

# Metropolitan Council Meeting Fall 2017

Officers' Reports



## Meeting of the Metropolitan Council September 19 to September 22, 2017 Officers' Reports

## **Table of Contents**

1.	Metropolitan's Report		Metropolitan Tikhon
2.	Chancellor's Report		Archpriest John Jillions
	A.	ORSMA Report (Executive Session)	Cindy Heise
	В.	SMPAC Report	Bernie Wilson
3.	Secretary's Report		Archpriest Eric G. Tosi
	A.	Archives Report - Archives Refurbish	Alexis Liberovsky Archpriest Eric G. Tosi
	В.	Information Technology Update	Ryan Platte
4.	Treasurer's Report		Melanie Ringa
	A. 20	18 Budget	
	B. Int	ernal Auditor Report	John Skrobat

# Metropolitan's Report for Fall 2017 Metropolitan Council

No Written Report

September 20, 2017

## Metropolitan Council Meeting September 19-22, 2017

## **Chancellor's Report**

## The Chancellor's Responsibilities

Some of this report repeats general material from previous reports. This is for three reasons: new MC members may not be aware of the scope of the work; the basic shape of the chancellor's duties remains the same; the specifics are often confidential and concern sensitive matters regarding clergy, legal and external affairs.

The normal day-to-day routine includes emails, phone calls, discussions and particular assignments from Metropolitan Tikhon, who several times a week (more or less) provides a memo outlining immediate and longer term action items he and I are working on. He also communicates and meets regularly with the other officers separately and all of us together. The Metropolitan's office is involved in preparing draft texts for His Beatitude, addressing complaints against (and from) bishops, crisis situations, requests for transfers, lifting of depositions, meetings with Metropolitan Tikhon, officers and others. I work with Barry Migyanko (the Executive Administrator) on administration of pastoral changes, have calls with Cindy Heise and ORSMA consultants about ongoing cases, calls with diocesan bishops, chancellors and seminary administration, and have meetings related to the OCA's external relations.

In addition to Barry Migyanko and Cindy Heise, as you would expect I work regularly with all the OCA officers and staff, including Fr Eric Tosi (Secretary) and Melanie Ringa (Treasurer), Archdeacon Joseph Matusiak (Metropolitan's Secretary and Stewardship coordinator), Fr Leonid Kishkovsky (External Affairs), Fr Kirill Sokolov (Board of Theological Education and Diaconal Vocations), Alexis Liberovsky (Archivist), Judge ER Lanier (General Counsel), Fr John Matusiak (Communications Editor) and Jessica Furhman (website), Roman Ostash (Metropolitan's Subdeacon) and Svetlana Radunceva (housekeeper.) The OCA Pension Office (Maureen Ahearn and Barbara Anderson) has its own separate work and organization apart from the OCA administration but their offices are in the Chancery, so we interact daily. The OCA is privileged to have a dedicated and hardworking staff at the Chancery and I am grateful to work with them.

There is also the life of St Sergius Chapel, which includes pastoral care for the small community and a weekly schedule of services (this past July and August we had services only one weekend each month to accommodate travel schedules and give everyone—including the clergy—opportunities to visit parishes locally.) The St Sergius community is grateful to have Fr Basil Summer (now aged 92) as a member. He is present for services and continues to serve from time to time, and he is always a lively and inspiring presence among us. The choir director is normally Mat Christina Tosi (with Mat Denise Jillions as substitute).

## September 20, 2017

David and Kathy Linke are faithful volunteers (besides volunteering in the office Kathy bakes prosphora and prepares music and readings for all the chapel services.)

Here is the current job description that is meant to guide the chancellor's work.

Serves as assistant and advisor to the Metropolitan of the Orthodox Church in America, is responsible for the administrative oversight and day-to-day operations of the Chancery, and is the main liaison for communications of chancery activities to the Metropolitan, Holy Synod and Metropolitan Council.

- 1. Assists the Metropolitan in managing national-level clergy-related activities, including seminarian development and ordination, inter-jurisdictional transfers, continuing education, and retired clergy and widows support. Works closely with the Church's hierarchs and seminaries to implement programs in the best interests of the Church, its dioceses, and individual members of the clergy. As required, reports progress, problems, and recommendations to the Metropolitan and Holy Synod, as well as to the OCA's Councils, Synods, and membership.
- 2. Oversees and/or guides the work of the Board of Theological Education and assigned OCA Departments, Committees, Boards, and Commissions. Assists in development of organizational goals and objectives including budget proposals; oversees progress against goals including financial stewardship; provides direction when necessary; ensures appropriate coordination among the various individuals and groups assigned him; ensures appropriate reporting to OCA Councils, Synods and membership; and resolves problems that transcend the scope of individual organizations.
- 3. As assigned, represents the Metropolitan and Holy Synod in religious, spiritual and administrative activities; acts in his/their stead in dealings with clergy, laity, employees, and organizations of the OCA and with other religious jurisdictions and lay organizations. In this capacity, acts to maintain the organizational integrity and further the growth of the Church.
- 4. Serves as Chief of Staff for the Chancery.
- 5. Serves as a voting Member of the Metropolitan Council.
- 6. Oversees the Office of Review of Sexual Misconduct Allegations; continually communicates the activities of that Office to the Metropolitan and Holy Synod.
- 7. Serves as ex-officio member of the Boards of Trustees of St. Herman's, St. Tikhon's and St. Vladimir's Seminaries.

## Chancellor's Areas of Focus

In addition to their general job descriptions, the three OCA officers have some specific areas of focus. The chancellor's areas include seminaries and theological education, the Department of Pastoral Life, clergy matters, the Office for Review of Sexual Misconduct Allegations (ORSMA) and the Sexual Misconduct Policy Advisory Committee (SMPAC.) I directly supervise the Executive Administrator and the Director of ORSMA. In this report I would like to highlight the work of the Executive Administrator since it is often hidden in the background (the ORSMA report will outline the activities of Cindy Heise, Bernie Wilson and ORSMA.)

## September 20, 2017

## Executive Administrator

The smooth functioning of the Metropolitan's Office owes much to the Executive Administrator, Barry Migyanko, who works with all of us at the Chancery. With his background in military program management (he was a Major in the US Air Force) and the administration of two dioceses (the West and Western Pennsylvania), Barry has been taking steps over the past few years to vastly improve our office organization and communication with the dioceses. We are all working on a number of areas where Barry would like to see progress in the coming year:

- Improve the efficiency of meetings involving the Metropolitan, officers and staff by delegating tasks in advance and using meetings to review proposals and make decisions (the Metropolitan Council would benefit from similar streamlining)
- Better routine filing of correspondence by Metropolitan and officers to ensure that the main paper files are up to date (in the era of electronic communications extra effort is needed to print documents and file them for archival purposes.)
- Continue improvement by Metropolitan and officers of "planning for" rather than reacting to events and fighting fires. Recent advanced planning for MC and HS meetings has been a good step in that direction.

Barry also spends hours of voluntary time quietly tending to the pond in the walled garden, clearing brush on the Chancery grounds and pushing back years of neglected overgrowth, especially in the forest behind the chancery building.

## Department of Pastoral Life

Bishop Paul is the episcopal moderator, I am the department chair and Fr Nathan Preston is the administrator. He normally comes to the Chancery on Mondays to oversee progress on a number of initiatives to advance the ministries, collegiality and health of clergy and their families. The executive committee meets monthly by teleconference (in addition to the above this includes Fr Stephen Vernak (EPA), Fr David Lowell (DOW), Fr Dennis Rhodes (Alb), Fr Gregory Safchuk (DC), Fr Nicholas Solak (EPA) and Cindy Heise (in her role as social worker, with special concern for clergy wives and families.) Progress reports are sent regularly to diocesan representatives. The Department report has further details on all the initiatives below.

- Update of the OCA's Guidelines for Clergy
- Clergy peer-learning groups (the HOPE program)
- Clergy wives and families
- Clergy demographic project (clergy retirement)
- "Discerning Celibacy"
- Pastoral Care and Sexuality (interviews with members of the Holy Synod)
- Update of the OCA's Clergy Compensation Guidelines
- Possible clergy mutual aid fund

## September 20, 2017

## Clergy matters

Conversations with the Metropolitan, Barry Migyanko, Fr Eric Tosi, bishops, seminary staff, chancellors, deans, priests and deacons continue on a daily basis to address a wide range of issues both routine and exceptional.

ORSMA (Office for Review of Sexual Misconduct Allegations)

Cindy Heise's report will give you a picture of ORSMA's current caseload and activities. The work of the Office is now divided between Cindy as Coordinator and Bernard Wilson as contracted consultant on investigations.

SMPAC (Sexual Misconduct Policy Advisory Committee:

The SMPAC report will also be presented at the MC meeting. SMPAC continues to meet monthly via teleconference to review cases and consider policy and procedure questions. Most recently we have addressed continuing questions about the new centralized background checks ("Protect My Ministry"), the "Clergyman in Crisis Protocol," confidentiality, diocesan compliance and addressing ways to shorten the length of ORSMA investigations. SMPAC members include Metropolitan Tikhon (episcopal moderator), Fr John Jillions (chair) Cindy Heise, Fr Eric Tosi, Dr Albert Rossi, Bernard Wilson, Robert Koory, Fr Alexander Garklavs and Pdn Peter Danilchick.

## Legal Matters

Once again a fair amount of time has been devoted to discussing and responding to active and potential legal matters, all of which will be reported on greater detail by Judge Lanier, the OCA's General Counsel.

## Seminaries and Theological Education

Together with Metropolitan Tikhon, I serve on the boards of St Herman, St Tikhon's and St Vladimir's Seminaries and on the Board of Theological Education (BTE). The BTE members also include His Eminence, Archbishop Michael; His Eminence,

Archbishop Irénée; Archpriest John Dunlop (SHS); Archpriest Chad Hatfield (SVS); Archpriest Steven Voytovich (STS). Archpriest Kirill Sokolov, the Director of Diaconal and Late Vocations, serves as the BTE secretary. The BTE reviews applications put forward by bishops of candidates who have come through the Diaconal Vocations Program or some formation program other than an accredited Orthodox seminary. The BTE recommendations are then sent to the Holy Synod for a decision at their Spring or Fall meeting.

The BTE also looks at broader questions concerning the state of the seminaries and theological education in order to help prepare the Holy Synod for discussions on these matters. Most recently, His Beatitude asked the three seminaries to each list two or three accomplishments, challenges and questions. Their responses give good insight into where we are right now in terms of OCA seminary education. It should be noted that this report came in March 2017 so some of the identified challenges may have since been addressed.

September 20, 2017

## St Herman Seminary (Archpriest John Dunlop, DMin)

## Three Accomplishments

Two important accomplishments achieved this year include the successful launch of our fully accredited Clinical Pastoral Education (CPE) program and the founding of an online education program and the ongoing Catechesis of the Good Shepherd Christian Education program. Our CPE program is fully accredited under the auspices of the Providence Hospital system. This year we have three full time CPE students enrolled. The program is directed by a Providence Hospital Orthodox Chaplain Deacon Innocent Philo and Providence Alaska CPE director Dr. Patricia Wilson-Kone. We have begun a successful online Doctrine/Catechism class taught by Fr David Rucker. Three students all from the village of Kasigluk are taking this class. One other academic highlight has been the ongoing teaching of our Catechesis of the Good Shepherd Montessori-style Christian Education curriculum by SHS faculty member Shelley Finkler of St. John Cathedral in Eagle River. Shelley completed the program's Level One training this year. Three graduates came back and completed the class. This Christian Education program has generated a lot of excitement around a new hands-on curriculum for Christian education for the diocese. Right now the seminary is home to two "atriums" and Shelley will teach Level two next year.

## Two Challenges

Our most pressing challenge has been full-time student recruitment. It has been difficult to find good, stable, mature applicants for the seminary. I think there has to be a diocese wide effort to locate and recruit future leadership for the Diocese of Alaska. This lack of fulltime students presents a challenge for the seminary. Between the seminary and diocese we need to find a solution for this problem. The second challenge we face are aging buildings and the lack of full-time maintenance staff to take care of and upgrade our current buildings and chapel.

## Two Questions

- Will the OCA central Church continue to fund Theological Education?
- Is it possible to receive help in creating promotional videos for the seminary?

## St Tikhon's Seminary (Archpriest Steven Voytovich, DMin)

Two accomplishments

## September 20, 2017

We had a very successful reaccreditation review from the Association of Theological Schools (ATS) offering seven years before the next periodic review. This is very good news for the Seminary!

We hired a Director of Student Life in the fall [2016] that has added immeasurably to the quality of seminarian life at the seminary. Of our graduates, seven priests and one deacon will be entering the OCA to serve the Church!

Two challenges or failures from the past year

Our married student housing project remains a challenge with respect to the present building and potential remedies. It is our hope that good news on this front will be forthcoming soon.

Finances remain a constant challenge, I believe for both STS and SVS. It would be most meaningful to have the Holy Synod take steps to reinstate some level of funding from the national church for seminary formation, and/or more dioceses take an active role in aiding in funding seminarians in formation. Thank you to our dioceses who are supporting their seminarians financially!

Two requests or questions

We are hearing again of changes having been made to the background check process. It would be most meaningful to be engaged in dialogue on topics like this relating to seminary life before decisions are made that impact on current processes. As example, our volume of background checks is quite a bit more substantial than that of a typical parish, so unforeseen changes become a likewise greater challenge.

We would very much like to hear any feedback you may have regarding St Tikhon's Seminary, or a question/request you may have of us.

