change in net assets before other changes in pension and postretirement obligations	27,603,684	9,587,574	37,191,258
Changes in pension obligations other than net periodic service cost	<u>3,438,643</u>	<u>-</u>	<u>3,438,643</u>
Change in Net Assets	<u>31,042,327</u>	<u>9,587,574</u>	<u>40,629,901</u>
Net Assets, Beginning of Year, as Previously Reported	157,329,543	63,287,862	220,617,405
Revision, see Note 17	<u>-</u>	<u>1,271,052</u>	<u>1,271,052</u>
Net Assets, Beginning of Year, as Revised	<u>157,329,543</u>	<u>64,558,914</u>	<u>221,888,457</u>
Net Assets, End of Year	<u>\$ 188,371,870</u>	<u>\$ 74,146,488</u>	<u>\$ 262,518,358</u>
Change in Net Assets Attributable to Non-Controlling Interest	<u>\$ (148,183)</u>	<u>\$ -</u>	<u>\$ (148,183)</u>
Change in Net Assets Attributable to Controlling Interest	<u>\$ 31,190,510</u>	<u>\$ 9,587,574</u>	<u>\$ 40,778,084</u>

See Notes to Consolidated Financial Statements

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Consolidated Statement of Functional Expenses
Year Ended September 30, 2021

	Program Services						Support Services			Total
	Global Missions	Denominational Gov & Educational Advocacy	Sunday School & Youth Ministries	Nazarene Communications and Publishing	Church of the Nazarene Foundation	Subtotal	General & Administrative	Fundraising	Subtotal	
Salaries and benefits	\$ 14,826,622	\$ 2,320,372	\$ 631,106	\$ 2,157,734	\$ -	\$ 19,935,834	\$ 6,796,944	\$ 1,254,540	\$ 8,051,484	\$ 27,987,318
Missional support	29,482,725	2,225,037	4,098	46,011	3,901,915	35,659,786	1,027,271	26,122	1,053,393	36,713,179
Services and professional fees	1,683,291	621,793	86,281	1,404,074	-	3,795,439	1,887,540	311,060	2,198,600	5,994,039
Office and occupancy	3,004,262	274,066	113,803	773,783	-	4,165,914	1,694,798	204,688	1,899,486	6,065,400
Travel	421,528	92,146	4,298	9,865	-	527,837	81,874	14,105	95,979	623,816
Other	(137,604)	22,014	9,537	1,655,007	-	1,548,954	466,395	40,716	507,111	2,056,065
Total expenses	<u>\$ 49,280,824</u>	<u>\$ 5,555,428</u>	<u>\$ 849,123</u>	<u>\$ 6,046,474</u>	<u>\$ 3,901,915</u>	<u>\$ 65,633,764</u>	<u>\$ 11,954,822</u>	<u>\$ 1,851,231</u>	<u>\$ 13,806,053</u>	<u>\$ 79,439,817</u>

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Consolidated Statement of Cash Flows
Year Ended September 30, 2021

Operating Activities	
Change in net assets	\$ 40,629,901
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation expense	1,629,196
Net realized and unrealized gains on investments	(32,369,370)
Contributions restricted for long-term investment	(2,572,342)
Non-cash contributions	(956,175)
Discount amortization on notes receivable	(22,593)
Change in beneficial interest in charitable trusts	(59,174)
Change in beneficial interest in insurance policies	57,280
Loss on disposal of property and equipment	760
Pension obligation	(3,008,650)
Postretirement benefit obligation	(822,092)
Actuarial gain on deferred gift agreements	(151,228)
Forgiveness of Paycheck Protection Program loan	(486,500)
Changes in	
Other receivables	(343,633)
Inventories	342,879
Other assets	632,961
Accounts payable and accrued liabilities	846,739
Funds held in trust	<u>12,734,824</u>
Net cash provided by operating activities	<u>16,082,783</u>
Investing Activities	
Purchases of property and equipment	(732,513)
Proceeds from disposal of property and equipment	20,994
Proceeds from sales and maturities of investments and investments - other	52,751,255
Purchases of investments and investments - other	(65,710,981)
Issuance of notes receivable	270,509
Proceeds from beneficial interest in charitable remainder trusts	<u>439,736</u>
Net cash used in investing activities	<u>(12,961,000)</u>
Financing Activities	
Contributions restricted for long-term investment	2,572,342
Change in deferred gift agreements and funds held in trust	868,632
Proceeds from issuance of annuities and trusts payable	1,525,436
Payments on annuities and trusts payable	(673,868)
Proceeds from Paycheck Protection Program loan	<u>333,952</u>
Net cash provided by financing activities	<u>4,626,494</u>
Change in Cash and Cash Equivalents	<u>7,748,277</u>
Cash and Cash Equivalents, Beginning of Year	<u>20,344,901</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 28,093,178</u></u>

See Notes to Consolidated Financial Statements

The Church of the Nazarene, Inc. Subsidiaries and Affiliate

Notes to Consolidated Financial Statements

September 30, 2021

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

The Church of the Nazarene, Inc. (the “Church”) is organized and operated exclusively for religious purposes including, but not limited to, disseminating the truths and principles of the Holy Bible, and diffusing more generally the blessings of Christian benevolence and charity, Christian education and the Christian religion, through the Nations. The specific purposes and objectives of the Church shall include, but not be limited to the following:

- Establishing local churches;
- Establishing and operating Christian educational institutions, projects and activities for the religious instruction of children and adults;
- Engaging in missionary activities to establish churches and otherwise to spread the Gospel of Jesus Christ globally;
- Publishing and distributing Christian religious literature and materials in any and all formats;
- Rendering Christian aid and service to the elderly, the disabled, sick and impoverished and to others with material and spiritual needs;
- Engaging in any and all activities appropriate to sustain and support the ministries of the Church; and
- Supporting other organizations, associations, projects and individuals organized and operated for similar purposes throughout the world.

Basis of Presentation

The accompanying consolidated financial statements have been prepared in accordance with generally acceptable accounting principles in the United States (“U.S. GAAP”). The consolidated financial statements include the accounts of the Church and all of its majority-owned or controlled subsidiaries, which includes Global Ministry Center, its Global Mission regional offices, its wholly owned subsidiaries: Church of the Nazarene Foundation (the “Foundation”), Harvest Partners, Inc. and Nazarene Compassionate Ministries, Inc. (“NCM, Inc.”), and Nazarene Publishing House (“NPH”) (collectively, the “Organization”). All significant intercompany accounts and transactions have eliminated in consolidation. Individual congregations and related service corporations are not included herein.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate

Notes to Consolidated Financial Statements

September 30, 2021

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, resources are classified for accounting and financial reporting purposes into categories established according to their nature and purpose. The assets, liabilities and net assets of the Organization are reported as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are resources that are not subject to donor-imposed stipulations. The only limits on net assets without donor restrictions are those resulting from the nature of the Organization and its purposes.

Net Assets With Donor Restrictions

Net assets with donor restrictions are resources whose use by the Organization is limited by donor-imposed restrictions that either expire by the passage of time or can be fulfilled by actions of the Organization. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Generally, income earned on related investments, if any, may be restricted by donors or used for unrestricted purposes in the absence of donor restrictions. Interest and dividends restricted by the donor are credited to net assets with donor restrictions until they are released for expenditure.

Foreign Operations

The books of record of certain Global Mission regional offices of the Organization which are domiciled and incorporated in a foreign location are kept using the local currency of each respective foreign domicile. However, the U.S. dollar is the functional currency of such Global Mission regional offices and the books of record are remeasured into the functional currency as of and for the year ended September 30, 2021.

As of September 30, 2021, included in cash and cash equivalents and investments, at fair value, on the consolidated statement of financial position is approximately \$2,031,000 and \$2,897,000, of assets held outside of the U.S., respectively. All property and equipment, net held by global regions exists in foreign countries, as of September 30, 2021 this is approximately \$8,683,000 and is included on the consolidated statement of financial position.

Cash and Cash Equivalents

The Organization considers only funds and overnight investments held in banks for operating purposes as cash equivalents. Uninvested cash and cash equivalents included in investment accounts, including endowment accounts, are not considered to be cash and cash equivalents. At September 30, 2021, cash equivalents consisted primarily of money market accounts and overnight investments held in banks for operating purposes. At September 30, 2021, the Organization's cash accounts exceeded federally insured limits by approximately \$24,731,000.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate

Notes to Consolidated Financial Statements

September 30, 2021

Investments

Investments, at fair value consist primarily of marketable securities and alternative investments. The Organization measures marketable securities, at fair value. Alternative investments are recorded at net asset value (NAV), as a practical expedient, to determine fair value of the investments. Investments - other includes savings account balances and money market accounts.

The Organization's investment policy for marketable securities is to maintain a target allocation consistent with the following:

Equity Securities	42% - 66%
Bond of Fixed Income Securities	32% - 40%
Real Estate	8% - 12%

Net Investment Return

Investment return includes dividend, interest and other investment income; realized and unrealized gains and losses on investments carried at fair value; and realized gains and losses on other investments, less external and direct internal investment expenses. Gains and losses on the sale of securities are recorded on the trade date and are determined using the specific identification method.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in net assets without donor restrictions. Other investment return is reflected in the consolidated statement of activities with or without donor restrictions based upon the existence and nature of any donor or legally imposed restrictions.

The Organization maintains pooled investment accounts for its endowments. Investment income and realized and unrealized gains and losses from securities in the pooled investment accounts are allocated monthly to the individual endowments based on the relationship of the fair value of the interest of each endowment to the total fair value of the pooled investments accounts, as adjusted for additions to or deductions from those accounts.

Assets Held for Purchase of Investments

The Organization has investments in certificates of deposit and money market accounts with original maturities of three months or less that are restricted for long-term purposes and are not available for day-to-day operations, and therefore, they are separated from cash and cash equivalents.

Accounts Receivable

Accounts receivable are stated at the amount of consideration from customers, of which the Organization has an unconditional right to receive. The Organization provides an allowance for doubtful accounts, which is based upon a review of customer credit worthiness, past transaction history with the customer, current economic industry trends and changes in customer payment terms.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate

Notes to Consolidated Financial Statements

September 30, 2021

Accounts receivable past due more than 90 days are considered delinquent. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the customer. The Organization generally does not require collateral from and extends unsecured credit to its customers.

Property and Equipment

Property and equipment are stated at cost, net of accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful lives of the depreciable assets. The Organization's policy is to capitalize property and equipment with original cost greater than \$500. Estimated useful lives of property and equipment are as follows:

Buildings and improvements	10 - 50 years
Furniture and equipment	4 - 8 years

Assets to be disposed of are reported at the lower of carrying amount or fair value, less costs to sell. Expenditures for repairs and maintenance, which do not improve or extend the expected useful lives of the assets, are expensed as incurred while major replacements and improvements are capitalized.

Notes Receivable

From time to time, the Organization receives gifts of property and stock from donors. The Organization will sell these assets and enter into a promissory note with the buyer for all or a portion of the proceeds of the assets. Such promissory notes receivable are recorded at the estimated collectible amounts, and a portion of these notes is secured by real property. Interest income on notes is recognized using the interest method. Interest income on impaired notes is recognized on the accrual basis until the account becomes severely delinquent, at which time the notes are placed on non-accrual status. Interest income is subsequently recognized to the extent cash payments are received. The accrual of interest resumes when the notes are brought current and removed from non-accrual status.

Inventories

Inventories, which consist primarily of finished goods, are stated at the lower of cost or net realizable value, including a reserve for obsolescence commensurate with known or estimated exposures, which is primarily based on inventory usage. Cost is determined under the average-cost method.

Long-Lived Assets

The Organization periodically reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset with estimated future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by

The Church of the Nazarene, Inc. Subsidiaries and Affiliate

Notes to Consolidated Financial Statements

September 30, 2021

which the carrying amount of the assets exceeds the fair value of the assets. The factors considered by management in performing this assessment include current operating results, trends and prospects as well as the effects of obsolescence, demand, competition and other economic factors. For purposes of determining impairment, the Organization groups assets by category. During the year ended September 30, 2021, the Organization recognized no such impairment expense.

Deferred Gift/Planned Giving Agreements

The Organization is a party to various deferred gift and planned giving agreements, including gift annuities, unitrusts and revocable and irrevocable trusts, whereby the Organization receives funds or assets for which it has fiduciary responsibility for the safekeeping, investment management and distribution of funds to donor-designated beneficiaries.

The Organization recognizes an asset and a liability for funds or assets received pursuant to revocable and irrevocable deferred gift agreements for which the Organization is not the donor-designated beneficiary. In certain cases, the Organization is the donor-designated beneficiary and recognizes the receipt of funds or assets as revenues with donor restrictions for irrevocable deferred gift agreements.

Certain agreements may contain an annuity feature, whereby the Organization will pay a fixed annuity to the donor or donor's beneficiary over specified periods of time. At the inception of the agreement, the Organization recognizes a liability equal to the present value of the expected annuity obligation, at the current discount rate of 5 percent in 2021, over the remaining expected life of the annuitant based on established mortality tables. The excess of the value of the funds or assets received over the present value of the annuity obligation is recognized as net assets with donor restrictions of the Organization if the Organization is the designated recipient of the corpus remaining upon the death of the annuitant. The annuity obligation is recalculated on an annual basis to take into consideration changes in the discount period (due to the passage of time) and mortality rates.

Adjustments to the liability to reflect amortization of the discount, re-evaluations of the present value of the estimated future payments to the donor or beneficiary, and changes in actuarial assumptions are recognized in the consolidated statement of activities as actuarial adjustment of deferred gift agreements in net assets with donor restrictions based on the donor's restrictions.

From time to time, the assets in a gift annuity contract are exhausted and the Organization uses unrestricted funds to pay the annuity until termination of the contract. Following an evaluation of the Organization's gift annuity contracts over the life of the gift annuity pool, the Organization set aside a reserve to fund underwater gift annuity payments for these contracts. The amount reserved as of September 30, 2021 is \$591,215.

Deferred Gift Agreements Outstanding

Deferred gift agreements outstanding represent the liability for various planned giving and revocable and irrevocable trust instruments for which the Organization has fiduciary responsibility for the safekeeping, investment management and distribution of such funds to donor-designated entities at the termination of such instruments.

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Funds Held in Trust

Funds held in trust consist of deposits made with the Organization by affiliated organizations for investment purposes and other miscellaneous deposits. Income earned from the investment of these deposits serves to increase the funds held in trust.

Contributions

Contributions are provided to the Organization either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. The value recorded for each contribution is recognized as follows:

Nature of the Gift	Value Recognized
<i>Conditional gifts, with or without restriction</i>	
Gifts that depend on the Organization overcoming a donor-imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional, <i>i.e.</i> , the donor-imposed barrier is met
<i>Unconditional gifts, with or without restriction</i>	
Received at date of gift – cash and other assets	Fair value
Received at date of gift – property, equipment and long-lived assets	Estimated fair value
Expected to be collected within one year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present-value discount is amortized using the level-yield method.

When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, buildings, equipment, and other long-lived assets are reported when those assets are placed in service.

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Gifts and investment income having donor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions. Conditional contributions having donor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions.

Gifts-in-Kind

The consolidated financial statements reflect the value of equipment supplies and other items received and distributed in connection with the programs and activities. Their value is determined by estimating the fair value at the date of receipt. In addition, the Organization received the free use of warehouse space from other organizations for storage of inventory. The Organization recognizes the fair value of donated facilities. The actual benefit of the donated facilities and the fair values of these items have been reflected in the consolidated statement of activities as gifts-in-kind.

Net Sales Revenue

Revenues are earned from the printing and sale of religious books, periodicals, curriculum, music and merchandise, primarily for the Organization, book dealers and churches located through the United States of America. Sales of inventory are recognized when realized or realizable, and when earned, usually when goods are transferred, no matter when cash is received.

Revenue is recognized when control of the promised goods or services is transferred to the Organization's customers, in an amount that reflects the consideration that it expects to be entitled to in exchange for those goods or services. The amount and timing of revenue recognition varies based on the nature of the goods or services provided and the terms and conditions of the customer contract. See *Note 18* for additional information about the Organization's revenue.

Trustee Fees

The Organization manages fund assets and investments on behalf of other entities and charges an administrative fee for this service. The amount of the fee is based on the asset balance of the fund at the close of each month as set forth in agreements. Revenue is recognized over the term of the contract on a monthly basis, as the performance obligation of investment management services is met.

Advertising

Advertising costs are expensed as incurred. Advertising costs of \$158,062 was expensed in 2021. These costs are included in program services in the consolidated statement of activities.

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Shipping and Handling Costs

Shipping and handling costs totaled \$448,099 for the year ended September 30, 2021. These costs are included in program services in the consolidated statement of activities.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities. Accordingly, certain costs have been allocated among the corresponding program and support services. Depreciation and other occupancy expenses have been allocated based on square footage occupied.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, the Organization would be subject to federal income taxes on the net income from certain operations if such operations generated unrelated business income. The Organization did not report any such unrelated business income during 2021. Therefore, no provision for income tax has been made in the accompanying consolidated financial statements.

The Financial Accounting Standards Board (“FASB”) issued guidance that requires tax effects from uncertain tax positions to be recognized in the consolidated financial statements only if the position is more likely than not to be sustained if the position were to be challenged by a taxing authority. Management has determined that there are no such positions as of September 30, 2021 and, accordingly, no liability has been accrued with respect to uncertain tax positions.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Significant estimates included in the consolidated financial statements are the inventory allowance, valuations of pension and postretirement benefit obligations, deferred gift agreements, fair value of investments and useful lives of property and equipment. Actual results could differ from those estimates.

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Paycheck Protection Program Loans

The Organization received three Paycheck Protection Program (PPP) loans established by the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) and has elected to account for the funding as loans in accordance with ASC Topic 740, *Debt*. Interest is accrued in accordance with the loan agreements. Any forgiveness of the loans are recognized as a gain in the consolidated financial statements in the period the debt is legally released. PPP loans are subject to audit and acceptance by the U.S. Department of Treasury, Small Business Administration or lender; as a result of such audit, adjustments could be required to any gain recognized. During the year ended September 30, 2021, the Organization received formal forgiveness of two PPP loans in the amount of \$586,500, which is included in other revenue on the consolidated statement of activities.

Note 2: Investments and Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. The hierarchy comprises three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and that are significant to the fair value of the assets or liabilities

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Recurring Measurements

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying consolidated statement of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at September 30, 2021:

	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 9,949,556	\$ 9,949,556	\$ -	\$ -
Common stocks and equities				
Domestic	27,268,987	27,268,987	-	-
International	51,281	51,281	-	-
Mutual funds				
Domestic	171,358,649	171,358,649	-	-
International	35,513,704	35,513,704	-	-
Fixed income				
U.S. government obligations	129,802	-	129,802	-
Corporate Bonds	4,297,730	-	4,297,730	-
Mineral rights and real estate	1,310,452	-	-	1,310,452
Closely-held common stock	798,900	-	-	798,900
	<u>250,679,061</u>	<u>244,142,177</u>	<u>4,427,532</u>	<u>2,109,352</u>
Beneficial interests in charitable remainder trusts	818,013	-	-	818,013
	251,497,074	<u>\$ 244,142,177</u>	<u>\$ 4,427,532</u>	<u>\$ 2,927,365</u>
Investments measured at NAV (A)				
Collective Investment Fund	30,464,175			
Real Estate Investment Fund	<u>12,861,273</u>			
	<u>\$ 294,822,522</u>			

- (A) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the consolidated statement of financial position.

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Included in the investment totals above are investments held in trust for affiliated organizations and investments held pursuant to deferred gift and planned giving agreements. The fair value of those investments amounted to \$97,450,512 as of September 30, 2021.

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying consolidated statement of financial position, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended September 30, 2021. For assets classified within Level 3 of the fair value hierarchy, the process used to develop the reported fair value is described below.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. See the table below for inputs and valuation techniques used for Level 3 securities.

Alternative Investments

Investments in certain entities measured at fair value using the net asset value per share as a practical expedient consist of the following:

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Period Notice
Collective investment fund ^(A)	\$ 30,464,175	\$ -	Daily	15 days
Real estate investment fund ^(B)	<u>12,861,273</u>	<u>-</u>	Quarterly	30 days
	<u>\$ 43,325,448</u>	<u>\$ -</u>		

- (A) This class includes investments that attempt to provide earnings that will be consistent with the S&P 500. A majority of the investments are shares of common stock. The fair value of this class has been estimated using the net asset value per share of the investments. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV. Were the Organization to initiate a full redemption of the collective investment fund, the investment advisor reserves the right to temporarily delay withdrawal from the fund in order to ensure that securities liquidations will be carried out in an orderly business matter.

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- (B) This class includes a real estate fund that invests primarily in U.S. commercial real estate. The fair value of the investments in this class have been estimated based on the fair value of the underlying real estate investments less their liabilities. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV.

Beneficial Interest in Charitable Remainder Trusts

Beneficial interest in charitable remainder trusts are valued based on the fair value of the underlying trust assets less a payment liability. The payment liability is determined by calculating the present value of the expected future distributions, using published life expectancy tables and a five percent rate of return. Due to the nature of the valuation inputs, the interest is classified within Level 3 of the hierarchy.

Level 3 Reconciliation

The following is a reconciliation of the beginning and ending balances of recurring fair value measurements recognized in the accompanying consolidated statement of financial position using significant unobservable (Level 3) inputs:

	Real Estate Held in Trust	Mineral Rights	Closely-Held Common Stock	Beneficial Interest in Charitable Remainder Trusts	Total
Balance at September 30, 2020	\$ 869,797	\$ 307,948	\$ 222,300	\$ 1,198,575	\$ 2,598,620
Gains (losses)					
Realized	719	-	-	-	719
Unrealized	21,000	(45,504)	257,040	59,174	291,710
Contributions	289,000	-	319,560	-	608,560
Sales/transfers/payments	(132,508)	-	-	(439,736)	(572,244)
Balance at September 30, 2021	<u>\$ 1,048,008</u>	<u>\$ 262,444</u>	<u>\$ 798,900</u>	<u>\$ 818,013</u>	<u>\$ 2,927,365</u>

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Unobservable Level 3 Inputs

The following table presents quantitative information about unobservable inputs used in recurring Level 3 fair value measurements as of September 30, 2021:

	Fair Value	Valuation Technique	Unobservable Inputs	Inputs
Real estate held in trust	\$ 1,048,008	Sales comparison	Realtor estimates	N/A
Mineral rights	\$ 262,444	Discounted cash	Discount rate	6%
Closely-held company stock	\$ 798,900	Subsequent transaction price	N/A	N/A
Beneficial interest in charitable remainder trusts	\$ 818,013	Discounted cash	Discount rate/Projected annuity Long-term growth rate	5% Various

Uncertainty of Fair Value Measurements

The following is a description of the uncertainty of the fair value measurement at the reporting date from the use of significant unobservable inputs, if those inputs reasonably could have been different at the reporting date, the interrelationships among the unobservable inputs used in the recurring fair value measurement and how those inputs might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement.

Real Estate Held in Trust

The significant unobservable inputs used in the fair value measurement of the Organization's real estate investments are the comparable sales and third-party appraisals. Significant increases (decreases) in any of those inputs in isolation would result in a significantly lower (higher) fair value measurement.

Closely-Held Company Stock

The significant unobservable inputs used in the fair value measurement of the Organization's investment in closely-held company stock are the discount rates used in the income and market valuation methodologies. Significant increases (decreases) in any of those inputs in isolation would result in significantly lower (higher) fair value measurement at the reporting date.

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Note 3: Property and Equipment

Property and equipment at September 30, 2021 consists of:

Buildings and improvements	\$ 41,187,414
Furniture and equipment	<u>14,496,566</u>
	55,683,980
Accumulated depreciation	<u>(25,755,715)</u>
	<u>29,928,265</u>
Construction in progress	293,255
Land	<u>5,571,158</u>
Property and equipment, net	<u><u>\$ 35,792,678</u></u>

Depreciation expense amounted to \$1,629,196 for the year ended September 30, 2021.

Note 4: Pensions and Benefits Fund

The USA Pensions and Benefits Fund (the “Fund”) provides various retirement, insurance and benevolence programs to ministers and their spouses or surviving family members. The Fund is funded by local churches participating in the programs. The Fund is administered by the Board of Pensions and Benefits USA (the “Board of Pensions”) on behalf of the Organization. The assets of the Fund are included in separate financial statements.

Note 5: Nazarene Health and Hospitalization Program

The Nazarene Health and Hospitalization Program (the “NHHP”) was established to provide health care benefits. The NHHP includes coverage under two separate plan documents identified as the Missionary Medical Plan (the “Missionary Plan”) and the General Church Medical Plan (the “General Church Plan”). The plans are administered by the Board of Pensions on behalf of the Organization.

Not less than one-half of the contributions for participant coverage are paid by the respective employers. All medical and dental benefits of the two plans are self-funded through specific and aggregate reinsurance policies.

The Organization contributed \$2,038,087 to the Missionary Plan and \$3,598,879 to the General Church Plan for the year ended September 30, 2021. The assets of the NHHP are included in separate financial statements.

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Note 6: Pension and Postretirement Benefits

The World Mission Pension Plans

The Organization maintains the World Mission Pension Plans (the “Plans”) noncontributory defined benefit pension plans covering missionaries under contract with the Organization prior to December 31, 1997. New participation was frozen such that there were no new entrants after December 31, 1997. The benefits are based on years of service. The Organization’s funding policy is to contribute annually the amount needed to provide not only for benefits for service to date, but also for those benefits expected to be earned in the future. For new missionaries under contract after December 31, 1997, retirement benefits are provided by the Nazarene 403(b) Retirement Savings Plan. The Organization does not expect to contribute to the plan in 2022.

There were no amendments to the Plans during 2021 that impact the pension benefit obligation.

The Organization uses a September 30 measurement date for the Plans. Information about the Plans’ funded status follows:

Benefit obligation	\$ 8,258,868
Fair value of plan assets	<u>9,062,205</u>
 Funded status	 <u><u>\$ 803,337</u></u>

Amounts recognized in the change in net assets not yet recognized as components of net periodic benefit cost consist of:

Net loss (gain)	\$ 826,850
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Other significant balances and costs are:

Employer contributions	\$ 146,894
Benefits paid	775,976
Net periodic benefit costs	2,424

The components of net periodic benefit cost other than the service cost component was \$3,211 for the year ended September 30, 2021 and is included in the line item pension obligation in the consolidated statement of activities.

Other changes in plan assets and benefit obligations recognized in change in net assets:

Amounts arising during the period	
Net gain	\$ 1,111,299
Net prior service components of	
net periodic benefit cost of the period	
Net loss	\$ 344,292

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No plan assets are expected to be returned to the Organization during the year ending September 30, 2022.

There is no estimated net loss, prior service cost or transition obligation for the defined benefit pension plan that is expected to be amortized into net periodic benefit cost over the next fiscal year.

Significant assumptions include:

Weighted-average assumptions used to determine benefit obligations:

Discount rate	2.50%
Rate of compensation increase	N/A

Weighted-average assumptions used to determine benefit costs:

Discount rate	2.30%
Expected return on plan assets	7.00%
Rate of compensation increase	N/A

The Organization has estimated the long-term rate of return on plan assets based primarily on historical returns on plan assets, adjusted for changes in target portfolio allocations and recent changes in long-term interest rates based on publicly available information.

The Organization's overall investment strategy is to achieve a mix of investments for long-term growth and with a wide diversification of asset types and fund strategies. The target asset allocation percentages for 2021 are as follows:

	Low	High
Equity securities	44%	68%
Debt	30%	38%
Real estate	8%	12%

Pension Plan Assets

A description of the valuation methodologies used for assets measured at fair value is disclosed in *Note 4*.

The entirety of the Plans' investments is in the Pension Investment Trust (the "Trust"), which was established for the investment of assets of the Plans and the Single Defined Benefit Pension Plan. Each participating retirement plan has an undivided interest in the Trust. The assets of the Trust are held by Northern Trust Company (the "Custodian").

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The value of the Plans' interest in the Trust is based on the beginning-of-year value of the Plans' interest in the trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. At September 30, 2021, the Plans' interest in the net assets of the Trust was approximately 5 percent. There are no restrictions on the redemption of the Plans' interest in the net assets of the Trust as of September 30, 2021. Investment income and administrative expenses relating to the Trust are allocated to the individual Plans based upon average monthly balances invested by each plan.

The fair values of the Organization's pension plan assets at September 30, 2021, by asset class are as follows:

	Total	Fair Value Measurements		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 3,875,290	\$ 3,875,290	\$ -	\$ -
U.S. common stocks	35,258,018	35,258,018	-	-
U.S. government obligations and agency securities	257	257	-	-
Mutual funds	<u>60,458,122</u>	<u>60,458,122</u>	<u>-</u>	<u>-</u>
Total assets in the fair value hierarchy	99,591,687	<u>\$ 99,591,687</u>	<u>\$ -</u>	<u>\$ -</u>
Investment funds measured at NAV (A)	<u>80,672,616</u>			
Investments, at fair value	<u>\$ 180,264,303</u>			

(A) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the consolidated statement of financial position.

Benefits reflecting future service are expected to be paid as follows for the fiscal years ending September 30:

2022	\$ 781,939
2023	750,226
2024	713,609
2025	677,758
2026	644,852
2027-2031	2,703,597

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Postretirement Benefits

In conjunction with the NHHP (see *Note 5*), the Organization has plans that provide postretirement health care benefits for certain groups of retired employees. The Organization's postretirement benefit health care plans are not currently funded.

The Organization expects to contribute \$965,629 to the plan in 2022.

The Organization uses a September 30 measurement date for the plans. Information about the plans' funded status follows:

Benefit obligation	\$ (9,726,026)
Fair value of plan assets	<u>-</u>
Funded status	<u><u>\$ (9,726,026)</u></u>

Amounts recognized in the change in net assets not yet recognized as components of net periodic benefit cost consist of:

Net gain	\$ 2,809,004
Prior service credit	<u>1,424,960</u>
	<u><u>\$ 4,233,964</u></u>

The components of net periodic benefit cost other than the service cost component was \$39,429 for the year ended September 30, 2021, and is included in the line item postretirement benefit obligation in the consolidated statement of activities.

Other significant balances and costs are:

Employer contributions	\$ 790,489
Benefits paid	790,489
Net periodic benefit costs	39,429

No plan assets are expected to be returned to the Organization in 2022. There is no estimated net loss, prior service cost or transition obligation for the defined benefit pension plan that is expected to be amortized into net periodic benefit cost over the next fiscal year.

Other changes in plan assets and benefit obligations recognized in change in net assets:

Amounts reclassified as components	
of net periodic benefit cost of the period	
Net gain	\$ 151,160
Net prior service credit	287,428

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Significant assumptions include:

Weighted-average assumptions used to determine benefit obligations	
Discount rate	2.61%
Rate of compensation increase	0%
Weighted-average assumptions used to determine benefit costs	
Discount rate	2.51%

For measurement purposes, 6.50 percent control rate of increase in the per capita cost of health care benefits was assumed for 2021. The rate was assumed to decrease gradually to 5 percent by the year 2027 and remain at that level thereafter.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid as of September 30, 2021:

2022	\$ 965,629
2023	926,079
2024	876,191
2025	814,139
2026	777,644
2027 - 2031	2,874,661

Single Defined Benefit Pension Plan

The Basic Pension Plan and the General Church Pension Plan have been merged to form the Single Defined Benefit Pension Plan (the “Single Defined Plan”), and no new entrants were admitted into the Single Defined Benefit Plan effective January 1, 1996. Participants in the Single Defined Plan have been grandfathered in so that no one having years of service under the predecessor plans will receive less under the Single Defined Plan than what would have been paid under the predecessor plans had they continued unchanged. The Single Defined Plan is a multiemployer plan that provides retirement benefits at age 65 to qualified full-time employees, pastors, evangelists and district-licensed laypersons serving organized churches. The Single Defined Plan is a defined benefit plan and is administered by the Board of Pensions on behalf of the Organization. The assets are held in trust by the Board of Pensions, and separate financial statements are prepared for the Single Defined Plan. Contributions of \$7,500,000 were made by the employers to the Single Defined Plan for the year ended September 30, 2021.

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Nazarene 403(b) Retirement Savings Plan

The Nazarene 403(b) Retirement Savings Plan (the “403(b) Plan”) was established for all U.S. ministers and laypersons serving local congregations and districts, as well as for general church employees. The annual pension supplement amount contributed from the Fund receipts or agency funds is determined annually by the Board of Pensions. Ministerial employees may receive a bonus if their local church or district pays 100 percent of their allocated Fund amounts. The bonus amount is determined annually by the Board of Pensions.

Employees may elect to participate in the 403(b) Plan through salary-reduction contributions. Employers make matching contributions to their respective participating employees’ accounts. Local church and agency employers are encouraged to establish policies to match amounts of voluntary salary-reduction contributions up to at least 3 percent of salary. Contributions are made directly to Fidelity Investments.

The total cost of contributions made to the 403(b) Plan through the Fund and NPH was \$1,349,465 for the year ended September 30, 2021.

Note 7: Nazarene Publishing House Pension Plan

Defined Benefit Plan

Effective January 1, 1987, NPH was an adopting employer of a plan sponsored by the General Board of The Church of the Nazarene. The Nazarene Publishing House Pension Plan (the “NPH Pension Plan”) is a qualified contributory defined benefit plan covering substantially all full-time employees with six months of service. The NPH Pension Plan provides benefits based on years of service and an employee’s highest average compensation over any five-year period. Participants must contribute 2 percent of compensation to the NPH Pension Plan. All participants in the NPH Pension Plan are retired and receiving benefits and no new participants were eligible for the Plan after April 1, 2013. NPH’s funding policy is based on actuarial valuations and recommendations as to the amounts required to fund benefits under the NPH Pension Plan. Effective December 1, 2014, benefits under the NPH Pension Plan were frozen as well as participation such that there are no new entrants after December 1, 2014. A benefit enhancement was offered to current employees to either receive an unreduced retirement benefit for those eligible for early retirement in 2015 or receive the balance of their employee contribution account without interest as a lump sum.

The Organization does not expect to contribute to the plan in 2022. Amendments to the plan during 2021 increased the pension benefit obligation by \$2,147,309.

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The Organization uses a September 30 measurement date for the plan. Information about the plan funded status follows:

Benefit obligation	\$ 32,190,952
Fair value of plan assets	<u>26,572,803</u>
Funded status	<u><u>\$ (5,618,149)</u></u>

Amounts recognized in the change in net assets not yet recognized as components of net periodic benefit cost consist of:

Net loss	\$ 5,240,907
Prior service cost	<u>2,147,309</u>
	<u><u>\$ 7,388,216</u></u>

The accumulated benefit obligation for this plan was \$32,190,952 at September 30, 2021.

Other significant balances and costs are:

Benefits paid	\$ 1,815,370
Net periodic benefit cost	693,324

The components of net periodic benefit cost other than the service cost component was \$693,324 for the year ended September 30, 2021, and is included in the line item postretirement benefit obligation in the consolidated statement of activities.

Other changes in plan assets and benefit obligations recognized in change in net assets:

Amounts arising during the period	
Net gain	\$ 2,736,732
Net prior service cost	2,147,309
Amounts reclassified as components of net periodic benefit cost of the period	
Net loss	271,208

No plan assets are expected to be returned to the Organization in 2022. The estimated net loss and prior service cost for the defined benefit pension plan that will be amortized into net periodic benefit cost over the next fiscal year are \$109,744 and \$116,588, respectively.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate

Notes to Consolidated Financial Statements

September 30, 2021

Significant assumptions include:

Weighted-average assumptions used to determine benefit obligations:

Discount rate	2.80%
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Weighted-average assumptions used to determine benefit costs:

Discount rate	2.65%
Expected return on plan assets	7.00%

The Organization has estimated the long-term rate of return on plan assets based primarily on historical returns on plan assets, adjusted for changes in target portfolio allocations and recent changes in long-term interest rates based on publicly available information. The long-term rate of return remained consistent with the prior year for the year ended September 30, 2021.

NPH's investment strategy is based on an expectation that equity securities will outperform debt securities over the long term. Accordingly, the composition of NPH's plan assets is broadly characterized as a 60 percent/40 percent allocation between equity and debt securities.

NPH attempts to mitigate investment risk by rebalancing between equity and debt classes as its contributions and monthly benefit payments are made. Although changes in interest rates may affect the fair value of a portion of the investment portfolio and cause unrealized gains or losses, such gains or losses would not be realized unless the investments are sold.

Pension Plan Assets

Following is a description of the valuation methodologies used for pension plan assets measured at fair value on a recurring basis and recognized in the accompanying consolidated statement of financial position, as well as the general classification of pension plan assets pursuant to the valuation hierarchy.

Where quoted market prices are available in an active market, plan assets are classified within Level 1 of the valuation hierarchy. Level 1 plan assets include cash. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of plan assets with similar characteristics or discounted cash flows. Level 2 plan assets include the bond and mortgage-back securities. In certain cases where Level 1 or Level 2 inputs are not available, plan assets are classified within Level 3 of the hierarchy and include an investment in the Church of the Nazarene pooled funds.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
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The inputs and valuation methods used to determine fair values for Level 2 assets were determined as follows:

The Bond and Mortgage Fund is a pooled separate account in which the NPH Pension Plan owns units of participation, while Principal Life Insurance Company owns the investments. The value of this separate account, which invests in multiple securities, is the fair value, or market value, of the underlying investments, adjusted for expenses. Inputs rely significantly on observable interactive data, which include (in the approximate order of priority for use when available) benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, reference data and industry and economic events.

Valuation techniques incorporate a multidimensional spread/prepayment model or, for a smaller number of securities, interactive data will rely on actual broker quotes.

The inputs and valuation methods used to determine fair values for Level 3 assets were determined as follows:

Investment in the Church of the Nazarene pooled funds includes NPH's Pension Plan investment funds, which are pooled with other pension funds managed by The Church of the Nazarene. Income from the pooled funds is allocated to the various fund each month on the basis of each funds' principal balance at the beginning of the month adjusted for additions at cost.

Investments are recorded at fair value, which is an allocation from NPH's portion of pooled funds, which consist of equity securities and fixed income securities with readily determinable fair values which are valued at the last sale price (if quotations are readily available) or at the closing bid price in the principal market in which such securities are normally traded (if no sale price is available).

The fair values of the pension plan's assets at September 30, 2021, by category, are as follows:

	Fair Value Measurements			
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Bonds and mortgages	\$ 648,954	\$ -	\$ 648,954	\$ -
Cash	131,946	131,946	-	-
Investment in Church of the Nazarene pooled funds	25,791,903	-	-	25,791,903
	<u>\$ 26,572,803</u>	<u>\$ 131,946</u>	<u>\$ 648,954</u>	<u>\$ 25,791,903</u>

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

The following table summarizes the changes in fair values associated with Level 3 assets for the year ended September 30, 2021:

Fair value, September 30, 2020	\$ 23,147,990
Additions	-
Reductions	(1,836,860)
Interest and dividends	130,081
Realized gains	2,545,491
Unrealized gains	<u>1,805,201</u>
Fair value, September 30, 2021	<u><u>\$ 25,791,903</u></u>

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid as of September 30, 2021:

2022	\$ 1,860,147
2023	1,881,463
2024	1,915,066
2025	1,945,318
2026	1,967,403
2027 - 2031	9,516,221

Note 8: Nazarene Publishing House Defined Benefit Post-Retirement Medical Benefits Plan

NPH does not provide a medical insurance program for retirees; however, all persons who retire from NPH who are Medicare eligible, who have been employed by a NPH partner at least 10 years and who are listed in NPH's By-Laws as an officer of NPH shall be provided a subsidy to assist with the purchase of a personal retirement medical insurance policy. The subsidy will be provided in cash (with the commensurate tax consequence) or via a health reimbursement account. Currently, that monthly subsidy is approximately \$260 for an individual and \$521 for a couple. Should an officer retire after age 62 but prior to age 65, this benefit will begin once the retiree reaches age 65 and is, therefore, Medicare eligible.