## St Vladimir's Seminary (Archpriest Chad Hatfield, DMin)

Two accomplishments

a) For my part, as President, I would note under accomplishments the adoption of a new Business Model with an Advancement Plan to implement it. May marks one year of operation on this new model. All strategic indicators show that the model is working above expectations at all levels. This model reflects a return to basics with a focus on debt reduction (Married Student Housing debt of \$2.4M) and the rebuilding of the Endowment. This is a three-year plan.

Related to these changes a new Governance Model was also adopted by the SVOTS Board of Trustees that is intended to be more efficient and to better match skill sets and job descriptions to titles and function. The new model has a President, which is the most common model found in ATS Seminaries, with the Dean, CFO, Advancement Director and Operations Officer reporting up in the Organizational Chart. The changes to the Charter and Statues are still a work in progress.

## September 20, 2017

## Two challenges or failures

b) Two challenges or failures would be passing up a \$1M offer to study and create the possible merger of SVOTS & STOTS. The second challenge is the coming clergy shortage within all Orthodox Jurisdictions. Too many priests are working well beyond normal retirement age and the Boomers are now beginning to retire. Clearly not enough Seminarians are being formed at this time to meet a shortage in the near future.

## Two questions

c) I would ask the OCA Holy Synod to continue to support the 1% Resolution passed at the Seattle/Tacoma All-American Council. This would go a long way to give all of our seminaries the denominational support that we should be providing. It also underscores the importance and value that we place on having ATS Accredited Seminaries. I would also ask the Holy Synod to consider the formation of a Strategic Plan for all aspects of theological education.

\* \* \*

I continue to be on the sessional faculty of Saint Vladimir's Seminary as Associate Professor of Religion and Culture and teach one hybrid course normally every other year in the Doctor of Ministry program, "Ministry in a Secular Age" (online plus one-week intensive on campus.) In this capacity I was invited to guest-edit a special issue on Orthodox Christianity in the 21<sup>st</sup> century for the academic journal *Religions* (<a href="http://www.mdpi.com/journal/religions/special\_issues/orthodox\_churches">http://www.mdpi.com/journal/religions/special\_issues/orthodox\_churches</a>.) I also gave papers at several pastoral/academic conferences:

- International conference on pastoral care and sexuality with other Orthodox teachers and clergy in Amsterdam, including several faculty members from St Vladimir's Seminary (<a href="http://www.acot.nl/?lang=en">http://www.acot.nl/?lang=en</a>).
- International conference, "Standing at the Crossroads: challenges and opportunities for Orthodoxy in the West," at the Institute for Orthodox Christian Studies in Cambridge (<a href="http://www.iocs.cam.ac.uk">http://www.iocs.cam.ac.uk</a>.) The OCA's Fr David Lowell (DOW) spent a sabbatical year at the Institute to do an MA in Pastoral Theology and was present for the conference. He is now chair of the US "Friends of IOCS" (<a href="http://www.iocs.cam.ac.uk/friends-of-iocs/">http://www.iocs.cam.ac.uk/friends-of-iocs/</a>.)
- International consultation of the Lausanne Orthodox Initiative (LOI), which was also held in Cambridge (<a href="https://oca.org/news/headline-news/oca-represented-at-orthodox-evangelical-consultation-in-cambridge-uk">https://oca.org/news/headline-news/oca-represented-at-orthodox-evangelical-consultation-in-cambridge-uk</a>.) This brings together Orthodox and Evangelical theological educators. The LOI consultation included papers as well from the OCA's Fr Eric Tosi and Fr David Rucker (Fr John Parker also participated.)

## September 20, 2017

## Chancellor's Calendar since the MC Meeting February 21-23, 2017 (selected events)

## February

- 24 Preconciliar Commission Conference call
- 26 Forgiveness Sunday, Lenten services begin at St Sergius Chapel
- 28 Met Tikhon and officers

### March

- 2 Meeting of Doctor of Ministry Faculty at St Vladimir's Seminary
- 3 Meeting with cultural consultant for the FX series "The Americans"
- 5 Sunday of Orthodoxy, Greek Orthodox Cathedral, NYC (with Abp Melchisedek)
- 7 Met Tikhon; Archimandrite Chrysostom (Nigeria); performance review, Barry Migyanko
- 8 SMPAC; website development meeting
- 9 External affairs meeting
- 9-10 St Tikhon's Seminary Board, South Canaan, PA
- 13 Met Tikhon and officers
- 14 Department of Pastoral Life
- 15 Website development
- 15 Met Tikhon and officers
- 19 Sunday of Cross: Archimandrite Chrysostom (Nigeria)
- 22 Department of Pastoral Life: Fr Kirill Sokolov and Fr Nathan Preston
- 23 Met Tikhon and officers; Board of Theological Education;
- 24 Ordination candidate
- 25 Annunciation
- 28-31 Spring Session of the Holy Synod

### April

- 9-16 Palm Sunday, Holy Week and Pascha
- 10 Start of making Chrism at St Tikhon's Monastery
- 24 Meeting about participation in Washington DC Forum for Persecuted Christians
- 27 Website: Department of Pastoral Life
- 28 ORSMA

## May

- 2 SMPAC; meeting with Rabbi Martin Cohen
- 3 St Vladimir's Seminary Board (conference call)
- 10-13 Forum on Persecuted Christians, Washington, DC
- 13 Meeting with Met Tikhon, Met Hilarion (Alfeyev), OCA-MP delegations
- 14 St Nicholas Cathedral: Met Tikhon hosts Met Hilarion and MP delegation
- 15 Begin online teaching of "Ministry in a Secular Age": SVS DMin course
- 16 Igumen Arseny Sokolov, MP representative to Patriarchate of Antioch (Beirut)
- 18-20 St Vladimir's Seminary Board meeting and commencement
- 22 Stavropegial Church Court
- 23 Department of Pastoral Life
- 24 ORSMA
- 25 Ascension

## September 20, 2017

## 25-29 St Tikhon's Seminary Board, commencement, concert and pilgrimage

#### June

- 5 Preconciliar Commission
- 6 SMPAC
- 7-9 Symposium on Pastoral Care and Sexuality, Amsterdam Centre for Orthodox Theology
- 12 Department of Pastoral Life
- 13 Met Tikhon and officers
- 17-18 Institute for Orthodox Christian Studies, Cambridge, UK; St Ephraim Church
- 21 St Nicholas Cathedral, Washingtn, DC: Abp Job of Telmessos and Orientale Lumen
- 26 Diaconal Practicum at St Vladimir's Seminary
- 27 Department of Pastoral Life
- 29 SS Peter and Paul

## July

- 2 Holy Trinity Cathedral, San Francisco
- 9 St Nicholas Church, Whitestone, NY
- 11 SMPAC
- 13 Bishop Daniel re: Moscow
- 16-21 DMin intensive week, St Vladimir's Seminary
- 23 St Andrew Church, Dix Hills, NY
- 25 Department of Pastoral Life

## August

- 5 Baptism at St Sergius Chapel
- 6 Transfiguration
- 9 St Herman
- 10 40<sup>th</sup> day memorial: Pdn Gregory Hatrak; archives clean-up (Fr Dan and Mat Tassie Skvir)
- 14 Dormition Greek Orthodox Church, Southampton, NY
- 15 Dormition, St Nicholas Albanian Church, Jamaica Estates, NY
- 16-17 Meeting with external affairs and Fr Nazari Polataiko re: St Catherine's, Moscow
- 17-18 St Tikhon's Seminary Board
- 20 Holy Trinity, East Meadow, NY (with Fr David Rucker, Alaska)
- 21 Mission School: "Mission in a Secular Age"
- 22 Department of Pastoral Life
- 24-4 Sept Vacation

## September

- 5-8 Evangelical-Orthodox Consultation, Cambridge, UK (with Frs Tosi, Rucker, Parker.)
- 8 Nativity of the Theotokos, St Ephraim Church, Cambridge
- 12 SMPAC
- 14 Exaltation of the Holy Cross
- 15 Fr John Meyendorff Memorial Lecture, St Vladimir's Seminary
- 16 50<sup>th</sup> anniversary and consecration, Holy Trinity Church, Rahway, NJ
- 18 Orientation to incoming students at St Vladimir's Seminary
- 19-22 Metropolitan Council Meeting
- 21-24 Orthodox Vision Foundation (Charles Ajalat): Advanced Leadership Initiative, SVS

## September 20, 2017

23 St Sergius Celebration, Chancery Chapel

Respectfully submitted,

Fr John A. Jillions, Chancellor September 20, 2017

## MC Meeting September 2017

## Report of the Sexual Misconduct Policy Advisory Committee (SMPAC)

**Members:** Metropolitan Tikhon (ex officio), Archpriest John Jillions (*ex officio*, Chancellor, Chair), Archpriest Eric Tosi (*ex officio*, Secretary), Archpriest Alexander Garklavs, Protodeacon Peter Danilchick, Mrs. Cindy Heise (*ex officio*, Coordinator, ORSMA, Secretary of SMPAC), Mr. Robert Koory, Esq., Dr. Albert Rossi, Mr. Bernard Wilson (Chief of Police, Retired). Judge E.R. Lanier, OCA General Counsel may also participate in meetings.

## **SMPAC Charter**

The Sexual Misconduct Policy Advisory Committee ("Committee") was created by Metropolitan Jonah on January 28, 2010 to work with and assist the Office of Review of Sexual Misconduct Allegations ("Office"). The Committee was initially known as the "Sexual Misconduct Allegations Review Committee." The Charter remained in effect during this time. The Charter was again reviewed and approved by the Holy Synod of Bishops at the Fall 2013 meeting.

## Authority, responsibility and supervision

The Committee is under the authority of the Holy Synod and is chaired by the Chancellor of the Church, who is the day-to-day supervisor of the Office. The Committee operates in an advisory capacity only and does not assume any responsibility for the handling of sexual misconduct allegations, because that responsibility properly belongs to the Diocesan Hierarchs and the Office, according to the revised *Policies, Standards, and Procedures on Sexual Misconduct*. Committee members are appointed by the Holy Synod of Bishops.

## **Background**

The complexity of sexual misconduct allegations requires a multi-dimensional awareness of issues and skills in various disciplines, so that allegations of misconduct may be considered from several perspectives—spiritual, ethical, legal, clinical as well as pastoral. Overlapping and interrelation between these disciplines can best be addressed by a team approach, such as via a standing advisory committee to assist the Holy Synod of Bishops and the Office.

## **Duties**

- 1 Provide advice on how to improve both the content and effectiveness of the Church's revised *Policies, Standards, and Procedures on Sexual Misconduct.*
- 2 Assist in reviews of the extent to which the Church's revised *Policies*, *Standards*, and *Procedures on Sexual Misconduct* are implemented in practice and how compliance with them is ensured.
- 3 Assist in finding and nominating qualified professionals, who would be called on to do investigations when occasions arise.

- 4 Assist in developing increased and improved training for clergy, Church employees, and applicable laypersons to enable a better understanding of their duties under the revised *Policies*, *Standards and Procedures on Sexual Misconduct*, including their mandatory reporting obligations under various state laws.
- 5 Assist in any other requests for advice made by the Holy Synod of Bishops and the Office.

## **Summary of SMPAC Meetings since February 2017**

## March 2017

- Revisited the issue of length of investigations and factors that affect the length (e.g. number of RT members, coordinating schedules, workflow, cooperation of respondent and/or complainant, etc.)
- Cindy to redistribute a drafted policy to address lengthy investigations for discussion at next meeting. (See Appendix 1)
- Compliance report data:
  - o In the process of being gathered. It will be shared with the Holy Synod prior to sharing with SMPAC.
  - Suggestion was made to make the annual compliance report public. Informal
    discussion among OCA general attorney and Jim Geoly indicates that this is not
    advisable. A formal recommendation will be made concerning this issue.

0

Case updates

April 2017 (no meeting)

## May 2017

- Review of the Annual Compliance report
  - Suggestions were made to include additional information perhaps in narrative form summarize achievements/disappointments and a plan to improve compliance for the coming year
- Discussed the Committee on Canonical Procedures and how ORSMA fits into the process
- Clergy in Crisis Protocol: is it being utilized? Cindy and Fr. John will be contacting the bishops concerning clergy who require a higher level of supervision.
- Case updates

## June 2017

• Discussed our policy on the release of final reports to Respondents when requested

## Case Updates

## July 2017

- Discussed the issue of Confession and the reporting of sexual misconduct/abuse. Fr. Alexander Garklavs drafted a paper addressing the subject. See Appendix 2.
- Case updates

## August 2017 (no meeting)

## September 2017

- Clergy in Crisis Protocol:
  - o The CIC is not being utilized in every case
  - A suggestion was made that the Holy Synod review the list of clergy under the CIC at each meeting
- Annual Compliance Report:
  - o It was advised by OCA general counsel that the report not be made widely public
  - o Can it be made available to the members of the Metropolitan Council?
- ORSMA Fall report/statistics
- Case updates

Appendix 1: Guidelines for length of investigations

Appendix 2: Garklavs paper on the Inviolability of Confession

Below is the proposed policy to help decrease the length of the investigative process:

- 1. Report is received by the ORSMA. A decision is made whether or not the allegation meets the criteria for sexual misconduct in the PSPs.
- 2. Respondent is required to be informed that a report has been made against him/her within 5-10 days of receipt of the report.
- 3. The respondent is required to answer the allegations within 21 days of being informed (PSP 9.03D).
- 4. If required, the ORSMA Investigator will be assigned the case within 5 days of receiving the respondent's reply to the allegations, depending on the urgency of the allegation.
- 5. The ORSMA Investigator will aim to complete the investigation and report **60 days** from the day of assignment.
- 6. A progress report will be submitted to the ORSMA Coordinator **30 days** from the start of the investigation.
- 7. If, upon approaching 60 days, it appears that the investigation cannot be concluded, the ORSMA Investigator shall request a 30-day extension from the ORSMA Coordinator and/or Director.
- 8. An investigation may exceed 90 days in the following cases:
  - a. If there is an ongoing criminal or child protective services investigation.
  - b. If a new allegation of misconduct or retaliation is received within two weeks of the deadline for completion.
  - c. If new evidence or witnesses come to light late in the investigation.
- 9. For all cases exceeding 90 days a weekly status report is to be sent to the Director and Coordinator. The case must then be reviewed at the next regular meeting of the SMPAC or, if necessary, at a special meeting called for that purpose. No case may extend beyond 120 days without the endorsement of SMPAC.
- 10. The ORSMA consultants review and approve the final report within 10 days.
- 11. The ORSMA sends the final report with recommendations to the Ruling Bishop within 5 days of receiving it from the consultants.
- 12. The Ruling Bishop issues a decision within 10 days of receiving the report.