Due to minimal changes in participants in the plan and relative immateriality, NPH has decided to obtain an actuarial calculation on the consolidated statement of financial position only every three years. The latest calculation and adjustment was as of and for the year ended September 30, 2021.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

The Organization expects to contribute \$30,741 to the defined post-retirement medical benefit plan during fiscal year ended 2022. The Organization uses a September 30 measurement date for the plan. Information about the plan's funded status follows:

Benefit obligation	\$ (945,442)
Fair value of plan assets	<u>-</u>
Funded status	<u><u>\$ (945,442)</u></u>

Amounts recognized in the change in net assets not yet recognized as components of net periodic benefit cost consist of:

Net gain	\$ 33,361
Prior service credit	<u>309,769</u>
	<u><u>\$ 343,130</u></u>

Other significant balances and costs are:

Net periodic benefit costs	\$ 216,433
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The components of net periodic benefit cost other than the service cost component was \$234,615 for the year ended September 30, 2021 and is included in the line item postretirement benefit obligation in the consolidated statement of activities.

Other changes in plan assets and benefit obligations recognized in change in net assets:

Amounts reclassified as components of net periodic benefit cost of the period	
Net gain	\$ 13,317
Net prior service credit	<u>\$ 252,665</u>

No plan assets are expected to be returned to the Organization in 2022. The estimated prior service cost for the plan that will be amortized into net periodic postretirement benefit cost over the next fiscal year is \$103,256. Significant assumptions include:

Weighted-average assumptions used to determine benefit obligations:

Discount rate	3.05%
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Weighted-average assumptions used to determine benefit costs:

Discount rate	4.30%
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The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

Benefit payments, reflecting future service are expected to be paid as follows for the year ending September 30:

2022	\$ 30,741
2023	30,194
2024	30,873
2025	30,170
2026	30,747
2027 - 2031	211,192

Note 9: Notes Receivable

Notes receivable due to the Foundation at September 30, 2021, are as follows:

Note receivable of \$149,500 dated in 2006, payable in monthly installments of \$875, bearing an interest rate of 4.75% compounded monthly	\$ 36,798
Note receivable of \$69,900 dated in 2004, payable in monthly installments of \$501, bearing an interest rate of 6% compounded monthly	16,813
Note receivable of \$1,467,230 dated in 2019, payable in yearly installments of \$220,084, bearing an interest rate of 2.195% compounded yearly	<u>852,442</u>
	<u>\$ 906,053</u>

Remaining maturities of notes receivable are as follows:

Year ending September 30,	
2022	\$ 262,023
2023	225,542
2024	225,879
2025	<u>220,507</u>
Total before accrued interest	933,951
Less accrued interest	<u>(27,898)</u>
Total	<u>\$ 906,053</u>

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

Note 10: Net Assets

Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods as of September 30, 2021:

Subject to expenditure for specified purpose	
Global Mission Ministries	\$ 35,736,828
International Board of Education	185,277
Harvest Partners	4,983,527
Compassionate Ministries	7,215,235
Nazarene Missions International	502,464
Other	2,618,502
	<u>51,241,833</u>
Subject to expenditure for specified purpose in accordance with deferred gift and planned giving agreements	
Certain local Nazarene churches	201,941
Seminary, university and colleges	40,945
	<u>242,886</u>
Subject to the passage of time in accordance with deferred gift and planned giving agreements	<u>6,072,063</u>
Investments in perpetuity, subject to spending policy and appropriation expendable to support	
Global Mission Ministries	12,796,065
International Board of Education	1,284,208
Scholarship	404,792
Certain local Nazarene churches	637,296
Nazarene Youth International	639,158
Seminary, university and colleges	476,665
Available for general use	99,198
Other	252,324
Total endowments	<u>16,589,706</u>
Total net assets with donor restrictions	<u>\$ 74,146,488</u>

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

Net assets amounting to \$4,794,534 for the year ended September 30, 2021, were released from net assets with donor restrictions into net assets without donor restrictions primarily due to the termination of the related planned giving agreements or otherwise in accordance with donor instructions.

Net Assets Without Donor Restrictions

Net assets without donor restrictions at September 30, 2021 have been designated for the following purposes:

Undesignated	\$ 142,118,565
Board designated reserves	2,297,212
Donor advised funds	<u>43,956,093</u>
 Net assets without donor restrictions	 <u><u>\$ 188,371,870</u></u>

Note 11: Endowment Funds

The Organization's governing body is subject to the *State of Missouri Prudent Management of Institutional Funds Act* (SPMIFA). As a result, the Organization classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the governing body appropriates such amounts for expenditures. Most of those net assets also are subject to purpose restrictions that must be met before being reclassified as net assets without donor restrictions.

Additionally, in accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. Duration and preservation of the fund
2. Purposes of the Organization and the fund
3. General economic conditions
4. Possible effect of inflation and deflation
5. Expected total return from investment income and appreciation or depreciation of investments
6. Other resources of the Organization
7. Investment policies of the Organization

The Organization's endowment consists of approximately 290 individual funds, a majority of which were established for the benefit of the Organization and local church ministries. Its endowment consists of perpetual and term endowments. As required by accounting principles generally accepted in the United States of America (GAAP), net assets associated with endowment funds, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

The composition of net assets by type of endowment fund at September 30, 2021 was:

	Without Donor Restrictions	With Donor Restrictions	Total
Board Designated endowment funds	\$ 3,188,863	\$ -	\$ 3,188,863
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	13,497,840	13,497,840
Accumulated investment gains	-	2,704,647	2,704,647
Term endowment funds	-	387,219	387,219
	<u>\$ 3,188,863</u>	<u>\$ 16,589,706</u>	<u>\$ 19,778,569</u>

Change in endowment net assets for the year ended September 30, 2021 was:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year as previously reported	\$ 2,866,548	\$ 10,916,767	\$ 13,783,315
Revision, <i>see Note 17</i>	-	1,271,052	1,271,052
Endowment net assets, beginning of year as revised	2,866,548	12,187,819	15,054,367
Investment return - net	473,527	1,997,437	2,470,964
Contributions	-	2,572,342	2,572,342
Transfers between classes	-	277,768	277,768
Appropriation of endowment net assets for expenditure and termination by donor stipulations	20,335	(445,660)	(425,325)
Organization ministries expense	(171,547)	-	(171,547)
Endowment net assets, September 30, 2021	<u>\$ 3,188,863</u>	<u>\$ 16,589,706</u>	<u>\$ 19,778,569</u>

The Church of the Nazarene, Inc. Subsidiaries and Affiliate

Notes to Consolidated Financial Statements

September 30, 2021

Investment and Spending Policies

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period(s). Under this policy, as approved by the Organization, the endowment assets are invested with the following objectives in priority order: (1) longer-term capital appreciation and (2) prudent investment risk.

The Organization's goal for the investment of non-pension assets is to provide the highest level of appreciation in market value consistent with a prudent level of risk, while taking into consideration the planned duration of the investment. The Investment Committee of the Organization develops and maintains asset mix guidelines for each of the categories of assets taking into consideration the planned duration of the investments. The asset mix guidelines are reviewed by the Investment Committee at least once a year with a formal review every three years. The Investment Committee may change the asset mix at any time.

Unless the donor stipulates a spending policy, the Organization has a policy which permits annual spending of an approved percentage (5 percent in 2021), multiplied by the fiscal year-end fair market value of each endowment fund, with a six-month proration for contributions received during the year. Endowment contributions must be received by March 31 of a given year in order to be included in that year's distribution calculation. In the event that the rate of return does not meet expected benchmarks in any given year, endowments which must maintain a minimum historic dollar value will not distribute the full amount if that distribution would cause the endowment's value to drop below its minimum required level. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

Funds with Deficiencies

The governing body of the Organization has interpreted SPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Organization considers a fund to be underwater if the fair value of the fund is less than the sum of

- a) the original value of initial and subsequent gift amounts donated to the fund and
- b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

The Organization has interpreted SPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law, however, the Organization's policy does not permit spending unless required by donor stipulations. Deficiencies of this nature are reported in net assets with donor restrictions. There were no underwater endowments at September 30, 2021.

Note 12: Related Party Transactions

Certain affiliated organizations deposit excess funds with the Organization for investment purposes. As of September 30, 2021, funds held in trust totaled \$85,260,126.

As of September 30, 2021, the Board of Pensions and Benefits USA of the Church of the Nazarene World Mission Pension Plans owed \$10,151 to the Organization. As of September 30, 2021, the Board of Pensions and Benefits USA of the Church of the Nazarene Single Defined Benefit Pension Plan owed \$46,777 to the Organization.

The Organization provides monthly allocations to certain affiliated organizations for support which are included in International Board of Education expense on the consolidated statement of activities. Allocations made to Nazarene Bible College for the year ended September 30, 2021 totaled \$825,852.

Allocations made to Nazarene Theological Seminary for the year ended September 30, 2021 totaled \$1,093,332.

Note 13: Inventories

Inventories were as follows at September 30, 2021:

Finished goods	\$ 2,911,078
Work in process	210,539
Raw materials	7,678
Allowance for inventory valuation	<u>(1,274,316)</u>
	<u><u>\$ 1,854,979</u></u>

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

Note 14: Operating Leases

The Organization leases office equipment and NPH leases corporate office and warehouse space under noncancelable operating lease agreements expiring at various times through fiscal year 2024.

Future minimum lease payments in each of the following listed fiscal years under operating leases at September 30, 2021 were:

2022		\$ 316,276
2023		144,886
2024		21,429
2025		19,760
2026		<u>9,518</u>
 Total minimum lease payments		 <u><u>\$ 511,869</u></u>

Total lease expense was \$342,788 for 2021.

Note 15: Net Assets With Donor Restrictions Held By Third-Party Trustees

The Organization was informed that certain assets in amounts totaling \$740,440 were being held on its behalf by third-party trustees at September 30, 2021. The donors of these assets have designated the Organization as the principal beneficiary of the charitable remainder. These assets are included in net assets with donor restrictions and are invested primarily in fixed money market accounts and land. Because the Organization does not know when conditions will be met for the collection of the charitable remainder, there were no plans as of September 30, 2021 for use of the assets.

Note 16: Liquidity and Availability of Funds

The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments. The Organization pays all operating expenses from financial assets without donor restrictions. The Organization's investment allocation and policy over financial assets is structured to ensure financial assets are available as its general expenditures, liabilities and obligations come due.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

The following table reflects the Organization's financial assets as of September 30, 2021, reduced by amounts not available for general expenditure within one year.

Financial assets	
Cash and cash equivalents	\$ 28,093,178
Investments	294,004,509
Investments - other	7,408,133
Assets held for purchase of investments	7,151,828
Receivables - other	1,524,908
Notes receivable	906,053
	<hr/>
	339,088,609
Less amounts unavailable for general expenditure within one year due to	
Notes receivable to be collected beyond one year	(692,411)
Investments held in trust for affiliated organizations and deferred gift and planned giving agreements	(97,450,512)
Investments held in funds which cannot be easily liquidated	(17,970,624)
Investments encumbered by board designations or donor restrictions	(75,965,983)
	<hr/>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 147,009,079</u></u>

Note 17: Revision of Beginning Net Assets

Certain revisions have been made to the 2020 beginning net assets to correct the classification of net assets with donor restrictions stemming from incorrect reporting of net assets restricted for the Organization. These revisions did not have a significant impact on the beginning net assets. The following changes were made on the Consolidating Statement of Activities:

- The beginning of the year net assets of the Global Ministry Center were understated because it did not record its beneficial interest in the net assets of the Foundation for \$6,780,979.
- The beginning of the year net assets of the Foundation were understated because it had not recognized the donor income of \$2,354,245.
- The elimination entry for the two errors noted above were reflected in the cumulative amount of net assets recorded on the consolidating statement of activities for \$7,864,172 resulting in an overall increase of net assets of \$1,271,052.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

Note 18: Revenue from Contracts with Customers

Change in Accounting Principle

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (Topic 606), that replaces existing revenue recognition guidance. The new standard requires companies to recognize revenue in a way that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. In addition, Topic 606 requires disclosures of the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.

The Organization adopted this standard on October 1, 2020, using a modified retrospective approach with the cumulative effect of initially applying the new standard recognized in retained earnings at the beginning of the year of adoption. Comparative prior period information has not been adjusted and continues to be reported in accordance with previous revenue recognition guidance in ASC Topic 605 — *Revenue Recognition*. The Organization has applied the new standard to all contracts yet not complete at the date of adoption. The Organization's adoption of Topic 606 did not result in a change to the timing of revenue recognition.

The satisfaction of the Organization's performance obligation is based upon transfer of control over a product to a customer, which results in sales being recognized upon shipment rather than upon delivery for certain wholesale transactions and substantially all digital commerce sales. A customer is considered to have control once they are able to direct the use and receive substantially all of the benefits of the product. The adoption of Topic 606 did not have a material effect on the consolidated statement of financial position during the year ended September 30, 2021.

Performance Obligations

Revenue is measured as the amount of consideration the Organization expects to receive in exchange for transferring distinct goods or providing services to customers. The Organization's revenue consists substantially of product sales and is reported net of sales discounts, rebates, incentives, returns and other allowances offered to customers. The Organization recognizes revenue when performance obligations under the terms of contracts with its customers are satisfied, which occurs when control passes to a customer to enable them to direct the use of and obtain benefit from a product. This typically occurs when a customer obtains legal title, obtains the risks and rewards of ownership, has received the goods according to the contractual shipping terms either at the shipping point or destination and is obligated to pay for the product. Customary terms require payment within 30 days, and for certain customers, deposits may be required in advance of shipment.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate

Notes to Consolidated Financial Statements

September 30, 2021

The Organization sells products both to independent dealers and directly to end customers. Sales to independent dealers typically include products only, as the independent dealer provides additional value-added services to end customers. Direct sales to end customers include products and may include related services such as installation and design services. These services are distinct from the delivered products within the context of the contract, and therefore revenue is recognized for products, installation, and design on a discrete basis. The performance of services may be outsourced to independent dealers or other third parties, but the Organization typically retains the primary responsibility for performance of the services when selling directly to end customers. For services, revenue is recognized when the service is performed, and the Organization has an enforceable right to payment. Service revenue does not represent a significant portion of the Organization's total sales.

Disaggregation of Revenue

The Organization has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the customers that have different reimbursement and payment methodologies.

The composition of revenue by segment for the year ended September 30, 2021 is as follows:

Nazarene communications and publishing sales	\$ 5,021,525
Trustee fees	939,593
Event registrations	75,122
Other	762,194
Revenue not subject to ASC 606	<u>110,028,327</u>
	<u><u>\$ 116,826,761</u></u>

Nazarene Communications and Publishing Sales

Revenue from the sale of publication and educational materials is recognized when promised goods are shipped to the Organization's customer. Revenue recognized reflects the consideration expected in exchange for those goods.

Trustee Fees

Revenue for Trustee fees is reported at the amount that reflects the consideration to which the Organization expects to receive in exchange for providing trustee services to Nazarene related organizations. Revenue is recognized as performance obligations are satisfied, which is ratably over the year. Generally, the Organization bills for these services on an annual basis.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

Event Registration

Revenue from event registrations is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for admission to events. Revenue from events is recognized when the promised event occurs. Revenue recognized reflects the consideration expected in exchange for these services.

Other Revenue

Performance obligations are determined based on the nature of the goods or services provided by the Organization. Revenue for performance obligations satisfied over time is recognized ratably over the period based on time elapsed and are generally completed within a year. The Organization believes this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation.

Note 19: Significant Estimates

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Investments

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the accompanying statement of financial position.

Charitable Remainder Trusts, Gift Annuities and Funds Held for Third Parties

Estimates related to the valuation of charitable remainder trusts and gift annuities are described in *Note 1*.

Pension and Post Retirement Liabilities

Estimates related to the valuation of pension and post retirement liabilities are described in *Note 1*.

Functional Allocation of Expenses

Estimates related to the allocation of certain costs among the donor services, program direct fund expenses, administrative and development categories are described in *Note 1*.

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Notes to Consolidated Financial Statements
September 30, 2021

Note 20: Subsequent Events

Subsequent events have been evaluated through February 18, 2022, which is the date the consolidated financial statements were available to be issued.

Supplementary Information

The Church of the Nazarene, Inc. Subsidiaries and Affiliate
Consolidating Statement of Financial Position
September 30, 2021

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
Assets					
Cash and cash equivalents	\$ 14,887,236	\$ 12,736,409	\$ 1,694,073	\$ (1,224,540)	\$ 28,093,178
Investments, at fair value	152,788,884	15,268,530	150,197,025	(24,249,930)	294,004,509
Investments - other	3,639,907	3,768,226	-	-	7,408,133
Assets held for purchase of investments	3,712,524	9,842	3,429,462	-	7,151,828
Receivables - other	555,118	91,424	899,329	(20,963)	1,524,908
Property and equipment, net	27,054,639	8,682,877	55,162	-	35,792,678
Assets held for sale	113,200	-	-	-	113,200
Beneficial interest in net asset of foundation or related party	12,124,605	-	135,224	(12,259,829)	-
Beneficial interest in charitable remainder trusts	740,440	-	77,573	-	818,013
Notes receivable	-	-	906,053	-	906,053
Inventories, net	-	-	1,854,979	-	1,854,979
Other assets	738,671	99,729	369,720	-	1,208,120
	<u>738,671</u>	<u>99,729</u>	<u>369,720</u>	<u>-</u>	<u>1,208,120</u>
Total assets	<u>\$ 216,355,224</u>	<u>\$ 40,657,037</u>	<u>\$ 159,618,600</u>	<u>\$ (37,755,262)</u>	<u>\$ 378,875,599</u>
Liabilities and Net Assets					
Liabilities					
Accounts payable and accrued expenses	\$ 3,466,059	\$ 145,354	\$ 1,054,539	\$ (1,245,503)	\$ 3,420,449
Deferred gift agreements	5,713,524	-	6,612,086	(135,224)	12,190,386
Funds held in trust	28,568,812	743,910	80,197,334	(24,249,930)	85,260,126
Pension obligation	(803,337)	-	5,618,149	-	4,814,812
Postretirement benefit obligation	9,726,026	-	945,442	-	10,671,468
	<u>9,726,026</u>	<u>-</u>	<u>945,442</u>	<u>-</u>	<u>10,671,468</u>
Total liabilities	<u>46,671,084</u>	<u>889,264</u>	<u>94,427,550</u>	<u>(25,630,657)</u>	<u>116,357,241</u>
Net Assets					
Without donor restrictions	111,795,459	27,296,322	49,280,089	-	188,371,870
With donor restrictions	57,888,681	12,471,451	15,910,961	(12,124,605)	74,146,488
Total net assets before non- controlling interest	<u>169,684,140</u>	<u>39,767,773</u>	<u>65,191,050</u>	<u>(12,124,605)</u>	<u>262,518,358</u>
Non-controlling interest	-	-	-	-	-
Total net assets	<u>169,684,140</u>	<u>39,767,773</u>	<u>65,191,050</u>	<u>(37,755,262)</u>	<u>262,518,358</u>
Total liabilities and net assets	<u>\$ 216,355,224</u>	<u>\$ 40,657,037</u>	<u>\$ 159,618,600</u>	<u>\$ (37,755,262)</u>	<u>\$ 378,875,599</u>

The Church of the Nazarene, Inc. Subsidiaries and Affiliate

Consolidating Statement of Activities

Year Ended September 30, 2021

	Global Ministry Center			Global Regions			Other Entities			Eliminations	Total		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total		Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Gains													
Contribution Revenue													
World Evangelism Fund	\$ 37,795,922	\$ -	\$ 37,795,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,795,922	\$ -	\$ 37,795,922
Approved mission projects	22,492,085	5,242,850	27,734,935	25,448,872	3,248,703	28,697,575	1,017,272	42,031	1,059,303	(26,012,974)	22,945,255	8,533,584	31,478,839
Legacy, gifts and charitable remainders	2,111,130	14,480	2,125,610	-	-	-	4,485,124	2,766,152	7,251,276	-	6,596,254	2,780,632	9,376,886
Gifts-in-kind	-	-	-	-	-	-	821,331	-	821,331	-	821,331	-	821,331
Net sales revenue	-	-	-	-	-	-	4,873,859	-	4,873,859	(91,150)	4,782,709	-	4,782,709
Other revenue	1,198,738	-	1,198,738	507,619	-	507,619	964,069	15,525	979,594	(92,919)	2,577,507	15,525	2,593,032
Revenues and gains	63,597,875	5,257,330	68,855,205	25,956,491	3,248,703	29,205,194	12,161,655	2,823,708	14,985,363	(26,197,043)	75,518,978	11,329,741	86,848,719
Net assets released from restrictions	1,092,519	(1,092,519)	-	2,874,745	(2,874,745)	-	827,270	(827,270)	-	-	4,794,534	(4,794,534)	-
Total revenues and gains	64,690,394	4,164,811	68,855,205	28,831,236	373,958	29,205,194	12,988,925	1,996,438	14,985,363	(26,197,043)	80,313,512	6,535,207	86,848,719
Expenses													
Program Services													
Global Missions	43,837,889	-	43,837,889	28,339,781	-	28,339,781	1,670,119	-	1,670,119	(24,566,965)	49,280,824	-	49,280,824
Denominational Governance and Educational Advocacy	5,294,086	-	5,294,086	-	-	-	-	-	-	261,342	5,555,428	-	5,555,428
Sunday School and Youth Ministries	1,058,613	-	1,058,613	-	-	-	-	-	-	(209,490)	849,123	-	849,123
Nazarene Communications and Publishing	1,199,710	-	1,199,710	-	-	-	4,935,816	-	4,935,816	(89,052)	6,046,474	-	6,046,474
Church of the Nazarene Foundation	-	-	-	-	-	-	5,365,156	-	5,365,156	(1,463,241)	3,901,915	-	3,901,915
Total program services	51,390,298	-	51,390,298	28,339,781	-	28,339,781	11,971,091	-	11,971,091	(26,067,406)	65,633,764	-	65,633,764
Support Services													
General and administrative services	8,356,424	-	8,356,424	1,142,554	-	1,142,554	2,562,427	-	2,562,427	(106,583)	11,954,822	-	11,954,822
Fundraising	1,874,285	-	1,874,285	-	-	-	-	-	-	(23,054)	1,851,231	-	1,851,231
Total support services	10,230,709	-	10,230,709	1,142,554	-	1,142,554	2,562,427	-	2,562,427	(129,637)	13,806,053	-	13,806,053
Total expenses	61,621,007	-	61,621,007	29,482,335	-	29,482,335	14,533,518	-	14,533,518	(26,197,043)	79,439,817	-	79,439,817
Change in net assets from operations	3,069,387	4,164,811	7,234,198	(651,099)	373,958	(277,141)	(1,544,593)	1,996,438	451,845	-	873,695	6,535,207	7,408,902
Non-Operating Income (Expense)													
Net investment income	16,156,052	844,673	17,000,725	1,912,036	-	1,912,036	7,987,141	2,353,442	10,340,583	-	26,055,229	3,198,115	29,253,344
Foreign currency gain	-	-	-	305,432	-	305,432	-	-	-	-	305,432	-	305,432
Other income	-	-	-	-	-	-	370,088	-	370,088	-	370,088	-	370,088
Loss on sale of property and equipment	(760)	-	(760)	-	-	-	-	-	-	-	(760)	-	(760)
Actuarial adjustment of deferred gift agreements	-	(39,758)	(39,758)	-	-	-	-	-	(111,470)	(111,470)	-	(151,228)	(151,228)
Beneficial interest in net assets held by third parties	-	49,178	49,178	-	-	-	-	-	-	-	-	49,178	49,178
Change in beneficial interest in net assets held by foundation	-	4,260,433	4,260,433	-	-	-	-	-	-	(4,260,433)	-	-	-
Other expenses	-	(9,374)	(9,374)	-	-	-	-	(34,324)	(34,324)	-	-	(43,698)	(43,698)
Total non-operating income (expense)	16,155,292	5,105,152	21,260,444	2,217,468	-	2,217,468	8,357,229	2,207,648	10,564,877	(4,260,433)	26,729,989	3,052,367	29,782,356
Change in net assets before other changes in pension and postretirement obligations	19,224,679	9,269,963	28,494,642	1,566,369	373,958	1,940,327	6,812,636	4,204,086	11,016,722	(4,260,433)	27,603,684	9,587,574	37,191,258
Changes in pension obligations other than net periodic service cost	2,738,819	-	2,738,819	-	-	-	699,824	-	699,824	-	3,438,643	-	3,438,643
Change in Net Assets	21,963,498	9,269,963	31,233,461	1,566,369	373,958	1,940,327	7,512,460	4,204,086	11,716,546	(4,260,433)	31,042,327	9,587,574	40,629,901
Net Assets, Beginning of Year, as Previously Reported	89,831,961	41,837,739	131,669,700	25,729,953	12,097,493	37,827,446	41,767,629	9,352,630	51,120,259	-	157,329,543	63,287,862	220,617,405
Revision, See Note 17	-	6,780,979	6,780,979	-	-	-	-	2,354,245	2,354,245	(7,864,172)	-	1,271,052	1,271,052
Net Assets, Beginning of Year, As Revised	89,831,961	48,618,718	138,450,679	25,729,953	12,097,493	37,827,446	41,767,629	11,706,875	53,474,504	(7,864,172)	157,329,543	64,558,914	221,888,457
Net Assets, End of Year	\$ 111,795,459	\$ 57,888,681	\$ 169,684,140	\$ 27,296,322	\$ 12,471,451	\$ 39,767,773	\$ 49,280,089	\$ 15,910,961	\$ 65,191,050	\$ (12,124,605)	\$ 188,371,870	\$ 74,146,488	\$ 262,518,358
Change in Net Assets Attributable to Non-Controlling Interest	\$ (148,183)	\$ -	\$ (148,183)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (148,183)	\$ -	\$ (148,183)
Change in Net Assets Attributable to Controlling Interest	\$ 22,111,681	\$ 9,269,963	\$ 31,381,644	\$ 1,566,369	\$ 373,958	\$ 1,940,327	\$ 7,512,460	\$ 4,204,086	\$ 11,716,546	\$ (4,260,433)	\$ 31,190,510	\$ 9,587,574	\$ 40,778,084



The Church of the Nazarene, Inc. and Subsidiaries

Independent Auditor's Report and Consolidated Financial Statements

September 30, 2022 and 2021

The Church of the Nazarene, Inc. and Subsidiaries
September 30, 2022 and 2021

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Independent Auditor's Report

Board of Directors
The Church of the Nazarene, Inc. and Subsidiaries
Lenexa, Kansas

Opinion

We have audited the consolidated financial statements of The Church of the Nazarene, Inc. and Subsidiaries (the Church), which comprise the consolidated statements of financial position as of September 30, 2022 and 2021, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Church as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are required to be independent of the Church and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Church's ability to continue as a going concern within one year after the date that these consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting

from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Church's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Church's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements that collectively comprise the Church's basic consolidated financial statements. The consolidating information that we were engaged to report listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic consolidated financial statements.

The consolidating information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic consolidated financial statements or to the basic consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic consolidated financial statements as a whole.

FORVIS,LLP

Kansas City, Missouri
July 27, 2023

The Church of the Nazarene, Inc. and Subsidiaries
Consolidated Statements of Financial Position
September 30, 2022 and 2021

Assets

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 42,846,552	\$ 28,093,178
Investments, at fair value (including funds held in trust)	245,247,671	294,004,509
Investments - other	7,519,673	7,408,133
Assets held for purchase of investments	6,776,959	7,151,828
Receivables - other	1,680,649	1,524,908
Property and equipment, net	34,967,068	35,792,678
Assets held for sale	113,200	113,200
Beneficial interest in net assets held by others	715,619	818,013
Notes receivable	646,205	906,053
Inventories, net	2,116,413	1,854,979
Other assets	<u>1,017,511</u>	<u>1,208,120</u>
Total assets	<u>\$ 343,647,520</u>	<u>\$ 378,875,599</u>

Liabilities and Net Assets

Liabilities

Accounts payable and accrued expenses	\$ 6,366,217	\$ 3,420,449
Deferred gift agreements	10,005,208	12,190,386
Funds held in trust	74,079,787	85,260,126
Pension obligation	2,240,567	4,814,812
Postretirement benefit obligation	<u>8,795,503</u>	<u>10,671,468</u>
Total liabilities	<u>101,487,282</u>	<u>116,357,241</u>

Net Assets

Without donor restrictions	163,886,630	188,371,870
With donor restrictions	<u>78,273,608</u>	<u>74,146,488</u>
Total net assets	<u>242,160,238</u>	<u>262,518,358</u>
Total liabilities and net assets	<u>\$ 343,647,520</u>	<u>\$ 378,875,599</u>

The Church of the Nazarene, Inc. and Subsidiaries
Consolidated Statement of Activities
Year Ended September 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Gains			
Contribution Revenue			
World Evangelism Fund	\$ 37,511,633	\$ -	\$ 37,511,633
Approved mission projects	11,211,151	21,065,593	32,276,744
Legacy, gifts, and charitable remainders	3,918,375	424,762	4,343,137
Gifts-in-kind	1,551,445	-	1,551,445
Net sales revenue	5,380,779	-	5,380,779
Other revenue	2,871,054	(32,252)	2,838,802
Revenues and gains	<u>62,444,437</u>	<u>21,458,103</u>	<u>83,902,540</u>
Net assets released from restrictions	<u>13,751,240</u>	<u>(13,751,240)</u>	<u>-</u>
Total revenues and gains	<u>76,195,677</u>	<u>7,706,863</u>	<u>83,902,540</u>
Expenses			
Program Services			
Global Missions	46,183,364	-	46,183,364
Denominational Governance and Educational Advocacy	6,603,778	-	6,603,778
Sunday School and Youth Ministries	1,149,879	-	1,149,879
Nazarene Communications and Publishing	5,222,708	-	5,222,708
Church of the Nazarene Foundation	5,361,619	-	5,361,619
Total program services	<u>64,521,348</u>	<u>-</u>	<u>64,521,348</u>
Support Services			
General and administrative services	11,443,313	-	11,443,313
Fundraising	1,547,768	-	1,547,768
Total support services	<u>12,991,081</u>	<u>-</u>	<u>12,991,081</u>
Total expenses	<u>77,512,429</u>	<u>-</u>	<u>77,512,429</u>
Change in net assets from operations	<u>(1,316,752)</u>	<u>7,706,863</u>	<u>6,390,111</u>
Non-Operating Income (Expense)			
Net investment loss	(22,698,782)	(4,259,312)	(26,958,094)
Foreign currency loss	(93,241)	-	(93,241)
Gain on sale of property and equipment	3,894	-	3,894
Actuarial adjustment of deferred gift agreements	-	800,359	800,359
Beneficial interest in net assets held by third parties	-	(185,277)	(185,277)
Contribution to single defined benefit pension plan	(4,614,395)	-	(4,614,395)
Other expenses	332,895	64,487	397,382
Total non-operating income (expense)	<u>(27,069,629)</u>	<u>(3,579,743)</u>	<u>(30,649,372)</u>
Change in net assets before other changes in pension and postretirement obligations	<u>(28,386,381)</u>	<u>4,127,120</u>	<u>(24,259,261)</u>
Changes in pension obligations other than net periodic service cost	<u>3,901,141</u>	<u>-</u>	<u>3,901,141</u>
Change in Net Assets	<u>(24,485,240)</u>	<u>4,127,120</u>	<u>(20,358,120)</u>
Net Assets, Beginning of Year	<u>188,371,870</u>	<u>74,146,488</u>	<u>262,518,358</u>
Net Assets, End of Year	<u>\$ 163,886,630</u>	<u>\$ 78,273,608</u>	<u>\$ 242,160,238</u>

See Notes to Consolidated Financial Statements

The Church of the Nazarene, Inc. and Subsidiaries
Consolidated Statement of Activities
Year Ended September 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Gains			
Contribution Revenue			
World Evangelism Fund	\$ 37,795,922	\$ -	\$ 37,795,922
Approved mission projects	22,945,255	8,533,584	31,478,839
Legacy, gifts, and charitable remainders	6,596,254	2,780,632	9,376,886
Gifts-in-kind	821,331	-	821,331
Net sales revenue	4,782,709	-	4,782,709
Other revenue	<u>2,577,507</u>	<u>15,525</u>	<u>2,593,032</u>
Revenues and gains	75,518,978	11,329,741	86,848,719
Net assets released from restrictions	<u>4,794,534</u>	<u>(4,794,534)</u>	<u>-</u>
Total revenues and gains	<u>80,313,512</u>	<u>6,535,207</u>	<u>86,848,719</u>
Expenses			
Program Services			
Global Missions	49,280,824	-	49,280,824
Denominational Governance and Educational Advocacy	5,555,428	-	5,555,428
Sunday School and Youth Ministries	849,123	-	849,123
Nazarene Communications and Publishing	6,046,474	-	6,046,474
Church of the Nazarene Foundation	<u>3,901,915</u>	<u>-</u>	<u>3,901,915</u>
Total program services	<u>65,633,764</u>	<u>-</u>	<u>65,633,764</u>
Support Services			
General and administrative services	11,954,822	-	11,954,822
Fundraising	<u>1,851,231</u>	<u>-</u>	<u>1,851,231</u>
Total support services	<u>13,806,053</u>	<u>-</u>	<u>13,806,053</u>
Total expenses	<u>79,439,817</u>	<u>-</u>	<u>79,439,817</u>
Change in net assets from operations	<u>873,695</u>	<u>6,535,207</u>	<u>7,408,902</u>
Non-Operating Income (Expense)			
Net investment income	26,055,229	3,198,115	29,253,344
Foreign currency gain	305,432	-	305,432
Other income	370,088	-	370,088
Loss on sale of property and equipment	(760)	-	(760)
Actuarial adjustment of deferred gift agreements	-	(151,228)	(151,228)
Beneficial interest in net assets held by third parties	-	49,178	49,178
Other expenses	<u>-</u>	<u>(43,698)</u>	<u>(43,698)</u>
Total non-operating income (expense)	<u>26,729,989</u>	<u>3,052,367</u>	<u>29,782,356</u>
Change in net assets before other changes in pension and postretirement obligations	27,603,684	9,587,574	37,191,258
Changes in pension obligations other than net periodic service cost	<u>3,438,643</u>	<u>-</u>	<u>3,438,643</u>
Change in Net Assets	<u>31,042,327</u>	<u>9,587,574</u>	<u>40,629,901</u>
Net Assets, Beginning of Year, as Previously Reported	157,329,543	63,287,862	220,617,405
Revision, see Note 17	<u>-</u>	<u>1,271,052</u>	<u>1,271,052</u>
Net Assets, Beginning of Year, as Revised	<u>157,329,543</u>	<u>64,558,914</u>	<u>221,888,457</u>
Net Assets, End of Year	<u>\$ 188,371,870</u>	<u>\$ 74,146,488</u>	<u>\$ 262,518,358</u>
Change in Net Assets Attributable to Non-Controlling Interest	<u>\$ (148,183)</u>	<u>\$ -</u>	<u>\$ (148,183)</u>
Change in Net Assets Attributable to Controlling Interest	<u>\$ 31,190,510</u>	<u>\$ 9,587,574</u>	<u>\$ 40,778,084</u>

See Notes to Consolidated Financial Statements

The Church of the Nazarene, Inc. and Subsidiaries
Consolidated Statement of Functional Expenses
Year Ended September 30, 2022

	Program Services					Support Services			Total	
	Global Missions	Denominational Gov & Educational Advocacy	Sunday School & Youth Ministries	Nazarene Communications and Publishing	Church of the Nazarene Foundation	Subtotal	General & Administrative	Fundraising		Subtotal
Salaries and benefits	\$ 16,359,482	\$ 2,518,955	\$ 532,898	\$ 1,470,702	\$ -	\$ 20,882,037	\$ 6,789,595	\$ 973,014	\$ 7,762,609	\$ 28,644,646
Missional support	21,334,656	2,554,533	268,068	87,038	5,361,619	29,605,914	595,656	33,687	629,343	30,235,257
Services and professional fees	1,526,964	488,025	87,485	1,432,766	-	3,535,240	1,215,975	275,542	1,491,517	5,026,757
Office and occupancy	3,559,930	617,374	153,180	845,176	-	5,175,660	1,472,906	177,461	1,650,367	6,826,027
Travel	1,948,323	405,029	72,920	25,163	-	2,451,435	54,940	76,689	131,629	2,583,064
Other	1,454,009	19,862	35,328	1,361,863	-	2,871,062	1,314,241	11,375	1,325,616	4,196,678
Total expenses	\$ 46,183,364	\$ 6,603,778	\$ 1,149,879	\$ 5,222,708	\$ 5,361,619	\$ 64,521,348	\$ 11,443,313	\$ 1,547,768	\$ 12,991,081	\$ 77,512,429

The Church of the Nazarene, Inc. and Subsidiaries
Consolidated Statement of Functional Expenses
Year Ended September 30, 2021

	Program Services					Support Services			Total	
	Global Missions	Denominational Gov & Educational Advocacy	Sunday School & Youth Ministries	Nazarene Communications and Publishing	Church of the Nazarene Foundation	Subtotal	General & Administrative	Fundraising		Subtotal
Salaries and benefits	\$ 14,826,622	\$ 2,320,372	\$ 631,106	\$ 2,157,734	\$ -	\$ 19,935,834	\$ 6,796,944	\$ 1,254,540	\$ 8,051,484	\$ 27,987,318
Missional support	29,482,725	2,225,037	4,098	46,011	3,901,915	35,659,786	1,027,271	26,122	1,053,393	36,713,179
Services and professional fees	1,683,291	621,793	86,281	1,404,074	-	3,795,439	1,887,540	311,060	2,198,600	5,994,039
Office and occupancy	3,004,262	274,066	113,803	773,783	-	4,165,914	1,694,798	204,688	1,899,486	6,065,400
Travel	421,528	92,146	4,298	9,865	-	527,837	81,874	14,105	95,979	623,816
Other	(137,604)	22,014	9,537	1,655,007	-	1,548,954	466,395	40,716	507,111	2,056,065
Total expenses	\$ 49,280,824	\$ 5,555,428	\$ 849,123	\$ 6,046,474	\$ 3,901,915	\$ 65,633,764	\$ 11,954,822	\$ 1,851,231	\$ 13,806,053	\$ 79,439,817

The Church of the Nazarene, Inc. and Subsidiaries
Consolidated Statements of Cash Flows
Years Ended September 30, 2022 and 2021

	2022	2021
Operating Activities		
Change in net assets	\$ (20,358,120)	\$ 40,629,901
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation expense	1,532,357	1,629,196
Net realized and unrealized (gain) loss on investments	34,060,304	(32,369,370)
Contributions restricted for long-term investment	(356,589)	(2,572,342)
Non-cash contributions	(807,658)	(956,175)
Discount amortization on notes receivable	(18,267)	(22,593)
Change in beneficial interest in charitable trusts	74,944	(59,174)
Change in beneficial interest in insurance policies	(32,763)	57,280
Loss on disposal of property and equipment	117,111	760
Pension obligation	(2,574,245)	(3,008,650)
Postretirement benefit obligation	(1,875,965)	(822,092)
Actuarial gain on investments	22,871	-
Actuarial gain on deferred gift agreements	800,359	(151,228)
Forgiveness of Paycheck Protection Program loan	(333,952)	(486,500)
Changes in		
Other receivables	(155,741)	(343,633)
Inventories	(261,434)	342,879
Other assets	223,372	632,961
Accounts payable and accrued liabilities	3,279,720	846,739
Funds held in trust	(11,180,339)	12,734,824
	<u>2,155,965</u>	<u>16,082,783</u>
Net cash provided by operating activities		
Investing Activities		
Purchases of property and equipment	(1,077,281)	(732,513)
Proceeds from disposal of property and equipment	253,423	20,994
Proceeds from sales and maturities of investments and investments - other	43,691,966	52,751,255
Purchases of investments and investments - other	(27,947,316)	(65,710,981)
Issuance of notes receivable	-	270,509
Payments on notes receivable	278,115	-
Proceeds from beneficial interest in charitable remainder trusts	27,450	439,736
	<u>15,226,357</u>	<u>(12,961,000)</u>
Net cash provided by (used in) investing activities		
Financing Activities		
Contributions restricted for long-term investment	356,589	2,572,342
Change in deferred gift agreements	(3,244,165)	868,632
Proceeds from issuance of annuities and trusts payable	1,056,967	1,525,436
Payments on annuities and trusts payable	(798,339)	(673,868)
Proceeds from Paycheck Protection Program loan	-	333,952
	<u>(2,628,948)</u>	<u>4,626,494</u>
Net cash provided by (used in) financing activities		
Change in Cash and Cash Equivalents	<u>14,753,374</u>	<u>7,748,277</u>
Cash and Cash Equivalents, Beginning of Year	<u>28,093,178</u>	<u>20,344,901</u>
Cash and Cash Equivalents, End of Year	<u>\$ 42,846,552</u>	<u>\$ 28,093,178</u>

See Notes to Consolidated Financial Statements

The Church of the Nazarene, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

September 30, 2022 and 2021

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

The Church of the Nazarene, Inc. (the “Church”) is organized and operated exclusively for religious purposes including, but not limited to, disseminating the truths and principles of the Holy Bible, and diffusing more generally the blessings of Christian benevolence and charity, Christian education and the Christian religion, through the Nations. The specific purposes and objectives of the Church shall include, but not be limited to the following:

- Establishing local churches;
- Establishing and operating Christian educational institutions, projects and activities for the religious instruction of children and adults;
- Engaging in missionary activities to establish churches and otherwise to spread the Gospel of Jesus Christ globally;
- Publishing and distributing Christian religious literature and materials in any and all formats;
- Rendering Christian aid and service to the elderly, the disabled, sick and impoverished and to others with material and spiritual needs;
- Engaging in any and all activities appropriate to sustain and support the ministries of the Church; and
- Supporting other organizations, associations, projects and individuals organized and operated for similar purposes throughout the world.