## The Inviolability of Confession by Fr. Alexander Garklavs

By the "inviolability" of Confession, we mean the canonical-pastoral restriction placed on the confessor, under no circumstances, to reveal anything stated in front of him by a confessant during a Confession. This can be interpreted as anything said to a priest in a confidential manner, but the sacramental context of what happens in the act of Confession is a formally defined situation which private confidential conversation is not. The history and development of inviolability does not receive much attention in Orthodox clergy manuals, even in those dealing specifically with the penitential traditions and the Sacrament of Confession. These studies were done at a time when, for observant Orthodox Christians, Confession was a fundamental sacramental *requirement* expected of all. Even if people only came to Confession once a year they nevertheless would do so dutifully.

Things have changed. While the Orthodox Church in America, even in its Statute, requires that all "members in good standing" come to Confession at least once a year, many of our "parishioners" either seldom or never do so. In the 21<sup>st</sup> Century Confession has become either a ritualistic formality or a quasi-therapeutic listening session. The old, traditional practice of clergy asking a series of questions from the confessant is regarded as inappropriate and has the additional aspect of shocking the confessant to the point of where he or she will never again go to Confession and thus also be deprived of the Holy Eucharist. Many Orthodox pastors agree that very few confessions today are done with heartfelt repentance after deep, serious introspection. Confessions of criminal acts are rare, and it is probably very unlikely that a priest in his pastoral lifetime would hear a confession of someone who committed an act of sexual misconduct or abuse of a child or minor. But the possibility exists and to that possibility we have prepared this short study.

+=+=+

As a formal Christian sacrament Confession came rather late. Confession in the early church was a public act and only became "private" after the fourth century during the period of the ascent of monasticism. "Patristic and Byzantine literature on repentance is almost entirely ascetical and moral" (J. Meyendorff). Confessions were common but we do not have records of a specific ritual or procedure. St. John Chrysostom "frequently mentions 'confession' as an opening of one's conscience before a witness of 'the Church,' but regular sacramental confession does not seem to be meant" (J. M.). Initially a practice in monastic circles, it is not until the 15<sup>th</sup> century that "private confession to a priest, followed by a prayer of remission, was a generally accepted practice among laymen" (J.M).

That Confession, as a visible expression of repentance, became an obligation in Christian life originated in monasticism. As repentance was understood to be a regular and on-going feature of monastic life, novices were required to confess their

sins and sinful thoughts even daily to their spiritual father. Experienced and wise spiritual fathers were asked to give guidance and from out of this came various "lists of questions to be asked" for confessors. These deal with some matters of ritual but mostly take the form of lists of specific sins together with their corresponding penances. Because the environment here was monastic and celibate, many of the listed sins were sexual in nature. This was passed on to Russia and became accepted in parishes where the priest-confessors asking specific questions during Confession was common. Diverse lists of those questions are preserved and some of them were quite lengthy. The practice of confessors probing the confessants continued through the  $19^{th}$  century and it also gave rise to guidelines to the laity in the form of questions to be used in preparation for confession.

+=+=+

What about the matter of inviolability of Confession? We know that in the early Church confessions were made "publicly," that is, within the believing communities. In monastic communities Confessions were a regular part of the relationship between confessor-elder and novice, but it is more than possible that elder confessors would share experiences between themselves when discerning methods for spiritual growth. Inviolability as a corresponding aspect of the sacrament would undoubtedly have come about as Confession became a regular part of the religious life of Christian laity. It was definitively articulated in the West where by the  $13^{\rm th}$  century.

Inviolable secrecy (except by expression permission of the penitent), even at the cost of life or honor, is enjoined on the priest and on any one, interpreter or the like, who has in any manner become informed of the contents of a confession (4<sup>th</sup> Council of Lateran, ch. xxi; Denzinger, 438). The penalty of deposition, confinement, and perpetual penance is pronounced on any transgressing confessor, be the revelation direct or indirect, and neither the care of public safety nor that of securing the fulfillment of legal justice, nor any case whatsoever, excuses from that strict obligation. (Encyclopedia of Religion and Ethics, vol. IX, NYC: 1925; p. 714)

In the Eastern tradition a more circuitous development took place. An early canon that would be cited to substantiate inviolability is Canon 34 of St. Basil:

That the crime of women under penance for adultery, upon their confession, or otherwise convicted, be not published, lest it occasion their death; but that they remain out of communion the appointed time.

This canon could be interpreted as a guideline for confessors to show pastoral sensitivity in such cases and therefore to not make "public" a confession of a woman who committed adultery. But it does not appear to actually describe the confessor's

responsibility in all confessions. Whether St. Basil would have prescribed the same for confessed sins other than sexual is uncertain.

There are also Canons 132 and 133 of the Council of Carthage. These canons describe the possibility of a clergyman acknowledging that someone confessed to him a crime, which the wrongdoer subsequently denies. The canon states that the clergyman should not be bothered by the fact that he is not believed. The implication seems to be that if the clergyman wants to unmask a crime, committed or potential, he needs to have an additional witness besides himself. The Serbian canonist Bishop Nikodim (Milash) writes that the initial purpose of these fifth century canons was to address a legal requirement, based on ancient tradition, that conviction of a crime must be confirmed by at least two independent witnesses. However, interpreting them in the 12<sup>th</sup> century, Balsamon cites these canons to describe cases where if the bishop or any confessor discloses something revealed to them in confidence (including in Confession) he is to be disciplined.

Not in all canonical collections but included in the *Pedalion* among the "Canons of St. Nicephorus" is his Canon 27:

A Father Confessor ought to forbid divine Communion to those persons who confess secret sins to him, but he ought to let them enter the church; and he ought not to reveal their sins, but ought to advise them gently to remain repentant and to keep praying; and he ought adjust the amercements to befit each one of them according to best judgment.

[ Note: *amercement* – imposition of a discretionary penalty or fine; originally, one lighter than a fixed fine. (*from* OED).]

The "secret sins" could, of course, refer to a wide variety of transgressions, not all of which would be sexual, although we can assume that most would be.

These canons (Basil 4, Carthage 132 & 133, and Nichephorus 27) form the basis of the Orthodox pastoral practice of inviolability in Confession. It was thus summarized as a pastoral regulation in the canonical collection known as the Nomocanon and is found in the Russian "Great Books of Needs" (Bol'shoi Trebnik), first published in the  $17^{\rm th}$  c., as Canon 120:

If the Confessor [spiritual father] discloses something confessed to him, shall be suspended for three years, receiving Communion only once a month, and must perform one hundred prostrations daily; [a] civil law prescribes that one's tongue should be cut off in similar [circumstances].

Russian Orthodox clergy manuals, especially those from the 19<sup>th</sup> century and up to the 1917 Revolution, are consistent in setting forth the practice. Clergy

(bishops and priests) cannot in any way reveal what was confessed to them, even such violent deeds as murder. Priests cannot speak to police about the possibility of crimes being carried out, they cannot inform parents of children's insubordination, they cannot inform potential victims that harm may occur. In Russian courts, the evidence of criminal actions based on statements from a received Confession were dismissed. Depending on the individual circumstance, punishment for clergy could range from severe reprimand, to suspension in a monastery, to deposition. Guidelines for Russian clergy at the end of the 19th and beginning of the 20th century attempted to cover all possible pastoral exigencies including those related to Confession. If something revealed in a confession was questionable, with possible harmful or destructive actions taking place, priests were instructed to refer to their respective diocesan hierarchs for guidance. In those cases the bishop also become bound to the restrictions regarding the secrecy of Confession.

A real pastoral conundrum came about in the Russian Church during the 18<sup>th</sup> century. As the "State Church" the Russian Church enjoyed prestige and protection but also suffered subservience and abuse. In matters of governance, administration and implicit in pastoral practices, the Church's principles were not only the canons but also Imperial decrees and pronouncements. One such Imperial pronouncement, instituted by Peter the Great the early 1720's, was that the secrecy of Confession does not apply to cases when confessions expressed a desire or intent to kill or do damage to the Czar, or to incite public unrest. It isn't clear if such revelations made in Confession would receive absolution, but the injunction on clergy to report to the authorities was an ecclesiastically endorsed civil directive. It would be most interesting to know just how often priests went to the authorities with such information. The decree remained in effect until 1917.

+=+=+

The received pastoral tradition in the Orthodox Church regarding Confession focuses on the role of the priest, as confessor, counselor, and spiritual healer (through application of penance). The development of Confession was contingent on the desire, or rather necessity, of receiving the Holy Eucharist, by which a sinner returns to be a fully integrated member of the Body of Christ. One did not go to Confession as an end in itself or only for counseling. Confession was the act by which we repent of sins, obtain absolution, and thus be re-instated into the fullness of Church life. Even the monastic practices, which encouraged daily confession to a spiritual father without the immediate participation in the Eucharist, Confession was a means to a end, the reintegration into the Body of Christ (understood as sanctification as well as reception of the Holy Eucharist).

Within this framework, it is unimaginable that anyone who came to Confession would not submit to any and all spiritual disciplines that the confessor would prescribe. As demonstrated in the clergy manuals mentioned before, the main function of the priest-confessor is two-fold: to elicit a proper and full "confession" and, in turn, to prescribe proper penance or correction. From St.

Nicephorus' "canon" (quoted above) we see that the priest could apply momentary "excommunication," but he would not in any case reveal any "secret" sins.

+=+=+

In addition to the received "canonical tradition," there is also a "legal" aspect regarding the inviolability of Confession, as least for us in the United States. Confession, and even pastoral consultations, are regarded in many states as "privileged communication." This grants protection to both the cleric and confessant in legal settings, exempting them from disclosing sensitive issues. In the State of Ohio, clerical privilege is thus defined:

A cleric, when the cleric remains accountable to the authority of that cleric's church, denomination or sect, concerning a confession made, or any information confidentially communicated, to the cleric for a religious counseling purpose in the cleric's professional character. The cleric may testify by express consent of the person making the communication, except when the disclosure of the information is in violation of a sacred trust and except that, if the person voluntarily testifies or is deemed ... to have waived any testimonial privilege ..., the cleric may be compelled to testify on the same subject except when disclosure of the information is in violation of a sacred trust. (Lawriter – ORC – 2317.02 Privileged communications.)

We can see the potential of situations becoming complex. When a confessant confesses to having committed some criminal action or sexual abuse but choses not to have that made public and not to submit to prosecution, he or she would put the priest in a difficult position. The issue would have to be resolved by corroborating evidence the absence of which could permit the confessant to sue the cleric for defamation. Such could also happen in cases of child abuse.

+=+=+

Where does this leave us in regard to the question of what should a priest-confessor do when he hears in Confession that act of sexual misconduct on a child too place? In general, it is impossible to repeal what is a well-established pastoral tradition, prohibiting the cleric from revealing anything disclosed to him in Confession. We could extend that to revelations in pastoral counseling, although here the precise application of "inviolability" could be questionable. But today we have both a legal and moral mandate to follow up in reporting sexual abuse done to minors. If we were to consider it only in terms of whether he needs to follow the law and thus abrogate his canonical duty then here, as in the case of pre-Revolutionary Russian clergy, he does face a pastoral quandary. The question being whether civil law invalidates canon law. For a priest the precedence of the latter is indisputable. However, there is also the moral aspect. And here, I believe, the pastor does have the duty to bring the confessant's crime to authorities. This actually would be right as it properly addresses the confessee's ultimate goal in

coming to Confession, that is, forgiveness and re-entry into God's Kingdom. Neither forgiveness nor the Kingdom are open for those who choose to compromise and bargain their spiritual life with God. Therefore it seems unimaginable that anyone who would actually come and make a confession of having done something so egregiously wrong would not agree to submit himself (or herself) to the authorities where appropriate justice would be meted out. Great pastoral sensitivity and discernment would be incumbent, but it would also be the pastorally expected thing to do.

The more difficult pastoral challenge is what to do when a young person, whether an minor or an adolescent, discloses in Confession that they were sexually abused. Several scenarios are possible: it may be that they will not reveal the perpetrator, it may that the perpetrator is their parent who would deny anything and could in turn inflict serious harm to the child, it may be that the perpetrator will deny and simply accuse both the confessee and priest of defamation, and there may be other possibilities. Every such case would be incredibly unique and particular based on age, family dynamics, nature of accusation, context of setting, and associated factors. These would surely would be a tremendous challenge to the pastor's spiritual discernment. Reporting to the bishop and seeking guidance there would be unquestionable, but here too solutions may be difficult to come by.