Basis of Presentation

The accompanying consolidated financial statements have been prepared in accordance with generally acceptable accounting principles in the United States (“U.S. GAAP”). The consolidated financial statements include the accounts of the Church and all of its majority-owned or controlled subsidiaries, which includes Global Ministry Center, its Global Mission regional offices, its wholly owned subsidiaries: Church of the Nazarene Foundation (the “Foundation”), Harvest Partners, Inc. and Nazarene Compassionate Ministries, Inc. (“NCM, Inc.”), and Nazarene Publishing House (“NPH”) (collectively, the “Organization”). All significant intercompany accounts and transactions have eliminated in consolidation. Individual congregations are distinctly separate legal entities and are not included herein.

The Church of the Nazarene, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

September 30, 2022 and 2021

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, resources are classified for accounting and financial reporting purposes into categories established according to their nature and purpose. The assets, liabilities and net assets of the Organization are reported as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are resources that are not subject to donor-imposed stipulations. The only limits on net assets without donor restrictions are those resulting from the nature of the Organization and its purposes.

Net Assets With Donor Restrictions

Net assets with donor restrictions are resources whose use by the Organization is limited by donor-imposed restrictions that either expire by the passage of time or can be fulfilled by actions of the Organization. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Generally, income earned on related investments, if any, may be restricted by donors or used for unrestricted purposes in the absence of donor restrictions. Interest and dividends restricted by the donor are credited to net assets with donor restrictions until they are released for expenditure.

Foreign Operations

The books of record of certain Global Mission regional offices of the Organization which are domiciled and incorporated in a foreign location are kept using the local currency of each respective foreign domicile. However, the U.S. dollar is the functional currency of such Global Mission regional offices and the books of record are remeasured into the functional currency as of and for the years ended September 30, 2022 and 2021.

As of September 30, 2022, included in cash and cash equivalents and investments, at fair value, on the consolidated statements of financial position is approximately \$1,488,000 and \$2,901,000, of assets held outside of the U.S., respectively. As of September 30, 2021, included in cash and cash equivalents and investments, at fair value, on the consolidated statements of financial position is approximately \$2,031,000 and \$2,897,000, of assets held outside of the U.S., respectively.

All property and equipment, net, held by global regions, exists in foreign countries, as of September 30, 2022 and 2021 this is approximately \$8,173,000 and \$8,683,000, respectively, and is included on the consolidated statements of financial position.

Cash and Cash Equivalents

The Organization considers only funds and overnight investments held in banks for operating purposes as cash equivalents. Uninvested cash and cash equivalents included in investment accounts, including endowment accounts, are not considered to be cash and cash equivalents. At September 30, 2022 and 2021, cash equivalents consisted primarily of money market accounts and overnight investments held in banks for operating purposes. At September 30, 2022, the Organization's cash accounts exceeded federally insured limits by approximately \$39,574,000.

The Church of the Nazarene, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

September 30, 2022 and 2021

Investments

Investments, at fair value consist primarily of marketable securities and alternative investments. The Organization measures marketable securities, at fair value. Alternative investments are recorded at net asset value (NAV), as a practical expedient, to determine fair value of the investments. Investments - other includes savings account balances and money market accounts.

The Organization's investment policy for marketable securities is to maintain a target allocation consistent with the following:

Equity Securities	42% - 66%
Bond of Fixed Income Securities	32% - 40%
Real Estate	8% - 12%

Net Investment Return

Investment return includes dividend, interest and other investment income; realized and unrealized gains and losses on investments carried at fair value; and realized gains and losses on other investments, less external and direct internal investment expenses. Gains and losses on the sale of securities are recorded on the trade date and are determined using the specific identification method.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in net assets without donor restrictions. Other investment return is reflected in the consolidated statements of activities with or without donor restrictions based upon the existence and nature of any donor or legally imposed restrictions.

The Organization maintains pooled investment accounts for its endowments. Investment income and realized and unrealized gains and losses from securities in the pooled investment accounts are allocated monthly to the individual endowments based on the relationship of the fair value of the interest of each endowment to the total fair value of the pooled investments accounts, as adjusted for additions to or deductions from those accounts.

Assets Held for Purchase of Investments

The Organization has investments in certificates of deposit and money market accounts with original maturities of three months or less that are restricted for long-term purposes and are not available for day-to-day operations, and therefore, they are separated from cash and cash equivalents.

Accounts Receivable

Accounts receivable are stated at the amount of consideration from customers, of which the Organization has an unconditional right to receive. The Organization provides an allowance for doubtful accounts, which is based upon a review of customer credit worthiness, past transaction history with the customer, current economic industry trends and changes in customer payment terms.

The Church of the Nazarene, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

September 30, 2022 and 2021

Accounts receivable past due more than 90 days are considered delinquent. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the customer. The Organization generally does not require collateral from and extends unsecured credit to its customers.

Property and Equipment

Property and equipment are stated at cost, net of accumulated depreciation. Depreciation is calculated using the straight-line method over the estimated useful lives of the depreciable assets. The Organization's policy is to capitalize property and equipment with original cost greater than \$500. Estimated useful lives of property and equipment are as follows:

Buildings and improvements	10 - 50 years
Furniture and equipment	4 - 8 years

Assets to be disposed of are reported at the lower of carrying amount or fair value, less costs to sell. Expenditures for repairs and maintenance, which do not improve or extend the expected useful lives of the assets, are expensed as incurred while major replacements and improvements are capitalized.

Notes Receivable

From time to time, the Organization receives gifts of property and stock from donors. The Organization will sell these assets and enter into a promissory note with the buyer for all or a portion of the proceeds of the assets. Such promissory notes receivable are recorded at the estimated collectible amounts, and a portion of these notes is secured by real property. Interest income on notes is recognized using the interest method. Interest income on impaired notes is recognized on the accrual basis until the account becomes severely delinquent, at which time the notes are placed on non-accrual status. Interest income is subsequently recognized to the extent cash payments are received. The accrual of interest resumes when the notes are brought current and removed from non-accrual status.

Inventories

Inventories, which consist primarily of finished goods, are stated at the lower of cost or net realizable value, including a reserve for obsolescence commensurate with known or estimated exposures, which is primarily based on inventory usage. Cost is determined under the average-cost method.

Long-Lived Assets

The Organization periodically reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset with estimated future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by

The Church of the Nazarene, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

September 30, 2022 and 2021

which the carrying amount of the assets exceeds the fair value of the assets. The factors considered by management in performing this assessment include current operating results, trends and prospects as well as the effects of obsolescence, demand, competition and other economic factors. For purposes of determining impairment, the Organization groups assets by category. During the years ended September 30, 2022 and 2021, the Organization recognized no such impairment expense.

Deferred Gift/Planned Giving Agreements

The Organization is a party to various deferred gift and planned giving agreements, including gift annuities, unitrusts and revocable and irrevocable trusts, whereby the Organization receives funds or assets for which it has fiduciary responsibility for the safekeeping, investment management and distribution of funds to donor-designated beneficiaries.

The Organization recognizes an asset and a liability for funds or assets received pursuant to revocable and irrevocable deferred gift agreements for which the Organization is not the donor-designated beneficiary. In certain cases, the Organization is the donor-designated beneficiary and recognizes the receipt of funds or assets as revenues with donor restrictions for irrevocable deferred gift agreements.

Certain agreements may contain an annuity feature, whereby the Organization will pay a fixed annuity to the donor or donor's beneficiary over specified periods of time. At the inception of the agreement, the Organization recognizes a liability equal to the present value of the expected annuity obligation, at the current discount rate of 5 percent in 2022, over the remaining expected life of the annuitant based on established mortality tables. The excess of the value of the funds or assets received over the present value of the annuity obligation is recognized as net assets with donor restrictions of the Organization if the Organization is the designated recipient of the corpus remaining upon the death of the annuitant. The annuity obligation is recalculated on an annual basis to take into consideration changes in the discount period (due to the passage of time) and mortality rates.

Adjustments to the liability to reflect amortization of the discount, re-evaluations of the present value of the estimated future payments to the donor or beneficiary, and changes in actuarial assumptions are recognized in the consolidated statements of activities as actuarial adjustment of deferred gift agreements in net assets with donor restrictions based on the donor's restrictions.

From time to time, the assets in a gift annuity contract are exhausted and the Organization uses unrestricted funds to pay the annuity until termination of the contract. Following an evaluation of the Organization's gift annuity contracts over the life of the gift annuity pool, the Organization set aside a reserve to fund underwater gift annuity payments for these contracts. The amount reserved as of September 30, 2022 and 2021 is \$560,735 and \$591,215, respectively.

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

Deferred Gift Agreements Outstanding

Deferred gift agreements outstanding represent the liability for various planned giving and revocable and irrevocable trust instruments for which the Organization has fiduciary responsibility for the safekeeping, investment management and distribution of such funds to donor-designated entities at the termination of such instruments.

Funds Held in Trust

Funds held in trust consist of deposits made with the Organization by affiliated organizations for investment purposes and other miscellaneous deposits. Income earned from the investment of these deposits serves to increase the funds held in trust.

Contributions

Contributions are provided to the Organization either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. The value recorded for each contribution is recognized as follows:

Nature of the Gift	Value Recognized
<i>Conditional gifts, with or without restrictions</i>	
Gifts that depend on the Organization overcoming a donor-imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional, <i>i.e.</i> , the donor-imposed barrier is met
<i>Unconditional gifts, with or without restrictions</i>	
Received at date of gift – cash and other assets	Fair value
Received at date of gift – property, equipment and long-lived assets	Estimated fair value
Expected to be collected within one year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present-value discount is amortized using the level-yield method.

The Church of the Nazarene, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

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When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, buildings, equipment, and other long-lived assets are reported when those assets are placed in service.

Gifts and investment income having donor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions. Conditional contributions having donor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions.

Gifts-in-Kind

The consolidated financial statements reflect the value of equipment supplies and other items received and distributed in connection with the programs and activities. Their value is determined by estimating the fair value at the date of receipt. In addition, the Organization received the free use of warehouse space from other organizations for storage of inventory. The Organization recognizes the fair value of donated facilities. The actual benefit of the donated facilities and the fair values of these items have been reflected in the consolidated statements of activities as gifts-in-kind.

Net Sales Revenue

Revenues are earned from the printing and sale of religious books, periodicals, curriculum, music and merchandise, primarily for the Organization, book dealers and churches located through the United States of America. Sales of inventory are recognized when realized or realizable, and when earned, usually when goods are transferred, no matter when cash is received.

Revenue is recognized when control of the promised goods or services is transferred to the Organization's customers, in an amount that reflects the consideration that it expects to be entitled to in exchange for those goods or services. The amount and timing of revenue recognition varies based on the nature of the goods or services provided and the terms and conditions of the customer contract. See *Note 18* for additional information about the Organization's revenue.

Trustee Fees

The Organization manages fund assets and investments on behalf of other entities and charges an administrative fee for this service. The amount of the fee is based on the asset balance of the fund at the close of each month as set forth in agreements. Revenue is recognized over the term of the contract on a monthly basis, as the performance obligation of investment management services is met.

The Church of the Nazarene, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

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Advertising

Advertising costs are expensed as incurred. Advertising costs of \$110,663 and \$158,062 were expensed during the years ended September 30, 2022 and 2021, respectively. These costs are included in program services in the consolidated statements of activities.

Shipping and Handling Costs

Shipping and handling costs totaled \$611,479 and \$448,099 for the years ended September 30, 2022 and 2021, respectively. These costs are included in program services in the consolidated statements of activities.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the corresponding program and support services. Depreciation and other occupancy expenses have been allocated based on square footage occupied.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, the Organization would be subject to federal income taxes on the net income from certain operations if such operations generated unrelated business income. The Organization did not report any such unrelated business income during the years ended September 30, 2022 and 2021. Therefore, no provision for income tax has been made in the accompanying consolidated financial statements. Additionally, for international operations, the Organization is exempt for foreign income taxes governed by various countries.

The Financial Accounting Standards Board (“FASB”) issued guidance that requires tax effects from uncertain tax positions to be recognized in the consolidated financial statements only if the position is more likely than not to be sustained if the position were to be challenged by a taxing authority. Management has determined that there are no such positions as of September 30, 2022 and 2021 and, accordingly, no liability has been accrued with respect to uncertain tax positions.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Significant estimates included in the consolidated financial statements are the inventory allowance, valuations of pension and postretirement benefit

The Church of the Nazarene, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

September 30, 2022 and 2021

obligations, deferred gift agreements, fair value of investments and useful lives of property and equipment. Actual results could differ from those estimates.

Paycheck Protection Program Loans

The Organization received three Paycheck Protection Program (PPP) loans established by the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) and has elected to account for the funding as loans in accordance with ASC Topic 740, *Debt*. Interest is accrued in accordance with the loan agreements. Any forgiveness of the loans are recognized as a gain in the consolidated financial statements in the period the debt is legally released. PPP loans are subject to audit and acceptance by the U.S. Department of Treasury, Small Business Administration or lender; as a result of such audit, adjustments could be required to any gain recognized. During the year ended September 30, 2022, the Organization received formal forgiveness of one PPP loan in the amount of \$333,652, which is included in other revenue on the consolidated statements of activities. During the year ended September 30, 2021, the Organization received formal forgiveness of its second PPP loan in the amount of \$486,500, which is included in other revenue on the consolidated statements of activities.

Note 2: Investments and Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. The hierarchy comprises three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and that are significant to the fair value of the assets or liabilities

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
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Recurring Measurements

The following tables present the fair value measurements of assets and liabilities recognized in the accompanying consolidated statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at September 30, 2022 and 2021:

	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
September 30, 2022				
Money market mutual funds	\$ 10,082,095	\$ 10,082,095	\$ -	\$ -
Common stocks and equities				
Domestic	16,979,507	16,979,507	-	-
International	37,090	37,090	-	-
Mutual funds				
Domestic	143,169,070	143,169,070	-	-
International	26,336,158	26,336,158	-	-
Fixed income				
Corporate Bonds	8,378,886	-	8,378,886	-
Mineral rights and real estate held in trusts	1,678,541	-	-	1,678,541
Closely-held common stock	798,900	-	-	798,900
	<u>207,460,247</u>	<u>196,603,920</u>	<u>8,378,886</u>	<u>2,477,441</u>
Beneficial interests in net assets held by others	<u>715,619</u>	<u>-</u>	<u>-</u>	<u>715,619</u>
	208,175,866	<u>\$ 196,603,920</u>	<u>\$ 8,378,886</u>	<u>\$ 3,193,060</u>
Investments measured at NAV (A)				
Collective Investment Fund	21,584,485			
Real Estate Investment Fund	<u>16,202,939</u>			
Investments, at fair value	<u>\$ 245,963,290</u>			

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
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	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
September 30, 2021				
Money market mutual funds	\$ 9,949,556	\$ 9,949,556	\$ -	\$ -
Common stocks and equities				
Domestic	27,268,987	27,268,987	-	-
International	51,281	51,281	-	-
Mutual funds				
Domestic	171,358,649	171,358,649	-	-
International	35,513,704	35,513,704	-	-
Fixed income				
U.S. government obligations	129,802	-	129,802	-
Corporate Bonds	4,297,730	-	4,297,730	-
Mineral rights and real estate held in trust	1,310,452	-	-	1,310,452
Closely-held common stock	798,900	-	-	798,900
	<u>250,679,061</u>	<u>244,142,177</u>	<u>4,427,532</u>	<u>2,109,352</u>
Beneficial interests in net assets held by others	818,013	-	-	818,013
	251,497,074	<u>\$ 244,142,177</u>	<u>\$ 4,427,532</u>	<u>\$ 2,927,365</u>
Investments measured at NAV (A)				
Collective Investment Fund	30,464,175			
Real Estate Investment Fund	12,861,273			
	<u>\$ 294,822,522</u>			

- (A) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the consolidated statements of financial position.

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Included in the investment totals above are investments held in trust for affiliated organizations and investments held pursuant to deferred gift and planned giving agreements. The fair value of those investments amounted to \$84,084,995 and \$97,450,512 as of September 30, 2022 and 2021, respectively.

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying consolidated statements of financial position, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended September 30, 2022. For assets classified within Level 3 of the fair value hierarchy, the process used to develop the reported fair value is described below.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. See the table below for inputs and valuation techniques used for Level 3 securities.

Alternative Investments

Investments in certain entities measured at fair value using the net asset value per share as a practical expedient consist of the following:

	2022			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Period Notice
Collective investment fund ^(A)	\$ 21,584,485	\$ -	Daily	15 days
Real estate investment fund ^(B)	16,202,939	-	Quarterly	30 days
	\$ 37,787,424	\$ -		

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	2021			Redemption
	Fair Value	Unfunded Commitments	Redemption Frequency	Period Notice
Collective investment fund ^(A)	\$ 30,464,175	\$ -	Daily	15 days
Real estate investment fund ^(B)	12,861,273	-	Quarterly	30 days
	\$ 43,325,448	\$ -		

- (A) This class includes investments that attempt to provide earnings that will be consistent with the S&P 500. A majority of the investments are shares of common stock. The fair value of this class has been estimated using the net asset value per share of the investments. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV. Were the Organization to initiate a full redemption of the collective investment fund, the investment advisor reserves the right to temporarily delay withdrawal from the fund in order to ensure that securities liquidations will be carried out in an orderly business matter.
- (B) This class includes a real estate fund that invests primarily in U.S. commercial real estate. The fair value of the investments in this class have been estimated based on the fair value of the underlying real estate investments less their liabilities. The practical expedient is not used when it is determined to be probable that the Organization will sell the investment for an amount different than the reported NAV.

Beneficial Interest in Net Assets held by Others

Beneficial interest in net assets held by others are valued based on the fair value of the underlying trust assets less a payment liability. The payment liability is determined by calculating the present value of the expected future distributions, using published life expectancy tables and a 5 percent rate of return. Due to the nature of the valuation inputs, the interest is classified within Level 3 of the hierarchy.

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Level 3 Reconciliation

The following is a reconciliation of the beginning and ending balances of recurring fair value measurements recognized in the accompanying consolidated statements of financial position using significant unobservable (Level 3) inputs:

	Real Estate Held in Trust	Mineral Rights	Closely-Held Common Stock	Beneficial Interest in Charitable Remainder Trusts	Total
Balance at September 30, 2020	\$ 869,797	\$ 307,948	\$ 222,300	\$ 1,198,575	\$ 2,598,620
Gains (losses)					
Realized	719	-	-	-	719
Unrealized	21,000	(45,504)	257,040	59,174	291,710
Contributions	289,000	-	319,560	-	608,560
Sales/transfers/payments	(132,508)	-	-	(439,736)	(572,244)
Balance at September 30, 2021	1,048,008	262,444	798,900	818,013	2,927,365
Gains (losses)					
Realized	41,367	-	-	-	41,367
Unrealized	239,066	(977)	-	(74,944)	163,145
Contributions	815,000	-	-	-	815,000
Sales/transfers/payments	(726,367)	-	-	(27,450)	(753,817)
Balance at September 30, 2022	<u>\$ 1,417,074</u>	<u>\$ 261,467</u>	<u>\$ 798,900</u>	<u>\$ 715,619</u>	<u>\$ 3,193,060</u>

Unobservable Level 3 Inputs

The following table presents quantitative information about unobservable inputs used in recurring Level 3 fair value measurements as of September 30, 2022 and 2021:

	2022 Fair Value	2021	Valuation Technique	Unobservable Inputs	Inputs
Real estate held in trust	\$ 1,417,074	\$ 1,048,008	Sales comparison	Realtor estimates	N/A
Mineral rights	261,467	262,444	Discounted cash	Discount rate	6%
Closely-held company stock	798,900	798,900	Subsequent transaction price	Discounted cash flow	N/A
Beneficial interest in charitable remainder trusts	715,619	818,013	Discounted cash	Discount rate/Projected annuity Long-term growth rate	5% Various

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Uncertainty of Fair Value Measurements

The following is a description of the uncertainty of the fair value measurement at the reporting date from the use of significant unobservable inputs, if those inputs reasonably could have been different at the reporting date, the interrelationships among the unobservable inputs used in the recurring fair value measurement and how those inputs might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement.

Real Estate Held in Trust

The significant unobservable inputs used in the fair value measurement of the Organization's real estate investments are the comparable sales and third-party appraisals. Significant increases (decreases) in any of those inputs in isolation would result in a significantly lower (higher) fair value measurement.

Closely-Held Company Stock

The significant unobservable inputs used in the fair value measurement of the Organization's investment in closely-held company stock are the discount rates used in the income and market valuation methodologies. Significant increases (decreases) in any of those inputs in isolation would result in significantly lower (higher) fair value measurement at the reporting date.

Note 3: Property and Equipment

Property and equipment at September 30, 2022 and 2021 consists of:

	<u>2022</u>	<u>2021</u>
Buildings and improvements	\$ 41,782,265	\$ 41,187,417
Furniture and equipment	<u>14,094,630</u>	<u>14,496,566</u>
	55,876,895	55,683,983
Accumulated depreciation	<u>(26,502,177)</u>	<u>(25,755,715)</u>
	<u>29,374,718</u>	<u>29,928,268</u>
Construction in progress	21,195	293,255
Land	<u>5,571,155</u>	<u>5,571,155</u>
Property and equipment, net	<u>\$ 34,967,068</u>	<u>\$ 35,792,678</u>

Depreciation expense amounted to \$1,532,357 and \$1,629,196 for the years ended September 30, 2022 and 2021, respectively.

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Note 4: Pensions and Benefits Fund

The USA Pensions and Benefits Fund (the “Fund”) provides various retirement, insurance and benevolence programs to ministers and their spouses or surviving family members. The Fund is funded by local churches participating in the programs. The Fund is administered by the Board of Pensions and Benefits USA (the “Board of Pensions”) on behalf of the Organization. The assets of the Fund are included in separate financial statements. None of the assets and liabilities are recorded on the consolidated financial statements of the Organization.

Note 5: Nazarene Health and Hospitalization Program

The Nazarene Health and Hospitalization Program (the “NHHP”) was established to provide health care benefits. The NHHP includes coverage under two separate plan documents identified as the Missionary Medical Plan (the “Missionary Plan”) and the General Church Medical Plan (the “General Church Plan”). The plans are administered by the Board of Pensions on behalf of the Organization.

Not less than one-half of the contributions for participant coverage are paid by the respective employers. All medical and dental benefits of the two plans are self-funded through specific and aggregate reinsurance policies.

The Organization contributed \$2,157,570 and \$2,038,087 to the Missionary Plan and \$2,595,856 and \$3,598,879 to the General Church Plan for the years ended September 30, 2022 and 2021, respectively. The assets of the NHHP are included in separate financial statements.

Note 6: Pension and Postretirement Benefits

The World Mission Pension Plans

The Organization maintains the World Mission Pension Plans (the “Plans”) noncontributory defined benefit pension plans covering missionaries under contract with the Organization prior to December 31, 1997. New participation was frozen such that there were no new entrants after December 31, 1997. The benefits are based on years of service. The Organization’s funding policy is to contribute annually the amount needed to provide not only for benefits for service to date, but also for those benefits expected to be earned in the future. For new missionaries under contract after December 31, 1997, retirement benefits are provided by the Nazarene 403(b) Retirement Savings Plan. The Organization does not expect to contribute to the plan in 2023.

There were no amendments to the Plans during 2022 that impact the pension benefit obligation.

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The Organization uses a September 30 measurement date for the Plans. Information about the Plans' funded status follows:

	Pension Benefits	
	2022	2021
Benefit obligation	\$ 6,197,245	\$ 8,258,868
Fair value of plan assets	7,384,082	9,062,205
Funded status	\$ 1,186,837	\$ 803,337

Amounts recognized in the change in net assets not yet recognized as components of net periodic benefit cost consist of:

	2022	2021
Net loss	\$ 816,470	\$ 826,850

Other significant balances and costs are:

	2022	2021
Employer contributions	\$ 139,084	\$ 146,894
Benefits paid	735,526	775,976
Net periodic benefit (gains) costs	(234,306)	2,424

The components of net periodic benefit cost other than the service cost component was \$236,865 and \$3,211 for the years ended September 30, 2022 and 2021 and is included in the line item pension obligation in the consolidated statements of activities. The periodic benefit gain was primarily due to the increase in the discount rate.

Other changes in plan assets and benefit obligations recognized in change in net assets:

	2022	2021
Amounts arising during the period		
Net gain	\$ 10,110	\$ 111,299
Net prior service components of net periodic benefit cost of the period		
Net loss	\$ -	\$ 344,292

No plan assets are expected to be returned to the Organization during the year ended September 30, 2023.

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There is no estimated net loss, prior service cost or transition obligation for the defined benefit pension plan that is expected to be amortized into net periodic benefit cost over the next fiscal year.

Significant assumptions include:

Weighted-average assumptions used to determine benefit obligations:

	2022	2021
Discount rate	5.60%	2.50%
Rate of compensation increase	N/A	N/A

Weighted-average assumptions used to determine benefit costs:

	2022	2021
Discount rate	2.50%	2.30%
Expected return on plan assets	5.00%	7.00%
Rate of compensation increase	N/A	N/A

The Organization has estimated the long-term rate of return on plan assets based primarily on historical returns on plan assets, adjusted for changes in target portfolio allocations and recent changes in long-term interest rates based on publicly available information.

The Organization's overall investment strategy is to achieve a mix of investments for long-term growth and with a wide diversification of asset types and fund strategies. The target asset allocation percentages for 2022 are as follows:

	2022	
	Low	High
Equity securities	42%	66%
Debt	32%	40%
Real estate	8%	12%

Pension Plan Assets

A description of the valuation methodologies used for assets measured at fair value is disclosed in *Note 4*.

The entirety of the Plans' investments is in the Pension Investment Trust (the "Trust"), which was established for the investment of assets of the Plans and the Single Defined Benefit Pension Plan. Each participating retirement plan has an undivided interest in the Trust. The assets of the Trust are held by Northern Trust Company (the "Custodian").

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The value of the Plans' interest in the Trust is based on the beginning-of-year value of the Plans' interest in the trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. At September 30, 2022 and 2021, the Plans' interest in the net assets of the Trust were approximately 5 percent. There are no restrictions on the redemption of the Plans' interest in the net assets of the Trust as of September 30, 2022 and 2021. Investment income and administrative expenses relating to the Trust are allocated to the individual Plans based upon average monthly balances invested by each plan.

The fair values of the Organization's pension plan assets at September 30, 2022 and 2021, by asset class are as follows:

	Total	2022		
		Fair Value Measurements		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 5,298,692	\$ 5,298,692	\$ -	\$ -
U.S. common stocks	4,779,258	4,779,258	-	-
U.S. government obligations and agency securities	184	184	-	-
Mutual funds	<u>89,478,789</u>	<u>89,478,789</u>	<u>-</u>	<u>-</u>
Total assets in the fair value hierarchy	99,556,923	<u>\$ 99,556,923</u>	<u>\$ -</u>	<u>\$ -</u>
Investment funds measured at NAV (A)	<u>52,645,978</u>			
Investments, at fair value	<u>\$ 152,202,901</u>			

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	Total	2021 Fair Value Measurements		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 3,875,290	\$ 3,875,290	\$ -	\$ -
U.S. common stocks	35,258,018	35,258,018	-	-
U.S. government obligations and agency securities	257	257	-	-
Mutual funds	60,458,122	60,458,122	-	-
Total assets in the fair value hierarchy	99,591,687	\$ 99,591,687	\$ -	\$ -
Investment funds measured at NAV (A)	80,672,616			
Investments, at fair value	\$ 180,264,303			

(A) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the consolidated statement of financial position.

Benefits reflecting future service are expected to be paid as follows for the fiscal years ending September 30:

2023	\$ 738,751
2024	707,572
2025	675,404
2026	644,997
2027	614,608
2028-2032	2,544,865

Postretirement Benefits

In conjunction with the NHHP (see *Note 5*), the Organization has plans that provide postretirement health care benefits for certain groups of retired employees. The Organization's postretirement benefit health care plans are not currently funded.

The Organization expects to contribute \$934,830 to the plan in 2023.

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The Organization uses a September 30 measurement date for the plans. Information about the plans' funded status follows:

	Pension Benefits	
	2022	2021
Benefit obligation	\$ (7,828,717)	\$ (9,726,026)
Fair value of plan assets	-	-
Funded status	\$ (7,828,717)	\$ (9,726,026)

Amounts recognized in the change in net assets not yet recognized as components of net periodic benefit cost consist of:

	Pension Benefits	
	2022	2021
Net gain	\$ 4,217,286	\$ 2,809,004
Prior service credit	641,284	1,424,960
	\$ 4,858,570	\$ 4,233,964

The components of net periodic benefit cost other than the service cost component was \$208,206 and \$39,429 for the years ended September 30, 2022 and 2021, and are included in the line item postretirement benefit obligation in the consolidated statements of activities.

Other significant balances and costs are:

	Pension Benefits	
	2022	2021
Employer contributions	\$ 851,267	\$ 790,489
Participant contributions	-	-
Benefits paid	851,267	790,489
Net periodic benefit (income) costs	(94,375)	39,429

No plan assets are expected to be returned to the Organization in 2023. There is no estimated net loss, prior service cost or transition obligation for the defined benefit pension plan that is expected to be amortized into net periodic benefit cost over the next fiscal year.

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Significant assumptions include:

	Pension Benefits	
	2022	2021
Weighted-average assumptions used to determine benefit obligations		
Discount rate	5.57%	2.61%
Rate of compensation increase	0%	0%
Weighted-average assumptions used to determine benefit costs		
Discount rate	2.61%	2.51%

For measurement purposes, 6.50 percent control rate of increase in the per capita cost of health care benefits was assumed for 2022 and 2021. The rate was assumed to decrease gradually to 5 percent by the year 2028 and remain at that level thereafter.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid as of September 30, 2022:

	Pension Benefits	
2023	\$	934,830
2024		889,679
2025		837,306
2026		801,382
2027		769,332
2028-2032		3,188,451

Single Defined Benefit Pension Plan

The Basic Pension Plan and the General Church Pension Plan have been merged to form the Single Defined Benefit Pension Plan (the “Single Defined Plan”), and no new entrants were admitted into the Single Defined Benefit Plan effective January 1, 1996. Participants in the Single Defined Plan have been grandfathered in so that no one having years of service under the predecessor plans will receive less under the Single Defined Plan than what would have been paid under the predecessor plans had they continued unchanged. The Single Defined Plan is a multiemployer plan that provides retirement benefits at age 65 to qualified full-time employees, pastors, evangelists and district-licensed laypersons serving organized churches. The Single Defined Plan is a defined benefit plan and is administered by the Board of Pensions on behalf of the Organization. The assets are held in trust by the Board of Pensions, and separate financial statements are prepared for the Single Defined Plan. Contributions of \$8,800,000 and \$7,500,000 were made by the employers to the Single Defined Plan for the years ended September 30, 2022 and 2021, respectively.

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Nazarene 403(b) Retirement Savings Plan

The Nazarene 403(b) Retirement Savings Plan (the “403(b) Plan”) was established for all U.S. ministers and laypersons serving local congregations and districts, as well as for general church employees. The annual pension supplement amount contributed from the Fund receipts or agency funds is determined annually by the Board of Pensions. Ministerial employees may receive a bonus if their local church or district pays 100 percent of their allocated Fund amounts. The bonus amount is determined annually by the Board of Pensions.

Employees may elect to participate in the 403(b) Plan through salary-reduction contributions. Employers make matching contributions to their respective participating employees’ accounts. Local church and agency employers are encouraged to establish policies to match amounts of voluntary salary-reduction contributions up to at least 3 percent of salary. Contributions are made directly to Fidelity Investments.

The total cost of contributions made to the 403(b) Plan through the Fund and NPH was \$1,836,130 and \$1,349,465 for the years ended September 30, 2022 and 2021, respectively.

Note 7: Nazarene Publishing House Pension Plan

Defined Benefit Plan

Effective January 1, 1987, NPH was an adopting employer of a plan sponsored by the General Board of The Church of the Nazarene. The Nazarene Publishing House Pension Plan (the “NPH Pension Plan”) is a qualified contributory defined benefit plan covering substantially all full-time employees with six months of service. The NPH Pension Plan provides benefits based on years of service and an employee’s highest average compensation over any five-year period. Participants must contribute 2 percent of compensation to the NPH Pension Plan. All participants in the NPH Pension Plan are retired and receiving benefits and no new participants were eligible for the Plan after April 1, 2013. NPH’s funding policy is based on actuarial valuations and recommendations as to the amounts required to fund benefits under the NPH Pension Plan. Effective December 1, 2014, benefits under the NPH Pension Plan were frozen as well as participation such that there are no new entrants after December 1, 2014. A benefit enhancement was offered to current employees to either receive an unreduced retirement benefit for those eligible for early retirement in 2015 or receive the balance of their employee contribution account without interest as a lump sum.

The Organization does not expect to contribute to the plan in 2023. There were no amendments to the Plan during 2022. Amendments to the plan during 2021 increased the pension benefit obligation by \$2,147,309.

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The Organization uses a September 30 measurement date for the plan. Information about the plan funded status follows:

	<u>2022</u>	<u>2021</u>
Benefit obligation	\$ 25,081,911	\$ 32,190,952
Fair value of plan assets	<u>21,654,507</u>	<u>26,572,803</u>
Funded status	<u><u>\$ (3,427,404)</u></u>	<u><u>\$ (5,618,149)</u></u>

Amounts recognized in the change in net assets not yet recognized as components of net periodic benefit cost consist of:

	<u>2022</u>	<u>2021</u>
Net loss	\$ 3,860,074	\$ 5,240,907
Prior service cost	<u>2,030,721</u>	<u>2,147,309</u>
	<u><u>\$ 5,890,795</u></u>	<u><u>\$ 7,388,216</u></u>

The accumulated benefit obligation for this plan was \$25,081,911 and \$32,190,952 at September 30, 2022 and 2021, respectively.

Other significant balances and costs are:

	<u>2022</u>	<u>2021</u>
Benefits paid	\$ 1,840,021	\$ 1,815,370
Net periodic benefit cost	693,324	547,958

The components of net periodic benefit cost other than the service cost component was \$693,324 and \$547,958 for the years ended September 30, 2022 and 2021, respectively, and are included in the line item postretirement benefit obligation in the consolidated statements of activities.

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Other changes in plan assets and benefit obligations recognized in change in net assets:

	2022	2021
Amounts arising during the period		
Net gain	\$ 1,271,059	\$ 2,736,732
Net prior service cost	-	2,147,309
Amounts reclassified as components of net periodic benefit cost of the period		
Net prior service cost	\$ 116,588	\$ -
Net loss	109,774	271,208

No plan assets are expected to be returned to the Organization in 2023. The estimated net loss and prior service cost for the defined benefit pension plan that will be amortized into net periodic benefit cost over the next fiscal year are \$109,744 and \$116,588, respectively.

Significant assumptions include:

Weighted-average assumptions used to determine benefit obligations:

	2022	2021
Discount rate	5.60%	2.80%

Weighted-average assumptions used to determine benefit costs:

	2022	2021
Discount rate	2.80%	2.65%
Expected return on plan assets	7.00%	7.00%

The Organization has estimated the long-term rate of return on plan assets based primarily on historical returns on plan assets, adjusted for changes in target portfolio allocations and recent changes in long-term interest rates based on publicly available information. The long-term rate of return remained consistent with the prior year for the year ended September 30, 2022.

NPH's investment strategy is based on an expectation that equity securities will outperform debt securities over the long term. Accordingly, the composition of NPH's plan assets is broadly characterized as a 60 percent/40 percent allocation between equity and debt securities.

NPH attempts to mitigate investment risk by rebalancing between equity and debt classes as its contributions and monthly benefit payments are made. Although changes in interest rates may affect the fair value of a portion of the investment portfolio and cause unrealized gains or losses, such gains or losses would not be realized unless the investments are sold.

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Pension Plan Assets

Following is a description of the valuation methodologies used for pension plan assets measured at fair value on a recurring basis and recognized in the accompanying consolidated statements of financial position, as well as the general classification of pension plan assets pursuant to the valuation hierarchy.

Where quoted market prices are available in an active market, plan assets are classified within Level 1 of the valuation hierarchy. Level 1 plan assets include cash. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of plan assets with similar characteristics or discounted cash flows. Level 2 plan assets include the bond and mortgage-back securities. In certain cases where Level 1 or Level 2 inputs are not available, plan assets are classified within Level 3 of the hierarchy and include an investment in the Church of the Nazarene pooled funds.

The inputs and valuation methods used to determine fair values for Level 2 and Level 3 assets were determined as follows:

The Bond and Mortgage Fund is a pooled separate account in which the NPH Pension Plan owns units of participation, while Principal Life Insurance Company owns the investments. The value of this separate account, which invests in multiple securities, is the fair value, or market value, of the underlying investments, adjusted for expenses. Inputs rely significantly on observable interactive data, which include (in the approximate order of priority for use when available) benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, reference data and industry and economic events.

Valuation techniques incorporate a multidimensional spread/prepayment model or, for a smaller number of securities, interactive data will rely on actual broker quotes.

Investment in the Church of the Nazarene pooled funds includes NPH's Pension Plan investment funds, which are pooled with other pension funds managed by The Church of the Nazarene. Income from the pooled funds is allocated to the various fund each month on the basis of each funds' principal balance at the beginning of the month adjusted for additions at cost.

Investments are recorded at fair value, which is an allocation from NPH's portion of pooled funds, which consist of equity securities and fixed income securities with readily determinable fair values which are valued at the last sale price (if quotations are readily available) or at the closing bid price in the principal market in which such securities are normally traded (if no sale price is available).

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The fair values of the pension plan's assets at September 30, 2022 and 2021, by category, are as follows:

	2022			
	Fair Value Measurements			
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Bonds and mortgages	\$ 454,056	\$ -	\$ 454,056	\$ -
Cash	193,050	193,050	-	-
Investment in Church of the Nazarene pooled funds	21,007,401	-	21,007,401	-
	<u>\$ 21,654,507</u>	<u>\$ 193,050</u>	<u>\$ 21,461,457</u>	<u>\$ -</u>
	2021			
	Fair Value Measurements			
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Bonds and mortgages	\$ 648,954	\$ -	\$ 648,954	\$ -
Cash	131,946	131,946	-	-
Investment in Church of the Nazarene pooled funds	25,791,903	-	-	25,791,903
	<u>\$ 26,572,803</u>	<u>\$ 131,946</u>	<u>\$ 648,954</u>	<u>\$ 25,791,903</u>

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The following table summarizes the changes in fair values associated with Level 3 assets for the years ended September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Fair value, September 30,	\$ 25,791,903	\$ 23,147,990
Additions	-	-
Reductions	-	(1,836,860)
Interest and dividends	-	130,081
Realized gains	-	2,545,491
Unrealized gains	-	1,805,201
Transfers out of Level 3 (A)	<u>(25,791,903)</u>	<u>-</u>
Fair value, September 30,	<u>\$ -</u>	<u>\$ 25,791,903</u>

(A) Management evaluated the inputs used to value the investment in the Church of the Nazarene pooled funds and determined classification as a Level 2 more accurately reflected this investment.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid as of September 30, 2022:

	<u>Pension Benefits</u>
2023	\$ 2,128,007
2024	2,165,962
2025	2,146,230
2026	2,113,111
2027	2,066,228
2028-2032	9,616,560

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Note 8: Nazarene Publishing House Defined Benefit Post-Retirement Medical Benefits Plan

NPH does not provide a medical insurance program for retirees; however, all persons who retire from NPH who are Medicare eligible, who have been employed by a NPH partner at least 10 years and who are listed in NPH's By-Laws as an officer of NPH shall be provided a subsidy to assist with the purchase of a personal retirement medical insurance policy. The subsidy will be provided in cash (with the commensurate tax consequence) or via a health reimbursement account. Currently, that monthly subsidy is approximately \$308 for an individual and \$615 for a couple. Should an officer retire after age 62 but prior to age 65, this benefit will begin once the retiree reaches age 65 and is, therefore, Medicare eligible.

Due to minimal changes in participants in the plan and relative immateriality, NPH has decided to obtain an actuarial calculation on the consolidated statements of financial position only every three years. The latest calculation and adjustment was as of and for the year ended September 30, 2021.

The Organization expects to contribute \$30,194 to the defined post-retirement medical benefit plan during fiscal year ended 2023. The Organization uses a September 30 measurement date for the plan. Information about the plan's funded status follows:

	2022	2021
Benefit obligation	\$ (966,786)	\$ (945,442)
Fair value of plan assets	-	-
Funded status	\$ (966,786)	\$ (945,442)

Amounts recognized in the change in net assets not yet recognized as components of net periodic benefit cost consist of:

	2022	2021
Net gain	\$ 33,361	\$ 33,361
Prior service credit	309,769	309,769
	\$ 343,130	\$ 343,130

Other significant balances and costs are:

	2022	2021
Net periodic benefit costs	\$ 216,433	\$ 216,433

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The components of net periodic benefit cost other than the service cost component was \$234,615 for each of the years ended September 30, 2022 and 2021, and is included in the line item postretirement benefit obligation in the consolidated statements of activities.

Other changes in plan assets and benefit obligations recognized in change in net assets:

	2022	2021
Amounts reclassified as components of net periodic benefit cost of the period		
Net gain	\$ 13,317	\$ 13,317
Net prior service credit	252,665	252,665

No plan assets are expected to be returned to the Organization in 2023. The estimated prior service cost for the plan that will be amortized into net periodic postretirement benefit cost over the next fiscal year is \$103,256. Significant assumptions include:

Weighted-average assumptions used to determine benefit obligations:

	2022	2021
Discount rate	3.05%	3.05%

Weighted-average assumptions used to determine benefit costs:

	2022	2021
Discount rate	4.30%	4.30%

Benefit payments, reflecting future service are expected to be paid as follows for the years ending September 30:

	Pension Benefits
2023	\$ 30,194
2024	30,873
2025	30,170
2026	30,747
2027 - 2031	211,192

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

Note 9: Notes Receivable

Notes receivable due to the Foundation at September 30, 2022 and 2021, are as follows:

	2022	2021
Note receivable of \$149,500 dated in 2006, payable in monthly installments of \$875, bearing an interest rate of 4.75% compounded monthly	\$ -	\$ 36,798
Note receivable of \$69,900 dated in 2004, payable in monthly installments of \$501, bearing an interest rate of 6% compounded monthly	-	16,815
Note receivable of \$1,467,230 dated in 2019, payable in yearly installments of \$220,084, bearing an interest rate of 2.195% compounded yearly	646,205	852,440
	\$ 646,205	\$ 906,053

Remaining maturities of notes receivable are as follows:

Year ending September 30,	
2023	\$ 225,542
2024	225,879
2025	208,832
Total before accrued interest	660,253
Less accrued interest	(14,048)
Total	\$ 646,205

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

Note 10: Net Assets

Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods as of September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Subject to expenditure for specified purpose		
Global Mission Ministries	\$ 40,382,063	\$ 35,736,828
International Board of Education	243,825	185,277
Harvest Partners	5,350,222	4,983,527
Compassionate Ministries	10,775,038	7,215,235
Nazarene Missions International	593,883	502,464
Other	2,684,584	2,618,502
	<u>60,029,615</u>	<u>51,241,833</u>
Subject to expenditure for specified purpose in accordance with deferred gift and planned giving agreements		
Global Mission Ministries	1,104,997	496,033
Certain local Nazarene churches	319,639	201,941
Seminary, university and colleges	32,967	40,945
	<u>1,457,603</u>	<u>242,886</u>
Subject to the passage of time in accordance with deferred gift and planned giving agreements	<u>2,917,623</u>	<u>6,072,063</u>
Investments in perpetuity, subject to spending policy and appropriation expendable to support		
Global Mission Ministries	10,811,559	12,796,065
International Board of Education	1,228,323	1,284,208
Scholarship	199,043	404,792
Certain local Nazarene churches	496,237	637,296
Nazarene Youth International	537,852	639,158
Seminary, university and colleges	447,275	476,665
Available for general use	16,797	99,198
Other	131,681	252,324
Total endowments	<u>13,868,767</u>	<u>16,589,706</u>
Total net assets with donor restrictions	<u>\$ 78,273,608</u>	<u>\$ 74,146,488</u>

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
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Net assets amounting to \$13,751,240 and \$4,794,534 for the years ended September 30, 2022 and 2021, respectively, were released from net assets with donor restrictions into net assets without donor restrictions primarily due to the termination of the related planned giving agreements or otherwise in accordance with donor instructions.

Net Assets Without Donor Restrictions

Net assets without donor restrictions at September 30, 2022 and 2021 have been designated for the following purposes:

	2022	2021
Undesignated	\$ 126,244,754	\$ 142,118,565
Board designated reserves	2,474,108	2,297,212
Donor advised funds	35,167,768	43,956,093
Net assets without donor restrictions	\$ 163,886,630	\$ 188,371,870

Note 11: Endowment Funds

The Organization's governing body is subject to the *State of Missouri Prudent Management of Institutional Funds Act* (SPMIFA). As a result, the Organization classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the governing body appropriates such amounts for expenditures. Most of those net assets also are subject to purpose restrictions that must be met before being reclassified as net assets without donor restrictions.

Additionally, in accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. Duration and preservation of the fund
2. Purposes of the Organization and the fund
3. General economic conditions
4. Possible effect of inflation and deflation
5. Expected total return from investment income and appreciation or depreciation of investments
6. Other resources of the Organization
7. Investment policies of the Organization

The Organization's endowment consists of approximately 290 individual funds, a majority of which were established for the benefit of the Organization and local church ministries. Its endowment consists of perpetual and term endowments. As required by accounting principles generally accepted in the United States of America (GAAP), net assets associated with endowment funds, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

The composition of net assets by type of endowment fund at September 30, 2022 and 2021 was:

	2022		Total
	Without Donor Restrictions	With Donor Restrictions	
Board-designated endowment funds	\$ 2,555,368	\$ -	\$ 2,555,368
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	13,817,473	13,817,473
Accumulated investment losses	-	(452,499)	(452,499)
Term endowment funds	-	503,793	503,793
	<u>\$ 2,555,368</u>	<u>\$ 13,868,767</u>	<u>\$ 16,424,135</u>
	2021		Total
	Without Donor Restrictions	With Donor Restrictions	
Board-designated endowment funds	\$ 3,188,863	\$ -	\$ 3,188,863
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	13,497,840	13,497,840
Accumulated investment gains	-	2,704,647	2,704,647
Term endowment funds	-	387,219	387,219
	<u>\$ 3,188,863</u>	<u>\$ 16,589,706</u>	<u>\$ 19,778,569</u>

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

Change in endowment net assets for the years ended September 30, 2022 and 2021 was:

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 3,188,863	\$ 16,589,706	\$ 19,778,569
Investment return - net	(462,774)	(2,382,785)	(2,845,559)
Contributions	-	356,589	356,589
Transfers between classes	-	1,000	1,000
Appropriation of endowment net assets for expenditure and termination by donor stipulations	195,472	(695,743)	(500,271)
Organization ministries expense	(366,193)	-	(366,193)
Endowment net assets, September 30, 2022	<u>\$ 2,555,368</u>	<u>\$ 13,868,767</u>	<u>\$ 16,424,135</u>
	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 2,866,548	\$ 12,187,819	\$ 15,054,367
Investment return - net	473,527	1,997,437	2,470,964
Contributions	-	2,572,342	2,572,342
Transfers between classes	-	277,768	277,768
Appropriation of endowment net assets for expenditure and termination by donor stipulations	20,335	(445,660)	(425,325)
Organization ministries expense	(171,547)	-	(171,547)
Endowment net assets, September 30, 2021	<u>\$ 3,188,863</u>	<u>\$ 16,589,706</u>	<u>\$ 19,778,569</u>

Investment and Spending Policies

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period(s). Under this policy, as approved by the Organization, the endowment assets are invested with the following objectives in priority order: (1) longer-term capital appreciation and (2) prudent investment risk.

The Church of the Nazarene, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

September 30, 2022 and 2021

The Organization's goal for the investment of non-pension assets is to provide the highest level of appreciation in market value consistent with a prudent level of risk, while taking into consideration the planned duration of the investment. The Investment Committee of the Organization develops and maintains asset mix guidelines for each of the categories of assets taking into consideration the planned duration of the investments. The asset mix guidelines are reviewed by the Investment Committee at least once a year with a formal review every three years. The Investment Committee may change the asset mix at any time.

Unless the donor stipulates a spending policy, the Organization has a policy which permits annual spending of an approved percentage (5 percent in 2022), multiplied by the fiscal year-end fair market value of each endowment fund, with a six-month proration for contributions received during the year. Endowment contributions must be received by March 31 of a given year in order to be included in that year's distribution calculation. In the event that the rate of return does not meet expected benchmarks in any given year, endowments which must maintain a minimum historic dollar value will not distribute the full amount if that distribution would cause the endowment's value to drop below its minimum required level. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

Funds with Deficiencies

The governing body of the Organization has interpreted SPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Organization considers a fund to be underwater if the fair value of the fund is less than the sum of

- a) the original value of initial and subsequent gift amounts donated to the fund and
- b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument.

The Organization has interpreted SPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law, however, the Organization's policy does not permit spending unless required by donor stipulations. Deficiencies of this nature are reported in net assets with donor restrictions. At September 30, 2022, funds with original gift values of approximately \$8,163,000; fair values of approximately \$7,298,000; and deficiencies of approximately \$865,000 were reported in net assets with donor restrictions. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after investment of new restricted contributions and continued appropriation for certain purposes that was deemed prudent by the governing body. There were no underwater endowments at September 30, 2021.

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

Note 12: Related Party Transactions

Certain affiliated organizations deposit excess funds with the Organization for investment purposes. As of September 30, 2022 and 2021, funds held in trust totaled \$74,079,787 and \$85,260,126, respectively.

As of September 30, 2022, the Board of Pensions and Benefits USA of the Church of the Nazarene World Mission Pension Plans had recorded a due from the Organization of \$1,719,441. As of September 30, 2021, the Board of Pensions and Benefits USA of the Church of the Nazarene World Mission Pension Plans had recorded payable to the Organization of \$10,151. As of September 30, 2022 and 2021, the Board of Pensions and Benefits USA of the Church of the Nazarene Single Defined Benefit Pension Plan owed \$37,727 and \$46,777 to the Organization, respectively.

The Organization provides monthly allocations to certain affiliated organizations for support which are included in International Board of Education expense on the consolidated statements of activities. Allocations made to Nazarene Bible College for each of the years ended September 30, 2022 and 2021 totaled \$933,213 and \$825,852, respectively.

Allocations made to Nazarene Theological Seminary for each of the years ended September 30, 2022 and 2021 totaled \$1,247,406 and \$1,093,332, respectively.

Note 13: Inventories

Inventories were as follows at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Finished goods	\$ 3,021,535	\$ 2,911,078
Work in process	255,736	210,539
Raw materials	32,833	7,678
Allowance for inventory valuation	<u>(1,193,691)</u>	<u>(1,274,316)</u>
	<u>\$ 2,116,413</u>	<u>\$ 1,854,979</u>

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

Note 14: Operating Leases

The Organization leases office equipment and NPH leases corporate office and warehouse space under noncancelable operating lease agreements expiring at various times through fiscal year 2024.

Future minimum lease payments in each of the following listed fiscal years under operating leases at September 30, 2022 were:

2023	\$ 170,254
2024	96,231
2025	19,760
2026	9,518
2027	<u>9,518</u>
 Total minimum lease payments	 <u><u>\$ 305,281</u></u>

Total lease expense was \$343,321 and \$342,788 for the years ended September 30, 2022 and 2021, respectively.

Note 15: Net Assets With Donor Restrictions Held By Third-Party Trustees

The Organization was informed that certain assets in amounts totaling \$555,163 and \$740,440 were being held on its behalf by third-party trustees at September 30, 2022 and 2021, respectively. The donors of these assets have designated the Organization as the principal beneficiary of the charitable remainder. These assets are included in net assets with donor restrictions and are invested primarily in fixed money market accounts and land. Because the Organization does not know when conditions will be met for the collection of the charitable remainder, there were no plans as of September 30, 2022 for use of the assets.

Note 16: Liquidity and Availability of Funds

The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments. The Organization pays all operating expenses from financial assets without donor restrictions. The Organization's investment allocation and policy over financial assets is structured to ensure financial assets are available as its general expenditures, liabilities and obligations come due.

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

The following table reflects the Organization's financial assets as of September 30, 2022 and 2021, reduced by amounts not available for general expenditure within one year.

	2022	2021
Financial assets		
Cash and cash equivalents	\$ 42,846,552	\$ 28,093,178
Investments	245,247,671	294,004,509
Investments - other	7,519,673	7,408,133
Assets held for purchase of investments	6,776,959	7,151,828
Receivables - other	1,680,649	1,524,908
Notes receivable	646,205	906,053
	304,717,709	339,088,609
Less amounts unavailable for general expenditure within one year due to		
Notes receivable to be collected beyond one year	(452,314)	(692,411)
Investments held in trust for affiliated organizations and deferred gift and planned giving agreements	(84,084,995)	(97,450,512)
Investments held in funds which cannot be easily liquidated	(21,303,861)	(17,970,624)
Investments encumbered by board designations or donor restrictions	(78,240,773)	(75,965,983)
Financial assets available to meet cash needs for general expenditures within one year	\$ 120,635,766	\$ 147,009,079

Note 17: Revision of Beginning Net Assets

Certain revisions have been made to the 2020 beginning net assets to correct the classification of net assets with donor restrictions stemming from incorrect reporting of net assets restricted for the Organization. These revisions did not have a significant impact on the beginning net assets. The following changes were made on the Consolidating Statement of Activities:

- The October 1, 2020 net assets of the Global Ministry Center were understated because it did not record its beneficial interest in the net assets of the Foundation for \$6,780,979.
- The October 1, 2020 net assets of the Foundation were understated because it had not recognized the donor income of \$2,354,245.
- The elimination entry for the two errors noted above were reflected in the cumulative amount of net assets recorded on the consolidated statement of activities for \$7,864,172 resulting in an overall increase of net assets of \$1,271,052.

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

Note 18: Revenue from Contracts with Customers

Performance Obligations

Revenue is measured as the amount of consideration the Organization expects to receive in exchange for transferring distinct goods or providing services to customers. The Organization's revenue consists substantially of product sales and is reported net of sales discounts, rebates, incentives, returns and other allowances offered to customers. The Organization recognizes revenue when performance obligations under the terms of contracts with its customers are satisfied, which occurs when control passes to a customer to enable them to direct the use of and obtain benefit from a product. This typically occurs when a customer obtains legal title, obtains the risks and rewards of ownership, has received the goods according to the contractual shipping terms either at the shipping point or destination and is obligated to pay for the product. Customary terms require payment within 30 days, and for certain customers, deposits may be required in advance of shipment.

The Organization sells products both to independent dealers and directly to end customers. Sales to independent dealers typically include products only, as the independent dealer provides additional value-added services to end customers. Direct sales to end customers include products and may include related services such as installation and design services. These services are distinct from the delivered products within the context of the contract, and therefore revenue is recognized for products, installation, and design on a discrete basis. The performance of services may be outsourced to independent dealers or other third parties, but the Organization typically retains the primary responsibility for performance of the services when selling directly to end customers. For services, revenue is recognized when the service is performed, and the Organization has an enforceable right to payment. Service revenue does not represent a significant portion of the Organization's total sales.

Disaggregation of Revenue

The Organization has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the customers that have different reimbursement and payment methodologies.

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

The composition of revenue by segment for the years ended September 30, 2022 and 2021 is as follows:

	2022	2021
Nazarene communications and publishing sales	\$ 5,380,779	\$ 4,782,709
Trustee fees	905,998	939,593
Event registrations	178,979	75,122
Other	1,753,825	1,578,317
Revenue not subject to ASC 606	75,682,959	79,472,978
Total revenues and gains	\$ 83,902,540	\$ 86,848,719

Nazarene Communications and Publishing Sales

Revenue from the sale of publication and educational materials is recognized when promised goods are shipped to the Organization's customer. Revenue recognized reflects the consideration expected in exchange for those goods.

Trustee Fees

Revenue for Trustee fees is reported at the amount that reflects the consideration to which the Organization expects to receive in exchange for providing trustee services to Nazarene related organizations. Revenue is recognized as performance obligations are satisfied, which is ratably over the year. Generally, the Organization bills for these services on an annual basis.

Event Registration

Revenue from event registrations is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for admission to events. Revenue from events is recognized when the promised event occurs. Revenue recognized reflects the consideration expected in exchange for these services.

Other Revenue

Performance obligations are determined based on the nature of the goods or services provided by the Organization. Revenue for performance obligations satisfied over time is recognized ratably over the period based on time elapsed and are generally completed within a year. The Organization believes this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation.

The Church of the Nazarene, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
September 30, 2022 and 2021

Note 19: Significant Estimates

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

General Litigation

The Organization is subject to claims and lawsuits that arose primarily in the ordinary course of its activities. It is the opinion of management the disposition or ultimate resolution of such claims and lawsuits will not have a material adverse effect on the financial position, change in net assets and cash flows of the Organization. Events could occur that would change this estimate materially in the near term.

Investments

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the accompanying statements of financial position.

Charitable Remainder Trusts, Gift Annuities and Funds Held for Third Parties

Estimates related to the valuation of charitable remainder trusts and gift annuities are described in *Note 1*.

Pension and Post Retirement Liabilities

Estimates related to the valuation of pension and postretirement liabilities are described in *Note 1*.

Functional Allocation of Expenses

Estimates related to the allocation of certain costs among the donor services, program direct fund expenses, administrative and development categories are described in *Note 1*.

Note 20: Subsequent Events

Subsequent events have been evaluated through July 27, 2023, which is the date the consolidated financial statements were available to be issued.

Supplementary Information

The Church of the Nazarene, Inc. and Subsidiaries
Consolidating Statement of Financial Position
September 30, 2022

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
Assets					
Cash and cash equivalents	\$ 30,892,951	\$ 11,707,312	\$ 2,004,323	\$ (1,758,034)	\$ 42,846,552
Investments, at fair value	125,081,299	14,067,611	126,478,415	(20,379,654)	245,247,671
Investments - other	3,694,711	3,824,962	-	-	7,519,673
Assets held for purchase of investments	3,600,433	-	3,176,526	-	6,776,959
Receivables - other	229,118	2,445,467	1,037,844	(2,031,780)	1,680,649
Property and equipment, net	26,757,350	8,172,850	36,868	-	34,967,068
Assets held for sale	113,200	-	-	-	113,200
Beneficial interest in net asset held by others	9,719,671	-	164,361	(9,168,413)	715,619
Notes receivable	-	-	646,205	-	646,205
Inventories, net	-	-	2,116,413	-	2,116,413
Other assets	870,736	-	146,775	-	1,017,511
	<u>200,959,469</u>	<u>40,218,202</u>	<u>135,807,730</u>	<u>(33,337,881)</u>	<u>343,647,520</u>
Total assets	<u>\$ 200,959,469</u>	<u>\$ 40,218,202</u>	<u>\$ 135,807,730</u>	<u>\$ (33,337,881)</u>	<u>\$ 343,647,520</u>
Liabilities and Net Assets					
Liabilities					
Accounts payable and accrued expenses	\$ 6,282,923	\$ 1,110,565	\$ 1,004,509	\$ (2,031,780)	\$ 6,366,217
Deferred gift agreements	3,958,600	-	6,157,249	(110,641)	10,005,208
Funds held in trust	25,048,146	744,660	70,317,933	(22,030,952)	74,079,787
Pension obligation	(1,186,837)	-	3,427,404	-	2,240,567
Postretirement benefit obligation	7,828,717	-	966,786	-	8,795,503
	<u>41,931,549</u>	<u>1,855,225</u>	<u>81,873,881</u>	<u>(24,173,373)</u>	<u>101,487,282</u>
Total liabilities	<u>41,931,549</u>	<u>1,855,225</u>	<u>81,873,881</u>	<u>(24,173,373)</u>	<u>101,487,282</u>
Net Assets					
Without donor restrictions	97,867,591	24,838,489	41,180,550	-	163,886,630
With donor restrictions	61,160,329	13,524,488	12,753,299	(9,164,508)	78,273,608
	<u>159,027,920</u>	<u>38,362,977</u>	<u>53,933,849</u>	<u>(9,164,508)</u>	<u>242,160,238</u>
Total net assets	<u>159,027,920</u>	<u>38,362,977</u>	<u>53,933,849</u>	<u>(9,164,508)</u>	<u>242,160,238</u>
Total liabilities and net assets	<u>\$ 200,959,469</u>	<u>\$ 40,218,202</u>	<u>\$ 135,807,730</u>	<u>\$ (33,337,881)</u>	<u>\$ 343,647,520</u>

The Church of the Nazarene, Inc. and Subsidiaries

Consolidating Statement of Activities

Year Ended September 30, 2022

	2022			2022			2022			Eliminations	2022		
	Global Ministry Center			Global Regions			Other Entities				Total		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total		Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Gains													
Contribution Revenue													
World Evangelism Fund	\$ 37,511,633	\$ -	\$ 37,511,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,511,633	\$ -	\$ 37,511,633
Approved mission projects	13,978,778	18,062,909	32,041,687	24,368,875	2,972,031	27,340,906	799,842	30,653	830,495	(27,936,344)	11,211,151	21,065,593	32,276,744
Legacy, gifts and charitable remainders	994,293	19,919	1,014,212	-	-	-	5,164,546	404,843	5,569,389	(2,240,464)	3,918,375	424,762	4,343,137
Gifts-in-kind	-	-	-	-	-	-	-	-	1,551,445	-	1,551,445	-	1,551,445
Net sales revenue	-	-	-	-	-	-	5,493,525	-	5,493,525	(112,746)	5,380,779	-	5,380,779
Other revenue	1,452,339	-	1,452,339	449,271	-	449,271	1,047,916	(32,252)	1,015,664	(78,472)	2,871,054	(32,252)	2,838,802
Revenues and gains	53,937,043	18,082,828	72,019,871	24,818,146	2,972,031	27,790,177	14,057,274	403,244	14,460,518	(30,368,026)	62,444,437	21,458,103	83,902,540
Net assets released from restrictions	10,999,828	(10,999,828)	-	1,918,994	(1,918,994)	-	832,418	(832,418)	-	-	13,751,240	(13,751,240)	-
Total revenues and gains	64,936,871	7,083,000	72,019,871	26,737,140	1,053,037	27,790,177	14,889,692	(429,174)	14,460,518	(30,368,026)	76,195,677	7,706,863	83,902,540
Expenses													
Program Services													
Global Missions	44,422,951	-	44,422,951	27,334,949	-	27,334,949	2,298,432	-	2,298,432	(27,872,968)	46,183,364	-	46,183,364
Denominational Governance and Educational Advocacy	6,605,997	-	6,605,997	-	-	-	-	-	-	(2,219)	6,603,778	-	6,603,778
Sunday School and Youth Ministries	1,149,926	-	1,149,926	-	-	-	-	-	-	(47)	1,149,879	-	1,149,879
Nazarene Communications and Publishing	731,562	-	731,562	-	-	-	4,509,304	-	4,509,304	(18,158)	5,222,708	-	5,222,708
Church of the Nazarene Foundation	-	-	-	-	-	-	7,602,083	-	7,602,083	(2,240,464)	5,361,619	-	5,361,619
Total program services	52,910,436	-	52,910,436	27,334,949	-	27,334,949	14,409,819	-	14,409,819	(30,133,856)	64,521,348	-	64,521,348
Support Services													
General and administrative services	8,833,766	-	8,833,766	-	-	-	2,813,785	-	2,813,785	(204,238)	11,443,313	-	11,443,313
Fundraising	1,577,700	-	1,577,700	-	-	-	-	-	-	(29,932)	1,547,768	-	1,547,768
Total support services	10,411,466	-	10,411,466	-	-	-	2,813,785	-	2,813,785	(234,170)	12,991,081	-	12,991,081
Total expenses	63,321,902	-	63,321,902	27,334,949	-	27,334,949	17,223,604	-	17,223,604	(30,368,026)	77,512,429	-	77,512,429
Change in net assets from operations	1,614,969	7,083,000	8,697,969	(597,809)	1,053,037	455,228	(2,333,912)	(429,174)	(2,763,086)	-	(1,316,752)	7,706,863	6,390,111
Non-Operating Income (Expense)													
Net investment loss	(13,327,465)	(866,580)	(14,194,045)	(1,796,718)	-	(1,796,718)	(7,574,599)	(3,392,732)	(10,967,331)	-	(22,698,782)	(4,259,312)	(26,958,094)
Foreign currency loss	(29,935)	-	(29,935)	(63,306)	-	(63,306)	-	-	-	-	(93,241)	-	(93,241)
Gain on sale of property and equipment	3,894	-	3,894	-	-	-	-	-	-	-	3,894	-	3,894
Actuarial adjustment of deferred gift agreements	-	136,115	136,115	-	-	-	-	-	664,244	664,244	-	800,359	800,359
Beneficial interest in net assets held by third parties	-	(2,960,097)	(2,960,097)	-	-	-	-	-	-	2,960,097	-	-	-
Change in beneficial interest in net assets held by foundation	-	(185,277)	(185,277)	-	-	-	-	-	-	-	-	(185,277)	(185,277)
Contribution to single defined benefit pension plan	(4,614,395)	-	(4,614,395)	-	-	-	-	-	-	-	(4,614,395)	-	(4,614,395)
Other income (expense)	-	64,487	64,487	-	-	-	332,895	-	332,895	-	332,895	64,487	397,382
Total non-operating income (expense)	(17,967,901)	(3,811,352)	(21,779,253)	(1,860,024)	-	(1,860,024)	(7,241,704)	(2,728,488)	(9,970,192)	2,960,097	(27,069,629)	(3,579,743)	(30,649,372)
Change in net assets before other changes in pension and postretirement obligations	(16,352,932)	3,271,648	(13,081,284)	(2,457,833)	1,053,037	(1,404,796)	(9,575,616)	(3,157,662)	(12,733,278)	2,960,097	(28,386,381)	4,127,120	(24,259,261)
Changes in pension obligations other than net periodic service cost	2,425,064	-	2,425,064	-	-	-	1,476,077	-	1,476,077	-	3,901,141	-	3,901,141
Change in Net Assets	(13,927,868)	3,271,648	(10,656,220)	(2,457,833)	1,053,037	(1,404,796)	(8,099,539)	(3,157,662)	(11,257,201)	2,960,097	(24,485,240)	4,127,120	(20,358,120)
Net Assets, Beginning of Year	111,795,459	57,888,681	169,684,140	27,296,322	12,471,451	39,767,773	49,280,089	15,910,961	65,191,050	(12,124,605)	188,371,870	74,146,488	262,518,358
Net Assets, End of Year	\$ 97,867,591	\$ 61,160,329	\$ 159,027,920	\$ 24,838,489	\$ 13,524,488	\$ 38,362,977	\$ 41,180,550	\$ 12,753,299	\$ 53,933,849	\$ (9,164,508)	\$ 163,886,630	\$ 78,273,608	\$ 242,160,238

The Church of the Nazarene, Inc. and Subsidiaries
Consolidating Statement of Financial Position
September 30, 2021

	Global Ministry Center	Global Regions	Other Entities	Eliminations	Total
Assets					
Cash and cash equivalents	\$ 14,887,236	\$ 12,736,409	\$ 1,694,073	\$ (1,224,540)	\$ 28,093,178
Investments, at fair value	152,788,884	15,268,530	150,197,025	(24,249,930)	294,004,509
Investments - other	3,639,907	3,768,226	-	-	7,408,133
Assets held for purchase of investments	3,712,524	9,842	3,429,462	-	7,151,828
Receivables - other	555,118	91,424	899,329	(20,963)	1,524,908
Property and equipment, net	27,054,639	8,682,877	55,162	-	35,792,678
Assets held for sale	113,200	-	-	-	113,200
Beneficial interest in net assets of foundation or related party	12,124,605	-	135,224	(12,259,829)	-
Beneficial interest in charitable remainder trusts	740,440	-	77,573	-	818,013
Notes receivable	-	-	906,053	-	906,053
Inventories, net	-	-	1,854,979	-	1,854,979
Other assets	738,671	99,729	369,720	-	1,208,120
	<u>216,355,224</u>	<u>40,657,037</u>	<u>159,618,600</u>	<u>(37,755,262)</u>	<u>378,875,599</u>
Total assets	<u>\$ 216,355,224</u>	<u>\$ 40,657,037</u>	<u>\$ 159,618,600</u>	<u>\$ (37,755,262)</u>	<u>\$ 378,875,599</u>
Liabilities and Net Assets					
Liabilities					
Accounts payable and accrued expenses	\$ 3,466,059	\$ 145,354	\$ 1,054,539	\$ (1,245,503)	\$ 3,420,449
Deferred gift agreements	5,713,524	-	6,612,086	(135,224)	12,190,386
Funds held in trust	28,568,812	743,910	80,197,334	(24,249,930)	85,260,126
Pension obligation	(803,337)	-	5,618,149	-	4,814,812
Postretirement benefit obligation	9,726,026	-	945,442	-	10,671,468
	<u>46,671,084</u>	<u>889,264</u>	<u>94,427,550</u>	<u>(25,630,657)</u>	<u>116,357,241</u>
Total liabilities	<u>46,671,084</u>	<u>889,264</u>	<u>94,427,550</u>	<u>(25,630,657)</u>	<u>116,357,241</u>
Net Assets					
Without donor restrictions	111,795,459	27,296,322	49,280,089	-	188,371,870
With donor restrictions	57,888,681	12,471,451	15,910,961	(12,124,605)	74,146,488
Total net assets before non- controlling interest	169,684,140	39,767,773	65,191,050	(12,124,605)	262,518,358
Non-controlling interest	-	-	-	-	-
Total net assets	<u>169,684,140</u>	<u>39,767,773</u>	<u>65,191,050</u>	<u>(12,124,605)</u>	<u>262,518,358</u>
Total liabilities and net assets	<u>\$ 216,355,224</u>	<u>\$ 40,657,037</u>	<u>\$ 159,618,600</u>	<u>\$ (37,755,262)</u>	<u>\$ 378,875,599</u>

The Church of the Nazarene, Inc. and Subsidiaries

Consolidating Statement of Activities

Year Ended September 30, 2021

	2021			2021			2021			Eliminations	2021		
	Global Ministry Center			Global Regions			Other Entities				Total		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total		Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Gains													
Contribution Revenue													
World Evangelism Fund	\$ 37,795,922	\$ -	\$ 37,795,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,795,922	\$ -	\$ 37,795,922
Approved mission projects	22,492,085	5,242,850	27,734,935	25,448,872	3,248,703	28,697,575	1,017,272	42,031	1,059,303	(26,012,974)	22,945,255	8,533,584	31,478,839
Legacy, gifts and charitable remainders	2,111,130	14,480	2,125,610	-	-	-	4,485,124	2,766,152	7,251,276	-	6,596,254	2,780,632	9,376,886
Gifts-in-kind	-	-	-	-	-	-	821,331	-	821,331	-	821,331	-	821,331
Net sales revenue	-	-	-	-	-	-	4,873,859	-	4,873,859	(91,150)	4,782,709	-	4,782,709
Other revenue	1,198,738	-	1,198,738	507,619	-	507,619	964,069	15,525	979,594	(92,919)	2,577,507	15,525	2,593,032
Revenues and gains	63,597,875	5,257,330	68,855,205	25,956,491	3,248,703	29,205,194	12,161,655	2,823,708	14,985,363	(26,197,043)	75,518,978	11,329,741	86,848,719
Net assets released from restrictions	1,092,519	(1,092,519)	-	2,874,745	(2,874,745)	-	827,270	(827,270)	-	-	4,794,534	(4,794,534)	-
Total revenues and gains	64,690,394	4,164,811	68,855,205	28,831,236	373,958	29,205,194	12,988,925	1,996,438	14,985,363	(26,197,043)	80,313,512	6,535,207	86,848,719
Expenses													
Program Services													
Global Missions	43,837,889	-	43,837,889	28,339,781	-	28,339,781	1,670,119	-	1,670,119	(24,566,965)	49,280,824	-	49,280,824
Denominational Governance and Educational Advocacy	5,294,086	-	5,294,086	-	-	-	-	-	-	261,342	5,555,428	-	5,555,428
Sunday School and Youth Ministries	1,058,613	-	1,058,613	-	-	-	-	-	-	(209,490)	849,123	-	849,123
Nazarene Communications and Publishing	1,199,710	-	1,199,710	-	-	-	4,935,816	-	4,935,816	(89,052)	6,046,474	-	6,046,474
Church of the Nazarene Foundation	-	-	-	-	-	-	5,365,156	-	5,365,156	(1,463,241)	3,901,915	-	3,901,915
Total program services	51,390,298	-	51,390,298	28,339,781	-	28,339,781	11,971,091	-	11,971,091	(26,067,406)	65,633,764	-	65,633,764
Support Services													
General and administrative services	8,356,424	-	8,356,424	1,142,554	-	1,142,554	2,562,427	-	2,562,427	(106,583)	11,954,822	-	11,954,822
Fundraising	1,874,285	-	1,874,285	-	-	-	-	-	-	(23,054)	1,851,231	-	1,851,231
Total support services	10,230,709	-	10,230,709	1,142,554	-	1,142,554	2,562,427	-	2,562,427	(129,637)	13,806,053	-	13,806,053
Total expenses	61,621,007	-	61,621,007	29,482,335	-	29,482,335	14,533,518	-	14,533,518	(26,197,043)	79,439,817	-	79,439,817
Change in net assets from operations	3,069,387	4,164,811	7,234,198	(651,099)	373,958	(277,141)	(1,544,593)	1,996,438	451,845	-	873,695	6,535,207	7,408,902
Non-Operating Income (Expense)													
Net investment income	16,156,052	844,673	17,000,725	1,912,036	-	1,912,036	7,987,141	2,353,442	10,340,583	-	26,055,229	3,198,115	29,253,344
Foreign currency gain	-	-	-	305,432	-	305,432	-	-	-	-	305,432	-	305,432
Other income	-	-	-	-	-	-	370,088	-	370,088	-	370,088	-	370,088
Loss on sale of property and equipment	(760)	-	(760)	-	-	-	-	-	-	-	(760)	-	(760)
Actuarial adjustment of deferred gift agreements	-	(39,758)	(39,758)	-	-	-	-	(111,470)	(111,470)	-	-	(151,228)	(151,228)
Beneficial interest in net assets held by third parties	-	49,178	49,178	-	-	-	-	-	-	-	49,178	-	49,178
Change in beneficial interest in net assets held by foundation	-	4,260,433	4,260,433	-	-	-	-	-	-	(4,260,433)	-	-	-
Other expenses	-	(9,374)	(9,374)	-	-	-	-	(34,324)	(34,324)	-	-	(43,698)	(43,698)
Total non-operating income (expense)	16,155,292	5,105,152	21,260,444	2,217,468	-	2,217,468	8,357,229	2,207,648	10,564,877	(4,260,433)	26,729,989	3,052,367	29,782,356
Change in net assets before other changes in pension and postretirement obligations	19,224,679	9,269,963	28,494,642	1,566,369	373,958	1,940,327	6,812,636	4,204,086	11,016,722	(4,260,433)	27,603,684	9,587,574	37,191,258
Changes in pension obligations other than net periodic service cost	2,738,819	-	2,738,819	-	-	-	699,824	-	699,824	-	3,438,643	-	3,438,643
Change in Net Assets	21,963,498	9,269,963	31,233,461	1,566,369	373,958	1,940,327	7,512,460	4,204,086	11,716,546	(4,260,433)	31,042,327	9,587,574	40,629,901
Net Assets, Beginning of Year, as Previously Reported	89,831,961	41,837,739	131,669,700	25,729,953	12,097,493	37,827,446	41,767,629	9,352,630	51,120,259	-	157,329,543	63,287,862	220,617,405
Revision, See Note 17	-	6,780,979	6,780,979	-	-	-	-	2,354,245	2,354,245	(7,864,172)	-	1,271,052	1,271,052
Net Assets, Beginning of Year, As Revised	89,831,961	48,618,718	138,450,679	25,729,953	12,097,493	37,827,446	41,767,629	11,706,875	53,474,504	(7,864,172)	157,329,543	64,558,914	221,888,457
Net Assets, End of Year	\$ 111,795,459	\$ 57,888,681	\$ 169,684,140	\$ 27,296,322	\$ 12,471,451	\$ 39,767,773	\$ 49,280,089	\$ 15,910,961	\$ 65,191,050	\$ (12,124,605)	\$ 188,371,870	\$ 74,146,488	\$ 262,518,358
Change in Net Assets Attributable to Non-Controlling Interest	\$ (148,183)	\$ -	\$ (148,183)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (148,183)	\$ -	\$ (148,183)
Change in Net Assets Attributable to Controlling Interest	\$ 22,111,681	\$ 9,269,963	\$ 31,381,644	\$ 1,566,369	\$ 373,958	\$ 1,940,327	\$ 7,512,460	\$ 4,204,086	\$ 11,716,546	\$ (4,260,433)	\$ 31,190,510	\$ 9,587,574	\$ 40,778,084

GLOBAL MISSIONS

To the Board of General Superintendents and delegates of the 30th General Assembly:

Introduction

As we gather once again as a Nazarene family in this General Assembly, I can only reflect on the graciousness of God who has brought us through the years since we gathered last. Years of uncertainty as we faced a global pandemic, economic challenges and conflicts have affirmed over and over the goodness and faithfulness of our unfailing, unchanging, unstoppable God.