# Secretary's Report Archpriest Eric George Tosi Fall 2017 Metropolitan Council Meeting September 19 to September 22, 2017

### 1. Overview

With the guidance of the Metropolitan Council and the blessing of the Holy Synod, a number of projects moved forward over the past months. We have moved into some exciting phases on the archives project, website refurbish, and of course the 19<sup>th</sup> All-American Council. These will be reported on throughout this report. While the timeline for the completion of some of these projects have been pushed back, I am still diligently managing the processes. In addition, we were able to complete a few projects on time and on budget.

As always, I want to extend my deepest gratitude for the staff in the Chancery and the Communications Team. They work long hours, are dedicated to the Church and provide endless support to the operations of the Metropolitan, the Officers and the Church. Please remember to express your thanks to them whenever possible.

## 2. Human Resources

The Human Resource Committee of the Metropolitan Council continues its work on the review of the job descriptions and the organizational chart. I expect that they shall have a report on this from their committee and I continue to provide support when requested.

I have provided them and the Metropolitan Council a copy of a proposed travel policy for the OCA. Section 17 of the Employee Handbook does provide some general guidance on the issue but both the treasurer and I felt that a more detailed policy (including credit card usage) was important. We utilized St. Vladimir's Seminary's recent policy and I ask that this be approved by the Metropolitan Council.

There continues to be Human Resources issues on daily basis which are dealt with rapidly. We did have a new issue when two of our part time employees requested maternity leave and we have advised them on the OCA and New York State standards.

The new chancery database continues to be worked on and refined. Barry is working closely with Ryan on the operational side in order to have a more effective report producing procedure in place. We do get requests for information and reports on a regular basis. In conjunction with this, Barry continues to spend a large amount of time going through the database correcting and editing the entries. This is a time consuming project as it seems that each new correction opens up additional corrections. In addition, Barry has worked closely with the dioceses correcting clergy records. He has also instituted some additional links making the search between parish and clergy more efficient. Ryan's IT report is attached but it should be noted that his work is constrained by the

budget so projects do take longer than anticipated. Ryan and Melanie are very diligent in keeping this ongoing work on budget.

The next phase is continuing to complete the main database project and have it feed into Raiser's Edge and elsewhere. Barry has begun this process as records are being migrated to the other system. Eventually, the plan is for dioceses and parishes to be able to update their information and generate reports by themselves. This is still for the future.

## 3. Operations

I continue to work on Chancery operations. The normal rounds of meetings, planning sessions and simply doing the business of the Church can fill the schedule very quickly. As the Secretary of the Church, my main duties lie in planning, administration and management of the many areas for which I am responsible. It would difficult to recount the many issues that are dealt with on a daily basis but I hope they are handled quickly and efficiently. The 501 C 3 master list continues to be updated and submitted in a timely manner and I continue to work with a number of parishes on their status.

We have a few insurance issues relating to legal threats over the past few months. These will be detailed by the General Council and the Legal Committee. I report any potential threats immediately and make contact with our adjusters. For now all the potential threats are reported and the insurance company is ready to act if the threats move from potential to reality. We did renew our policy with Guide One for commercial liability umbrella and auto, Hartford for Workers' Compensation and we renewed out Employee Insurance coverage. We did have a total loss on the Mercury Mountaineer which was hit in the rear on the highway. It was declared a total loss and the "at fault" person's insurance paid out \$7,000. This is currently in reserve as we have not decided whether to purchase a replacement vehicle. We also had two other insurance related cases in which we are not at fault. One was resolved and one was not and probably will not due to the lack of response from the person at fault. This involved some minor property damage and it is not worth pursuing at this time.

While I will not go into detail about legal work, as that will be reported separately, I would note that there continues to be strong cooperative effort with the General Counsel and the Legal Committee. There were a few legal issues that were worked through which involved areas as diverse as contracts to threats of legal action.

The new system of background checks seems to be working well and I am pleased with the new company, Mobilize My Ministry, which gets reports back to us very quickly. Cindy Heise continues to refine the process and now people can register themselves online easily and quickly.

I have been working on a project with the Military Chaplains to reintroduce the Chaplains' Cross. This cross was originally designed by Walter Palchik and was given to Orthodox military chaplains upon their retirement or return from a combat zone. Unfortunately, the mold was destroyed by Mr. Palchik prior to his death and we would

need to recreate the cross. Fr. Theodore Boback has found a company who can make a new mold and we can recast the cross. I believe it is an incredibly important project to recognize our chaplains who serve our Orthodox service members in very difficult if not dangerous situations. We have been very negligent in this regard. It is estimated that the first run on the needed crosses run close to 30 and certainly we should cast more than this. Each cross will cost close to \$700 so the initial outlay is quite high. I am asking for FOCA to try to fund this but we should also consider other sources so we can have this done and honor our chaplains.

## 4. Councils and Synods

The normal course of meetings continues as a primary responsibility. I would remind people that I do try to get request for reports out very early and ask cooperation as we try to get these reports out to people in a timely manner. There is often much background work that goes into preparing them for dissemination. There has also been much assistance on various projects and matters for dioceses and hierarchs ranging from logistics on nominations and consecration of bishops to specific requests on a host of issues.

Planning for the 19<sup>th</sup> All American Council will be entering its final phases over the next few months. I will be reporting on the AAC in separate report but the most important aspect is to approve and finalize the agenda. We continue to hold PCC meetings and I have used conference calls and emails more effectively in order to lower costs. Dn. Peter and I have meet with the local committees in both St. Louis and hold calls with Fr. Timothy Sawchak and Bob Butchko on a regular basis. All the local committees are filled and have begun their work. The Holy Synod has approved Fr. John Zdinak as the clergy chair and David Zavednak as the lay chair. The first mailing for the exhibitors is scheduled to go out in early September. The AAC website is up and running and we are getting regular updates to the site. The electronic registration was again examined and we decided to remain with 123Signup. This will go live in early January. We have established two Pre-Council Committees which will be announced shortly. They are the Statute Committee (chaired by Bishop Daniel) and the Resolution Committee (chaired by Bishop Paul). They will receive and review suggested Statute changes as well as resolutions for consideration for the AAC. These will be published with the regular notices at the 60 day period. We are also working on the introductory video on Fr. Schmemann and "For the Life of the World" which will be shown at the AAC.

## 5. Archives

The Archives project is moving forward. We have signed a contract for the architects and engineers and have held a series of meetings with them. The result is that our plan is finally coming together. I have attached the architectural drawings. The Archives Advisory Committee has been fully informed during this process and offered their input. We are now at the phase of the review of code compliance and approval by the various civil authorities. The next step, after the approval, will be to search and contract a general contractor for the work and schedule the work to begin. This work will involve both an

exterior phase which involve digging a trench on the south side of the building in order to waterproof the walls, and an interior phase which is outlined in the drawings. These two phases will happen simultaneously.

The archives will be moved into pods that will be in the parking lot. I will gather a team of volunteers who will do the work over a few days. We are delayed at this point as the archives are not yet in the state in which they can be moved and this is being handled. I am setting a goal of trying to have this done before the winter but this portion of the project is moving very slow despite the work that has been done over the summer.

We must also thank Fr. Daniel and Matushka Tamara Skvir and Larry Skvir for their dedicated work with Alex in combing through the archives and deaccessioning the holdings. They have accomplished much over the summer. We also donated an entire van of liturgical items to Elijah's Mantle so they can be donated to missions. This freed much space in the attic.

Alex Liberovsky continues his work in the Archives in providing information and doing presentations on the history of the OCA. His report is attached.

## **6.** Estate Management

The new roof for the center section of the building was completed and on budget. This has resolved some of the water leakage issues. I have asked for a proposal for placing a new roof on the remaining two wings which we should not delay too long in completing.

The expected pool removal still has not happened due to budgetary issues. We do need to continue to place this at the forefront of any projects due to the liability we can potentially incur. We also must begin to place a high priority on the driveway which is crumbling faster than expected. I do not have any estimates but with the Metropolitan Council's approval, I can begin to price this project.

We had a number of windows break over the past few months. We were able to determine that many of the windows are covered by warranty (double life warranty) and contacted the appropriate company. They had an on-site inspection and determined that at least 20 windows are in need of repair. They did come in and replace a few of these windows and we are awaiting them to complete the project.

Another potential project is the replacement of the front and chapel doors which are also very old, drafty and not in the best shape. Of course they are custom sized doors so the expense of this is not cheap. We had a few dead trees removed by either our grounds workers or Barry. I had hoped to power wash the building this summer but this did not happen and I will make plans for next summer. All fire extinguishers were inspected and in compliance. We have also had the various meters inspected to ensure we are efficiently utilizing out utilities.

## 7. Communications

This portion of my job takes a considerable time, often during the weekends and off-hours. We have a great team and even though Fr. John Matusiak has retired from parish ministry, he will continue as our senior editor and writer. We are in daily contact and often plan articles and postings well in advance. Jessica Fuhrman and Ryan Platte continue to provide technical support. I would remind everyone to send us articles and ideas so we can continue to provide the best coverage of the work of the OCA and the Orthodox Church.

The *OCA Review* continues to be published. The annual Desk Calendar is also in the planning phase and will be sent out at the end of December. The new Metric Book was on schedule to be published in the fall but due to the sudden repose of PDN Gregory Hatrack, I will have to change the schedule. Ted Bazil has taken over the project and we are in communication on the matter. This is an overdue project that needs to be completed.

The new website is in the final stages. There were a number of issues as we worked through the process including the question of a deliverable format. We had to go over budget on this matter but it is well worth the expense. Ryan will be taking over the project when the final product is delivered and working with the team to have it go live over the next months. Simple Focus was an excellent company to work with and gave us a very fine product over and above the contracted work.

A final note is that we need to begin looking into preparing material for the upcoming 50<sup>th</sup> anniversary of the granting of autocephaly of the OCA. This could include a rerelease of icons of American saints (of which I found some masters of the last printing) as well as updating and republishing the so called "Red Book" and the History of the Orthodox Church in America book. I have spoken with Fr. Leonid Kiskovsky on this project and we are beginning to make plans. In addition, SVS Press will be reissuing a new copy of Fr. Schmemann's "For the Life of the World" at the All-American Council.

## 8. Crisis Management

There have been a few crisis management issues over the past months. Some necessitated the activation of the Team and others were handled on a more localized basis with members of the Legal Team and Bernie Wilson. These issues come forward at different times and they are dealt with in a timely manner. There is always a coordinated effort. Specifics can be spoken about in an executive session as they often deal with very sensitive issues.

### 9. Other

We held the third annual Mission School in August at the Immaculate Conception Seminary. It was again a great success and we had some new instructors. His Beatitude Metropolitan Tikhon and His Eminence Archbishop Michael both came to a session of the school. We had over 22 students, close to 90 clergy and lay persons have completed the school over the three years, and received certificates from His Beatitude. I am very thankful for this school and the feedback has been excellent. We should review this school after the AAC and decide whether to continue this project or to move to another project.

I will not be teaching Liturgics class this year but will continue to manage and teach the Mentorship program for third year students at St. Vladimir's Seminary.

I also continue to work with the Eastern Orthodox Committee on Scouting and the Religious Relations Task Force of the Boy Scouts. I was the Assistant Chief Chaplain at the 2017 National Jamboree and managed 87 chaplains of various denominations. It was very busy but productive and an intense pastoral experience. I have been asked to be the chief chaplain at the next Jamboree in 2021 and also to again participate in the World Jamboree in 2019 which will be held in West Virginia. We have an incredible witness at these events where over 35,000 youth are present and our booth continues to be a popular site. I am thankful for the Orthodox volunteers and the ability to serve Liturgy while there. I have been in close contact with DESMOS, the world Orthodox Scouting organization and have begun to assist in coordinating activities relating to the United States and world Scouting. The witness we provide to such events is incredibly important and we need to continue this work. Funding is being slashed for such work and we need to continue to support this work.

I do continue to accept, with His Beatitude's blessings, invitations to speak on evangelism and other topics. I was present at the Lausanne Orthodox Initiative for the third time, this time at Cambridge University and delivered a paper on how Orthodox and Evangelicals can teach the Bible more effectively. I was also present with His Beatitude at the Billy Graham Foundation Conference on Persecution of Christians in Washington, DC. I will also be presenting a series of talks at the Archdiocese of Washington Clergy Conference.

I am sure I am missing other work that has been done and ask your forgiveness.

## OCA ARCHIVES ADVISORY COMMITTEE REPORT TO THE METROPOLITAN COUNCIL Fall 2017

## **Members**

Metropolitan Tikhon, Synod Liaison
Matushka Tamara Skvir, Chairperson
Archpriest John Erickson
Matthew Garklavs
Dr. Jurretta Heckscher
Archpriest John Jillions, OCA Chancellor
Alexis Liberovsky, OCA Archivist & Committee
Secretary
Lisa Mikhalevsky, Metropolitan Council Liaison
Archpriest John Perich
Melanie Ringa, OCA Treasurer
Daria Safronova-Simeonoff

Archpriest Eric Tosi, *OCA Secretary* Archpriest Vladimir von Tsurikov

### **Consultants**

Sergei D. Arhipov Dr. David Ford Dr. Scott M. Kenworthy Eleana Silk Popadija Kitty Vitko

## **Mission Statement:**

Gregory Shesko Dr. Anatol Shmelev

"The purpose of the OCA Archives Advisory Committee is to assess the housing, preservation and access needs of the OCA Archives and to develop strategic solutions. The committee will also explore and develop outside sources of funding, including grants, for housing and other unfunded projects of the OCA Archives. The committee members will advise the OCA Archivist in their respective areas of expertise. The committee may include additional experts as consultants, as needed."

The establishment of a committee to study the housing needs of the OCA Archives and to develop solutions was mandated by decision of the Metropolitan Council at its 2013 Spring Session. The OCA Archives Advisory Committee was formed soon after in fulfillment of this mandate.

As announced during the spring meeting of the Metropolitan Council, Matushka Tamara Skvir was appointed by His Beatitude, Metropolitan Tikhon, with the concurrence of the members of the Archives Advisory Committee, as the new chairperson of the Committee. She succeeds the late Alexis Troubetzkoy, who reposed in January. Since her appointment, Matushka Tamara has been proactively engaged in her role by providing regular reports to Committee members, particularly on preparations for the upcoming renovation of our existing archival facility in the Chancery basement. Matushka Tamara and Gregory Shesko volunteered their time to work tirelessly alongside the Archivist at intervals throughout the spring and summer to sort and organize unprocessed material and to deaccession mostly duplicate publications in preparation for the relocation of the contents of the OCA Archives for a few weeks while renovation work is completed. The summer student internships mentioned in the Committee's last report did not come to fruition, so the assistance provided by Matushka Tamara Skvir and Gregory Shesko was especially timely. Much gratitude is due to them for their selfless labors.

Following the determination by legal counsel that the terms of the McGuire Family Charitable Remainder Trust allow the use of its proceeds to fund renovation of the current facilities of the OCA Archives in the basement of the Chancery building, the Metropolitan Council adopted a resolution during its last meeting to approve such funding, which then received the blessing of the Holy Synod. After some complications with obtaining a death certificate, the proceeds (~\$210,000) from the trust were received by the OCA Treasurer in May. Contracts were then signed with both structural engineering (Simpson, Gumpertz & Heger) and architectural (Smiros & Smiros) firms to develop plans for the renovation work, which have now been completed. Additionally, a consultant, Gregor Trinkaus-Randall, was hired to assess the current setup of the OCA Archives and to advise on the packing and storage of the archive collections during renovation, as well as space allocation and usage in our facility after renovation. He visited on June 16 to see our facility and to meet with some of the Committee members and staff and submitted a written report in early July.

Preparation for storage of our collections during renovation is now ongoing. Additionally, the Archivist traveled to Minneapolis in May and to Alaska in August to deliver presentations on historical topics in several locales to both church and secular audiences. These visits, which were funded by the inviting hosts, also provided opportunities to publicize the OCA Archives and to visit a variety of archival repositories in order to become acquainted with their collections and preservation methods and to develop collaboration.

The Committee requests the continued prayers and support of the Metropolitan Council and the entire Church for its ongoing efforts to preserve properly the Church's archival treasures and especially for the success of the upcoming renovation of our archival facility.

Respectfully submitted,

Alexis Liberovsky OCA Archivist Secretary – Archives Advisory Committee September 2017 report on technology services *Ryan Platte, Technical Manager* 

I worked extensively with the design team on several facets of the upcoming website redesign.

I delivered a customizable report of roles to the Chancery database application for use by the pension team and general use. I also maintained existing functions of the Chancery database. More customizable reports are on the way.

The effort to upgrade our core systems continues. I have moved three auxiliary websites off of the core server to inexpensive independent hosting, simplifying the task of migrating the server and removing the attack traffic that WordPress sites draw. We are upgrading our 6-year-old website setup to a new host, operating system version, programming language version, database version, and content management software version while keeping our numerous supplemental tools working. I plan to take the first major phase live this fall, which we expect to ease the load on our system that too often interrupts daily work.

This year the OCA consecrated Holy Chrism. With coordination assistance from Archdeacon Joseph Matusiak, Raphael Platte received footage taken by Subdeacon Roman Ostash of the process and services and performed color grading and editing to create two beautiful videos documenting this key event in the life of the Church, together viewed over 10,000 times.

There is an exciting development in OCA liturgics thanks to technology efforts. Paul Kachur continues to maintain and improve his software that calculates the OCA liturgical calendar. (This software powers the Feasts & Saints and Scripture Readings features on the OCA website.) Recently, he and Professor Sergei Arhipov, the maintainer of the St. Tikhon's calendar, have found a way to collaborate for mutual benefit. Paul has produced a view of his calendar's information that contains information helpful for checking the liturgical calculations and made it available to Prof. Arhipov. This will save pencil-and- paper work for Prof. Arhipov, and in turn will allow him to spot and correct any remaining deficiencies in the software. Not only will the OCA website be fully in sync with the authoritative St. Tikhon's calendar, but the Church's process for arriving at those results will be fully recorded in software code for use in the future. In the future, I hope to apply my expertise of expressing domain logic in software to this code to allow future readers to understand the various calculations clearly.

In addition to the progress on the issues above, I handled numerous needs and requests across our numerous technology properties, both routine and urgent.

ZONING			A-1
6850 North Hempstead Turnpike	Syosset		Section 25 Block 057 Lot 27
INC. VILLAGE of OYSTER BAY COVE			
ITEM	ALLOWABLE	EXISTING	PROPOSED
MIN. LOT AREA	2 ACRES	-	NO CHANGE
CONTIGUOUS BUILDING AREA	15,000 SF	-	NO CHANGE
FRONT LOT LINE	200 FT	-	NO CHANGE
LOT DEPTH	250 FT	1,196.02 FT at WEST	NO CHANGE
LOT WIDTH	200 FT	768.321 FT at REAR	NO CHANGE
MAX. FLR. AREA (PRINCIPAL BLDG.)*	6,800 SF*	-	NO CHANGE
MAX. BUILDING AREAS	6% - 1-STORY PRINCIPAL w/ <18 FT. HT. 5% - PRINCIPAL INCL. GARAGE 15% - PRINCIPAL, ALL ACCESS., DECKS, PATIO	-	NO CHANGE
FRONT YARD SETBACK * **	75 FT PRINCIPAL 100 FT ACCESSORY DWELLING 100 FT ACCESSORY BUILDING	-	NO CHANGE
SIDE YARD SETBACK *	40 FT PRINCIPAL 40 FT ACCESSORY DWELLING 40 FT ACCESSORY BUILDING	-	NO CHANGE
REAR YARD SETBACK *	40 FT PRINCIPAL 40 FT ACCESSORY DWELLING 40 FT ACCESSORY BUILDING	-	NO CHANGE
MINIMUM FLOOR AREA	2,000 SF GROSS - PRINCIPAL	-	NO CHANGE
MAXIMUM BUILDING HEIGHT	35 FT PRINCIPAL 25 FT ACCESSORY DWELLING 25 FT ACCESSORY BUILDING	-	NO CHANGE
		-	-
		-	-
		_	

- \* 1) FOR ANY PRINCIPAL BUILDING, THE FIRST 500 SQUARE FEET OF AN ATTACHED GARAGE, OR DETACHED GARAGE WITHIN 25 FEET OF THE PRINCIPAL BUILDING, SHALL NOT BE COUNTED IN THE COMPUTATION OF THE GROSS FLOOR AREA. TO THE EXTENT A LARGER GARAGE SPACE IS ELECTED, THE GROSS FLOOR AREA OF THE OTHER OCCUPIED SPACE IN THE PRINCIPAL BUILDING SHALL BE REDUCED BY THE SAME SQUARE FOOTAGE AS THE GARAGE EXCEEDS 500 SQUARE FEET, BUT IN NO EVENT SHALL THE TOTAL GROSS FLOOR AREA EXCEED 6,800 SQUARE FEET, EXCEPT AS PERMITTED IN SUBSECTION G(2) BELOW.
- 2) TO THE EXTENT THE NET LOT AREA IS MORE OR LESS THAN THE REQUIRED TWO-ACRE AREA IN THE A-1 ZONE, THE PERMISSIBLE MAXIMUM GROSS FLOOR AREA OF THE PRINCIPAL BUILDING SHALL BE INCREASED OR DECREASED USING THE FOLLOWING FORMULA: MAXIMUM GROSS FLOOR AREA EQUALS LOT AREA MINUS 87,120, THE RESULT OF WHICH IS THEN MULTIPLIED BY 0.023, AND THE PRODUCT IS THEN ADDED TO OR SUBTRACTED FROM 6,300, AS THE CASE MAY BE.
- \*\* ANY BUILDING PERMIT FILED ON OR AFTER AUGUST 1, 2015, FOR CONSTRUCTION OF ANY NEW PRINCIPAL OR ACCESSORY DWELLING OR ACCESSORY BUILDING MUST HAVE A MINIMUM FRONT YARD SETBACK OF 100 FEET. THIS PROVISION DOES NOT APPLY TO A RECONSTRUCTED DWELLING ON AN EXISTING FOUNDATION.

OCCUPANCY CLASSIFICATION: OFFICE **OCCUPANCY GROUP:** B (BUSINESS) CONSTRUCTION TYPE: IIIA **ALTERATION LEVELS:** 1 & 2 NET FLOOR AREA: 3,154 SF OCCUPANCY B: 100 SF/OCCUPANT

MAX. OCCUPANTS: 32

NUMBER OF EXITS: 2

TRAVEL DISTANCE: 75 FT (EXIST.: 118 FT. TO FIRST FLOOR EXIT - IF SIDE PORCH IS NOT ENCLOSED; 131 FT. TO SIDE ENTRY)

ACCESSIBILITY: NOT REQUIRED DUE TO COSTS OF PROVIDING ACCESSIBLE ROUTE WOULD BE MORE THAN 20% OF ALTERATION COST

## SCOPE OF WORK:

FIRE ALARM

CODE ISSUES:

EGRESS: NEEDS TWO EXITS

 FILM STORAGE - WILL REQUIRE HIGHER HUMIDITY LEVEL SPECIFIC TEMPERATURE AND HUMIDITY REQUIREMENTS

 EXIST. STAIR AND SIDE EXIT ARE TOO CLOSE TO EACH OTHER EXIST. STAIR IS LESS THAN 36" WIDE FOR <50 OCCUPANTS</li>

WHAT IS THE ON-RECORD OCCUPANCY GROUP OF THE BUILDING?

 LIGHTING LEVELS WATERPROOFING - FULL EXCAVATION

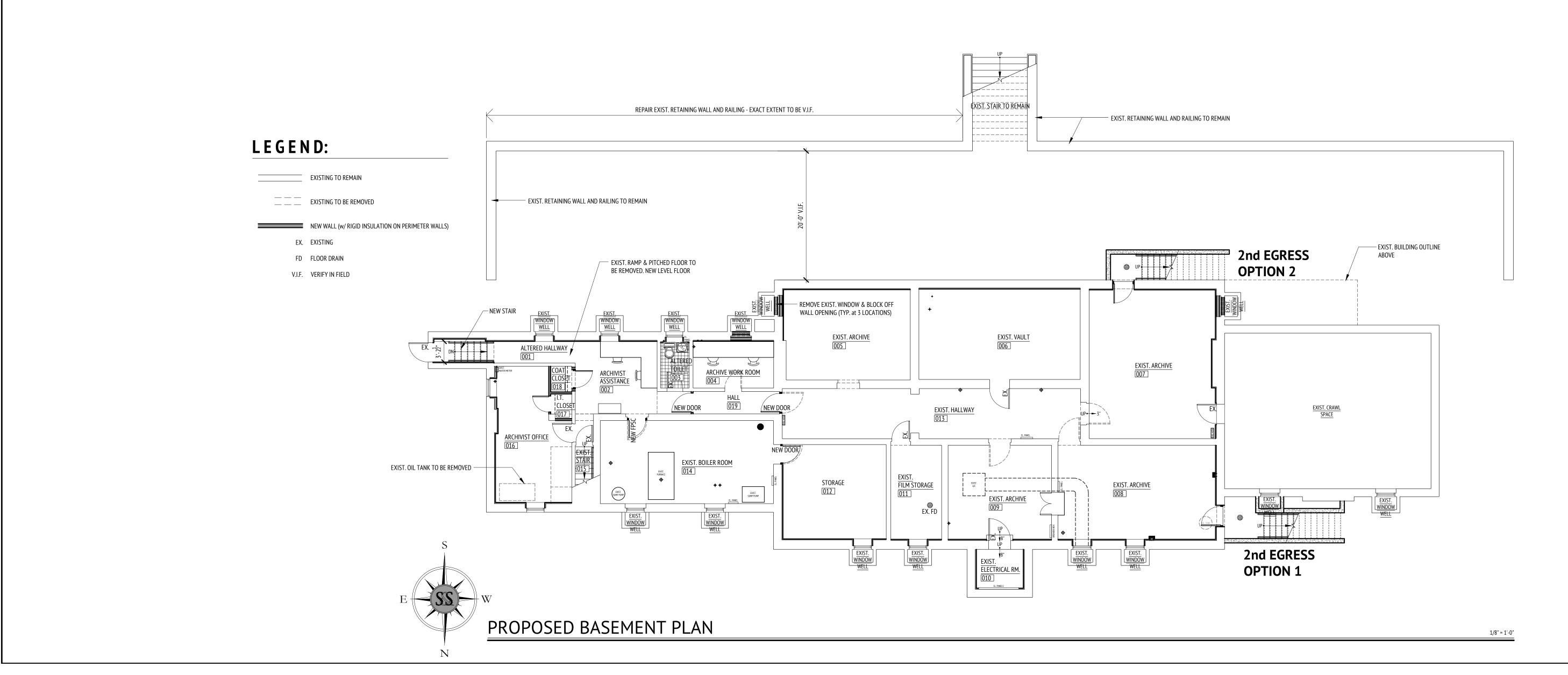
## SMIROS & SMIROS ARCHITECTS

51 Glen Street | Glen Cove NY | 516 676-9200 3 Columbus Cir 15th Fl | New York NY | smiros.com

# M.E.P. ENGINEER

Bladykas Engineering, PC

50 Jackson Avenue, Syosset, NY 11791 (516) 364-8700



**RENOVATION TO** Orthodox Church in America 6850 N. Hempstead Turnpike, Syosset, NY 11791

**REVISIONS** 

<u>#</u> <u>Description</u>

OWNERSHIP AND USE OF DOCUMENTS: DRAWINGS AND SPECIFICATIONS, AS INSTRUMENTS OF PROFESSIONAL SERVICES, ARE AND SHALL REMAIN THE PROPERTY OF THE ARCHITECT. THESE DOCUMENTS ARE NOT TO BE USED, IN WHOLE OR IN PART, FOR ANY OTHER PROJECTS OR PURPOSES, OR BY ANY PARTIES OTHER THAN THOSE PROPERLY AUTHORIZED BY CONTRACT, WITHOUT THE SPECIFIC WRITTEN AUTHORIZATION OF SMIROS & SMIROS ARCHITECTS.