It is with confidence and hope that I share the following report, which covers the years since the last General Assembly in 2017 through 2022.

I have the honor of working with a team of regional directors who serve the church in six regions:

- Africa Regional Director Daniel Gomis
- Asia-Pacific Regional Director Mark Louw
- Eurasia Regional Director Jim Ritchie
- Mesoamerica Regional Director Luis Carlos Saenz
- South America Regional Director Christian Sarmiento
- USA / Canada Regional Director Stan Reeder

These regional directors and the missionaries and ministries in the regions are supported by a dedicated and talented team:

- Nazarene Compassionate Ministries, led by Director Nell Becker Sweeden
- JESUS Film Harvest Partners, led by President Brian Helstrom
- Global Missions Personnel and Partnership, led by Director Marty Hoskins
- Global Missions Administration and Finance, led by Director Kevin Brunk
- Global Missions Mobilization, led by Director Brent Hulett
- Global Nazarene Publications (Literature), led by Coordinator Scott Stargel
- World Mission Broadcast, led by Coordinator Brian Utter

PIONEER

Global Missions Statistics By Region

The Africa Region had a net gain of 137,065 full members since 2017. The region's full membership stands at 762,781, a net gain of 22%. There was a net gain of 397 organized churches in these years, bringing the total of organized churches to 4,989. The Africa region currently has 3,648 churches that are not yet organized.

Africa Region

Year	Membership			Churches			Ministers		
	Full	Fellowship	Total	Organized	Other	Total	Elders / Deacons	Licensed Ministers	Total
2017	625,716	78,492	704,208	4,592	4,417	9,009	1,506	2,079	3,585
2018	658,420	97,187	755,607	4,656	3,973	8,629	1,624	2,258	3,882

2019	676,697	101,314	778,011	4,689	3,988	8,677	1,724	2,194	3,918
2020	706,889	91,222	798,111	4,678	3,949	8,627	1,787	2,563	4,350
2021	737,932	121,279	859,211	4,962	3,637	8,599	1,716	2,724	4,440
2022	762,781	100,078	862,859	4,989	3,648	8,637	2,052	3,204	5,256

The Asia-Pacific Region had a net gain of 21,636 full members since 2017. The region's full membership stands at 131,800, a net gain of 20%. There was a net gain of 206 organized churches in these years, bringing the total of organized churches to 1,621. The Asia-Pacific Region currently has 533 churches that are not yet organized.

Asia-Pacific Region

Year	Membership			Churches			Ministers		
	Full	Fellowship	Total	Organized	Other	Total	Elders / Deacons	Licensed Ministers	Total
2017	110,164	12,519	122,683	1,415	512	1,927	1,394	827	2,221
2018	113,324	13,245	126,569	1,429	546	1,975	1,500	854	2,354
2019	113,357	13,796	127,153	1,462	571	2,033	1,550	771	2,321
2020	114,771	16,356	131,127	1,582	485	2,067	1,629	860	2,489
2021	124,023	15,806	139,829	1,603	497	2,100	1,614	947	2,561
2022	131,800	16,803	148,603	1,621	533	2,154	1,691	1,058	2,749

The Eurasia Region had a net gain of 6,194 full members since 2017. The region's full membership stands at 285,665, a net gain of 2.2%. There was a net gain of 14 organized churches in these years, bringing the total of organized churches to 6,759. The Eurasia Region currently has 1,133 churches that are not yet organized.

Eurasia Region

Year	Membership			Churches			Ministers		
	Full	Fellowship	Total	Organized	Other	Total	Elders / Deacons	Licensed Ministers	Total
2017	279,471	30,162	309,633	6,745	1,687	8,432	919	1,446	2,365
2018	287,704	38,286	325,990	6,790	1,728	8,518	922	1,594	2,516
2019	297,988	41,480	339,468	6,784	1,731	8,515	924	1,482	2,406
2020	297,772	37,567	335,339	7,007	1,599	8,606	931	1,294	2,225
2021	292,932	33,329	326,261	6,934	1,199	8,133	879	1,138	2,017
2022	285,665	31,754	317,419	6,759	1,133	7,892	829	1,137	1,966

The Mesoamerica Region had a net gain of 23,120 members since 2017. The region's total membership stands at 348,478, a net gain of 7%. There was a net gain of 215 organized churches in these years, bringing the total of organized churches to 3,347. The Mesoamerica Region currently has 386 churches that are not yet organized.

Mesoamerica Region

Year	Membership			Churches			Ministers		
	Full	Fellowship	Total	Organized	Other	Total	Elders / Deacons	Licensed Ministers	Total
2017	325,358	99,505	424,863	3,132	286	3,418	1,730	1,131	2,861
2018	331,331	96,740	428,071	3,166	297	3,463	1,766	1,254	3,020
2019	337,562	103,346	440,908	3,223	293	3,516	1,752	1,360	3,112
2020	341,712	101,567	443,279	3,234	382	3,616	1,728	1,381	3,109
2021	346,143	93,609	439,752	3,341	362	3,703	1,861	1,445	3,306
2022	348,478	83,296	431,774	3,347	386	3,733	1,878	1,569	3,447

The South America Region had a net gain of 11,995 full members since 2017. The region's full membership stands at 271,688, a net gain of 4.6%. There was a net gain of 84 organized churches in these years, bringing the total of organized churches to 2,480. The South America Region currently has 403 churches that are not yet organized.

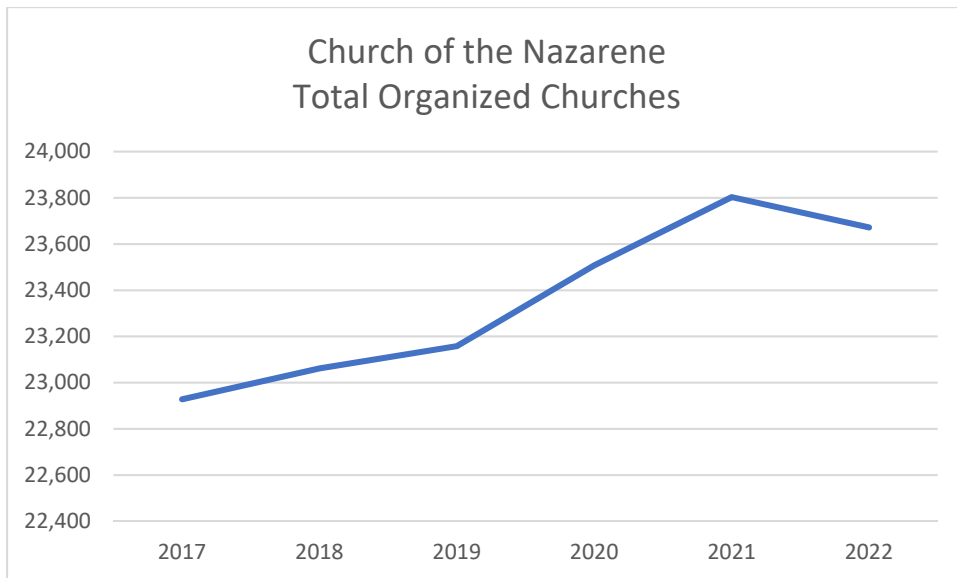
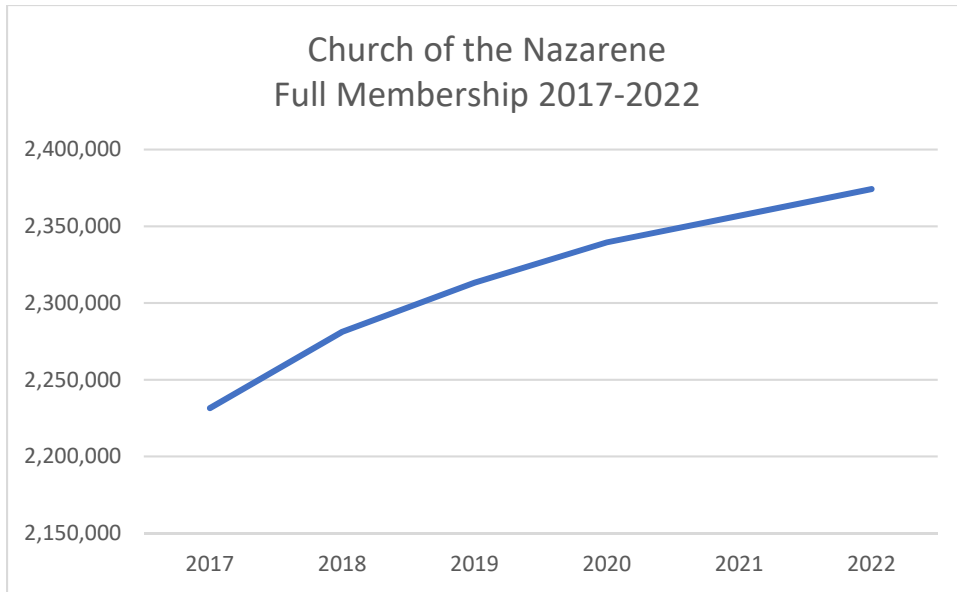
South America Region

Year	Membership			Churches			Ministers		
	Full	Fellowship	Total	Organized	Other	Total	Elders / Deacons	Licensed Ministers	Total
2017	259,693	95,942	355,635	2,396	358	2,754	1,586	1,900	3,486
2018	266,219	48,448	314,667	2,419	372	2,791	1,787	1,923	3,710
2019	272,002	37,921	309,923	2,430	369	2,799	1,929	1,938	3,867
2020	272,957	47,946	320,903	2,463	346	2,809	1,920	1,953	3,873
2021	268,103	41,252	309,355	2,451	350	2,801	1,943	2,133	4,076
2022	271,688	41,268	312,956	2,480	403	2,883	2,071	2,189	4,260

The USA/Canada Region had a net loss of 57,279 full members since 2017. The region's full membership stands at 573,857 a net loss of 9%. There was a net loss of 172 organized churches in these years, bringing the total of organized churches to 4,476. The USA/Canada Region currently has 751 churches that are not yet organized.

USA/Canada Region

Year	Membership			Churches			Ministers		
	Full	Fellowship	Total	Organized	Other	Total	Elders / Deacons	Licensed Ministers	Total
2017	631,136	2,216	633,352	4,648	687	5,335	11,634	2,567	14,201
2018	624,267	4,072	628,339	4,602	734	5,336	11,693	2,551	14,244
2019	615,610	5,668	621,278	4,570	765	5,335	11,605	2,494	14,099
2020	605,399	6,058	611,457	4,544	780	5,324	11,474	2,664	14,138
2021	587,662	4,775	592,437	4,512	762	5,274	11,577	2,482	14,059
2022	573,857	5,297	579,154	4,476	751	5,227	11,828	2,225	14,053



New World Areas, Districts, and Field Adjustments

The Lord continues to lead us to new places to share His Good News, and as a result the Church of the Nazarene has officially recognized work in five new world areas.

- Africa Region
 - Central African Republic (2020)
- Asia-Pacific Region
 - Mongolia (2017)
 - Singapore (2017)
- Eurasia Region
 - Luxembourg (2021)
- Mesoamerica Region
 - Curaçao (2017)

The growth of the church is also reflected in the expansion and multiplication of districts. At the end of 2022, there were a total of 501 districts globally, which is an increase of 22 districts since 2017. Glory to God!

Fields are subdivisions of regions that are designed to be flexible to meet the needs of the times. As new opportunities for missions, new needs and other reasons arise, fields may be re-shaped by dividing, combining, or reorganizing in order to promote the most effective strategy. One example of this strategic adjustment is the division of the Africa West Field in October 2020 into the Africa West Francophone Field and the Africa West Anglophone field at the recommendation of the regional director and Global Missions director and the approval of the Board of General Superintendents. Other field adjustments took place in the Eurasia Region, Mesoamerica Region and South America Region.

DEVELOP

Nazarene Missions

The Nazarene Missions project was a serious evaluation of our missional method. After this thoughtful, prayerful time, God led us to several updated, clear thoughts about who Nazarene missionaries are, who sends them, and how missions works within the Church of the Nazarene.

Now we can say clearly, a Nazarene missionary is a Christlike disciple set apart by the Holy Spirit, prayerfully sent out by the church, and affirmed by Nazarene Missions to cross cultural barriers for the purpose of spreading scriptural holiness. This kind of clarity helps us stay focused amidst many competing priorities.

Some of the key moves at the conclusion of this project were to re-center the local church as the foundation for nurturing and sending those God is calling to missions, place a greater emphasis on deploying more people in missions from anywhere to everywhere, and work to develop greater capacity in our missionaries where they serve.

Finally, deployment types, which had gradually become increasingly complicated, were streamlined to two. Now missionaries are sent either on global deployment or sponsored deployment. The types of deployments are focused around the missionary role. Long term, strategic roles are global assignments, while other roles are sponsored. While all of our missionaries benefit from the World Evangelism Fund and all of our missionaries raise a portion of their support, those on sponsored deployment raise funds to cover their base salary, insurance and ministry expenses.

Our mission remains unchanged: Making Christlike disciples in the nations. May his eternal Kingdom grow as we faithfully fulfill what he has called us to.

Missionary Deployment

During the work of the Nazarene Missions Project, there was an 18-month moratorium on sending missionaries who raised a portion of their salary, which caused a decrease in deployments. The moratorium ended in February 2019 at the conclusion of the project when sponsored deployments went into effect.

Missionary deployments slowed considerably in 2020 in response to global pandemic restrictions. Yet even during the worst of the pandemic, deployment continued at a careful pace.

We continued to prepare missionaries in Explore, our pre-deployment training, which went fully virtual during this time.

Pandemic-related complications meant 87 missionaries were stuck for at least a portion of 2020 – 2021 outside of their country of service. Some missionaries were serving in places that experienced nearly-constant lockdowns, and the extreme isolation and challenges to relational ministry proved very difficult. Some missionaries found new ways to engage people, some chose to leave missionary service and move into ministry in their home countries, and others accelerated transition plans already in place. The 7% decrease in the total number of active missionaries through 2021 can be largely traced back to pandemic related pressures.

Deployments returned in a robust way in 2022, with 60 new deployments, bringing the total of missionaries who served in 2022 to 489.

Deploying From Anywhere to Everywhere

An emphasis on mobilizing all Nazarenes God is calling to missions no matter what their country of origin was one of the results of the Nazarene Missions Project. More and more countries are seeing their first Nazarene missionaries deploy around the world. In 2018, the first missionaries from the Africa Central Field were deployed. They represent many other fields that experienced something similar in recent years.

The Global Missions Mobilization team worked to implement an online application process for missions that was multi-lingual and possible to complete using only a mobile device. This expansion of access resulted in a steep increase in applications from all over the world.

Prior to 2020, 39% of applicants were from outside the USA. By 2021, with the implementation of a more accessible, multilingual system, the number had risen to 63%. By 2022, the overall number of applicants from outside the USA increased 53% in a single year, from 311 applications in 2020-21 to 477 in 2021-22. Applicants originated from 58 countries.

Missionary Development

Ongoing capacity development for our missionaries has been a particular emphasis. One of the steps to do that effectively has been to move Launch, our deployment training, online. This significant shift made it possible to continue training missionaries even amidst the pandemic. It had the added benefit of making training more accessible globally, which is why it has become our standard even after the pandemic-related restrictions were eased. Launch, which is offered to missionaries early in their deployment, includes 14 training modules which allow for multi-lingual, multi-cultural training. In 2022, missionaries from 15 different countries participated in the training from their places of service around the world. The cross-regional, cross-cultural aspect of the training increases diversity and leads to a richer experience as missionaries learn from one another.

In 2021, we were able to update the ongoing development and evaluation of missionaries to the Ministry & Development Annual Review. The goal of the annual ministry and development review process is to ensure good communication between the team member and team leader throughout the assignment, facilitating role clarity and positive team dynamics so that, together, each team member is fulfilled and progressing in their God-given calling. This cycle is also the means by which individual objectives are aligned, reviewed, and developed according to the team's strategic plan. Missionaries and their leaders are trained to

implement specific, measurable, missionally and strategically aligned, realistic, time-bound and agreed upon goals. The cycle begins with the initial description and plan, moves to a mid-year check-in and then to the end of the year evaluation and plan.

After years of intense service, and with global internet access to responsibilities, many of our missionaries function too often from a point of exhaustion. In 2022, with the approval of the Board of General Superintendents, Global Missions implemented missionary sabbaticals to help our missionaries take the extended time they need to rest, reflect, listen and restore. Missionaries are eligible to apply for sabbatical after seven consecutive years of service. They are asked to submit their applications 12-14 months before their sabbatical time begins. Global Missions is grateful for the generosity of a donor-provided gift to cover the sabbatical program for the first seven years.

Field Strategy Coordinator Capacity Development

Beginning in 2019, we placed a renewed emphasis on building capacity in our field teams, focused especially on the role of field strategy coordinator (FSC). At that time, one third of the field strategy coordinators had assumed the role within the last two years. Investing deeply into the ministry of these leaders is one of the ways to strategically resource all Nazarene missionaries.

God's hand in laying the groundwork to support this cohort of key leaders was evident as we moved through 2020, a year which placed unexpected demands on our FSC's creativity, resilience and leadership. It provided both mentors and peer support as they addressed challenges brought on by pandemic shutdowns, social stress, political instability and economic downturns.

Monthly video conference meetings with all FSCs began in April 2020. They continued on that schedule through the summer of 2022, when renewal of frequent travel for many leaders made it beneficial to adjust the schedule to every other month. These meetings utilize experts and allow FSCs and regional directors to learn together about topics as broad as scenario planning, leadership skills, public health, missions theology and education. These global meetings are designed to provide practical knowledge applicable to all cultural contexts.

Leadership

The fields strategy coordinators serve in a role that is wide ranging, challenging and critical for the strategic success of each region. Those who served as FSCs since the last General Assembly are:

Africa Region

Central Field	Gavin Fothergill, (2021) Mario Martinez
East Field	Don Gardner, (2021) Musawenkhosi Kunene, (2022) Stanley Ushe
Lusophone Field	Adérito Ferreira
South Field	Mshangu Maluleka, (2018) Musawenkhosi Kunene, (2021) Solomon Ndlovu
Southeast Field	Paul Mtambo
Creative Access Field	Daniel, (2021) Dany
West Anglophone	Vidal Cole

West Francophone (2017) Moïse Toumoudagou

Asia-Pacific Region

Australia New Zealand Field	John Moore, (2019) Roland Hearn
Chinese Ministries Field	Rick, (2018) Mark, (2020) Jeremy
Philippines / Micronesia Field	Stephen Gualberto, (2020) Arnel Piliin
Sealands Field	Larry West, (2022) Mark Louw
Melanesia South Pacific Field	Harmon Schmelzenbach, (2019) Kafoa Muaror
Southeast Asia Field	David Phillips, (2020) Donghwan (Bill) Kwon

Eurasia Region

Central Europe Field	Jay Sunberg
Eastern Mediterranean Field	Khalil Halaseh
North Field	Scott Rainey, (2018) Trino Jara
India Field	Sunil Dandge
Northern Europe Field	Ian Wills, (2020) Jim Ritchie
South Asia Field	Trino Jara, (2019) Joel Mullen
Western Mediterranean Field	Bruce McKellips, (2022) Diego Lopez

Mesoamerica Region

Caribbean Field	Alphonso Porter
Haiti Field	Pierre Antoine Jacques
Central Field	Carlos Saenz, (2019) Carlos de la Cruz
Mexico Field	Jorge Cordova
North Central Field	Leonel de Leon, (2022) Carlos José Cordero

South America Region

Brazil Field	Manuel Lima
Brazil Central Field	Luis Henrique Biazon, (2021) Sandro Ribeiro
Brazil North Field	Gerson Cardoso
Brazil South Field	Wagner Sousa, (2021) Romero Moreira
Central Andean	Segundo Rimarachin, (2019) Evelio Vásquez
South Cone Field	Juan Jose Zani, (2019) Alessandro Polonio
North Andean Field	Dwight Rich, (2019) Geraldo Nunes

There have been some significant changes in regional directors since 2017. Daniel Gomis stepped into the role of Africa Regional Director after Filimão Chambo was elected to serve as a General Superintendent in 2017. Dr. Chambo was a visionary, wise leader for the Africa Region, and it is an honor to continue to serve under his leadership as a General Superintendent.

Jim Ritchie was appointed as the Eurasia Regional Director in 2020. He follows Arthur Snijders, who led the region with a heart of service and faithfulness to God. He now offers his years of experience to aid in church development and revitalization with the Salvation Army.

Finally, Stan Reeder became the USA/Canada Regional Director in 2021 following Bob Broadbooks' retirement. Dr. Broadbooks served the church with distinction as he led the region to develop and live out the 5 strategic priorities, as well as implementing a development process for district superintendents and a local church renewal process. His kindness and spiritual maturity were a blessing to me and to the team of regional directors.

Scenario Planning

Due to the COVID crisis, Global Missions leaders embarked on a process of scenario planning that is helping even today to meet the current needs flexibly, seeking to recognize and join what God is doing. It equipped us as leaders to be looking for what God is doing and respond to it in the midst of a crisis. Communication increased, equipping for new circumstances increased and collaboration increased to meet the changing dynamics confronting missions and the church in general. Each region took the initial work of the global task force and adapted it to their context. It gave everyone a planning framework that strengthened our focus, purpose and hope for the future.

Education

Education and Global Missions are connected intrinsically for the success of our mission globally. Nearly half of our Nazarene missionaries serve in some way through education. Nazarene education, including established educational institutions along with other learning and formation processes, helps prepare people for theologically-sound, passionate, effective ministry.

The strong trajectory towards online education, allowing us to reach students far beyond geographic borders, accelerated in response to the pressures of 2020. As physical campuses closed, digital education rapidly became essential. It was a confirmation of the Lord's hand in the trajectory towards digital education of the previous years. Our Wesleyan theology leads us to understand learning and spiritual formation as something that takes place in community. While moving to online formats, cohort models have allowed students at Nazarene colleges and universities to remain in relationship. In the past few years, we have made great strides towards utilizing technology to meet our Nazarene ethos for education.

The strength of our financial models were tested in the last years. Africa Nazarene University faced a particular crisis in 2019 brought on by external changes in the educational system. They were able to weather the storm and emerged as a university transitioning to a long-term, sustainable Nazarene ministry operating within a balanced budget. Other schools faced financial crisis through the pandemic because of a reliance on income particularly from hospitality services. Leaders are working towards implementing more sustainable economic models.

Nazarene Missions Teams / Work & Witness

Work & Witness was deeply affected by the travel restrictions of the pandemic. It is a ministry that has been predicated on traveling to support the work of the church globally. Yet as a mark of the unity across the church body globally, many of the registered teams who canceled their trips gave permission for project funds they had already sent to the field to be used by the receiving church even though they would not be there personally to serve. Global leaders developed a phased plan to reintroduce travel for short-term teams as it became safe to do so.

Work & Witness is celebrating 50 years of short-term missions. More than 10,000 teams have served in over 130 countries, with over \$100 million invested into projects around the world. What began as primarily North American teams serving in construction related projects has grown much bigger.

In order to build on the legacy of Work & Witness and also encourage broader

participation in short-term missions, short-term teams are now simply Nazarene Missions Teams. This fresh introduction to short-term missions is a way to invite churches from every region to serve around the world in teams that incorporate a variety of skills and passions. Nazarene Missions Teams encompasses multiple types of teams, including Work & Witness (construction focused), Medical, Sports, Technology, Education, Compassion and Evangelism. This approach will allow churches to overcome the perceived barriers to participating in Work & Witness teams and share the benefits of short-term missions participation with a new generation of Nazarenes.

RESOURCE

World Evangelism Fund

Offerings for the World Evangelism Fund (WEF) remain vital to our overarching missions strategy. The World Evangelism Fund is the key financial resource to mobilize the church for missions. It is the financial support for us to go and make Christlike disciples in the nations. It is the financial basis for developing churches and districts, sending missionaries, supporting our educational institutions, and funding significant gatherings of our Nazarene brothers and sisters globally. We as leaders in this family bear a great responsibility to change the conversation about this tool in churches across the world. It is not a dry spreadsheet of figures or a denominational “tax,” rather it is the fuel for the movement of God through our denomination to see souls won for eternity.

There were 131 more churches giving to WEF in 2022 than there were in 2017, but the overall percentage of churches giving to WEF has decreased slightly. It is imperative we as a global family continue to share needs met by WEF and the victories supported by it. This is our story together.

Global Missions is working with missionaries to communicate the vision of World Evangelism to the sending church. Missionaries sharing in their home countries are being encouraged to communicate clearly and passionately about how we as a church serve together to make Christlike disciples using offerings given for World Evangelism. This is not new, but rather a renewed emphasis to share how God is using this powerful tool to send his church forward together.

When the formula for WEF changed, the total dropped significantly from the high point in 2008 with \$48.5 million to \$38.6 million in 2011. Since then, total gifts to WEF have remained relatively steady. In 2021, total WEF giving was \$37.1 million. However, when adjusted for inflation, WEF has taken an even steeper decline. The inflation adjusted value of WEF dropped 43% between 2007 and 2021, even before the spike in inflation that came in 2022.

Against this backdrop, we can see how God has continued to provide for His mission. Global Missions has been able to streamline our expenses and use resources in more strategically effective ways than ever before. There were 538 missionaries in 2008, and at the end of 2022, even after a global pandemic, there were 489, a drop of only 9%. The direct support of individual churches and donors, above and beyond WEF giving, has enabled the Church of the Nazarene to send those God is calling to missionary service. Between 2018 and 2022, direct giving to missionaries more than doubled. Anecdotal evidence suggests that when people become involved in supporting a missionary directly, they understand the need for a strong World

Evangelism Fund to support missions. Giving to missionaries reinforces and encourages giving to WEF. Praise the Lord for His provision for the missionaries He is calling and our global church is sending and faithfully supporting!

Finance

Global Missions finance has implemented changes to make our accounting system even more responsive, transparent and user focused. These changes give a better understanding of how we are spending money on our regions and fields. Part of this includes working with districts and institutions to recognize needs and how money is being used to meet them. Leaders will have better access to financial information for ministry implementation.

Progress has been made in lowering the barriers many districts faced in participating in giving towards the church including World Evangelism giving, direct support of missionaries and financial support of approved projects. This reflects our identity as a global church serving together to do what God has called us to do.

With the changes in systems, missionaries will have access to real-time information about finances in order to better accomplish the mission and respond to needs.

Missionary Systems and Tools

We have made significant shifts in many of our support systems since 2017, making them more robust, more globally accessible and more secure.

Missions Candidate Record Management system (2020) - This database allows for a smoother, more accountable sending process and supports a unified global process, allowing regional personnel access to information on candidates to facilitate collaboration between regions. Candidates and regional personnel are able to use an organized, clearly-defined process, which encourages a more expedient process between initial inquiry and deployment.

Candidates are now able to view all current missionary opportunities online, and then filter them by service length, ministry type and world area to create a list of open positions that fit their interests.

With this system, candidates are able to complete the entire sending process on their mobile phones if they desire. This is a benefit for missionary candidates in countries where phones are their primary internet connection.

Deputation scheduling website (2019) – This site makes it easier for local churches and districts to invite missionary speakers and to facilitate better communication between missionaries and hosting churches.

Multiple systems to replace the previous finance and personnel system (NOA) - Since the old system had been built over time to incorporate many different financial and personnel management features, replacing it meant deploying multiple systems which needed to be rolled out simultaneously. The new financial systems were implemented between August and December of 2022. The new personnel management system implemented in early 2023. Those responsible for personnel and finance are offering ongoing training and support as every region takes all of the steps necessary for their full transition.

Missionary insurance - After extensive investigation, we moved to a new missionary medical plan, through a global insurer, that will allow us to offer excellent medical care for our missionaries and wisely steward financial resources. We are grateful for the Lord's guidance in

this process. All employed missionaries were enrolled in the new plan effective January 1, 2023.

Nazarene Compassionate Ministries

Nazarene Compassionate Ministries (NCM) has continued to help the church live compassion as a lifestyle. This ministry has focused on various ongoing, holistic ministries as well as maintaining flexibility to address crisis situations, such as the war in Ukraine and the COVID pandemic.

The work of NCM can be broadly categorized as:

- Anti-human trafficking
- Economic Development
- Emergency Relief
- Food security
- Health Care
- Holistic Child Development
- Refugee and Immigrant Support
- Clean Water (WASH – Water, Sanitation and Hygiene)
- Support for Women and Girls

One recent area of emphasis that is desperately needed around the world is Peacebuilding and Reconciliation. This is complicated yet necessary work to demonstrate the radical love of Christ in the midst of differences. Pray for these faithful Nazarenes as they seek to bring peace in a world of anger and misunderstanding.

NCM's emphasis on partnership is exemplified in a current integrated community health project. Through the initiative, 24 churches in five countries reached more than 6,000 households to connect them to health care clinics, sanitation opportunities (766 households constructed their own latrines as a result), and clean water locations. The project builds on previous WASH (water, sanitation, and hygiene) programs, adopting a holistic approach to encourage good health, finances, and community engagement.

COVID Response

Nazarenes were uniquely equipped to respond locally because of the vast network of Nazarene churches already engaging their communities in compassionate ministry. For instance, churches and child development centers, already well-connected within communities, played a key role in assessing needs and distributing relief aid. Many disaster-response programs were able to redirect their activities to food distribution, hygiene supply and training, and other relief efforts.

JESUS Film Harvest Partners

JESUS Film Harvest Partners (JFHP) is celebrating 25 years of evangelism ministry. Praise the Lord for the people who have come to know Jesus through the work of JFHP. The ministry has developed through these two and half decades to move beyond a single type of evangelism to supporting many aspects of evangelism and initial discipleship. Through that time, more than 18 million people have given their lives to Christ, and 49% percent of them have also taken the step to receive discipleship follow up.

There are now 1,109 JESUS Film-equipped teams serving – more than ever before. These Nazarenes share the gospel, disciple new believers, and help to plant churches across 144 countries.

Global Missions Committee

I am grateful for the support of the Global Missions committee. I have been particularly impressed by this group's deep care for our missionaries and their extra efforts to support and pray for them. The list below is longer than usual since board members' qualification for participation on the board changed across this longer-than-usual period of time. Current members are indicated in **bold**.

Carmen Checo de Acosta

Galdina Arrais

Elías Betanzos

Larry Bollinger

James C. Bond

Larry Dennis

Leonila Domen

David Falk

Vinay Gawali

Adalberto Herrera

Geoffrey Kunselman

Arsénio Jeremias Manjate

David Montgomery

Kafoa Muaror

Fernando Oliveira

Judy Owens

Walliere Pierre

C. Dale Thistle

Greg Mason

Arnel Piliin

Mark Bennett

Wavny Toussaint

Peter Kui

Andrés Hernández

Kyle Poole

Respectfully Submitted,

VERNE WARD

Global Missions Director

GLOBAL EDUCATION AND CLERGY DEVELOPMENT

To the Board of General Superintendents and Delegates to the 30th General Assembly:

This is my first quadrennial report as Director of Global Education and Clergy Development since taking on the role in April 2020. I am very thankful for the good foundation and great work done by my predecessor, the late Dr. Dan Copp.

Global Education and Clergy Development (GECD) is one of the ministries of the Church of the Nazarene in fulfilling the denominational mission “to make Christlike disciples in the nations.” The educational endeavors of the church (including clergy development) is an integral part in this transformational process of Christ’s disciples. Therefore, GECD needs to be in strategic relationship to the global church (local churches, districts, fields, regions, global) and its various ministries. We have summarized the role of GECD as: **Resourcing Leaders. Transforming Lives.** The two areas of our office, global education on the one side and clergy development on the

other, need to be kept in close relationship to each other, both globally and regionally. The mission of global education is to champion and resource Nazarene education institutions and their leaders. The mission of global clergy development is to prepare, resource, and support Nazarene clergy in every location and language.

The guiding principles for our work are fourfold. First, the partnership of local churches, districts, and educational providers is foundational and must be nurtured continuously. Second, higher education is to be seen as an integral part of the discipleship journey of the students and is connected to all educational endeavors of the church (from cradle to grave). Third, we believe in the borderless approach to education in the sense of that it needs to reach both laity and clergy, it needs to be both global and contextual, academic and practical, formal and non-formal, degree and non-degree. Therefore, we must think and work out-of-the-box in our educational approach. Fourth, we believe in the importance of responsiveness, meaning the ability to respond to the needs of the church in a timely manner (agility) and remaining faithful to the critical missional commitments of our denomination including theological heritage, accountability, and fruitfulness.

These foundational commitments are central to our work with the Regional Course of Study Advisory Committees (RCOSAC), International Course of Study Advisory Committee (ICOSAC), International Board of Education (IBOE), and the Global Education and Clergy Development Committee of the General Board. As each of these groups of global leaders gather, central to the work being done is consideration for how we can best help resource the synergistic partnership of the local churches, district boards, and IBOE schools working closely together, particularly in the process of preparing women and men for ministry, including ministerial candidates for ordination.

In the area of global education, I am thankful for the leadership of Dr. Tammy Carter, administrative director for global education. She reports that higher education in a post-COVID world brings new challenges to our institutions globally. The rapid move to online, distance, and hybrid education models spurred by COVID are now the new normal. The difficulty is that the move to new models happened so quickly that there was no time to train faculty or students, rethink the curriculum, or establish best practices. Now, institutions must fill the gaps in training, development, and implementation of best practices for course delivery.

Trevecca Nazarene University (TNU) is a great example of one of the ways our network of institutions is rising to meet the need. TNU is now offering their new MS degree in Instructional Design and Technology. Dr. Dan Boone is leading the way in making this MS degree accessible to our international leaders with a 75% discount. Our office is developing cohorts of learners from the regions. The cohorts will work and learn together, then they will serve as resources to their regional schools. Their responsibility will include training others in course design.

One of the biggest gaps for our schools is the need for library resources. Our global team of librarians continues to deploy OPALS, an online cataloguing system to schools that do not have a way to track, evaluate, and steward their existing library. Currently, 23 institutions are using OPALS as their cataloguing software. A cataloguing system is a significant system; however, the greatest need is for library resources that support the curriculum being delivered. Books and other resources developed on the regions, instead of simply translating books from other

contexts. Some of the best collections are extremely expensive.

Wesleyan-Holiness Digital Library (WHDL.org) a collection of more than 16,000 items, with resources in more than 103 languages coupled with a multi-lingual website, makes for a powerful way to deliver unique resources to our pastors, students, and faculty. One of the greatest successes of WHDL is the statistics that tell us how the library is being accessed. More than 60% of users are accessing the library are doing so in languages other than English, from locations outside the United States, through generic internet searches.

Our Nazarene supported student information system, GNECsis (pronounced Genesis) is fully operational in 18 institutions with another 5-6 schools in the process of conversion and deployment. In the next year, Global Education will continue to deploy vital systems. We will also host a Global Nazarene Education Consortium (GNEC) Conference in conjunction with General Assembly 2023. The most significant piece in the Global Education strategy is to partner with organization such as International Council of Evangelical Theological Education (ICETE) to move all our institutions toward appropriate accreditation. This level of accountability for our institutions will help ensure consistent delivery of curriculum regardless of the level of degree or non-degree programs offered.

Dr. Stan Rodes, administrative director in global clergy development, has demonstrated outstanding leadership. He reports that over this past quadrennium, global clergy development passed its decadal birthday as an office and continues toward maturity in terms of reaching its potential for global impact for the sake of making Christlike disciples in the nations. The guiding purpose of global clergy development remains to prepare, resource, and support Nazarene clergy wherever they live and whatever language they speak. In all we do—in gatherings, in supporting women clergy, young clergy, and others—we endeavor to nurture the partnership of local churches, district, and Nazarene schools so essential to clergy development.

There have been significant changes in leadership over these six years, including our GECD director, a couple of regional directors, and several regional education coordinators. We thank God for the support received in the interest of clergy development from all our leaders. We look forward to expanding collaboration at every level and on each region. Let me mention some key developments.

First, the onset of the COVID-19 pandemic focused attention on clergy wellbeing. Our office released *Guide to Flourishing* in English and Spanish, a joint project with Research Services. The *Guide* provides tools for personal, local church, and district use to strengthen practices that nurture wellbeing. We rejoice in efforts on each region, such as the Africa Region hosting a presentation by a fellow African and expert in clergy wellbeing.

Second, the implementation of the new clergy restoration provisions adopted by the 2017 General Assembly has been a major focus. Our office has provided support through developing and releasing *The Restoration of Clergy: An Implementation Guide for District Leaders* and, a preventative tool as well. We have also engaged in many conversations, upon request, to lend support to district superintendents.

Third, improvements to the Lifelong Learning Registry (LLR) include development of a tool making it easier to add new site languages, upgrading the infrastructure of the site, and creating options to strengthen utilization of the registry by districts. There are 8,500 users and there have

been 4,500 Nazarene-sponsored learning events over the past six years.

Fourth, we also worked with the ICOSAC to update and revise the international sourcebook. The revision capitalizes on what we have learned over the 20 years since the first sourcebook was produced and reflects the monumental shifts in technology, education, and the geopolitical landscape over that same period.