**PROPOSED** Basement Plan

> Date: Job #: Drawn By: Chk By:

SK-2

8/04/13

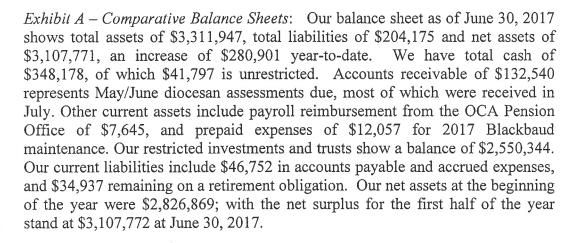
DJM/TR

## Orthodox Church in America Treasurer's Report September 2017

Your Beatitude, Your Eminences, Your Graces, Reverend Fathers, and members of the Metropolitan Council:

This report presents: (1) the interim financial results as of June 30, 2017; (2) Summary Interim Income Statement as of July 31, 2017; (3) the proposed budget for 2017; and (4) the 2016 D'Arcangelo & CO, LLP Draft Financial Audit Report.

## (1) 2017 Financial Results (Exhibits A, B-1 and B-2)



The McGuire Trust which had a balance of \$211K was finally transferred to the OCA earlier this year. This trust is for the renovation of the OCA Archives space, and is currently in a savings account at TD Bank The balance as of August 31, 2017 is \$189,514. To date the fund had \$212,155 in principal transferred plus additional donations of \$1,025, expenses of \$22,641 for a balance of \$189,514 as of Aug 31, 2017.

## Exhibit B-1 – Recap Actual versus Budget

The 2017 budget projected a balanced Operating budget. Our actual results show a surplus of \$280,901. Our Unrestricted Fund (Operating fund) had a net surplus of \$543 for the quarter ended March 31, 2017, a net surplus of \$75,275 for the quarter ended June 30, 2017, for a year-to-date operating surplus of \$75,818. Exhibit B-1 is a one-page recap of the year-to-date results, and Exhibit B-2 contains the detail line accounts by department. Highlights of the main revenue and expense category actual results for the year are:

1. Revenues – Total revenues were over budget by \$46,490, with \$18,509 representing increased diocesan support and \$33,101 from an unrestricted bequest.



P.O. BOX 675 SYOSSET, NY 11791-0675 TEL: 516.922.0550 FAX: 516.922.0954 WEBSITE: WWW.OCA.ORG

- 2. Expenses: Expenses through June 30th were under budget by \$47,213, due to several factors:
  - a. No activity in the Continuing Education Workshops (\$3.75K);
  - b. Fewer expenses in the Communications/TOC are (\$6.3K).
  - c. No distributions to date for the Seminaries (\$3.5K).
  - d. Holy Synod expenses in excess of budget by \$5.8K due to timing of their annual retreat and Spiritual Court;
  - e. Property Maintenance grounds maintenance under budget by (\$11.5K).
  - f. No representative at St Catherine's (\$23.7K).
- 3. "Stewards of the Orthodox Church" Revenue and Expenses
  - a. The year-to-date revenues were \$20,385 as compared with the budget of \$53,000;
  - b. Diaconal Vocations Program and Online Choral Conducting fees were under budget by \$2,695 (this is timing as we collected these in Aug/Sept for the Online Choral Conducting Course);
  - c. Departmental expenses were \$38,765 compared to a budget of \$53,301, for a positive variance of \$14,536.
- 4. Temporarily Restricted Funds: Total revenues were \$70,321 and expenses were \$20,514, including the required annuity payments for a net surplus of \$49,807.
- 5. Permanently Restricted Funds: We had income and unrealized investment gains of \$167,729 and expenses of \$12,453 for a net surplus of \$155,276.

## (2) Summary Interim P&L – July 31, 2017: (Exhibit B-3)

• A summary profit and loss statement, as of July 31, 2017, is included as Exhibit B-3. For the month period of July 2017, we had a net operating deficit of \$17,709. Year-to-date operating surplus is \$58,109. The Temporarily Restricted funds have a net surplus of \$38,366, and the Permanently Restricted funds have a net surplus of \$171,790 due to unrealized investment income in the endowment funds. Year-to-date our overall net surplus is \$267,665 through July 31, 2017.

## (3) Proposed Budget – 2018: (Exhibit C)

- The overall Operating Budget, including the "Stewards of the OCA", Departmental programs, and funding for Mission Planting Grants and Seminaries, is a balanced budget *Exhibit C*.

  Exhibit C includes a column for Final 2016, the Budget for 2017, Projected 2017, and Preliminary Budget 2018.
- Operating Revenues: Assessments for 2018 are budgeted according to the Finance Resolution adopted at the 18<sup>th</sup> All-American Council. The 2017 assessments are very close to the projections used in the Finance Resolution analysis, and close to the 2017 budgeted amounts. The 2018 budget reflects the 2% decrease for those dioceses still above the 34% proportional level. The result

- is a projected decrease of \$45,690 for 2018. The detail by diocese is presented on Exhibit C-1. The operating revenues also include \$7.5K in Continuing Education revenues. The net result is a total projected decrease of \$68K from 2017 projected operating income.
- Operating Expenses: The budget for 2017 lowered operating expenses by \$37.9K from 2016 actual. The 2017 expenses are projected to come in approximately \$30K under budget due mainly to the vacancy in the Representative of St. Catherine's for the entire year. The proposed budget for 2018 includes an increase of \$13,125 over the projected 2017. The increases in the 2018 Operating Expenses are as follows:
  - ORSMA decrease of \$27K due to lower medical insurance costs for the coordinator and less time for the investigator.
  - Property Maintenance An increase of \$2.7K due to increases in insurance and "payment in lieu of taxes".
  - Metropolitan's Office small increase of \$3.3K in Travel expense.
  - St Catherine's increase of \$32.5K for full time representative.
  - Communications increase of \$3K for website maintenance.
  - Stewards of the OCA and Departmental Ministries: The budgeted revenues are \$96K, an increase of \$26K over projected 2017. Department expenses are budgeted at \$103K; for a deficit of \$7.3K. (Exhibit C-19 contains the detail by Department).
  - The resulting net surplus from operations is \$95,000. This projected surplus will be used as follows:
    - i. Funding of Planting Grants from Operations: As we have done in 2014, 2015, 2016 and 2017, Planting Grants will be funded from the operational budget. However, for 2018 we will need to fund one of the Planting Grants (\$24K) from the Missions Endowment. In 2015-2016-2017 the interest on the Missions Endowment (approx \$100K in total) was used to fund the Missions School. This was a 3-year commitment which culminated with the 2017 Mission School.
    - ii. Funding of Seminary Grants from Operations: Starting in 2015 a line item for Seminary Funding was added to the Operating Budget of the OCA. In 2015 the OCA distributed \$39K; in 2016 \$12K and in 2017 \$7K. This line item has been increased to \$18K in the 2018 budget to represent approximately 1% of the OCA's operating budget in compliance with the 1% Resolution passed at the 2011 All-American Council in Seattle.
- Restricted Funds: These funds are Charity, Missions, Seminary, AAC and Endowments. We are budgeting \$400,250 in revenues, with \$370,250 for AAC and \$30,000 for the others; expenses of \$478,230 of which \$368,330 is AAC, for a net deficit of \$77,980, of which \$77,000 for Planting Grants will be funded by the surplus in Operations. The Endowment funds will show a conservative surplus of \$10,650.

• Chapel: The budget for this fund includes \$12K in revenues, \$6.2K in expenses, for a net surplus of \$5,800.

The total budgeted surplus across all funds is \$22,820.

4. D'Arcangelo & Co LLP Audit Report and Financials – 2016: Exhibit D The final 2016 Audit Report and Financial Statements are attached, along with a reconciliation of the preliminary results presented at the February 2017 meeting with the final audited numbers. Once again we received an "unqualified" opinion. There were five adjustments, resulting in a final net surplus of \$279,609 versus the preliminary surplus of \$290,215. The Operating fund had a SURPLUS of \$37,925; Temporarily Restricted Fund had a surplus of \$239,179, and Permanently Restricted Fund had a surplus of \$1,905.

Respectfully submitted,

Melanie Ringa

Julan Dury -

Treasurer

# Orthodox Church in America Comparative Balance Sheets As of June 30, 2017 and June 30, 2016

EXHIBIT A

,	Ju	ne 30, 2017	Ju	ne 30, 2016
ASSETS		<del></del>	*	
Current Assets				
Unrestricted				
TD Bank - Operating	\$	22,353	\$	1,124
TD Bank - Payroll	\$	638	\$	1,701
Astoria Bank- St. Sergius Chapel	\$	18,539	\$	18,908
Petty Cash- Chancery Office	\$	267	\$	434
	\$	41,797	\$	22,167
Temporarily Restricted				
TD Bank- All American Council	\$	105	\$	3,948
TD Bank - Restricted	\$	18,832	\$	31,967
TD Bank- Savings	\$	287,444	\$	39,414
	\$	306,381	\$	75,329
Total Cash	\$	348,178	\$	97,496
Accounts Receivable				
Diocesan Support Receivable	\$	132,540	\$	147,048
Pledges Receivable	\$		\$	2
Desk Calendar Receivable	\$	· <del>-</del> ·	\$	-
Total Accounts Receivable	\$	132,540	\$	147,048
Other Current Assets				
Bequest Receivable	\$	: <b>=</b> 0	\$	123,025
Due from OCA Pension Dept	\$	7,645	\$	7,100
Prepaid Expense	\$	12,057	\$	5,389
Other	\$	12,007	\$	2,509
Total Other Current Assets	\$	19,702	\$	135,514
Total Current Assets	\$	500,420	\$	380,058
Fixed Assets				
Plant Fund - Real Estate	\$	45,000	\$	45,000
Plant Fund Building & Improve	\$	552,108	\$	531,783
Plant Fund Furniture & Equip	\$	55,399	\$	55,399
Plant Fund Auto & Garden Equip	\$	58,922	\$	96,172
Plant Fund Computer Equip	\$	42,517	\$	27,602
Plant Fund Software	\$	33,000	\$	33,000
Plant Fund Chapel Equip & Furn	\$	25,000	\$	25,000
Accum Deprec Bld & Improvements	\$	(374,830)	\$	(361,535)
Accum Deprec Furn & Equip	\$	(31,411)	\$	(28,223)
Accum Deprec Auto & Garden Equi		(58,921)	\$	(90,880)
Accum Deprec Computer Equip	\$	(27,603)	\$	(25,440)
Accum Deprec Computer Software	\$ \$ \$	(33,000)	\$	(23,440) $(33,000)$
Accum Deprec Computer Software  Accum Deprec Chapel Equip & Fur	\$	(25,000)	\$	
Total Fixed Assets	\$			(25,000)
I Utal Fixed Assets	\$	261,181	\$	249,878

# Orthodox Church in America Comparative Balance Sheets As of June 30, 2017 and June 30, 2016

EXHIBIT A

As of dutie 30, 2017 and dutie 30, 2010	Ju	ne 30, 2017	Ju	ne 30, 2016
Restricted Investments and Trusts				
FOS Endowment -Phila Trust Co	\$	77,820	\$	65,519
J McGuireTrust - Wells Fargo Advisors	\$	( <del>। ह</del>	\$	210,756
Kavalenko Nimcrut-Wells Fargo Advisors	\$	78,245	\$	74,132
St. Andrew's Endowment - Phila Trust Co	\$	111,000	\$	98,678
Main Endowment - Phila Trust Co	\$	1,260,642	\$	937,621
HVIZD Annuity	\$	83,362	\$	86,730
Mission Endowment - Phila Trust Co	\$	939,275	\$	744,620
Total Restricted Investments and Trusts	\$	2,550,344	\$	2,218,056
TOTAL ASSETS	\$	3,311,945	\$	2,847,992
LIABILITIES & EQUITY				
Current Liabilities				
Accounts payable and accrued Expenses	\$	46,742	\$	64,859
Deferred Revenue	\$	0340	\$	(#)
Auto loan - Chase Auto Finance	\$	18	\$	6,173
Accrued endowment distributions	\$	-	\$	( <b>*</b> :
Retirement Obligation	\$	34,937	\$	41,503
Other (Loan Payable to Diocese of the South)	\$	3€	\$	iæ:
Reserves for Archives	\$	<b>海</b>	\$	
Total Current Liabilities	\$	81,679	\$	112,535
Long Term Liabilities				
Deferred Compensation and annuities				
Hvizd Annuity liability	\$	72,868	\$	76,728
Deferred revenue	\$	327	\$	327
Unitrust Liab reserves	\$	49,301	\$	48,028
Total Deferred compensation and annuities	\$	122,496	\$	125,083
Total Liabilities	\$	204,175	\$	237,618
Equity				
Unrestricted Net Assets, 12/31/15	\$	88,557	\$	88,557
Temporarily Restricted Net Assets, 12/31/15	\$	1,429,257	\$	1,429,257
Permanently Restricted Net Assets, 12/31/15	\$	1,029,446	\$	1,029,446
Total Net Assets	\$	2,547,260		2,547,260
Current Year Activity - 2017	\$	280,901	\$	
Current Year Activity - 2016	\$	279,609	\$	63,114
Total Net Assets	\$	3,107,770	\$	2,610,374
Total Equity	\$	3,107,770	\$	2,610,374
TOTAL LIABILITIES & EQUITY	\$	3,311,945	\$	2,847,992

# Orthodox Church in America Comparative Balance Sheets As of June 30, 2017 and June 30, 2016

#### **EXHIBIT A**

125 of June 20, 2017 and June 20, 2015	Jur	ne 30, 2017	Jun	e 30, 2016
	\$	2	\$	( <b>.</b>
Unrestricted Surplus/(Deficit) - 2016	\$	37,925	\$	17,793
Temp Restricted Surplus/(Deficit)	\$	239,779	\$	3,459
Perm Restricted Surplus/(Deficit)	\$	1,905	\$	41,862
	\$	279,609	\$	63,114
Unrestricted Surplus/(Deficit) - 2017	\$	75,818	\$	(4)
Temp Restricted Surplus/(Deficit)	\$	49,807	\$	-
Perm Restricted Surplus/(Deficit)	\$	155,276	\$	1120
	\$	280,901	\$	: <del>=</del>