Fifth, as part of our continued support to each RCOSAC, we participated in a year-long learning experience with other evangelical educators and practitioners from around the world in candid conversation about the present realities of preparing women and men for ministry in a wide variety of settings and cultures. This endeavor helps us maintain creative imagination in our approach to prepare our ministers.

On behalf of the International Board of Education, I am pleased to report that we are working with 51 Nazarene colleges, universities, and seminaries providing education through campuses and learning centers in over 120 nations. We celebrate with our International Board of Education the increases and continued global impact of Nazarene Higher Education during the last four years:

	<u>2018</u>	<u>2023</u>
Schools	52	51
Students	50,799	45,124
Assets	\$1,404,931,764	\$1,621,608,055
Church Support	\$18,463,132	\$17,919,067

On behalf of Global Clergy Development, while acknowledging that our global clergy development efforts are not yet keeping up with the needs of a growing global Church, I am pleased to report an increase of over 14% in the official record for the total number of credentialed clergy and local licenses over the last 6 years:

	<u>2018</u>	<u>2023</u>
Ordained Elders	17,848	19,104
Ordained Deacons	820	975
District Licensed Ministers	10,006	11,382
Total Credentialed Clergy	28,674	31,461
Locally Licensed	11,704	14,714
Total Credentialed and Local Licensed	40,378	46,175

This Global Education and Clergy Development report represents the work of each region, and is a summary of reports provided by each regional education coordinator. These are gifted leaders and valuable partners in the work of Global Education and Clergy Development.

AFRICA REGION

REV. GABRIEL BENJIMAN, REGIONAL EDUCATION COORDINATOR

This quadrennium brought noteworthy changes to the Africa Region. In the arena of thought around the fourth industrial revolution, the Wesleyan paradigm moves one to believe in the saying: *“The future belongs to those who reimagine it.”* Apart from the urgent adaptations undertaken in the Nazarene higher educational space in mitigation of the pandemic’s limiting forces, we are pleased to note that there has been growth in numerical and spiritual areas. The

mitigating actions came in the form of borderless designs for learning delivery as well as moves toward fully integrated online deliveries. The COVID-19 heightened the urgency of our reimagined systems of online learning and borderless education to implementation in 2020.

Leadership Transitions. Our universities both in the North East (Africa Nazarene University/ANU) and the South (Southern Africa Nazarene University/SANU) continue to facilitate work and learning that impacts their immediate contexts as well as the global climate in the church and marketplace. The impact of highly calibrated leaders in the universities is always a great part of the success of institutional vision and mission. 2017 and 2022 saw the confident appointment of Dr. Bhebhe as Vice Chancellor at ANU. In SANU, the transition for leadership is currently underway after a rigorous search process.

Academic and Curriculum Work. *Turn-It-In 2021/2022* - The changing landscape of education which is online in presenting learned work for quality individual retention testing and the testing of student capabilities required more stringent instruments for work that is submitted online. Turn-It-In (TII) is one such instrument. All African institutions were invited to adopt TII. Support partners such as Education Development United Foundation (EDUF) aided the funding of the expensive application. *GNECsis* – This special project that has its genesis from within Africa has been rolled out in some schools and is proving to be in demand. *Trevecca and the Africa Region's Collaboration* saw 2022 give rise to the African cohort for Trevecca's Masters of Science - Instructional Design Technology (MSIDT). The cohort became an imperative as strategy coordinators identified the needs within the ministry fields and educational institutions for more efficient designs for technology and educational delivery. The African MSIDT cohort will receive training in order to support the African institutions in the online curriculum design arena to fit within the various national frameworks. *EDUF* – The mission field and ministry goals cannot be explored and supported unless we are surrounded by ministries such as EDUF and Mission Libraries Africa. We express great gratitude to the leaders who have in the last three years have given strong support of the Africa Region's vision for higher education and clergy development.

Institutional Development. *FATEN* - (Faculté de Théologie de L'Église Du Nazaréen - Faculty of Theology of the Church of the Nazarene) - "*The need speaks French*": Thanks to the strong support and drive from our regional director in 2019, the Africa Region mobilized various committees to form FATEN. We are working to establish the institution for a Bachelor's degree granting French theological education in the Wesleyan-Arminian tradition. Please continue to pray even as we work to find Memorandums of Understanding within our ANESA (Association of Nazarene Education Systems in Africa) or fellow Wesleyan partners to facilitate the necessary due process for our FATEN recognition in the next two to three years. In 2019, the decision was taken to place the *Nazarene Theological College in South Africa* (NTC-SA) under the curatorship of the Institution at Risk Committee. This was a global first for any Nazarene institution and much learning was derived from the strengths and weaknesses of this decision. NTC-SA will soon be restored to the governance structures from within the districts on the South Field in Africa. *Equatorial Guinea*- Seminario Teológico Nazareno del Cono Sur (STNCS) (South America) and the Africa Region celebrated the beginnings of a first fully borderless education agreement, a culmination of discussions that began in 2017 in which pastors and students from Equatorial Guinea can enter the Bachelor of Theology program, which includes a track toward ordination.

Clergy Development. *Clergy Gap* – Honest Conversations: In April 2021, a committee representing various clergy and field educational leaders met to respond to the critical question:

“What are Possible Reasons for the Clergy ‘Gap’ in Africa?” In 2020, the number of total clergy was 4,350 and the number of active churches was 8,177. Currently Orality training, decentralized hubs, and school access through borderless education are some ways being used to address the clergy gap in Africa particularly in the developing nations on the continent. Lifelong learning, African writer/translator, and mentorship/apprenticeship programs are currently under high level development in order to impact non-formal learning and growth among clergy.

T.R.E.E. Priorities Remain – until 2025. The abbreviation stands for **T**eacher Training - Formal educational development of clergy and academics; **R**esourcing - Reviewing, restoring, and advancing educational systems through partnerships: Education Development United Foundation (EDUF); **E**conomic Development – Training for long-term sustainability of clergy and leaders; and **E**ndowments/Scholarships.

ASIA-PACIFIC REGION

DR. BRUCE ALLDER, REGIONAL EDUCATION COORDINATOR

Several leadership changes occurred on the Asia-Pacific Region including Dr. Bruce Alder assuming the regional education coordinator’s position on the retirement of Dr. John Moore. We also welcome new school leadership in Dr. Stephen Wang (Taiwan Nazarene Theological College/TNTC), Dr. Seri Damarwanti (Indonesia Nazarene Theological College/INTC), Rev. Marc Eugenio (Chapman International College/CIC), Dr. Allan Prado (Philippine Nazarene College/PNC), Dr. Gilbert Montecastro (Central Philippine Nazarene College/CPNC), Dr. Mark Sakamoto (Japan Nazarene Theological Seminary/JNTS), Dr. David Kim (Korea Nazarene University/KNU), and Dr. Larry Bollinger (Asia- Pacific Nazarene Theological Seminary/APNTS).

A major focus throughout these past six years has been the re-envisioning of theological education across the region. The establishment of the Association of Nazarene Educational Systems of Asia Pacific (ASESAP) has created a forum for this important task. Additionally, several study committees have met to consult with education and ministry specialists within and outside the Church of the Nazarene. This culminated in a consultation held in Bali, September 2022 to bring together the work of the past years and apply it to the task of ministry formation. The result has been an innovative curriculum structure that provides a robust, flexible, coherent blending of Bible, theology, and ministry courses. Course development within this curriculum continues. Inherent in this curriculum is an approach to ministry formation developed on the Region called the ‘Emmaus Model’. The model is built on relational learning that draws on both formal and non-formal educational experiences. This is the core of an accessible resource for our 13 institutions to deliver quality, flexible, accessible theological education. The resource will now be expanded to keep it relevant to needs across the Region.

Asia-Pacific Nazarene Theological Seminary is expanding its educational scope to meet the demands of the Region. The closer collaboration with PNU and CPNC as well as several innovative approaches to ministry formation in the Philippines is producing a strong resource hub. CIC has indicated a desire to work with APNTS directly. Developing a structure for delivery across many nations and language groups using resource hubs is now a top priority. Nazarene Theological College, Australia and New Zealand (NTC), has matured as a high quality, flexible provider of theological education that is resourcing the South Pacific and beyond. Their production of the ‘Frameworks for Lay Leadership’ series has been translated into multiple languages and is proving to be a good introduction to ministry formation in many countries.

While several colleges have developed education programs that are important in the broader ministry sense (for example, preparing teachers for general education, nursing, vocational technical education, and provision of primary and secondary schooling) the region has focused almost exclusively for the past six years on the need to prepare candidates for ordination within the Church of the Nazarene. INTC, TNTC and South Pacific Nazarene Theological College (SPNTC) have all progressed their applications for a current validated Course of Study while PNU, JNTS, and CPNC work with a provisional validation status. APNTS, NTC, and KNU have fully validated programs.

EURASIA REGION

REV. ANTONIE HOLLEMAN AND DR. PETER RAE, REGIONAL EDUCATION CO-COORDINATORS

After serving as regional education coordinator (REC) since 2016, Rev. Stéphane Tibi stepped down as REC in November 2022 to take on a new ministerial role in Jerusalem. The role of REC is currently being shared by Rev. Antonie Holleman and Dr. Peter Rae. In regards to other leadership changes, in 2020 the rector of European Nazarene College (EuNC), Dr. Klaus Arnold, took on the role of Global Education and Clergy Development Director of the Church of the Nazarene, and Rev. Mária Gusztinné Tulipán was elected as the new EuNC Rector.

The Eurasia Education Council (EEC) and Regional Course of Study Advisory Committee (RCOSAC) met annually, and completed revisions of the Regional Sourcebook for Ministerial Studies. The sourcebook was approved by the International Course of Study Advisory Committee (ICOSAC).

Arabic Nazarene Bible College (ANBC) changed its name from Eastern Mediterranean Nazarene Bible College (EMNBC) in 2018. It subsequently explored an academic partnership with a seminary (ABTS) in Beirut, but decided in the end to become an Arabic Learning Center of EuNC, and thus is in the process of dissolution as a distinct IBOE institution. Although this may seem like a loss, it allows education on the field to be nested within an accredited and robust academic institution, offers a solid administrative structure, and safeguards its theological identity in the process. ANBC has, over the quadrennium, developed online teaching in Arabic, and this has proved beneficial for Arabic-speaking communities globally: this initiative will be retained and developed under the leadership of EuNC. The rebuilding of the teaching center in Larnaca, Cyprus is also a welcome initiative, which offers the prospect of cohort-based learning for the field once again.

In 2020 Rev. Mária Gusztinné Tulipán was elected as the new rector of **European Nazarene College (EuNC)**. The school has 19 learning centers in Europe, the Middle East, and countries of the former Soviet Union. Political tension and wars have a significant effect on the centers in Ukraine, Russia, and Armenia. In September 2023 the new Arabic Learning Centre (ALC) will start the new program for the Middle East and Arabic speakers in other countries. EuNC is transitioning from country-based to language-based learning centers in response to increased migration of its students to other countries in the region. The school is also broadening its educational program to include various forms of lay ministry training.

The **Nazarene Nurses Training College (NNTC)**, in Washim India, led by its principal, Prof. Rajula Asir, is approved and recognized by the Indian Nursing Council, is affiliated with Maharashtra University of Health Sciences, Nashik, and also recognized by the Mid India Board of Examiners (MIBE) of the Nurses League of the Christian Medical Association of India (CMAI).

The Reynolds Memorial Hospital, a key partner of NNTC, played a significant role as dedicated COVID crisis center during the pandemic, but continues to face challenges in a health system where resources are scarce.

Nazarene Theological College-Manchester (NTC-M) has seen the growth of its Master's level study offerings, with new study pathways in Community Development, in Church Planting, and in the Study of Asian Christianity, all validated by the University of Manchester. Research degree (Ph.D.) enrollment has remained strong, and the influence of NTC-M is growing on and beyond the region. NTC-M is partnering with South Asia Nazarene Bible College in faculty development, to support a cohort of SANBC Faculty through postgraduate studies. The United Kingdom's exit from the European Union has created some immigration challenges, but international student numbers have increased post-pandemic.

South Asia Nazarene Bible College (SANBC) is engaged in discussions with the Senate of Serampore, with a view to gaining approval for an accredited, decentralized Bachelor's degree. A long-term partnership with South India Biblical Seminary (SIBS) has taken a new direction, with the proposal that SIBS might become an IBOE school, under Church of the Nazarene governance. This has been supported by the World Gospel Mission (WGM), the other key partner in the institution, and a careful study is being undertaken, led by Dr. Kent Brower, to assess the way forward.

MESOAMERICA REGION

DR. JORGE BAÑOS, REGIONAL EDUCATION COORDINATOR

It is a blessing and my privilege to present a review of the work of education and clergy development on the Mesoamerica Region from 2017 to 2023.

Agreements between schools and regional ministries: We have continued to strengthen agreements between our institutions and regional ministries to offer short programs of one year or one and a half years. These programs include youth ministry, cross-cultural missions, Christian education, school of evangelism, and children and adolescent development. The goal of these programs is to provide tools and training to local and district leaders in the respective ministries of NYI, Nazarene Discipleship International (NDI), NCM, Evangelism, and Global Missions. These are projects initiated by my predecessor as regional education coordinator, Dr. Rubén Fernández, and I have worked to follow up since I have seen excellent results that have already benefited many of our leaders on the local, district and regional levels.

Strategic work plan for Mesoamerica institutions: In the time of my function as REC, I have observed that some of the institutions on our region did not have a short or long-term strategic work plan. By the request and recommendation of both Dr. Carlos Sáenz, regional director, and Dr. Klaus Arnold, director of global education and clergy development, we prepared a strategic work plan for one institution that was in crisis. The plan for that institution has three phases. First, it looks to visualize those challenges present and post-COVID. Second, it works on the strategies that help respond to challenges found in the first phase. Third and last, it puts strategies in place on a timeline for periods of one, three, and five years. This working plan has already been implemented in the school that was in crisis. At the beginning of this process, I proposed that this plan be shared with those schools who needed to have one. Currently, we are designing a similar strategic plan with two other institutions.

Virtual Nazarene Seminary (SNV in Spanish): SNV is the strategic alliance between

Spanish-speaking Nazarene institutions in Latin America and offers an excellent online educational program for those seeking ordination. Seminario Nazareno de las Américas (SENDAS) and Seminario Teológico Nazareno del Cono Sur (STNCS) on the South America Region are the “principal centers.” Professors who teach in this alliance come from a wide variety of institutions and countries. This year we conducted several meetings with the two principal centers that administrate the SVN (SENDAS and STNCS). The goal of these meetings was to look for strategies to improve the ministry of this endeavor. Additionally, we had meetings with the presidents of the institutions that form the SNV, with the goal of evaluating and strengthening both the alliance and the agreement.

Present challenges: What are some of the challenges our eight schools face? First, the economic instability of many of our schools is a factor that forces us to rethink and reinvent themselves using strategies that help produce economic resources in each institution. Second, we have schools that urgently need to look for technology and human resources to facilitate and train them in the implementation of new platforms as other institutions such as Seminario Teológico Nazareno Cubano (SETENAC) in Cuba, Séminaire Théologique Nazaréen d'Haiti (STNH) in Haiti, Seminario Nazareno Dominicano (SND) in the Dominican Republic, and Instituto Bíblico Nazareno (IBN) in Cobán, Guatemala.

SOUTH AMERICA REGION

DR. JORGE JULCA, REGIONAL EDUCATION COORDINATOR

In the South America Region (SAM), we have worked under the philosophy of uniting our efforts while maintaining a creative dynamic between autonomy and cooperation in each institution. Under this model we have avoided duplicating our initiatives and leveraged our best resources through a series of strategic alliances. This has also included expanding our educational offerings at various levels by offering a rich variety of academic programs focused on different leadership profiles and needs on the SAM Region of the Church of the Nazarene. Under that vision these have been the highlights of the quadrennium:

Education in the pandemic: With the arrival of the pandemic, all our educational institutions had to suspend their on-site classes and reinvent themselves to continue fulfilling their mission. During these long months of confinement, theological education never stopped in our region. With a renewed spirit, the institutions created new ways to continue serving the church and offered webinars, virtual courses or video conferences, virtual graduations and other creative ways to continue serving those called.

ACADI: In keeping with the SAM Region's ministerial philosophy called "Living the Great Commission", we have developed a specialized discipleship program for local ministers to prepare them to serve in their churches (ACADI). Modules have been designed to teach the basic content and skills that a local preacher should know. These modules have been offered virtually throughout the Region.

Regional Sourcebook for Ministerial Development: During this period the Regional Sourcebook for Ministerial Development was revised and updated in collaboration with the Mesoamerica Region. This revision included the implementation of some improvements in the courses required for ordination, not only in the content but also in the implementation of the educational model that includes the 4 Cs (Content, Competencies, Character and Context).

Nazarene Virtual Seminary (SNV): The SNV was established in 2010 in collaboration with

the Mesoamerica (MAR) Region and has continued in offering the Course of Study, according to the Regional Sourcebook for Ministerial Development approved by ICOSAC. All institutions on the MAR Region have participated in this partnership.

Strategic Alliances: In recent years, new inter-institutional and inter-ministerial agreements have been signed to offer a wide variety of programs to meet the training needs of the region. Regional ministries such as NMI, NDI, and NYI have been included in this type of alliance.

CONASUP: In 2022 the International Board of Education (IBOE) approved the creation of the South American Nazarene Postgraduate Consortium (CONASUP), which is a strategic alliance between three institutions on our Region: the Southern Cone Nazarene Theological Seminary (STNCS) in Argentina, the Nazarene Theological Seminary of Peru (STNP) and the South American Nazarene Theological Seminary (STNS) in Ecuador. This Consortium was established to offer the Master of Ministry Program with emphasis in Pastoral Leadership throughout the Region. Currently this Program has 50 students, who are serving the church in positions of great influence.

These years have been intense and full of challenges, but God has been faithful. Our educational institutions in South America have continued to serve the Lord with faithfulness and a high commitment in the preparation of pastors and leaders. I give thanks for the people who are part of the great team of educators in our region. I honor their commitment and love for the formation of the next generations of Nazarene ministers in South America. To God be all the glory!

UNITED STATES/CANADA REGION

DR. SAMANTHA CHAMBO, REGIONAL EDUCATION COORDINATOR

The regional director, Dr. Stan Reeder, appointed Dr. Samantha Chambo as the regional education coordinator for the USA/Canada Region. Dr. Chambo started serving in this position on May 1, 2022. Previously Dr. Dean Blevins served as the REC for the region on a volunteer basis.

The USA/Canada Region, in collaboration with the Global Education & Clergy Development (GECD), has convened a consortium to develop a new non-degree Course of Study (COS) curriculum to replace the current Modular Course of Study. It is provisioned that the new COS will be presented to ICOSAC by February of 2025. This project is of the utmost importance for the region because of the increased demand for non-degree paths to ordination. The number of non-degree-seeking students has increased in the past years.

On our region we are aware that the average age of Nazarene ministers is rising, which means that in the next years we will have more ministers retire than younger people entering ministry. We are asked to continue to pray to the Lord of the harvest to send laborers who are called to the ministry. At the same time, we observe that the number of women in ministry is growing, for which we are thankful.

Although these past two years have been challenging for our Nazarene institutions, we have had several causes to celebrate the goodness of God. Ambrose University marked 100 years of Nazarene Higher Education in Canada in November 2021 with a celebratory event involving staff and alumni of the university past and present. Nazarene Bible College, Northwest Nazarene University, Point Loma Nazarene University and Trevecca Nazarene University enrollment numbers had an increase in degree enrollment in 2021-22.

We also had several improvements in campus facilities at MidAmerica Nazarene University, Mount Vernon Nazarene University, Southern Nazarene University, and Trevecca Nazarene University. In addition, Nazarene Theological Seminary completed the revision of its Master’s level programs to meet the changing contexts of our distributed learners. Olivet Nazarene University reports record fundraising support, and Eastern Nazarene College continues to progress toward restoring financial stability as it anticipates a third consecutive balanced budget in 2022-23.

We rejoice for reports of revitalization in spiritual life in our institutions. Olivet Nazarene University reports that 125 students were converted to faith in Jesus Christ during Chapel services. Trevecca Nazarene University reports an atmosphere of spiritual vibrancy on the campus that is and expression of Christ-centered higher education.

STATISTICAL SUMMARIES

Assets, Liabilities, and Net Worth for all IBOE Institutions

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Assets	\$ 1,404,931,764	\$ 1,427,024,587	\$ 1,599,639,334	\$ 1,429,893,689	\$ 1,553,604,553	\$ 1,621,608,055
Liabilities	\$ 479,872,333	\$ 474,559,463	\$ 476,340,790	\$ 483,530,390	\$ 477,787,846	\$ 559,985,442
Net Worth	\$ 925,064,712	\$ 952,465,124	\$ 1,123,298,544	\$ 946,363,299	\$ 1,075,816,707	\$ 1,061,622,613

Church Support (General, District, Local) for all IBOE Institutions:

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Total Support	\$ 18,463,132	\$ 19,399,136	\$ 21,883,758	\$ 18,378,780	\$ 19,345,399	\$ 17,919,067

2021-2022 Enrollment and Financial Statistics

	Total Enrollment	Degrees Granted	Total Assets (USD)	Total Liabilities (USD)	Total Net Worth (USD)
AFRICA REGION					
Africa Nazarene University (Kenya), Stanley Bhebhe, Vice Chancellor	2,866	862	\$6,402,978	\$3,334,184	\$3,068,794
Nazarene Bible College of East Africa (Kenya), Elijah King'ori, Principal	1,200	73	\$110,615	\$0	\$110,615
Nazarene Theological College (South Africa), Rhonda Carrim, Principal	112	19	\$2,015,713	\$179,243	\$1,836,470
Nazarene Theological College of Central Africa (Malawi), Chinyama Lilema, Principal	414	81	\$1,152,000	\$1,056	\$1,150,944
Nazarene Theological Institute-ITN/NTI (Decentralized in West and Central Fields and Madagascar), Antero D. Fontes, Director	1,054	103	\$112,500	\$0	\$112,500
Seminário Nazareno de Cabo Verde (Cabo Verde), Gastão Correia, Principal	41	15	\$550,061	\$0	\$550,061
Seminário Nazareno em Moçambique (Mozambique), Adolfo Tembe, Director	1,102	42	\$44,128	\$44,128	\$0
Southern Africa Nazarene University (Eswatini), Dr Faith Mlotsa-Mngomezulu, Acting Vice Chancellor	1,815	73	\$5,003,755	\$1,710,233	\$3,293,522
Creative Leadership Institute (Ethiopia), Ali Aweis, Director*	317	0	\$0	\$0	\$0

*CLI is not an official IBOE institution, but has an articulation agreement with ANU.

*CLI Assets, Liabilities, and Net Worth figures are from 2020

ASIA-PACIFIC REGION

Asia-Pacific Nazarene Theological Seminary (Philippines), Larry Bollinger, President*	214	21	\$2,748,718	\$150,218	\$2,598,500
Central Philippine Nazarene College (Philippines), Gilbert Montecastro, President	41	15	\$878,144	\$13,957	\$864,187
Chapman International College (Decentralized in Southeast Asia Field), Marcos Eugenio, Chancellor	277	0	\$4,225,300	\$0	\$4,225,300
Indonesia Nazarene Theological College (Indonesia), Seri Damarwanti, Principal	85	18	\$2,406,934	\$0	\$2,406,934
Japan Nazarene Theological Seminary (Japan), Mark Sakamoto, President	4	0	\$347,000	\$0	\$347,000
Korea Nazarene University (South Korea), David Kyung Soo Kim, President	4,576	1,154	\$97,027,011	\$11,285,808	\$85,741,203
Melanesia Nazarene Bible College (Papua New Guinea), Jacob Urri, Principal	87	46	\$2,042,439	\$101,730	\$1,940,709
Melanesia Nazarene Teachers College (Papua New Guinea), Totobe Samilo, Principal	409	409	\$568,368	\$42	\$568,326
Nazarene College of Nursing (Papua New Guinea), Wallace White Kintak, Principal	121	37	\$557,732	\$0	\$557,732
Nazarene Theological College-Brisbane (Australia and New Zealand Fields), Rob Fringer, Principal	117	13	\$2,687,582	\$519,893	\$2,167,689
Philippine Nazarene College (formerly LNBC) (Philippines), Allan Prado, President	174	21	\$206,036	\$23,611	\$182,425
South Pacific Nazarene Theological College (Decentralized in Melanesia and South Pacific Fields), Leilani Roqara, Chancellor	195	32	\$19,109	\$0	\$19,109
Taiwan Nazarene Theological College (Taiwan), Steven Wang, President	16	113	\$3,430,160	\$0	\$3,430,160

*APNTS Assets, Liabilities, and Net Worth figures are from 2021

EURASIA REGION

Arabic Nazarene Bible College (Jordan), Stéphane Tibi, Interim President	44	6	\$64,664	\$0	\$64,664
European Nazarene College (Decentralized in Eurasia Region), Mária Gusztinné-Tulipán, Rector	294	25	\$2,470,064	\$0	\$2,470,064
Nazarene Nurses Training College (India), Rajula Asir, Principal	192	192	\$993,680	\$58,736	\$934,944
Nazarene Theological College-Manchester (United Kingdom), Deirdre Brower Latz, Principal	298	54	\$3,760,359	\$440,105	\$3,320,254
South Asia Nazarene Bible College (India), Simon Jothi, Principal	2,085	317	\$6,761	\$4,405	\$2,356

*ANBC Assets, Liabilities, and Net Worth figures are from 2021

MESOAMERICA REGION

Caribbean Nazarene College (Trinidad), Orlando Seale, President	229	41	\$4,542,300	\$57,680	\$4,484,620
Iglesia del Nazareno en México Seminario (Mexico), Ely Camas, Rector	621	143	\$484,457	\$2,444	\$482,013
Instituto Bíblico Nazareno (Guatemala), Gregorio Maas Ico, Director	508	124	\$131,679	\$131,679	\$0
Séminaire Théologique Nazaréen d'Haiti (Haiti), Pierre Ernst Jacques, President	114	49	\$992,460	\$0	\$992,460
Seminario Nazareno de las Américas (Costa Rica), Rubén E. Fernández, Rector	602	73	\$851,215	\$124,856	\$726,359
Seminario Nazareno Dominicano (Dominican Republic), Simón Shal Nelson, Rector	206	15	\$986,860	\$0	\$986,860
Seminario Teológico Nazareno (Guatemala), Ulises D. Solís, Rector					

	659	137	\$71,319	\$71,319	\$0
Seminario Teológico Nazareno Cubano (Cuba), Pedro L. Urgellés, Rector					
	316	91	\$73,000	\$0	\$73,000

SOUTH AMERICA REGION

Seminario Bíblico Nazareno (Chile), Patricio Huanca, Rector	59	3	\$784,000	\$784,000	\$0
Seminario Nazareno Boliviano (Bolivia), Ladislao Ajata, Rector	135	8	\$349,101	\$0	\$349,101
Seminario Teológico Nazareno del Cono Sur (Argentina), Jorge L. Julca, Rector	944	50	\$1,963,188	\$0	\$1,963,188
Seminario Teológico Nazareno del Perú (Perú), Herbert A. Barco, Rector	541	60	\$4,216,243	\$0	\$4,216,243
Seminário Teológico Nazareno do Brasil (Brazil), Carlos Abejer, Interim Rector	480	109	\$1,482,041	\$0	\$1,482,041
Seminario Teológico Nazareno Sudamericano (Ecuador), Geraldo Nunes, Rector	1,361	112	\$5,184,250	\$51,427	\$5,132,823

USA/CANADA REGION

Ambrose University (Alberta, Canada), Gordon T. Smith, President	777	200	\$66,650,049	\$52,428,290	\$14,221,759
Eastern Nazarene College (Massachusetts, USA), Jack Connell, President	651	191	\$44,314,111	\$18,197,685	\$26,116,426
MidAmerica Nazarene University (Kansas, USA), David J. Spittal, President	1,420	555	\$71,500,637	\$19,636,288	\$51,864,349
Mount Vernon Nazarene University (Ohio, USA), Henry W. Spaulding II, President	1,779	517	\$102,841,075	\$12,663,217	\$90,177,858
Nazarene Bible College (Colorado, USA), Scott J. Sherwood, President	153	50	\$5,576,967	\$2,183,853	\$3,393,114
Nazarene Theological Seminary (Missouri, USA), Jeren Rowell, President	164	95	\$17,043,277	\$340,249	\$16,703,028
Northwest Nazarene University (Idaho, USA), Joel K. Pearsall, President	1,895	542	\$158,744,403	\$32,101,856	\$126,642,547
Olivet Nazarene University (Illinois, USA), Gregg A. Chenoweth, President	3,339	1,040	\$310,038,434	\$155,571,361	\$154,467,073
Point Loma Nazarene University (California, USA), Bob Brower, President	4,307	1,348	\$310,127,547	\$85,437,300	\$224,690,247
Southern Nazarene University (Oklahoma, USA), J. Keith Newman, President	2,108	656	\$154,540,085	\$52,819,253	\$101,720,832
Trevecca Nazarene University (Tennessee, USA), Dan L. Boone, President	3,606	1,180	\$219,616,298	\$107,296,653	\$112,319,645
TOTALS	45,124	11,130	\$1,621,608,055	\$559,985,442	\$1,061,622,613

The Total Enrollment figures consists of students enrolled and taking classes on the day of reporting (2021 degree-seeking fall enrollment for USA/Canada)

CONCLUSION

I want to express my appreciation to Dr. Bob Brower who has served as chair for the International Board of Education and to Dr. Randy Craker who has served as chair for the Global Education and Clergy Development Committee of the General Board. Both of these friends are valuable colleagues and partners in this important work. I also want to express my appreciation to our staff for their spirit and service in this important work: Kindra Bible, Tammy Carter, Erika Hasenauer, Dana Porter, and Stan Rodes.

Finally, I am thankful for the opportunity to serve the church and the kingdom of God in

this ministry role. It is a great privilege to collaborate alongside a great host of gifted leaders in our office, across the Global Ministry Center, and around the world to fulfill the mission of the church, “to make Christlike disciples in the nations.”

Respectfully submitted,
KLAUS ARNOLD
Global Education and Clergy Development, Director

NAZARENE DISCIPLESHIP INTERNATIONAL

To the Board of General Superintendents and Delegates of the 30th General Assembly:

Praise be to God our Father and the Lord Jesus Christ! Nazarene Discipleship International is very thankful to the Lord for His provision of faithful workers, resources, and wisdom to His church over the past six years. He has led us on a journey of seeking His will for global discipleship in the Church of the Nazarene. The One who promised is faithful and will complete the purposes of His heart for His church. His heart is full of grace both for the lost and for those actively seeking to grow in their relationship with God.

Mission Statement and Purpose

We believe the mission statement of Nazarene Discipleship International (NDI) reflects God’s desire for everyone to have an opportunity to come to believe in Jesus for salvation and to grow through an ever-deepening relationship with Him. The mission of NDI is “to carry out the Great Commission to children, youth, and adults in preparation for a lifelong journey of being and making Christlike disciples in the nations.” The purpose of NDI is to assist local churches in reaching non-believers for Jesus, establishing new believers in their faith in Christ, and walking with believers to a fully-surrendered, heart-cleansed, fruit-bearing, and Spirit-filled life.

Core Principles

Our five core principles are essential to the discipleship process. When promoted and modeled on each region, field, district, and local church, they will develop Christlike disciples of every age and in every culture. These five core principles include: Fervent Prayer, Compassionate Outreach, Comprehensive Biblical Learning, Intentional Mentoring and Equipping, and Authentic Relationships.

The first principle, *Fervent Prayer*, was expressly modeled by Jesus who taught His disciples to pray. These first disciples were then instructed to teach future generations how to pray. Prayer, in its purest form, is communicating and responding to God. It nurtures our relationship with God and others, enabling us to see and experience God’s activities through His prevenient, saving, and sanctifying grace. Through intentional, specific, and consistent prayer, we experience the Holy Spirit’s guidance and direction and find greater measures of spiritual growth and direction. Through this essential communication with God, He inspires us to be actively engaged as His eyes, hands, and feet to a broken world.

It is a disciple's care for nonbelievers, both locally and globally, that becomes the face and hands of God's grace and love. This is the foundation of NDI's second principle, *Compassionate Outreach*. We believe God is continually reaching out to prepare people's hearts to receive salvation. God's compassion for the world is the appropriate motivation for Christian outreach, which is every disciple's calling. It is essential that every disciple, faithfully living and loving like Jesus, be engaged in nurturing genuine relationships with the lost. Through a disciple's prayerful and compassionate action, God is reaching out and preparing hearts to receive salvation.

Knowing God's word is essential to Christlike discipleship, which is why *Comprehensive Biblical Learning* is our third principle. For the first disciples, it was their knowledge of the Scriptures combined with Jesus' instructions which shaped their understanding of God and the work of the Holy Spirit. The Word of God is living and active. Through our study of it, whether as individuals or in a group, we allow God to speak to us, mold us, and sanctify us. The systematic study and application of Scripture is a catalyst for spiritual transformation and growth. As we read God's word, we come to understand our mission, as disciples, to go and reach unbelievers with the Gospel message.

Our fourth principle, *Intentional Mentoring and Equipping*, was drawn from Jesus' example of choosing a group of people to disciple while He was on earth. The church grew and transformed society from the roots of those disciples. Christian mentoring and equipping is a discipleship process that introduces new believers to a deeper walk with Jesus and reveals how to follow Him personally in life and ministry. Mentoring is a loving way to teach accountability and can introduce non-believers to the full knowledge of Christ. We must be willing to grow and to help others grow as Jesus did. All disciples are challenged and continue to grow in Christlikeness when every disciple is providing and receiving mentoring. Mentoring and equipping others on the journey of discipleship is essential to Christian growth and maturity.

NDI's last principle is *Authentic Relationships*. As the church, we are the Body of Christ. Everyone committed to the Great Commission should be engaged in relationships that honor God, edify fellow believers, and increase the interest of the lost toward Christ. When we know we are unconditionally loved by God and unconditionally loved by one another, unity in the church results. This unconditional love knows no cultural, generational, or structural bounds and is made possible only through the working of the Holy Spirit. Relationships with believers help us walk the path of holiness, because we are receiving both encouragement and loving correction. These relationships are essential to providing support for one another in living a fully-surrendered and Spirit-filled life.

Key Missional Shifts in NDI

In 2019, after much prayer and conversation with global church leaders, we felt the Lord leading us to create a focused discipleship strategy for fulfilling the church's global mission statement and the Great Commission of our Lord Jesus Christ. There are five keys to the NDI mission statement. First, the mission of discipleship begins with evangelism. It does not start after the work of evangelism is completed. Second, discipleship involves every age group (from the cradle to senior adults). Third, discipleship happens over a lifetime. No one ever "graduates" from the discipleship journey. Fourth, discipleship includes both being a disciple and making disciples of others. The individual believer is not the end product, but rather a conduit of Christ's grace to others. And finally, discipleship has the globe as its goal.

The making of disciples happens at the local church level, so our efforts from the NDI office must have a global impact on 30,000+ local churches that call themselves Nazarene. In 2018, the Board of General Superintendents gathered a Nazarene Discipleship launch team with the goal of developing a clear, comprehensive, and compelling global framework for discipleship. This framework would need to empower lay people in the Church of the Nazarene to do the work of discipling the lost into a relationship with Jesus, establishing them in their new faith in Christ, and, ultimately, walking with them into a Spirit-filled, abundant life.

Before the framework could be defined, we began by recognizing some key missional shifts that needed to be made. First, we needed to re-focus our efforts to make disciple-makers of all believers in every age category. We realized that it was not enough to simply make disciples, but that the goal of every adult Sunday school class and small group should be making every member a disciple-maker. Another shift was made in the understanding that discipleship begins at conception, not conversion. Believing parents start discipling their children the moment they enter the home, instead of waiting until the children repent of their sins and ask Jesus into their hearts. If this is the way that we naturally disciple our families, discipleship will often be the first activity with the lost, prior to sharing the Gospel and calling for a decision to believe.

In my first three months of service as the Global Director of NDI (formerly SDMI), there were a few questions I was commonly asked: “When you speak about discipleship, what do you mean by the word ‘discipleship’? Do you mean ‘Sunday school’? Or do you mean ‘one-on-one mentoring’? What exactly are you referring to when you say ‘discipleship’?” I realized the church was struggling with understanding the meaning of discipleship. The word “discipleship” does not refer to a program, a method, or a denominational theme. Rather, it is something that God has called His church to do. NDI’s discipleship framework is simply the strategy by which the global church has chosen to live out this calling in a practical way.

The New Framework

The Nazarene Discipleship Launch Team presented the new framework to the Board of General Superintendents in the fall of 2020, and subsequently the General Board in February 2021. The global initiative is known as “A Journey of Grace.” Nazarene discipleship begins by recognizing that discipleship is a *journey*. We might say it is a journey of a lifetime! While curriculum is utilized along the journey, the focus of the discipleship pathway is not a set of Bible studies or intellectual understanding. Instead, the journey is marked and defined by God’s grace and our free-will response to His grace. Our relationship with God is His initiative. We are called to respond to His gracious love. As Nazarenes, we say that discipleship is a journey from grace to grace to grace.

Prevenient grace is the grace that goes before. It awakens the pre-Christian to the acknowledgement of their need for reconciliation with God. Along the journey, where God’s prevenient grace meets the free will of the individual, there can be a crisis moment when a person repents of his or her sin and believes Jesus Christ is the Son of God, the Savior of the world. In that moment, when faith is born in the heart of an individual, God’s *saving grace* is given freely! This is the moment of conversion, being born again, new life!

As the new believer continues on this journey of grace, the Spirit of God begins to transform the Christian more and more into the likeness of Christ. Following conversion, the new believer begins to die to self; we call this initial sanctification. Along this journey, there can come

a crisis moment called entire sanctification when believers fully surrender their redeemed life to God, are set free from the chains of original sin, and enter into a relationship with God that is defined as entire devotion to Christ. In that moment, God's *sanctifying grace* is given freely!

Discipleship is, therefore, a journey of grace: from prevenient grace through saving grace through sanctifying grace! The journey of grace is a process with crises along the journey. In John 14:6, Jesus said, "I am the Way, the Truth, and the Life." When you consider this title of our Savior, *The Way* sounds a lot like a journey. Jesus called His disciples, and still calls people today, to follow Him. He is both the Guide and the Path along which we are to walk because He is *The Way*. Jesus' title also refers to Him as *The Truth*. There is no other way to the Father except through Him. We must repent and put our trust in Him alone. When we believe on Jesus, we experience His saving grace. Along the journey of faith, We discover that Jesus is *The Life*. If we want to live the abundant life that is possible in Christ, we must fully surrender our will to Him. When we respond to this call, He sanctifies us, fills us with His Spirit, and we experience all that God intends for His children.

The Journey of Grace is not just intended to define an individual believer's journey. Instead, the Nazarene discipleship framework helps us understand the process of disciple-making. To make Christlike disciples is to journey with others, joining them, helping them along the journey from grace to grace to grace. When believers join others along the journey of grace, we carry out the Great Commission: making disciples of all nations (that is, reaching the lost), baptizing them (that is, establishing new believers in their faith), and teaching them to obey everything Jesus commanded us (that is, sharing the surrendered life in the Spirit).

The new Nazarene discipleship framework was communicated worldwide through amazing partnerships with the Foundry Publishing, Global Nazarene Communications, Global Nazarene Publications, and the General Editor's office. Dr. David Busic published a key book for this initiative called, "Way, Truth, Life: Discipleship as a Journey of Grace." The Foundry added small group studies that included videos, teacher's guides, youth and children's materials, a sermon series, a Vacation Bible School, a Wesleyan-Holiness daily devotional for children, and a children's musical! The goal of the material was to engage the entire church, from children to senior adults, in discussion around the new framework.

The journey of grace can be seen clearly in personal testimonies around the world. While serving as missionaries in L'viv, Ukraine, my family met a young man named Bogdan. We had just moved to L'viv in August of 2016 with hopes to help plant a church there. When we first met Bogdan, we invited him to come to our English Club and visit our new church plant. He was very interested in our invitation, but we were still surprised when on the first night of the English Club, Bogdan arrived with eight of his college friends! Over the next fourteen months, we taught English to Bogdan, his friends, and other Ukrainians. We asked the Spirit to lead us to the appropriate times to share the Gospel with this group. We had Bogdan over to our house for meals and events, looking for every opportunity to share the love of Jesus with him. All of this discipleship occurred while Bogdan was a pre-Christian. On November 20, 2017, as I was praying for Bogdan, I sensed God's Spirit whisper, "Talk to Bogdan today about his relationship with me." I called Bogdan and asked him if he would be willing to meet for lunch. I told him I knew we had talked about Jesus many times over the past year, but today, if he would be willing, I wanted to speak to him about his personal relationship with Jesus. He was willing. That day Bogdan gave his heart to the Lord. I continued to disciple Bogdan, now as a new believer. It has been over five

years since his conversion. I continue to disciple Bogdan from a distance through weekly online meetings. My responsibility with Bogdan is not complete. I desire to see him fully surrendered to the Spirit, entirely sanctified, and living fruitfully for God's church in reaching the lost.

New Bylaws and Name Change

With the unifying vision of Nazarene discipleship defined and the global initiative launched, NDI leadership began addressing the polity of NDI in 2021, through a comprehensive rewriting process of the bylaws. The Nazarene Discipleship Design Team created a sub-committee for legislation and structure to help with this work. Supported by Dr. Gary Hartke and Dr. Christian Sarmiento, a team of 30 global leaders (five leaders from each region) gathered by Zoom in three sessions. Their goal was to answer one main question, "What are the principles, practices, and behaviors of a healthy local church who makes disciples along a Journey of Grace?"

Rev. Daryl Blank and Larry Fisher, two "neutral" moderators, led the meetings in May of 2021. The outcome of the meetings was an agreement to five global core principles that would guide the re-writing of the NDI bylaws. These core principles, discussed in detail at the beginning of this report, are: Fervent Prayer, Compassionate Outreach, Comprehensive Biblical Learning, Intentional Mentoring and Equipping, and Authentic Relationships. A global team of six individuals proceeded to work on the rewriting process by starting from this foundation. An editing process ensured a robust review and included the NDI Global Council, the global writing team, the global NDI GMC team, the Nazarene Discipleship Design Team, and the NDI Educational Field Coordinators on the USA/Canada region.

The rewriting of the bylaws included a proposed name change from Sunday School and Discipleship Ministries International (SDMI) to Nazarene Discipleship International (NDI). With much discussion regarding possible names, NDI was chosen for the following reasons. First, NDI keeps our identity clear. As Nazarenes, our goal is Christlikeness. Second, NDI communicates our overall purpose. We exist to make disciples. Next, NDI remains international. The church of the Nazarene is a global church that aims to make Christ-like disciples in the nations. Finally, the NDI name aligns better with sister ministries on the Local Church Committee, NYI and NMI. These rewritten bylaws were submitted to the Local Church Committee of the General Board and approved during the February 2022 General Board meetings.

Adjusting and Continuing on the Journey

Communication of NDI's mission and vision is normally shared and promoted through district and regional conferences and team days. The unprecedented and unique challenges of the Covid-19 pandemic that began in March 2020, however, accelerated Nazarene Discipleship International's use of web resources to encourage, communicate, and equip global, field, district, and local leaders. NDI's global office staff, together with the global council, field level volunteers, and hundreds of NDI leaders around the world, provided thousands of hours of instruction through internet video conference calls and webinars. When possible, NDI presidents were contacted by phone for encouragement and prayer. Through the creative and innovative use of technology, NDI found ways to reconnect with regional, district, and local leaders and to promote holiness discipleship.

Around the globe, where in-person meetings became virtually impossible in some countries, Nazarenes found ways to continue making Christlike disciples. Local churches held

Sunday school classes online. Districts promoted online Vacation Bible Schools. The USA/Canada region even continued with its regional quiz by holding the virtual quiz with close to 2,000 kids in June 2021! During the pandemic, a strategic partnership was formed between NDI and the Foundry Publishing through the start of weekly adult video Sunday school lessons. These lessons became the Sunday school teaching for some churches during the pandemic and continue to help Sunday school teachers prepare for lessons post-pandemic.

Furthering NDI's Initiative on the Regional Level

With the launch of the Board of General Superintendents' global initiative of Nazarene Discipleship on March 1, 2021, NDI has worked to establish this new framework for discipleship throughout the six regions of the world. The following is a brief summary of each region on the progress of this initiative.

Africa Region

The Africa region, under the NDI leadership of Celeste Chaguala, conducted training in Nazarene Discipleship for all Field Strategy Coordinators, Regional Ministry Coordinators, and Field NDI Coordinators. Three fields (ASF, ALF and ACF) conducted training through Zoom for district leaders on their fields. These training efforts reached approximately 200 church leaders. The region has contextualized the Journey of Grace resources for optimal local church use. In the end, the Journey of Grace resources will be available in written and oral form in at least 25 languages. In March 2022, NDI field leaders from across Africa met to begin work on an up-to-date regional NDI handbook with the theme, "Discipled to Transform." Orality discipleship continues to be a high priority across the region.

Asia-Pacific Region

The Asia-Pacific region, under the NDI leadership of Rev. John Eun-Yup Kim, held a Journey of Grace regional, online webinar on October 23, 2020. The Way, Truth, Life book has been translated into four regional languages, with eight additional languages in progress. The region has created new regional curriculum to support the concepts of the Nazarene Discipleship framework. This curriculum is called, "My GIFT." They continue to work with regional discipleship leaders to meld their regional discipleship model with the Nazarene Discipleship framework. The regional council is actively creating an NDI regional resource guide to help local NDI presidents and district NDI presidents have a clear understanding of their responsibilities.

Eurasia Region

There is a strong commitment under the NDI leadership of Rev. Diego Lopez to adopt and integrate the new Nazarene Discipleship framework across the Eurasia region. The Way, Truth, Life book has been translated into twelve regional languages. Through the 2021 Advent season, the regional NDI team developed 25 short Advent videos that emphasized the Journey of Grace across the region. The Advent videos included representation from all seven fields. One exciting development is in the area of creative discipleship. Through regional partnerships and charitable gifts, the region is producing a video game for children and teens that will help kids both learn and experience God's grace through a gaming platform. This free, downloadable video game will be released at the NDI General Convention in June 2023, with the goal of having over 100,000 downloads within the first six months of release.

Mesoamerica Region

The Mesoamerica region, under the NDI leadership of Rev. Monte Cyr, conducted a region-wide webinar on the Nazarene Discipleship initiative with over 600 participating in three different languages. During a regionally-selected six-week period, local churches across Mesoamerica were encouraged to go through the Journey of Grace resources in worship services and small groups. Five additional regional webinars addressed the “what’s next” implementation of the Nazarene Discipleship framework across the region. Regional downloads of the Way, Truth, Life book have exceeded 4,700 downloads in Spanish, 105 downloads in English, and 130 downloads in French/Creole. The simple but profound understanding of Nazarene discipleship has catapulted discipleship to the front of conversations around the region.

South America Region

The South America region, under the NDI leadership of Rev. Marcial Banda, has used the Nazarene Discipleship initiative to reactivate the unity of ministries. Implementation of the new framework began with a regional webinar with 500 participants. Nazarene Discipleship as a Journey of Grace gave birth to a strategic alliance between NDI and theological education. A 15-credit diploma in Christian Education came out of the partnership. Two hundred key leaders from nine countries joined the first cohort going through this new program. Many new regional initiatives have begun as the church continues to embrace the new Nazarene Discipleship framework. Through Zoom and in-person gatherings, all ten countries and each district across the region are capturing the new model for discipleship! The region has also created a series of ten lessons for children emphasizing A Journey of Grace. In addition, they have completed the translation of the Caravans materials, a Nazarene children’s scouting program, into Spanish and Portuguese.

USA/Canada Region

The USA/Canada region, under the NDI leadership of Rev. Larry Morris, held training for the new Nazarene Discipleship initiative on over 50 districts during district conventions, assemblies, or team days. Over 8,000 Way, Truth, Life books have sold through partnership with the Foundry Publishing. Over 650 pastors have purchased and downloaded the pastor’s resource kit with sermons and small group materials. An additional 180+ small group resource kits have been purchased. More than 185 children’s resource kits have been purchased and downloaded. Resourcing and training for the new framework continues through Education Field Coordinators and district NDI presidents.

In November 2021, at the regional NDI Leadership Conference (LC2021), two hundred forty field, district, and local NDI leaders from all over the United States and two other counties, gathered just outside Asheville, North Carolina. At this special leadership event, each person was invited to join a growing movement of Nazarenes who desire to become more intentional in the sharing of their faith and calling all believers to the sanctified life. This type of leadership gathering and training is part of a larger global strategy to challenge every Nazarene to embrace and live a Journey of Grace.

Nazarene Discipleship Resourcing

Discipleship resourcing will always be a focus in NDI conversations. Our basic desire for global resourcing is to help believers be Christlike disciples who join others along their journeys from grace to grace to grace. This vision requires the church to both resource new disciples and resource disciple-makers. When we speak of resourcing today, we must consider how to discover, develop, and deliver discipleship materials to local churches around the world.

Discovering Resources

The primary way we discover needed discipleship resources is through our partnership with other ministries and leaders. To accomplish this task, the global NDI office partners with the General Editor's office, regional NDI leadership, regional literature coordinators, Global Nazarene Publications (GNP), the Foundry Publishing, Jesus Film Harvest Partners (JFHP), and the Wesleyan-Holiness Digital Library (WHDL). We also continually correspond with discipleship leaders in all six regions, encouraging them to share resources that are bearing fruit, and working together to fill gaps in discipleship resourcing in the Wesleyan-Holiness tradition. We are thankful that WHDL freely uploads and delivers content in a variety of languages and formats to remote locations across the globe.

A major project that continues to develop is a children's and youth discipleship resource we are calling the discipleship resource toolkit. This toolkit will include 416 children's and 312 youth discipleship lessons. When these resources are completed, they will provide updated, easy-to-translate lessons for Sunday school teachers and small group leaders in every region, field, and district around the world.

In addition, the General Editor's office, under the leadership of Dr. Bonnie Perry, is now providing translated versions of *Holiness Today* as a new resource for pastors and laity in four languages. NDI is actively distributing these resources whenever requested and wherever appropriate. JESUS Film Harvest Partners is translating a new resource called *Living in the Blessing* by Dr. Charles "Chic" Shaver into ten languages (both written and oral). This 365-day devotional guide is filled with teaching and stories of salvation and entire sanctification. The devotional guide will both help in the discipleship of new converts and provide a constant reminder to all believers of our goals of discipleship, the salvation of souls, and the entire sanctification of every believer!

Developing Resources

NDI continues to make advances in the development and global publication of discipleship resources for biblical instruction and Christian inspiration.

With the name change from Sunday School and Discipleship Ministries International to Nazarene Discipleship International in February 2022, came the timely updating of the bi-monthly e-newsletter from "Connections" to "Journey." With the new look and feel came a tighter focus on equipping the discipler of disciples. Approximately fifty articles from NDI staff, regional coordinators, and other discipleship leaders are published every year in the "Journey" newsletter and some republished in other Nazarene publications.

Every year NDI creates a free, translatable Vacation Bible School. A special thank you to Cheryl Crouch for using her writing gifts and love for children to help NDI accomplish this important task for our global church.

Losing a dedicated children's ministry staff member in 2020 has limited NDI's ability to respond to the needs of resourcing global Bible quizzing curriculum in a timely fashion. Recently, however, God provided NDI with the passion and skills of Rev. Dorothy Whipp to help us get back on track. Her years of leadership in Children's Bible Quizzing and gifts for written and spoken communication have blessed the global church. In partnership with Global Nazarene Publications, NDI is now revising and editing children's Bible quizzing curriculum to engage a

global audience through 2024.

Each year, NDI hosts six webinars on various discipleship topics with an average attendance around 170. Webinars reached participants from 52 different countries in 2022. Of the attendees, we averaged around 40% laity and 60% pastors. These webinars become helpful resources on the Discipleship Place website.

The Discipleship Place releases new written and video courses every year. These studies are written and/or taught by expert disciple-makers from the Church of the Nazarene. Here are just a few of the courses that can be viewed on the Discipleship Place website:

- “Discovering and Developing Christlike Disciple-Makers”
- “Spark: Being and Making Disciples in Small Groups”
- *Best Practices for Sunday School Teachers*
- *Discipled by Jesus*
- *Emotionally Healthy Discipleship.*
- Best Practices for Children's Ministry Workers
- Exploring John Wesley's Theology
- How to Study the Bible
- Mor2Life Women's Bible Study
- The Bible Speaks to Me about My Witness
- Towards a Biblical Theology of Shame and Love

Delivering Resources

We recognize that discovery and development of resources alone will not accomplish our goal of resourcing the local church in discipleship. These Wesleyan-Holiness discipleship resources must be delivered into the hands of local Nazarenes for them to be effective in helping make Christlike disciples in the nations. This is a growth area for NDI and will take a more central place of focus in the months and years ahead. We are making a concerted effort to engage people in many different forms, including written resources, video resources, and podcasting.

Thank You

There are no adequate words to describe the thankfulness I feel to all who have made discipleship their heart's cry and life's work in the Church of the Nazarene. Thank you to local pastors, NDI presidents, children's workers, teen leaders, Sunday school teachers, and small group leaders. Thank you to district leaders who serve tirelessly to help countless local churches achieve their disciple-making goals in every age group of the church. Thank you to field level leaders who resource NDI district presidents. Thank you to the NDI global council, a dedicated team of disciple-makers, who work through cultural challenges of discipleship on a global scale. Thank you to the NDI team at the Global Ministry Center who stand with me and challenge me to lead well. Your support is second to none. Thank you to my family who love without limit and make life so beautiful! Thank you to Jesus who draws people to the Father, saves, and sanctifies. We are forever in debt to Your gracious love!

Respectfully Submitted,
SCOTT RAINEY
NDI, Global Director

NAZARENE MISSIONS INTERNATIONAL

To the Board of General Superintendents and Delegates of the 30th General Assembly

How does Nazarene Missions International support the Church of the Nazarene in making Christlike disciples in the nations?

NMI has a strong Identity Statement: We are the global missions **advocate** in every local church, **nurturing** a spirit of missions, and **mobilizing** into action, **impacting** people around the world.

To be an **advocate** is to be a supporter, a believer, an activist. It is our unique role, as a member of every local church board, to actively participate in the efforts of our local church to ensure that our neighbors know that Jesus loves them. We also serve as the advocate to encourage our church to participate in ensuring that everyone living in every place, and speaking every language, also knows that Jesus loves them.

NMI is intentional in **nurturing** a spirit of missions in the local church, working to ensure that every person in each local church has a deep passion that they want to share with others in our communities and around the world. This spirit of missions is so alive it fuels all that we do. We will not stop until everyone, everywhere has heard the Good News.

NMI **mobilizes** into action by focusing on five key areas of impact. We encourage people to pray for all missions efforts of the Church of the Nazarene. For 27 years, we have led the global church, bringing Nazarenes together from around the world to pray for the mission of God during the Global Week of Prayer. We engage children and youth in learning about and participating in the mission of God. We collaborate with NDI and NYI to ensure that all children and youth have a spirit of missions within them. We provide care and connection between missionaries and local Churches of the Nazarene. We support Nazarene missionaries from the earliest days of their call, nurturing a spirit of missions, commissioning them for service and supporting them throughout their missionary service; and we welcome them home and celebrate their faithfulness when their service is completed. We inform our churches of the world's need and how the Church of the Nazarene is responding through the World Evangelism Fund. We encourage every church to faithfully participate in giving to the World Evangelism Fund. We lay the foundation through Alabaster offerings for places where people worship, heal, and learn by encouraging global participation each year.

Because we are **advocating**, **nurturing**, and **mobilizing**, we are **impacting** people around the world. NMI shares stories of impact and ways for the church to participate in prayer, giving, and involvement through a weekly publication, NMI Central – www.nazarene.org/nmi-central. This free-to-subscribers publication is distributed by e-mail every Wednesday in English, French, Portuguese, and Spanish.

NMI truly is the global missions **advocate** in every local church, **nurturing** a spirit of missions, and **mobilizing** into action, **impacting** people around the world. NMI takes this unique role very seriously, serving Christ and the church, in making Christlike disciples in the nations.

Respectfully submitted,
Lola Brickey

Global NMI Director

STATISTICS

NMI Membership by Region

Global Church Region	2022 NMI Members	2017 NMI Members	Increase/ (Decrease)	Percentage Increase/ (Decrease)
Africa	243,462	186,796	56,666	30.34%
Asia-Pacific	37,807	36,162	1,645	4.55%
Eurasia	76,196	63,494	12,702	20.01%
Mesoamerica	150,863	143,425	7,438	5.19%
South America	120,571	134,932	(14,361)	(10.64%)
USA/Canada	413,439	440,415	(26,976)	(6.13%)
Total	1,042,338	1,005,224	37,114	3.69%

Number of Local NMIs by Region

Global Church Region	2022 Local NMIs	2017 Local NMIs	Increase/ (Decrease)	Percentage Increase/ (Decrease)
Africa	4,682	3,213	1,469	45.72%
Asia-Pacific	1,038	848	190	22.41%
Eurasia	5,608	5,205	403	7.74%
Mesoamerica	2,591	2,351	240	10.21%
South America	1,846	1,688	158	9.36%
USA/Canada	3,793	3,988	(195)	(4.89%)
Total	19,558	17,293	2,265	13.10%

**Districts Giving 100 Percent or More of World Evangelism Fund Goals
During All Six Years of the 2017-2023 Quadrennium**

Africa
Angola Lubango
Benin Atlantic Coast
Benin Okpara
Dem. Rep. of the Congo Virunga
Mozambique Mocuba
Tanzania Central
Togo Maritime
Togo North
Eurasia
Kazakhstan Central Asia
Nepal
Russia North
Russia South
Sri Lanka
USA/Canada
Alaska
Anaheim
Central Gulf Coast
Chicago Central
East Ohio
East Tennessee
Eastern Michigan
Florida

Georgia
Indianapolis
Intermountain
Iowa
Kansas
Kansas City
Louisiana
Michigan
Nebraska
North Arkansas
Northeastern Indiana
Northern Michigan
Northwestern Illinois
Northwestern Ohio
Oklahoma
Oregon Pacific
Philadelphia
Pittsburgh
Rocky Mountain
South Carolina
Upstate New York
Virginia
Washington Pacific
West Virginia South

NMI Quadrennial Financial Progress Report							
	2017	2018	2019	2020	2021	2022	Total
World Evangelism Fund	37,444,706	37,709,138	37,626,616	37,093,472	37,795,922	37,511,633	225,181,487
Missions Specials Detail							
Alabaster	2,468,076	2,508,416	2,547,325	2,425,646	2,288,520	2,856,423	15,094,406
Missionary Health Care	472,769	472,102	429,257	304,671	457,915	406,362	2,543,076
Missionary Christmas Fund	46,968	43,809	48,861	40,409	39,775	49,663	269,485
World Mission Broadcast	367,327	395,918	325,628	233,667	292,638	256,610	1,871,788
Deputation and Missionary Support	3,706,802	3,749,862	3,855,182	3,073,953	3,781,389	4,151,351	22,318,539
JESUS Film	5,470,053	3,371,583	4,346,065	3,669,980	3,860,767	4,476,967	25,195,415
Links	253,347	248,403	226,275	186,051	183,821	129,203	1,227,100
Support for Missionary Volunteers	286,550	469,560	276,374	341,499	436,258	336,882	2,147,123
Nazarene Comp Min (USA/CAN, Global, Child Sponsorship)	9,284,183	9,577,462	7,773,759	7,989,915	8,898,827	12,142,910	55,667,056
Work & Witness	1,661,326	1,955,277	1,208,512	1,012,110	664,502	999,576	7,501,303
Other Specials	5,777,328	3,373,792	4,175,686	5,922,987	6,423,224	5,137,731	30,810,748
Specials Sub-totals	30,864,088	27,211,003	25,980,693	25,881,717	27,734,935	31,370,135	169,042,571
TOTAL GIVING	68,308,794	64,920,141	63,607,308	62,975,189	65,530,857	68,881,768	394,224,057

NAZARENE YOUTH INTERNATIONAL

To the Board of General Superintendents and Delegates of the 30th General Assembly:

Nazarene Youth International is a ministry of the Church of the Nazarene that serves as the arm of Jesus Christ to love young people, to lead them into a relationship with Him as their Savior and Lord, and to establish them as His disciples who are fully involved in His mission.

NYI has embraced the task of calling young generations to a dynamic life in Christ, and I thank God for the vision and commitment of those who have served previously in the director's capacity, providing passionate leadership to the NYI ministry. Their contributions have been instrumental in continuing the mission of NYI in keeping our message just as vibrant and relevant among thousands of Nazarene youth around the world as it was at the beginning of the journey in September of 1923.

I have witnessed intentionality and inclusiveness under the leadership of Dr. Gary W. Hartke, my predecessor, which has resulted in a solid network of youth leaders around the world. This promising reality has encouraged me to be part of this movement of Nazarene youth around the world, but also feel valued as an integral part of the ministry of the Church of the Nazarene.

Also, as I reflect on this past quadrennial as director of NYI and consider the COVID-19 crisis that impacted our global community, I feel grateful to be part of a church that has responded in tangible ways to the needs of the people. Our church understands that these needs represent a call from God to serve our neighbors and to be stewards of His grace in its various forms (2 Peter 4:10).

Certainly, we have seen the impact of our NYI theme verse, 1 Timothy 4:12, go beyond those within the church. Being an example in speech, in conduct, in love, in faith, and in purity reaches the community where the church is ministering.

I have been encouraged by hearing and reading stories of young people being on the frontlines of service and compassion efforts both within and outside of the church. I have witnessed that our young people are not just an incredible resource to the church, but *they are the church*, and they are committed to advancing God's kingdom.

Particularly during the time of the pandemic, young people helped their churches to maintain connections between members of their congregations as well as reaching out to those around them. They took the initiative to help church leaders reach communities through online and digital tools such as Facebook, Instagram, YouTube, Skype, Zoom, and WhatsApp, to mention a few.

Seeing our youth in action, serving others, and creatively sharing their faith in Christ has helped me answer the question many have asked me since I accepted the position as NYI director: *How can we retain the youth in our churches?*

We should not be worried about keeping our youth in the church. Instead, we need to be committed to equipping, empowering, sending, and coming alongside these young disciples as they engage in the mission of God.

Therefore, the approach or focus is not on retaining them but nurturing them and helping them to reflect on and take action in regards to what they can do for their friends, their communities, their schools, their workplaces, and for those who live on the margins.

Our young people want to be part of a missional church—a church that shares the gospel,

disciples others, serves with compassion, and influences society and culture in the name of Jesus (Matthew 4:23). As leaders, we must share and model this vision with the next generation, while also being aware that this is not a task for one person, nor a single ministry. It requires all of us working together. This is the church I know I am part of, the church Jesus said not even the gates of hell would prevail against (Matthew 16:18).

This past quadrennial I have witnessed the sense of collaboration among local churches, districts, and regions. Our NYI leaders were very active finding ways to continue helping our youth to grow in their relationship with Christ and equipping them to invite others to follow Jesus. Impactful and well-organized online and hybrid events have been held on the regional and global level, and creative ways to make disciples are being explored in our local churches.

I'm privileged to join many youth and church leaders in celebrating God's faithfulness during a time of many challenges but also a time of many opportunities to serve and advance the Kingdom. What a blessing to be in a mission with God and what a blessing to journey together, as a global family! This is what NYI is about, and what I hope to express through this report.

NYI Identity

A. Mission of NYI

"Calling our generation to a dynamic life in Christ" is our mission statement and it is aligned with the overall denominational mission statement, "to make Christ-like disciples in the nations. What we aim to express through our NYI mission statement, is the contribution our Nazarene youth bring to efforts the Church of the Nazarene has embraced to fulfill its mission.

B. Core Strategies

In NYI we focus on the three core strategies: evangelism – reaching young people for Christ, discipleship – equipping young people to grow in their faith and become Christlike, and leadership development – empowering and mobilizing young people into Christian service.

NYI refers to these strategies as Be (evangelism), Do (discipleship), and Go (leadership development).

- Evangelism: NYI members live lives of love, compassion, and grace, exemplifying the life of our Lord. Through our lives and testimonies, we seek to plant and water seeds of faith, helping our generation come to know the saving grace of God.
- Discipleship: NYI members intentionally unite with other Christians to journey together to grow in our faith and likeness to Christ through prayer, the study of the Bible, worship, acts of compassion, and service.
- Leadership Development: NYI members strive to use their God-given talents to serve God and their neighbors. We believe that through serving we will become servant leaders, ready to lead the church in sharing God's grace, compassion, and love with the world.

C. NYI Charter and Ministry Plans

The NYI Charter and Ministry Plans, adopted in 2001, continue to provide the basic organizational models for NYI globally. These ministry plans were created to serve as templates with the hope that NYI ministries would modify them to be most effective in each context. Now 22 years later, many local churches, districts, and regions have modified these plans and are experiencing more effective youth ministry. Directions on how to modify a local, district, or regional NYI ministry plan are included within each ministry plan.

D. The NYI values

These ten values, listed in the NYI Charter, help guide and shape Nazarene youth ministry at the local, district, field, regional, and global contexts:

1. We value young people, significant in the kingdom of God.
2. We value the Bible, God’s unchanging truth for our lives.
3. We value prayer, vital interactive communication with our heavenly father.
4. We value the Church, a global holiness community of faith, diverse in culture but one in Christ.
5. We value worship, life changing encounters with an intimate God.
6. We value discipleship, a lifestyle of becoming like Christ.
7. We value community, building relationships that help bind us together and to God.
8. We value ministry, extending God’s grace to our world.
9. We value witness, sharing God’s love in word and deed.
10. We value holiness, a work of grace whereby, God, through the working of His Holy Spirit, enables us to live a life representing Christ in who we are and in everything we do.

E. The NYI Vision

A global movement of young disciples making disciples, having a framework that helps the broader Nazarene community to learn about the importance of reaching and equipping youth for the mission.

Integrating teenagers and youth in the global ministry scope & initiatives: discipleship resources, global events, training materials, and communication tools.

Facilitating the development of regional & field ministry models that include youth as actors of the mission.

Global NYI Convention

In June 2017, 746 NYI delegates participated in the 24th Global NYI Convention through one of nine locations around the world. The theme of the convention focused on the three NYI strategies of Be, Do, and Go representing evangelism (Be), discipleship (Do), and leadership development (Go).

A total of 256 of the 479 districts had representation (53%). Throughout the convention, NYI delegates were challenged to engage in the three core strategies of Be, Do, and Go by reaching young people for Christ, discipling youth into the likeness of Christ, and empowering youth into Christian service through the church.

The following chart shows the nine global NYI convention sites along with total NYI delegate participation:

#	Site	Total Delegates Participating
1	Pilar, Argentina	22
2	Manchester, England	57
3	Guatemala City, Guatemala	18
4	Port au Prince, Haiti	20
5	Hyderabad, India	48
6	Manila, Philippines	91
7	Johannesburg, South Africa	22

8	Port of Spain, Trinidad and Tobago	7
9	Indianapolis, Indiana USA	461

Global NYI Council

The Global NYI Council met in person 5 times during this quadrennium, and continued the strategy of bi-monthly meetings via Zoom call which has strengthened the bonds among the members of the council in addition to generating new ministry synergies.

The desire for global youth ministry continues to provide challenge and inspiration for this group that represents seven nations of the world. Here is the 2017-2022 Global NYI Council member listing:

- Bati, Shaun – Africa Region Youth Coordinator
 - Gonzalez, David** – Global NYI Director
 - Lopez, Diego – Eurasia Region Youth Coordinator
 - Malta, Christiano – South America Region NYI President
 - Pickard, Justin – USA/Canada Region Youth Coordinator
 - Soria, Benjamin – Mesoamerica Region NYI President and Youth Coordinator
 - Suyat, Janary* – Asia Pacific Region Youth Coordinator
 - Teixeira, Adiel Amadeu** – Global NYI Council Chair
- *Denotes executive committee member.*
***Denotes executive committee member and NYI representative to the General Board and General Assembly.*

Also serving on the Global NYI Council for a portion of the quadrennium were Milton Gay (Mesoamerica Region), and Ronald Miller (Africa Region).

It is encouraging to see the commitment, expertise, courage, and creativity of leaders around the world who are instrumental in making the message and mission of NYI as relevant today as it was in the beginning of our ministry journey.

I am grateful for the friendship of each one of the members of the Global NYI Council and the leadership they provide to their regions. Every time I meet with them, I gain new insights, and they inspire me to be a better servant-leader.

Nazarene Youth Conferences

Nazarene Youth Conferences have proven over the years to be opportunities for fellowship, learning, and transformation in the lives of young people and youth leaders around the world. Many of our NYI leaders and pastors have made the decision to respond to God's call at these events, whether at the local, district or regional level.

In this quadrennium, several NYCs and Youth Camps had to be canceled or postponed, due to the global pandemic, similar to what happened with the Global NYI Convention. However, the desire and commitment of the leaders for the young people to stay connected and have opportunities to strengthen their relationship with Christ remained intact, and this gave rise to so many online events that it would be very difficult to list them in this report, but I would like to recognize the efforts and creativity of the NYI leaders around the world who made these events possible.

Three regional NYCs were held this past quadrennium, and two of them were in an online

format.

Region	Date	Theme	Total Participants
USA/Canada	July 2019	Love God, Love Others	8,834
South America	May 2021 December 2021	Aviva, Online Conference Influencers, Online Conference	650 Devices Connected 450 Devices Connected

Third Wave Leadership Conference

Third Wave is a leadership conference hosted by the global NYI office and developed through the Global NYI Council as part of the leadership development strategy. Main components of the event are worship, fellowship, learning, service, leadership development, connection, and prayer.

In January 2019 from the 13th through the 18th, the Third Wave conference was held in Hyderabad, India. A total of 249 participants representing the six regions, between the ages of 16 and 29, attended this event.

An emphasis was placed on creative access ministries with the sharing of stories from young leaders from creative world areas, and this proved to be one of the most impactful components of the conference, in addition to the connections and relationships formed with different people from around the world.

We would like to extend special recognition of and appreciation for our Eurasia NYI leadership team, particularly from India, who were instrumental to the success of this event.

Immediately after Third Wave, approximately 50 field, region, and global NYI leaders participated in a two-day leadership conference known as the Field Youth Coordinators Conference. The focus of this gathering was to discern God's desired future for NYI and to plan how to achieve it. As a result of this time of conversation and work, we reinforced the use of communication tools in order to cast the vision of NYI's core strategies, as well as to continue building the sense of belonging as a global church and ministry.

Regarding the continuity of the Third Wave conference, the Global NYI Council decided to complete the cycle by approving the USA/Canada region to host the 2025 Third Wave conference. Preparations for this event have already started as the Global NYI Office and USA/Canada NYI Office are researching possible locations to hold this event. We anticipate what God will do in the lives of our emerging leaders from around the globe during this coming event.

Timothy Award

The Timothy Award was established in 1995 by the Nazarene Youth International General Council to recognize — in a tangible way — outstanding service, sacrifice, and personal commitment to youth through NYI at the local, district, regional, or general level.

Funds received for the payment of the Timothy Award over and above the cost of the award become a vehicle for the development of global youth ministry through the NYI Fund. This fund was established to provide a financial resource base from which global youth leadership training, youth evangelism, and resource development can be built.

A total of 132 Timothy Awards were presented throughout the quadrennium to outstanding youth leaders who are investing their lives into our young people.

NYI Membership

This quadrennial was impacted by the postponement or cancelation of many District Conventions around the world, and the reporting component of the NYI ministry faced challenges. However, we are seeing many district events coming back to their regular format and we continue doing our best to collect information that allows us to better serve the local church and to advance God's kingdom by taking the church where it's not yet.

The NYI membership is 400,294 in 2022. The table below shows 2017-2022 NYI membership by region:

Region	2022	2021	2020	2019	2018	2017
Africa	112,021	116,800	119,801	111,661	110,216	101,709
Asia-Pacific	20,581	21,587	21,270	21,086	17,052	19,477
Eurasia	51,858	52,059	57,243	58,518	54,258	52,781
Mesoamerica	83,954	84,735	100,452	89,525	83,849	86,103
South America	55,730	60,637	64,130	63,649	65,126	64,366
USA/Canada	76,150	77,034	91,334	94,526	97,280	101,072
Total Membership	400,294	412,852	454,230	438,965	427,781	425,508

Local NYI Initiative

As outlined in the Global NYI Ministry Plan, a church is considered to have a local NYI when at least one youth is reported in the Annual Pastor's Report. According to 2022 statistics, the number of churches reporting at least one youth is 18,796. Based on this data, at least one youth was reported in 79.40 % of the 23,674 organized churches.

The table below provides a report of 2022 Local NYIs by region along with total Local Churches.

Region	2022 Local Churches	2022 Local NYIs
Africa	4,989	4,658
Asia-Pacific	1,621	1,092
Eurasia	6,759	5,561
Mesoamerica	3,347	2,517
South America	2,480	1,796
USA/Canada	4,478	3,172
Total	23,674	18,796

The Global NYI Team is working with regional, field, national and district leaders to facilitate multiple discussions at several levels on how to engage our youth in God's mission. The statistics shared above reflect that awareness of the importance of involving youth and children in the life and ministry of the overall church is greatly needed.

In response to this, one of the action items that our office implemented was to encourage and facilitate partnerships with organizations that have researched and studied churches that are reaching and empowering younger generations in a way that breathes life into the whole

church, such as Fuller Youth Institute, the organization e625, and Alpha.

We had the opportunity to present to the 6 regions, an online seminar, offered by Fuller Youth Institute regarding research on churches that are “growing young.” Over 300 participants from different ministry backgrounds participated, including NYI leaders, missionaries, seminary professors, pastors, District Superintendents, Field Strategy Coordinators, Regional Directors, and Regional Youth Coordinators. Our office facilitated the interpretation, and it was offered in eight languages via volunteers.

Another great opportunity to learn alongside other Nazarene youth leaders and pastors has been the online and in-person conference IglesiaNext (NextChurch), presented by e625 on all Latin-American countries, Spain, and USA. During these seminars, we were able to train leaders and encourage reflective conversations to help us identify areas where we can come alongside our districts and local churches in order to better equip and empower our youth for the mission.

In September 2022, the Global NYI Team was invited to participate at the Experience Alpha event in London, England from September 26th to 28th. This was a great opportunity for our team to continue exploring and learning about ways to reach youth and helping them to establish a relationship with Christ, especially in a post-Christian context.

One of the highlights from this event was to hear a narrative from a post-Christian context that shows the church reaching young generations, planting new churches, and taking advantage of the institution to re-energize current churches. Also, follow-up conversations among the Nazarene youth leaders participating (12 total) in this event were productive and encouraging. We are looking forward to seeing more and more youth leaders—and local churches—developing strategies to reach young adults, and minister to/with them in the upcoming months and years.

Global NYI Office Priorities

Recognizing that the years 2020, 2021 and 2022 were uniquely challenging due to the global pandemic, it was imperative to take some time to reflect on the identity, roles, and priorities of the Global NYI ministry. This process allowed us to guarantee that in light of the new reality, we were intentional in giving adequate attention to what was essential, maximizing our resources and energy. With the help of the NYI staff and the Global NYI Council, the following three areas became our priority during those 3 years:

1. Facilitate Regional Initiatives.

NYI continues its focus on working closely with the regional leaders on initiatives to train and equip our Field Youth Coordinators and District Leaders. The support offered to the regions includes the connection with specialized organizations and trainers (Fuller Youth Institute & E625), the use of a shared online event platform, collaboration on best ministry practices, and the help to plan joint events, etc.

2. Cast the Vision.

As social distancing continues in many countries, we are grateful to still be able to connect and cast the vision of NYI via social media, digital meetings and online gatherings. Although technology presents its own challenges, we were able to spread hope and inspire others through a set of new social media initiatives. An example of this effort is the Field Fridays emphasis, where we invited all youth to pray for one specific field and

Field Youth Coordinator per week on a rotation through each of the regions. Each of these social media posts are translated into English, Spanish, Portuguese, and French so those outside of the field or region can participate and share.

Additionally, we were able to connect with our constituency through several Facebook and Instagram Live sessions with global NYI leaders. We confirmed that physical distance should not be a barrier to staying connected; there are always means to share the vision and to learn from each other.

3. Youth Discipleship Resources

a) *The Journey Resources*: Our goal with this initiative was to come alongside the denominational discipleship framework, A Journey of Grace, and to lay down the foundation of a vision that communicates to our constituency and the broader Nazarene community, the importance of reaching and equipping youth for the mission.

In August 2020 we launched new discipleship resources for youth and young adults—in 12 different languages. Additionally, the perfect scenario to present these resources and the overall discipleship framework was a global youth gathering called *The Journey*.

The planning and implementation of *The Journey* required many hours of diligent work, finding ways to collaborate with leaders around the world, and exploring new ministry tools to connect effectively with youth on all of our regions. The result was worthwhile, but so was the process; emphasizing that it was a global team effort.

The Journey was an online gathering that was streamed on YouTube, on August 13 and 14, 2020. The event was streamed three separate times over the two-day period, and subtitles or live interpretation was provided in 15 different languages—a first for NYI's ministry and an intentional strategy to both include and reach more young people in the event!

We registered over 15,000 views from around the world and from survey responses, which informed us of the various group sizes participants connected with. Therefore, we can assume the total number of participants is equal to approximately four times the number of views listed on YouTube. No Bengali or Hindi responses were recorded, and these language areas met in large groups of 25-100 via Zoom sessions. Overall, we estimate the total number of participants surpassed the mark of the 60,000 participants.

As we were preparing for this global online event, it was inspiring to see the ownership raising among our regional leaders and their teams, which was boosted with the Regional Pre-Conferences held in June and July. Among all seven digital pre-conferences we reached a total of 1,200 field and district leaders in attendance, who learned about the discipleship framework as well as the resources created to carry over the momentum generated by *The Journey* event.

Regarding the online experience, when viewers logged in, they were immediately greeted by NYI members around the world singing in their own languages with different cultural expressions, sharing their traditions with a global audience. Over the course of the event, youth saw the *Journey of Grace* expressed

and demonstrated through different speakers, activities, and music. The event was followed by Zoom after parties, which served to bring a more personal connection to *The Journey* for the students, and also gave them a venue of interaction, bridging the gap between international borders for many of these youth.

We received e-mails and text messages with stories and pictures of youth groups from around the world that watched and participated in The Journey event. It was exciting to hear them saying, “*The Journey has just begun, we want to be part of this movement of disciples following Jesus and inviting other youth to join on the Journey.*”

The discipleship resources mentioned above are available in 12 languages. Following is a list of the resources accompanied by brief descriptions:

1. A special edition of the book *Way, Truth, Life* by Dr. David Busic.
2. Youth and Young Adult Ministry Leader’s Guide — Content for six weekly sessions based on the *Way, Truth, Life* book.
3. The Journey Travel Log — A six-week devotional guide for youth to create their own travel log of their journey of experiencing God’s grace.
 - a. In Fall of 2022, the English, Spanish, and Portuguese audio versions of the Journey Travel Log were added to the list of resources, and they are available on Spotify, Google Podcasts, and Apple Podcasts.
4. The Journey Weekly Videos — These are six two-minute videos that pair perfectly with The Journey Travel Log and the weekly sessions included in the Youth and Young Adults Ministry Leader’s Guide. These resources are available on YouTube as well as on The Journey website: <https://nazarene.org/nyijourney>

The Global NYI Council would like to extend a big thank you to our team around the world: World Mission Communications, our amazing translation team, all those who submitted videos, and many more who made our first-ever global online gathering possible.

- b) *Engaging Youth Series*. The Global NYI office developed resources to encourage and equip youth leaders around the world that focus on the three core strategies of NYI: evangelism (BE), discipleship (DO), and leadership development (GO).

Our three-book series, *Engaging Youth*, officially launched in 2019, aiming to help youth leaders imagine what youth ministry can look like when youth are engaged in evangelism, discipleship, and leadership development. Each of the three books includes a chapter from an author representing each of the six regions.

At the soft launch during our Third Wave conference in January 2019, the books were available in English, Spanish, and Portuguese. The two additional languages —French and Hindi— were added in the past two years.

Another project completed during the quadrennium was the creation of spoken word videos recorded in English, Portuguese, and Spanish languages for each of the three core strategies with accompanying discussion guides. These videos provide further support to help youth ministry leaders implement the practices of evangelism (BE), discipleship (DO), and leadership development (GO).

Conclusion

“The church does not have a mission; the mission has a church.” This conviction has guided my ministry in recent years as I lead global NYI, specially during a time where we have faced a lot of uncertainty.

Programs, projects, and events may change since they all have an expiration date, but God’s mission does not change. Our calling is to invest in relationships with our youth through discipling, mentoring, and equipping them to make Christ-like disciples.

And it’s my desire that thousands of Nazarene young people embrace this call from God, knowing that He is equipping and empowering His church to live out His mission, and we are privileged to be a part of this exciting and amazing journey. What a blessing to be in a mission with God!

I appreciate the opportunity to submit this report, but beyond that, I appreciate the blessing to minister with many youth and church leaders around the world. It is my privilege to continue to share this message that we are part of the same team, and that we are journeying together as a global family.

Respectfully Submitted,
DAVID GONZALEZ
Nazarene Youth International, Global Director

GENERAL EDITOR

To the Board of General Superintendents and Delegates of the 30th General Assembly:

Thank you for the privilege of delivering my first report as General Editor of the Church of the Nazarene, a position I began in July 2021. At the time of this writing, I have served as General Editor for 18 months. I am grateful to a committed team of people who have poured time and effort into my training and development: General Secretary Gary Hartke; my predecessor Frank Moore; and the *Holiness Today* team, Jordan Eigsti and Nate Gilmore.

The years 2017-July 2021 in this report represent the excellent work of my predecessor Frank Moore, who assumed the General Editor role in 2013 and served through his retirement in 2021.

2017-July 2021

During his tenure, Dr. Moore reported the following accomplishments from the office of General Editor:

--The Articles of Faith Study Group met periodically; the first face-to-face meeting of the group occurred April 2018 and February 2019. The committee analyzed the actions of 2017 General Assembly and organized into three subcommittees for small group work between meetings. The group completed its work and sent recommendations to the Board of General Superintendents (BGS) for 202(1) General Assembly. The study group completed its work early in

order to give ample time for the global church to consider clarifying language for Articles of Faith 6, 10, 15, and 16 as well as updates to two rituals.

--The first Global Literature Committee was convened in September 2018. In attendance were Frank Moore, General Editor; Scott Stargel, director of Global Nazarene Publications; Mark Brown, chief executive officer of The Foundry Publishing; Verne Ward, director of Global Missions; Scott Rainey, director of global Sunday school and Discipleship Ministries International (now NDI); Bonnie Perry, then editorial director for The Foundry Publishing, and representatives from each world region. The meeting focused on coordinating the literature ministries of the global Church of the Nazarene. Representatives gave reports, shared needs, and worked together to solve problems. A holistic picture of the work of global literature emerged from the cooperative conversations. The goal was to continue to work with regional leaders, crafting a comprehensive strategy for the creation, distribution, and promotion of discipleship resources for the denomination.

--A grass roots interest in writers' conferences began the development of writers globally to assist in the creation of theologically coherent discipleship resources. The Church of the Nazarene has excellent scholars, pastors, and leaders on every region who can create resources. Regional literature coordinators and regional education coordinators led the way by collaborating on these international writers' conferences. Locations have included Bangkok, Thailand; Manila, Philippines; Oaxaca, Mexico; Lima, Peru; and Kansas City, Missouri, USA. The conferences encouraged and inspired writers to produce high-quality Wesleyan resources for local contexts.

--The discipleship resources *Nazarene Essentials* and *One Lord, One Faith, One Baptism* continue to assist local church ministries around the world. Forty-nine translations of *Nazarene Essentials* are currently complete or in process, and *One Lord, One Faith, One Baptism* is in 12 translations. Leaders' guides for both pieces were developed and made available in multiple languages.

--The General Editor served on the Beacon Hill Press Book Committee. This committee works to maintain the theological coherence of books and other materials. The General Editor worked closely with ministry directors and The Foundry personnel to prioritize and vision cast for these publishing projects.

--The General Editor served on the Course of Study Advisory Committee for the USA/Canada Region (RCOSAC) and the International Course of Study Advisory Committee (ICOSAC). Both groups work to improve the content and delivery of ministerial preparation programs on our districts and at our higher education institutions around the world.

--The General Editor served as Editor-in-Chief of *Holiness Today* magazine. The goal of HT as stated by Frank Moore was to present articles, stories, and information that "will connect and inspire believers in Christ's service." The goal in each issue is to address three major themes:

1. This is *who we are* as Nazarenes.
2. This is *what we believe* as Nazarenes.
3. This is *how we go into the world and make Christlike disciples* as Nazarenes.

In 2020, Jordan Eigsti was named managing editor of the magazine. Nathanael Gilmore was hired in the position of content editor. Jordan and Nathanael were responsible for the day-to-day operation of the magazine. Shanti Thomas was added to the editorial team as finish editor.

HT shared her skills with Nazarene Communications.

Holiness Today supported the BGS and NDI initiative related to Nazarene discipleship, entitled “Journey of Grace.” David Busic wrote a book entitled *Way, Truth, Life: Discipleship as a Journey of Grace*, detailing the Journey of Grace framework. HT published four complete issues dedicated to the framework: “God Goes Before” (prevenient grace), “God Saves” (saving grace), “God Sanctifies” (sanctifying grace) and “Journey of Grace” (unpacking the framework’s core concepts).

--Primarily for use with archived Spanish versions of *Holiness Today*, a digitizing scanner was purchased in cooperation with Jorge Julca, regional education coordinator for the South America Region and rector of Seminario Teológico Nazareno del Cono Sur in Pilar, Argentina. The scanner is helping staff members digitize historical Spanish *Holiness Today* magazines and books in the seminary library to post on Wesleyan *Holiness Digital Library* (WHDL). The International Board of Education office provided funds for the Book Eye 4 scanner.

**This concludes the synthesis of Frank Moore’s reports as General Editor. I remain very grateful for his legacy, his friendship, and his leadership over the years. His vision and determination transformed the literature ministry of the Church of the Nazarene.*

July 2021-present

I have learned much since beginning to serve in my new role! In a broad sense, the responsibilities of the General Editor include the promotion of literature development around the world. The task is inspiring as we seek to engage the deep well of talented international writers and thinkers to foster theological dialog in the church.

The past 18 months has been a whirlwind of launching new initiatives toward cultivating healthy and theologically sound spiritual formation. The team’s first focus was the vehicle with the most potential, *Holiness Today* magazine.

Holiness Today

Nazarenes have a history of being a highly connectional tribe. *We are family*. In *Holiness Today* we find a vehicle with the potential to unite and identify us in a culture permeated with conversation about the issues that divide us. *Holiness Today* is committed to fostering international conversation.

To this end, accomplishments include:

- *Expanding our audience to international readers*
 - With the help of GMC Information Technology, the team redesigned and rebuilt the *Holiness Today* website. All *Holiness Today* content is now available digitally there in *English, French, Portuguese, and Spanish*. Non-English languages are free (and will remain so). These can be accessed at santidadhoy.org, santidadehoje.org, and lasainteteaujourdhui.org.
 - *HT Weekly* launched a Spanish newsletter from Hispanic writers for the Hispanic audience in Mesoamerica, South America, and USA/Canada.
 - *HT Weekly* launched a Portuguese newsletter from Portuguese writers for Portuguese readers in Africa, Eurasia, South America, and USA/Canada.
 - HT facilitated translation of all four *Journey of Grace* issues (“God Goes Before,” “God Saves,” “God Sanctifies,” and “A Journey of Grace”) into French, Portuguese,

and Spanish.

- HT launched Podcast and YouTube episodes in Spanish and Portuguese, which are facilitated by Emily Aguilar (Gen Sec office) and then dubbed for English audience.
- *Expanding our audience using new media*
 - HT launched a YouTube channel with multiple playlists thus far that include:
 - Theology
 - Discipleship
 - Nazarene History
 - From the Regions
 - Local Church training
 - Conversations with our authors
 - HT launched a podcast with new episodes weekly. Episodes include:
 - “A Word from T.A. Noble”
 - Interviews with authors in Spanish and Portuguese
 - Interviews with writers and contributors facilitated by HT team
 - Historical lessons and sermons from Nazarene Archives
 - “From the magazine” content
 - Facebook discussion group for HT subscribers
 - Connects our readers with authors and editors
 - Allows a safe space for HT readers to discuss theological topics
 - Promotes networking of pastors and lay people throughout the Nazarene world
- *Expanding our audience through partnerships*
 - USA/Canada Regional Office: UCRO and *Holiness Today* collaborated to create the “5-5-5 plan.” Through a joint subsidy, UCRO and *Holiness Today* offered District Superintendents the opportunity to purchase a year’s subscription to the print/digital version of HT for every lead pastor on their district for only \$5 each. Our hope is that this collaboration will ensure every pastor in USA/Canada has a subscription to *Holiness Today*.

HT was privileged to partner with UCRO and The Foundry Publishing to promote the UCRO Half-Million Mobilization prayer initiative. The March/April 2022 issue of *Holiness Today* was a special edition sent to every pastor along with a devotional book to guide Nazarenes in praying for God’s direction for the region. Approximately 12,000 copies of the book/magazine combination were distributed, and 30,000 additional copies sold through The Foundry Publishing.

We are grateful to Dr. Stan Reeder and his team for these continuing ministry partnerships.

- Nazarene Bible College: NBC bought a *Holiness Today* subscription for faculty and Presidential Partners. In return, *Holiness Today* gifted a digital subscription to every student. Thanks to Dr. Scott Sherwood and colleagues for their unwavering support of the *Holiness Today* mission.
- Nazarene Discipleship International: NDI purchased a *Holiness Today* subscription for each district president and aided with funding the translation of the *Journey of Grace* issues. We appreciate Dr. Scott Rainey and his shared vision and passion for making Christlike disciples in the nations.

Literature

The Manual of the Church of the Nazarene in Global English

In Fall 2021, the *Manual in Global English* was completed and was released at General Board 2022. *The Manual in Global English* is a simplified version of the *Manual of the Church of the Nazarene*. The source *Manual* for the creation of the global English text is the *Manual of the Church of the Nazarene* (2017- 2021), which is the official version. The *Manual in Global English* is not a replacement for the official *Manual of the Church of the Nazarene*. The *Manual in Global English* can be used by Nazarenes with confidence, although it is not the official *Manual*. Likewise, it can be used as the basis for translation into other languages.

International Book Committee and Writer's Conferences

The International Book Committee was first convened by Dr. Frank Moore (General Editor and BHP Book Committee Chair) in Fall of 2018. The committee has continued to meet via Zoom, and will coordinate with the International Course of Study Advisory Committee for future meetings. In cooperation with Scott Stargel of Global Nazarene Publications, international writers' conferences will be planned for the upcoming year.

Books and Theological Resources

One facet of the General Editor's role was to continue oversight of certain theological books and resources produced through The Foundry Publishing. (Previously, the General Editor served as the Editorial Director for TFP.) Recent highlights include the completion of the 47-volume *New Beacon Bible Commentary* and the release of the first volume of T.A. Noble's systematic theology, *Christian Theology: The Grace of Our Lord Jesus Christ*.

Partnerships

An ongoing priority for the office of General Editor will be to cultivate important collaborations with our ministry partners, including regional leadership, educational institutions, pastors and District Superintendents, The Foundry Publishing, the Wesleyan Holiness Digital Library, and our colleagues at the Global Ministry Center.

The General Editor's goals continue to be:

- to provide rich theological content that is accessible and motivating to lay readers
- to promote the work and message of the Board of General Superintendents
- to resource pastors/leaders with practical tools
- to highlight connectional features important to fostering Nazarene identity and community
- to engage HT stakeholders
 - denominational leadership, internationally
 - Districts
 - Pastors
 - Schools/Educators
 - Laity: the people who would be thrilled to discover what it means to be part of the Church of the Nazarene around the world.

- GMC departments

May God give us wisdom, passion, and strength for these great days! We present the work of our hands as an act of worship.

Respectfully submitted,
BONNIE PERRY
General Editor

NAZARENE PUBLISHING HOUSE, INC.
THE FOUNDRY PUBLISHING

To the Board of General Superintendents and Delegates of the 30th General Assembly:

Introduction

In an ever-unfolding story, God gifted NPH with a new beginning. With this fresh start comes a unique opportunity to forge new relationships and offer our unique Nazarene voice to the larger Christian conversation. We live in a changing culture. Using the new brand name of The Foundry Publishing, Nazarene Publishing House will continue its purpose of proclaiming the transformational message of holiness. Following an announcement at General Assembly The Foundry Publishing became the official brand name used in North America as of February 2018.

We have all found that it is difficult to predict the future. Who could have dreamed of what we have all experienced since the last General Assembly in 2017. After a couple years of continually expecting our churches to return to “business as usual” we have determined this is not going to happen. We have come to the realization that what we are experiencing today will probably be how the church operates in the near future. Adjusting to these new trends is important for the ongoing health of the ministry. In this report you will see that certain areas have returned to their pre-Covid states, but there are many areas of program and sales that have changed for good. Adjusting and finding new opportunities to come alongside the church is our present goal. We must continue to keep our eyes on Jesus, seek His will, and determine to share the message of His love.

The Foundry Curriculum

Adult

Newly designed adult Sunday school curriculum launched in March 2018 under the *Faith Connections* brand. The media-rich lessons feature a streamlined and easy-to-lead methodology, and scholarship from premier Wesleyan-Holiness theologians. The curriculum is currently in the middle of an 8-year scope and sequence, which covers all books of the Bible with the exception of Song of Songs. Foundryleader.com continues to host customizable sessions with video introductions and many other teacher helps. For several years Dr. Scott Rainey, Nazarene Discipleship International Director, has provided a teaching video outlining the material each

week. The adult Sunday School materials continue to reach more than 100,000 persons each week. The Foundry team is grateful for the partnership with Dr. Scott Rainey and the NDI team as we collaborate with scholars and academicians to choose scripture passages, write lesson outlines, and develop a *Faith Connections* scope and sequence that touches each book in the Bible.

In order to better resource English speaking parts of the world with current Sunday School curriculum resources in English, the Foundry entered into a partnership with Ingram Content Group to distribute *Faith Connections* adult curriculum worldwide. The program piloted in the UK began in September 2019. Material is made available in print on demand format, which looks like the traditionally printed material, and is made available at local shipping costs. This partnership is a groundbreaking development and has the potential to greatly facilitate curriculum distribution to the international Church of the Nazarene.

Youth

In 2018 The Foundry introduced new lines of both youth and young adult Sunday school materials called *Faith for Life*.

Children

NPH announced a new children's brand, The Foundry Kids. This sub-brand emphasizes leadership training for children's leaders and offers a suite of products for use both at church and at home. Three new products were released in conjunction with the sub-brand's announcement: *My Relationship with Jesus* invites kids to nurture their Christian faith through prayer, Bible study, scripture memory and worship. It comes with a complimentary leader's guide to assist a children's leader, parent or mentor.

My Baptism Story helps children discover the purpose of baptism and explore their own baptism story. This also has a complimentary leader's guide to assist students leading up to their baptism.

Lead Team: A Leadership Program for Preteens is a fully-digital resource providing multiple opportunities for preteens to lead and to serve in the local church setting.

In an ongoing effort to resource children's pastors and leaders, the *Ignite* conference was held in Kansas City in October 2018. More than 100 people attended the 3-day conference to hear leaders in the field of children's ministry, learn from workshop presenters, and share experiences with their friends and colleagues. The emphasis of *Ignite* was leadership training for children's ministry, for both the volunteer and paid staff children's leaders.

The new children's curriculum launched in September 2019. *Eureka!* (grades 1-6) and *Eureka! Jr.* (preschool-K) are grounded in a Biblical hermeneutic that teaches children how to read and understand a passage of Scripture—a skill they can use throughout their lives. *Eureka!* features Bible memory videos, songs, and audio journals as tools to help the Bible come alive for students. *Eureka!* is a cornerstone piece of the children's brand, *The Foundry Kids*. In 2022 an enhancement was created for the children's *Eureka! Leader's Guide* by adding commentary to the Sunday school curriculum taken from the *New Beacon Bible Commentary* series. This added feature enables teachers, if they desire, to study each week's passages in more depth.

In 2021 Children's ministries in many Nazarene churches celebrated the 75th anniversary of the Caravan program. A special commemorative badge was produced and made available for children to place on their scarves and sashes.

Work was also begun on two exciting new projects, children's membership and children's catechism. Both of these new products will launch in June of 2023 at the Indianapolis General Assembly.

The Foundry books

The Foundry books continued to focus on resourcing pastors, professors, students, theologians and lay leadership with the best scholarship available. Our goal is to provide a platform for the important conversations happening in the Wesleyan world.

Release of new titles including:

- *Mildred Bangs Wynkoop: Her Life and Thought* (Johan Tredoux)
- *Understanding Your Muslim Neighbor: Moving from Fear to Love* (Robert McCroskey)
- *God Still Calls: Discerning God's Direction for Service* (Mark Maddix, Stephen Riley)
- *Edison Churches: Experiments in Innovation and Breakthrough* (Jesse Middendorf, Greg Arthur, Megan Pardue, Josh Broward)
- *We Share the Name Refugee: A Million Steps of Faith* (Teanna Sunberg)
- *The Book of Saints, Vol 4* (Al Truesdale)
- *I Am: The Startling Claims of Jesus* (Jesse Middendorf)
- *Ethics in Christian Ministry* (Charles Christian)
- *Kingdom Culture* small group (Tara Beth Leach)
- *Breathe: Babylon* small group (Shawna Songer Gaines)
- *Charitable Discourse II* small group (Dan Boone)
- *At the Feet of Jesus* (Samantha Chambo)
- *To Be Found in Christ* (Christian Sarmiento)
- *A String of Hope* (Min Gyoo Shin).
- Completion of the 46-volume set of the *New Beacon Bible Commentary* by the end of 2019.
- *Manual: Church of the Nazarene 2017-2021*
- *You Say You Want A Revolution?*, Dan Boone
- *Following Jesus*, Tim Gaines, Kara Lyons-Pardue, editors
- *Your Kingdom Come*, Tim Green, Shawna and Tim Gaines
- *Healthy. Happy. Holy*, Joe Gorman
- *Book of Saints: The Modern Era*, Al Truesdale, editor
- *Inside the Transformative World of Children's Ministry*, Kyle Tyler
- *Grace, Faith, and Holiness 30th Anniversary Annotations*, H. Ray Dunning
- *For God So Loved: A Lenten Devotional*, Dan Boone, Samantha Chambo, Tara Beth Leach, Jeren Rowell
- *Uncommon Virtues*, Carla Sunberg with Rich Hadley
- *Preaching Holiness*, Jeren Rowell
- *A Thrill of Hope: An Advent Devotional*
- *A Thrill of Hope: An Advent Story for Kids*

- NBBC, *Job*, Wendell Bowes
- NBBC, *Ezra/Nehemiah*, Jim Edlin
- NBBC, *Exodus*, Junia Pokrifka
- *The Call to Preach* by Steve Estep
- *Why Holiness?* by Carla Sunberg, Editor
- *A Ministry of Care* by Cynthia Russell and Kristen Mauk
- *A Very Good God in a Badly Broken World* by Dan Boone
- *Born the King* (Advent Devotional) by Albert and Christine Hung
- *12 NT Passages that Changed the World* by Joseph Bentz
- *Shaped by Scripture, Genesis 1-11* by Alex Varughese
- *Living the Way of Jesus* by Michaele LaVigne
- *Baptism* by Jeren Rowell
- *Lenten Postcards* by Jesse Middendorf, Stephanie Lobdell
- *Dialog Youth: Prayer*
- *Dialog Youth: Christian Disciplines*
- NBBC, *Genesis 12-50* by Alex Varughese, Christina Bohn
- NBBC, *Eph/Col/Philemon* by George Lyons, Robert Smith, Kara Lyons-Pardue
- *The Formational Power of Worship* by Timothy Brooks
- *The City* by David Busic
- *All Things Needed For Godliness* by Al Truesdale, ed.
- *Shaped by Scripture: James* by Jeanne Serrao
- *Shaped by Scripture: Genesis 12-27* by Alex Varughese
- *Shaped by Scripture, Acts* by Dan Boone
- *Shaped by Scripture, Ephesians* by Doug Ward
- *Eschatology* by Eric Vail
- *What's In Your Hand* by Eddie Estep
- *Sacred Invitation* by Jesse Middendorf, Stephanie Lobdell
- NBBC, *Isaiah* by Gilbert Lozano
- NBBC, *Genesis* by Alex Varughese
- NBBC, *Numbers* by Alex Varughese, Barry Ross, Robert Branson
- NBBC, *1 Corinthians* by Alex Deasley
- *Encountering the God of Love* by Brad Kelle, Stephanie Smith Matthews
- *Belong* by Gustavo Crocker, Jerry Kester, Stephanie Lobdell
- *Consider My Servant, Job* by Wendell Bowes
- *Making Room* by Michael Kipp
- *Everyday Discernment* by Gregg Chenoweth
- *Color* by Carla Sunberg, Daniel Gomis
- *Almost* by Gustavo Crocker
- NBBC, *John* by George Lyons, T. Scott Daniels
- NBBC, *Ruth/Song of Songs/Esther* Sarah Derck, Joseph Coleson, Elaine Bernius
- NBBC, *Psalms* David Thompson, Barry Ross, Alex Varughese
- *8 Old Testament Passages...Changed the World* by Joseph Bentz
- Launch of a new book series for youth small group, *Dialog Youth*.
- Launch of *The Wesleyan Theology Series* for laypersons.

- Launch of *Shaped by Scripture*, a Bible study series on books of the Bible.
- Completion of the *New Beacon Bible Commentaries*. A total of 47 volumes were published over the last fourteen years. It is now available as a complete set and in multiple smaller volume collections.
- Annual releases of church-wide initiatives for Advent and Lent.
- First ever 365-day devotional for children, *My Life with Jesus*, through *The Foundry Kids* brand.
- *Reading and Interpreting the Bible Series*

Collaboration with our ministry partners at the GMC and beyond is central to the mission of The Foundry Publishing. The following are examples of the ongoing synergies that fuel the product development side of The Foundry Publishing:

- Led by USA/Canada Regional Youth Coordinator Rev. Justin Pickard, The Foundry team partnered with Nazarene Youth International to provide three titles for Nazarene Youth Conference in Phoenix, AZ. and also content for NYC Tampa in 2023.
- Led by Global NDI Director Dr. Scott Rainey under the direction of the Board of General Superintendents, The Foundry team assisted with the product development and implementation of a new discipleship framework titled *The Journey of Grace*. The cornerstone of this emphasis was a book and video series by Dr. David Busic titled *Way, Truth, Life: Discipleship as a Journey of Grace*. The resources included a pastors' kit, and materials for youth and children. These resources were also made available for distribution in multiple languages world-wide. They have been strongly welcomed and are making a tremendous impact in multiple translations around the world.
- The Foundry was privileged to partner with Dr. Stan Reeder (USA/Canada region) and *Holiness Today* magazine to publish the *Half-Million Mobilization Prayer Journal*, which was distributed in print to more than 50,000 persons. A digital version was also made available at no charge. The team looks forward to collaborating on a second prayer journal, which will release in Spring of 2023.
- Working with Global Nazarene Publications and many other Christian publishers around the world, 198 NPH, Inc. products were licensed for translation in 45 languages.

The year 2022 was one of transition for The Foundry books as it continued to downsize front list titles to accommodate the changing marketplace. The publishing emphasis remained focused on textbooks, commentaries, pastoral/leader resources, and spiritual formation titles. Sales declined by 9 percent primarily due to the completion the prior year of the NBBC Commentary sets, decision of NMI to discontinue missionary reading books, and the reduced list of titles produced. Highlights include the submission for printing of Volume 1 of Dr. Tom Noble's systematic theology. The release of Dr. Chic Shaver's yearlong devotional, *Living in the Blessing*, was welcomed with great success and was used by individuals and whole churches going through the devotionals together. This year also marked the end of the adult missionary reading book program, which was discontinued by Nazarene Mission International. Children's mission books were published for the last time in 2022 and will be discontinued as of 2023.

The Foundry editorial director, Dr. Bonnie Perry, was asked in June 2021 by the Board of General Superintendents, to become the General Editor for the Church of the Nazarene. Dr.

Perry is maintaining some Foundry book editorial and acquisition responsibilities in addition to her new role. She will remain a member of the international Beacon Hill Press Committee, which meets on an annual basis. The purpose of this committee is to collaborate on publishing initiatives across the globe.

Lillenas Publishing

Lillenas Publishing Company has experienced a season of obstacles and opportunities. It has seen several years of drastically-reduced sales as a result of most choirs being forced to disband their music ministry due to pandemic-related protocols. Due to the reduced need for choral product, the decision was made to re-release the entire 2020 new product catalog again in 2021. The re-release of 2020 product eliminated an entire year of product development costs.

In 2019 Lillenas ended an 8-year marketing, sales and distribution relationship with LifeWay and negotiated a new partnership for the same services with the Lorenz Company and its subsidiary Word Music. One year later Lorenz Music filed bankruptcy, after being in business for more than 100 years, closed its marketing, print and distribution center due to Covid. In addition, this meant the terminations of the newly acquired Word Music marketing staff, and in turn the development of all new product. As a result, Lillenas was immediately challenged with the decision of where to print, distribute and market the products. All business operations returned to Kansas City. Marketing, print, call center, and distribution services were secured and a new full service website was quickly developed.

Several prominent longtime Christian choral music companies have been forced to no longer develop new product and only sell their backlists or even cease business and permanently close operations. The closing of these choral music competitors provides Lillenas a tremendous opportunity to service more churches and choirs with music ministry product. To meet this growing opportunity and need Lillenas expanded its product catalog for the 2022 season.

In 2022 sales have finally emerged from the past two Covid years. Lillenas recycled and sold the 2021 seasonal product through the Easter 2022 season. However, in May 2022 a completely new Christmas catalog was released, including 4 adult musicals, 8 anthems and 2 children's projects, one of which was *Oh Little Sounds of Bethlehem*, the first completely downloadable Preschool musical we have offered. The Lillenas efforts have resulted in a sales increase of 82% over the previous year's 2021 sales with a 12% reduction in Cost of Goods Sold.

After a couple of extremely difficult years in the print music business, Lillenas is fortunate to currently be the only remaining evangelical church print music publisher producing new product and is making a positive impact on the NPH Inc. bottom line. Lillenas is also pleased to report that it was awarded the 2022 Dove Award for Best Choral Collection for a youth project, *Give Me Jesus*.

Events Supported

PALCONS

Eastern Nazarene College (ENC)

Southern Nazarene University (SNU)

Point Loma Nazarene University (PLNU)

Theology Conference - Olivet Nazarene University

M19 Conference

In February 2019, The Foundry participated in the *M19 Conference* in Kansas City. A bookstore displayed new Foundry book titles as well as the release of all new adult, youth and children's curricula. The Foundry team also conducted and sponsored workshops in line with evangelistic and discipleship conversations emphasized during the event.

Nazarene Youth Conference

In July 2019, The Foundry participated in NYC in Phoenix, Arizona. In addition to assisting NYI in the production and distribution of content for the event, The Foundry operated an on-site store in the recreation hall during the event. The store provided NYC 2019 merchandise as well as featured new Foundry Youth resources for youth leaders and youth groups.

Pandemic Impact

The global pandemic created challenges for churches everywhere, and the trickle-down effect impacted the sales of printed Sunday School materials for all ages. In response, The Foundry determined to offer free downloadable Sunday School for two full quarters to churches. We are grateful for the partnership with Dr. Scott Rainey and the NDI team in this effort. Dr. Rainey provided video teaching lessons for every Sunday and continues to do so at the time of this writing. Moving forward, the curriculum team is committed to continue its work with scholars and academicians to choose scripture passages, write lesson outlines, and develop a *Faith Connections* scope and sequence that touches each book in the Bible.

We have not seen a return to purchasing curriculum in the numbers prior to the pandemic. Overall curriculum sales are down 30 % and even more in the children's area. Book sales have also been impacted negatively. On the other hand, music sales have returned and exceeded pre-pandemic levels. This is possibly due to the reduced number of suppliers in the market.

Throughout the pandemic the Foundry's customer service team remained available to pastors and ministry leaders to assist them in navigating resources in the midst of their ever-changing ministry needs. In partnership with *CNI Distribution (Christian Network International)*, located in Antioch, TN, all order fulfillment and distribution systems continued providing service to both churches and individual customers without interruption.

Some of the financial impact of the pandemic was offset by the Paycheck Protection Program through the US Small Business Administration. The Foundry was approved for two loans for a total of \$850,000. Both of the loans have been forgiven at this time. Despite operational losses from dramatically reduced sales, the combination of these PPP funds, unusually good returns on operational reserves, and other items, The Foundry ended up in a profitable position for the 2021 year.

Burlap Media LLC

2021 was a very difficult year for Burlap. The partnership with the United Methodist denomination, which was the primary supporter of the Weave program, came to an end due to the shifts taking place in that denomination. This led to a major reduction in the number of subscribers to the program. Most local churches did not return to their full time ministry efforts, and due to health concerns, no churches were able to sponsor Burlap for in-person generational

training workshops, effectively eliminating the ability to personally market products and services. Due to these sustained issues and with little relief in sight, after 5 years Burlap Media LLC will cease primary business operations. The Foundry has decided to continue the Weave program as long as it is profitable. Burlap also just completed work on the Daily Chapel app, which The Foundry intends to release and license at a later date.

Administration and Operations

Corporate Governance

The corporate governance resolutions recommended by the Nazarene Publishing House interim Board and the Board of General Superintendents were approved at the beginning of the quadrennium by the General Board and the General Assembly. The new governing structure is providing clear lines of communication and responsibility, as well as adequate checks and balances, for effective management of Nazarene Publishing House, Inc.. The new structure was put in place following the publishing of the *Manual* and filing of corporate documents with various government entities.

A step in the new governance structure was to petition the Missouri Circuit Court for approval of the Articles of Acceptance and to change from a benevolent corporation to a nonprofit corporation. After consultation with legal counsel, it was determined that NPH should convert from a benevolent corporation to a nonprofit corporation, which is consistent with the unity and form of The Church of the Nazarene, Inc. It was believed that converting NPH to a nonprofit corporation would provide it with a more efficient way to implement changes in the future.

The petition was approved and recorded. The Articles of Acceptance and newly adopted Articles of Incorporation were filed with the Missouri Secretary of State and the certificate of acceptance of conversion is dated February 14, 2018.

Nazarene Publishing House, Inc. is now a Missouri nonprofit corporation with the Church of the Nazarene, Inc. as its sole member. The corporate structure is defined in the organization's Articles of Incorporation and Bylaws.

Nazarene Publishing House, Inc. is currently doing business as The Foundry Publishing, The Foundry Kids, and Lillenas Publishing Company. International business is done under the name Nazarene Publishing House, Inc.

The Church of the Nazarene, Inc. expects Nazarene Publishing House, Inc. to operate as a self-sustaining missional business unit for the benefit and mission of the General Board of the Church of the Nazarene. The lines of responsibility and accountability are defined in the Manual, the Articles of Incorporation, and the Bylaws. Following is a general summary of those responsibilities as outlined in these documents.

The Board of General Superintendents is responsible for providing oversight of the NPH, Inc. Board of Directors to ensure that NPH, Inc. is fulfilling its expected role in furthering the mission of the Church and holding the Board of Directors responsible for proper oversight of the business and affairs of NPH Inc.. The members of the board are appointed by the Board of General Superintendents.

The NPH, Inc. Board of Directors is responsible for overseeing the business and affairs of NPH, Inc. and holding the NPH, Inc. management team responsible for managing the day-to-day operations in accordance with the direction provided by the board. The board elects the President of NPH, Inc., who is the Chief Executive Officer of the corporation.

The President/CEO of NPH, Inc. is responsible for day-to-day management of the business, consistent with the direction provided by the Board of Directors. The NPH, Inc. management team is responsible to the President/CEO.

In accordance with governance approved by the 2017 General Assembly, the Board of The Board of General Superintendents appointed a new board of directors for the Nazarene Publishing House, Inc. The new board convened for the first time May 5-7, 2019 in Kansas City at the offices of The Foundry Publishing and replaced the interim board named in 2014. The members of the new board are:

Bob Brower
David Caldwell
Monte Chitwood
Keith Pardue
Cathy Wiens

The sitting Chair of the Board of General Superintendents and a BGS-appointed GMC executive (currently General Treasurer, Keith Cox) serve as ex-officio members.

The Church of the Nazarene is indebted to the interim board for the excellent work it has done to restore the Publishing House to a position of stability. The interim board consisted of three members: Bob Brower, Monte Chitwood, and Keith Pardue.

As one of the first official actions, the new board elected Mark D. Brown, the current BGS-appointed CEO, as president of the company. The board election of a president was a necessary step under the governance structure established at the 2017 General Assembly.

Litigation Resolved

After more than a year of deliberation with the contracted printer and distributor, Dexter Fulfillment Services, LLC regarding The Foundry's breach of the contract, the Nazarene Publishing House, Inc. board voted on September 3, 2019 to authorize the president to sign a settlement agreement and end the pending law suit out of court. This closes a chapter in the Dexter Fulfillment Services, LLC relationship and equitably gave both parties the opportunity to move forward.

Sale of Remaining Troost Avenue Property

In May 2019 by action of the board, the last remaining Troost Avenue property, housing the presses and distribution center, was placed on the market for sale. In an electronic vote of the board on Oct 11, 2019 the board agreed to accept an offer from Metropolitan Community Colleges to purchase the remaining property, known as 2944 Troost Avenue Kansas City, Missouri. This was a building of 101,108 square feet on the West side of Troost Avenue was used for printing, binding, warehousing and distribution. After a great deal of due diligence on the part of the buyer, the sale closed the end of February 2020, conveniently before the pandemic shut down the world. We were thankful for the Lord's hand in this sale. It would have been a heavy financial load to carry the expenses of the building through the years of the pandemic waiting for a sale.

Printing, Warehousing and Distribution Outsourced

After 106 years of printing on Troost Avenue, the printing and distribution of product was outsourced to multiple vendors that offered greater opportunities and cost efficiencies. The

ministry is still in transition, working to change the business model and to right size itself for the future needs of its constituency. In October 2018, distribution of The Foundry products transitioned from Dexter Fulfillment Services in Kansas City, Missouri to Christian Network International in Antioch, Tennessee.

Financial

NPH, Inc. cash investments continue to be in excess of the required three-month operating reserve. These funds will be necessary to maintain and invest in future obligations. Keller & Owens, LLC, certified public accountants have been secured to perform the annual audits. These audits are presented to the Nazarene Publishing House, Inc. Board of Directors upon completion annually and then rolled up into the audit of the Church of the Nazarene, Inc.

Management Team

This Team provides strong leadership, commitment and creative wisdom that is crucial to the forward momentum of the ministry:

- Mark Brown, President/CEO
- Deanna Bailey, Director of Operations
- Julie Kunkle, Director of Marketing & Sales
- Bruce Nuffer, Director of Editorial/Curriculum
- Mark Parker, Director of Lillenas and Human Resources
- Bonnie Perry, Director of Editorial/Books
- Barry Russell, Director of Fiscal Systems, Controller
- James Shultz, Director of Information Technology

Conclusion

The Foundry team members throughout the organization continue to improve and simplify systems within the company. Significant components of both financial and operational internal systems have been outsourced in an effort to reduce cost and improve efficiencies.

Recent events and changing times motivated The Foundry to make some critical and necessary changes. The Foundry continues to face the challenges remaining from the pandemic. Things are moving in the right direction but reduced sales, increased paper costs, supply chain issues, along with paper and printing availability continue to be a challenge. In this past year we have seen an increased number of staff elect to retire. Six of the staff, representing 238 cumulative years of service, chose to retire. Four of those retiring have agreed to continue maintaining portions of their jobs part time into their retirement. We are also anticipating the retirement of a couple more people in the coming year. Transitioning a substantial number of staff is giving us the ability to advance others and to be creative in planning for the future.

In May, at the suggestion of The Foundry Management Team, a decision was made by the board of directors to move to a hybrid working model. The current office lease, which ended in December of 2022, was not renewed and a decision was made to have the majority of the staff work remotely. Reduced space was leased from the Global Ministry Center and the reduced in-house staff and offices were moved to the Lenexa location in December. This working model reduces operational costs dramatically and we found during quarantine that working remotely

was not a deterrent to productivity. There are many advantages to this working model. We are very excited about some of our staff working in the new GMC location. This will give The Foundry the ability to develop a better working synergy and will lead to closer collaboration on projects with GMC ministries.

Change can be difficult, but what seems difficult now, will prove to be crucial in the future as The Foundry strives to engage the church for the Mission of God. We continue to be dependent on the Lord for His guidance during these challenging times. In spite of an overall net profit for the company for the 2022 fiscal year, the financial impact of the reduced sales and reserve income has caused us to again take a closer look at all areas of the Ministry. Regardless of the challenges we have faced, we are thankful that The Foundry has been able to support our churches, as they return to a new, different, and maybe more creative ways of providing the Wesleyan Holiness message to our communities and the world.

Respectfully submitted,
MARK D. BROWN
President/CEO