FINAL   Budget 2017   2017	Statement of Activ	rities vs Budget- R the months ended		ARTMENT					E	XHIBIT B -1	-	
Unrestricted Funds:    Discessan Support   S	107,	ine months onder	, 0/ 50/ 17									
Unrestricted Funds:					Α		6/					Variance to Budget
Contributions   \$   2,000   \$   2,115   \$   3,089   \$   5,224   \$   1,000   \$   \$   Chapel   \$   1,000   \$   2,675   \$   4,965   \$   7,502   \$   4,000   \$   \$   \$   \$   \$   \$   \$   \$   \$	Unrestricted Funds:							habet fribateinie		AND DESCRIPTION OF THE PROPERTY OF THE PROPERT		
Contributions   \$   2,000   \$   2,115   \$   3,089   \$   5,224   \$   1,000   \$   \$   Chapel   \$   1,000   \$   2,675   \$   4,965   \$   7,502   \$   4,000   \$   \$   \$   \$   \$   \$   \$   \$   \$	Diocesan Support	s	1 732 001	\$ 414 941	S	469 568	s	884 509	S	866 001	\$	1
Chapel S			The second second		-							
Continuing Education Workshop Revenue   \$   10,000   \$   \$   \$   \$   \$   \$   \$   \$   \$	graduation of a transported for the contract of the contract o						-					
Chemister   S							_		-			(5
Stepsing				\$ 33,152	\$	6,953	\$	40,105				3
Executive Offices   \$   426,675   \$   106,861   \$   102,259   \$   228,110   \$   213,338   \$   Administration   \$   456,714   \$   127,933   \$   100,789   \$   228,737   \$   \$   Administrative Expenses   \$   456,955   \$   14,544   \$   11,999   \$   26,543   \$   27,746   \$   \$   40,000   \$   54,523   \$   9,778   \$   228,727   \$   \$   3,000   \$   228,337   \$   \$   3,000   \$   228,337   \$   3,000   \$   228,337   \$   3,000   \$   228,337   \$   3,000   \$   228,337   \$   3,000   \$   228,337   \$   3,000   \$   228,337   \$   2	Total Revenues				\$		-					4
Executive Offices   \$   426,675   \$   106,861   \$   102,259   \$   228,110   \$   213,338   \$   Administration   \$   456,714   \$   127,933   \$   100,789   \$   228,737   \$   \$   Administrative Expenses   \$   456,955   \$   14,544   \$   11,999   \$   26,543   \$   27,746   \$   \$   40,000   \$   54,523   \$   9,778   \$   228,727   \$   \$   3,000   \$   228,337   \$   \$   3,000   \$   228,337   \$   3,000   \$   228,337   \$   3,000   \$   228,337   \$   3,000   \$   228,337   \$   3,000   \$   228,337   \$   3,000   \$   228,337   \$   2	Expenses:				s		_				-	
Administratori		S	426.675	\$ 105.851		102.259	S	208.110	S	213 338	S	(
Metropolitan Expenses   \$   \$4,965   \$   14,544   \$   11,999   \$   26,543   \$   \$   77.48   \$   \$   \$   \$   \$   \$   \$   \$   \$					1110							
Holy Syrnod   S							_					
Metropolitan Council   S												
Property Support   S							_					
Communications/TOC   S					4		_					(1
External Affairs   St Catherine's   St   118,409   St   15,012   St   20,447   St   35,459   St   59,206   St   Archives   St   110,000   St   77,808   St   56,000   St   58,500   St   56,000   St   58,500   St   56,000   St									_			(1
St   Storgius Chape    Storgius Cha	and the latest the control of the latest terms and the latest terms are the latest terms and the latest terms are the latest terms and the latest terms are											(2
St Stergius Chapel  \$ 11,000 \$ 1,786 \$ 8, 4,706 \$ 6,492 \$ 5,500 \$ \$ Confidencian Candidate Testing \$ 18,400 \$ 6,247 \$ 3,824 \$ 9,200 \$ \$ Confidencian Candidate Testing \$ 18,400 \$ 6,247 \$ 3,824 \$ 9,200 \$ \$ Confidencian Candidate Testing \$ 18,400 \$ 2,200 \$ 7,36 \$ 9,200 \$ \$ \$ Confidencian Candidate Testing \$ 1,200 \$ 7,36 \$ 7,073 \$ 9,655 \$ 4,7926 \$ 8 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$												(2
Ordinafion Candidate Testing    S							_					
Office of Policy on Sexual Misconduct							_					
Board of Theological Education   S												/4
PCC Expenses   S												(1
Church Planting Grants			1,200		-	-						
Seminary Support   \$ 7,000   \$ - \$ - \$ - \$ 3,500   \$ Strategic Planning-Continuing Education   \$ 7,500   \$ - \$ - \$ - \$ - \$ 3,750   \$ \$   \$ Strategic Planning-Continuing Education   \$ 7,500   \$   \$ - \$ - \$ - \$ - \$ - \$ 3,750   \$ \$ \$ Strategic Planning-Continuing Education   \$ 7,500   \$   \$ - \$ - \$ - \$ - \$ - \$ - \$ 3,750   \$ \$ \$ Strategic Planning-Continuing Education   \$ 7,500   \$   \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$			404 000			-			100			
Strategic Planning-Continuing Education   S					\$	26,200			1100			
Total Operating Expenses   \$ 1,782,481   \$ 445,672   \$ 398,356   \$ 844,028   \$ 891,241   \$							_					(
Net Operating Surplus (Deficit) \$ (780) \$ 7,103 \$ 86,209 \$ 93,312 \$ (390) \$ "Stewards of the Orthodox Church" and Departmental Ministries:  **Revenue (Appeals & DVP Program) \$ 114,000 \$ 12,635 \$ 9,100 \$ 21,735 \$ 57,000 \$ \$ Expenses:  **Administrative Expenses \$ 6,318 \$ 282 \$ 182 \$ 464 \$ 3,159 \$ \$ 10,000 \$ 1,5					_	2						(
"Stewards of the Orthodox Church" and Departmental Ministries:  Revenue (Appeals & DVP Program) \$ 114,000 \$ 12,635 \$ 9,100 \$ 21,735 \$ 57,000 \$ Expenses:  Administrative Expenses \$ 6,318 \$ 282 \$ 182 \$ 464 \$ 3,159 \$ institutional Chaplaincy \$ 7,850 \$ 2,420 \$ 1,900 \$ 4,320 \$ 3,925 \$ institutional Chaplaincy \$ 9,100 \$ 1,500 \$ 3,000 \$ 4,550 \$ 5 institutional Chaplaincy \$ 12,000 \$ 1,500 \$ 3,000 \$ 4,555 \$ 5 institutional Chaplaincy \$ 10,000 \$ 1,500 \$ 3,000 \$ 4,555 \$ 5 institutional Chaplaincy \$ 10,000 \$ 1,500 \$ 3,000 \$ 4,555 \$ 5 institutional Chaplaincy \$ 10,000 \$ 1,500 \$ 3,000 \$ 4,555 \$ 5 institutional Chaplaincy \$ 10,000 \$ 1,500 \$ 3,000 \$ 4,555 \$ 5 institutional Chaplaincy \$ 10,000 \$ 1,500 \$ 3,000 \$ 4,555 \$ 5 institutional Chaplaincy \$ 10,000 \$ 1,500 \$ 3,000 \$ 5,000 \$ 5 institutional Chaplaincy \$ 12,252 \$ 1,500 \$ 1,500 \$ 3,000 \$ 5,000 \$ 5 institutional Chaplaincy \$ 12,252 \$ 1,500 \$ 1,500 \$ 3,000 \$ 5,000 \$ 5 institutional Chaplaincy \$ 12,252 \$ 1,500 \$ 1,500 \$ 3,000 \$ 5,000 \$ 5 institutional Chaplaincy \$ 12,252 \$ 1,500 \$ 1,500 \$ 3,000 \$ 5,000 \$ 5 institutional Chaplaincy \$ 10,252 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 5 institutional Chaplaincy \$ 10,252 \$ 10,250 \$ 1,500 \$ 3,000 \$ 3,812 \$ 6,812 \$ 7,525 \$ 5 institutional Chaplaincy \$ 10,200 \$ 1,500 \$ 3,800 \$ 3,812 \$ 6,812 \$ 7,525 \$ 5 institutional Chaplaincy \$ 10,200 \$ 1,200 \$	lotal Operating Expenses	\$	1,782,481	\$ 445,672	\$	398,356	\$	844,028	\$	891,241	\$	(4
Revenue (Appeals & DVP Program)   \$   114,000   \$   12,635   \$   9,100   \$   21,735   \$   57,000   \$   \$   \$   \$   \$   \$   \$   \$   \$	Net Operating Surplus(Deficit)	\$	(780)	\$ 7,103	\$	86,209	\$	93,312	\$	(390)	\$	9
Expenses	"Stewards of the Orthodox Church" and I	Departmental Minis	stries:									
Administrative Expenses \$ 6,318 \$ 282 \$ 182 \$ 464 \$ 3,159 \$ \$ Institutional Chaptaincy \$ 7,850 \$ 2,420 \$ 1,900 \$ 4,320 \$ 3,925 \$ \$ Evangelization \$ 9,100 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,550 \$ \$ Liturgical Music \$ 12,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 5,000 \$ \$ Pastoral Life \$ 10,000 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 5,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Revenue (Appeals & DVP Program)	\$	114,000	\$ 12,635	\$	9,100	\$	21,735	\$	57,000	\$	(3:
Administrative Expenses   \$   6,318   \$   282   \$   182   \$   464   \$   3,159   \$   5   Intuitional Chaptalincy   \$   7,850   \$   2,420   \$   1,900   \$   4,320   \$   3,925   \$   Evangelization   \$   9,100   \$   1,500   \$   1,500   \$   3,000   \$   4,550   \$   Liturgical Music   \$   12,000   \$   1,500   \$   3,000   \$   4,550   \$   Evangelization   \$   12,000   \$   1,500   \$   3,000   \$   4,550   \$   Evangelization   \$   12,000   \$   1,500   \$   3,000   \$   4,550   \$   Evangelization   \$   12,000   \$   1,500   \$   3,000   \$   4,550   \$   Evangelization   \$   12,000   \$   1,500   \$   3,000   \$   5,000   \$   Evangelization   \$   12,252   \$   1,500   \$   1,788   \$   3,288   \$   6,126   \$   Evangelization   \$   12,252   \$   1,500   \$   1,788   \$   3,288   \$   6,126   \$   Evangelization   \$   12,252   \$   1,500   \$   1,788   \$   3,288   \$   6,126   \$   Evangelization   \$   12,252   \$   1,500   \$   1,788   \$   3,288   \$   6,126   \$   Evangelization   \$   12,252   \$   1,500   \$   1,788   \$   3,288   \$   6,126   \$   Evangelization   \$   12,252   \$   1,500   \$   1,788   \$   3,288   \$   6,126   \$   Evangelization   \$   12,252   \$   1,500   \$   3,288   \$   6,126   \$   Evangelization   \$   12,252   \$   1,500   \$   1,788   \$   3,288   \$   6,126   \$   Evangelization   \$   12,252   \$   1,500   \$   1,788   \$   3,288   \$   6,126   \$   Evangelization   \$   12,252   \$   1,500   \$   1,788   \$   1,788   \$   Evangelization   \$   12,252   \$   1,500   \$   3,281   \$   6,812   \$   7,625   \$   Evangelization   \$   12,252   \$   1,500   \$   3,281   \$   6,812   \$   7,625   \$   Evangelization   \$   12,252   \$   1,500   \$   1,788   \$   1,788   \$   Evangelization   \$   1,282   \$   1,282   \$   1,282   \$   Evangelization   \$   1,282   \$   1,2	Evnancae										-	
Institutional Chapitaincy		c	6 318	¢ 282	· ·	192	œ.	161	c	2 450	•	()
Evangelization \$ 9,100 \$ 1,500 \$ 3,000 \$ 4,550 \$ Liturgical Music \$ 12,000 \$ 1,500 \$ 3,000 \$ 4,555 \$ 6,000 \$ Pastoral Life \$ 10,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 5,000 \$ Christian Education \$ 12,252 \$ 1,500 \$ 1,788 \$ 3,288 \$ 6,126 \$ Youth and Young Adults \$ 31,575 \$ 5,993 \$ 4,847 \$ 10,840 \$ 15,788 \$ 10aconal Vocations \$ 15,250 \$ 3,000 \$ 3,812 \$ 6,812 \$ 7,625 \$ Christian Service/Humanitarian Aid \$ 8,575 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,288 \$ Christian Service/Humanitarian Aid \$ 8,575 \$ 11,500 \$ 1,500 \$ 3,000 \$ 4,288 \$ Christian Service/Humanitarian Aid \$ 8,575 \$ 11,900 \$ 19,195 \$ 20,034 \$ 39,229 \$ 56,460 \$ Christian Service/Humanitarian Aid \$ 8,575 \$ 11,900 \$ 19,195 \$ 20,034 \$ 39,229 \$ 56,460 \$ Christian Service/Humanitarian Aid \$ 8,575 \$ 1,500 \$ 1,5					_		_					- (
Liturgical Music \$ 12,000 \$ 1,500 \$ 3,005 \$ 4,505 \$ 6,000 \$ Pastoral Life \$ 10,000 \$ 1,500 \$ 3,005 \$ 4,505 \$ 6,000 \$ Pastoral Life \$ 10,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 5,000 \$ \$ Pastoral Life \$ 10,000 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 5,000 \$ Pastoral Life \$ 12,252 \$ 1,500 \$ 1,788 \$ 3,288 \$ 6,126 \$ Pastoral Manual Poung Adults \$ 31,575 \$ 5,993 \$ 4,847 \$ 10,840 \$ 15,788 \$ Pastoral Manual Poung Adults \$ 31,575 \$ 5,993 \$ 4,847 \$ 10,840 \$ 15,788 \$ Pastoral Manual Pastoral												- /-
Pastoral Life \$ 10,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 5,000 \$ Christian Education \$ 12,252 \$ 1,500 \$ 1,788 \$ 3,288 \$ 6,126 \$ Youth and Young Adults \$ 31,575 \$ 5,993 \$ 4,847 \$ 10,840 \$ 15,788 \$ Diaconal Vocations \$ 15,250 \$ 3,000 \$ 3,812 \$ 6,812 \$ 7,625 \$ Christian Service/Humanitarian Aid \$ 8,575 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,288 \$ Total Expenses \$ 112,920 \$ 19,195 \$ 20,034 \$ 39,229 \$ 56,460 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$												(
Christian Education \$ 12,252 \$ 1,500 \$ 1,788 \$ 3,288 \$ 6,126 \$ Youth and Young Adults \$ 31,575 \$ 5,993 \$ 4,847 \$ 10,840 \$ 15,788 \$ Diaconal Vocations \$ 15,250 \$ 3,000 \$ 3,812 \$ 6,812 \$ 7,625 \$ 7,625 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,288 \$ Total Expenses \$ 112,920 \$ 19,195 \$ 20,034 \$ 39,229 \$ 56,460 \$ \$ Net SOCA/Departmental Costs \$ 1,080 \$ (6,560) \$ (10,934) \$ (17,494) \$ 540 \$ \$ Net Operating Income \$ 300 \$ 543 \$ 75,275 \$ 75,818 \$ 150 \$ \$ \$ \$ Net Operating Income (GAAP Basis) \$ 300 \$ 543 \$ 75,275 \$ 75,818 \$ 150 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					_							(
Youth and Young Adults         \$ 31,575         \$ 5,993         \$ 4,847         \$ 10,840         \$ 15,788         \$ Diaconal Vocations         \$ 15,250         \$ 3,000         \$ 3,812         \$ 6,812         \$ 7,625         \$ \$ 7,625         \$ \$ \$ 7,625         \$ \$ \$ 7,625         \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$									-			(:
Diaconal Vocations	T 194/12/1											(:
Christian Service/Humanitarian Aid         \$         8,575         \$         1,500         \$         3,000         \$         4,288         \$           Total Expenses         \$         112,920         \$         19,195         \$         20,034         \$         39,229         \$         56,460         \$           Net SOCA/Departmental Costs         \$         1,080         \$         (6,560)         \$         (10,934)         \$         (17,494)         \$         540         \$           Net Operating Income         \$         300         \$         543         \$         75,275         \$         75,818         \$         150         \$           Net Operating Income (GAAP Basis)         \$         300         \$         543         \$         75,275         \$         75,818         \$         150         \$           Temporarily Restricted:         \$         20,700         \$         3,343         \$         66,978         \$         70,321         \$         10,350         \$           Expenses         \$         (25,650)         \$         (10,110)         \$         (10,404)         \$         (20,514)         \$         (12,825)         \$           Net Surplus/(Deficit)		1000										(4
Total Expenses   \$   112,920   \$   19,195   \$   20,034   \$   39,229   \$   56,460   \$												- 7
Net SOCA/Departmental Costs   \$   1,080   \$   (6,560)   \$   (10,934)   \$   (17,494)   \$   540   \$   \$   \$   \$   \$   \$   \$   \$   \$					_		_				_	(1)
Net Operating Income       \$       300       \$       543       \$       75,275       \$       75,818       \$       150       \$         Net Operating Income (GAAP Basis)       \$       300       \$       543       \$       75,275       \$       75,818       \$       150       \$         Temporarily Restricted:         Revenues       \$       20,700       \$       3,343       \$       66,978       \$       70,321       \$       10,350       \$         Expenses       \$       (25,650)       \$       (10,110)       \$       (10,404)       \$       (20,514)       \$       (12,825)       \$         Net Surplus/(Deficit)       \$       (4,950)       \$       (6,767)       \$       56,574       \$       49,807       \$       (2,475)       \$         Permanently Restricted:         Revenues       \$       10,000       \$       49,664       \$       118,065       \$       167,729       \$       5,000       \$         Expenses       \$       -       \$       (2,639)       \$       (9,814)       \$       (12,453)       \$       -       \$         Net Surplus/(Deficit)       \$<												
Net Operating Income (GAAP Basis)   \$ 300   \$ 543   \$ 75,275   \$ 75,818   \$ 150   \$	Net SOCA/Departmental Costs	\$	1,080	\$ (6,560)	\$			(17,494)	\$	540	\$	(1)
Temporarily Restricted: Revenues \$ 20,700 \$ 3,343 \$ 66,978 \$ 70,321 \$ 10,350 \$ Expenses \$ (25,650) \$ (10,110) \$ (10,404) \$ (20,514) \$ (12,825) \$ Net Surplus/(Deficit) \$ (4,950) \$ (6,767) \$ 56,574 \$ 49,807 \$ (2,475) \$ Permanently Restricted: Revenues \$ 10,000 \$ 49,664 \$ 118,065 \$ 167,729 \$ 5,000 \$ Expenses \$ - \$ (2,639) \$ (9,814) \$ (12,453) \$ - \$ Net Surplus/(Deficit) \$ 10,000 \$ 47,025 \$ 108,251 \$ 155,276 \$ 5,000 \$	Net Operating Income	\$	300	\$ 543	\$	75,275	\$	75,818	\$	150	\$	7:
Revenues       \$ 20,700       \$ 3,343       \$ 66,978       \$ 70,321       \$ 10,350       \$         Expenses       \$ (25,650)       \$ (10,110)       \$ (10,404)       \$ (20,514)       \$ (12,825)       \$         Net Surplus/(Deficit)       \$ (4,950)       \$ (6,767)       \$ 56,574       \$ 49,807       \$ (2,475)       \$         Permanently Restricted:       Revenues       \$ 10,000       \$ 49,664       \$ 118,065       \$ 167,729       \$ 5,000       \$         Expenses       \$ - \$ (2,639)       \$ (9,814)       \$ (12,453)       \$ - \$       \$         Net Surplus/(Deficit)       \$ 10,000       \$ 47,025       \$ 108,251       \$ 155,276       \$ 5,000       \$	Net Operating Income (GAAP Basis)	\$	300	\$ 543	\$	75,275	\$	75,818	\$	150	\$	7:
Expenses \$ (25,650) \$ (10,110) \$ (10,404) \$ (20,514) \$ (12,825) \$ Net Surplus/(Deficit) \$ (4,950) \$ (6,767) \$ 56,574 \$ 49,807 \$ (2,475) \$ Permanently Restricted:  Revenues \$ 10,000 \$ 49,664 \$ 118,065 \$ 167,729 \$ 5,000 \$ Expenses \$ - \$ (2,639) \$ (9,814) \$ (12,453) \$ - \$ Net Surplus/(Deficit) \$ 10,000 \$ 47,025 \$ 108,251 \$ 155,276 \$ 5,000 \$												
Net Surplus/(Deficit)     \$ (4,950)     \$ (6,767)     \$ 56,574     \$ 49,807     \$ (2,475)     \$       Permanently Restricted:     \$ 10,000     \$ 49,664     \$ 118,065     \$ 167,729     \$ 5,000     \$       Expenses     \$ - \$ (2,639)     \$ (9,814)     \$ (12,453)     \$ - \$       Net Surplus/(Deficit)     \$ 10,000     \$ 47,025     \$ 108,251     \$ 155,276     \$ 5,000												59
Permanently Restricted:  Revenues \$ 10,000 \$ 49,664 \$ 118,065 \$ 167,729 \$ 5,000 \$  Expenses \$ - \$ (2,639) \$ (9,814) \$ (12,453) \$ - \$  Net Surplus/(Deficit) \$ 10,000 \$ 47,025 \$ 108,251 \$ 155,276 \$ 5,000 \$	Expenses		(25,650)	\$ (10,110)	\$	(10,404)	\$	(20,514)	\$	(12,825)	\$	(7
Revenues     \$ 10,000     \$ 49,664     \$ 118,065     \$ 167,729     \$ 5,000     \$       Expenses     \$ (2,639)     \$ (9,814)     \$ (12,453)     \$ -     \$       Net Surplus/(Deficit)     \$ 10,000     \$ 47,025     \$ 108,251     \$ 155,276     \$ 5,000     \$	Net Surplus/(Deficit)	\$	(4,950)	\$ (6,767)	\$	56,574	\$	49,807	\$	(2,475)	\$	52
Expenses \$ - \$ (2,639) \$ (9,814) \$ (12,453) \$ - \$ Net Surplus/(Deficit) \$ 10,000 \$ 47,025 \$ 108,251 \$ 155,276 \$ 5,000 \$	Permanently Restricted:											
Expenses	Cimanenty Restricted.		10,000					167,729	\$	5,000	\$	162
Net Surplus/(Deficit) \$ 10,000 \$ 47,025 \$ 108,251 \$ 155,276 \$ 5,000 \$		11021								-		(12
	Revenues	\$	35.0				-					
Total Change in Net Assets \$ 5,350 \$ 40,801 \$ 240,100 \$ 280,901 \$ 2,675 \$	Revenues Expenses		10,000		\$	108,251	\$	155,276	\$	5,000	\$	15

#### Orthodox Church in America Statement of Activities vs Budget For the six months ended 6/30/17

		FINAL Budget 2017		Actual Q1 2017		Actual Q2 2017		ctual Thru 5/30/2017		Budget 5/30/2017	F	Variance to Budget		2016 Actual	١.	2017 vs 2016
Unrestricted Funds:	-	Date of the second								MERGENIN						1
REVENUES	-	. ====	_			122 500	1000	201 500		CHINACHONA	١.	40.500		0.40.7.47	100	44 760
Diocesan Support	5	1,732,001 2,000	S	414,941 35,126	\$	469,568 3,090	S	884,509 38,216	5	1,000	\$	18,509 37,216	S	842,747 44,516	8	41,762 (6,300)
Contributions St. Sergius Chapel	5	12,000	S	2,567	\$	4,955	S	7,522	S	6,000	\$	1,522	5	4,648	35	2,874
Investment Income	s	4,000	S	0.60	\$	16	\$	16	S	2,000	\$	(1,984)	s	16	5	*
Continuing Ed/Orsma Revenues	\$	28,000	\$	16	S	120	\$	25	S	14,000	\$	(14,000)	\$		\$	
Other (Yearbook/Desk Calendar/OCPC Royalty	\$	3,700	S	140	\$	6,938	S	7,078	\$	1,850	\$	5,228	\$	207	S	45,207
TOTAL REVENUES	S	1,781,701	\$	452,774	\$	484,567	\$	937,341	\$	890,851	1 3	46,491	1	892,134	3	45,207
EXPENSES													1			
Executive Offices										600000 et et et 1			1			
Salaries	\$	304,993	\$	77,979	\$	77,979	\$	155,958	\$	152,497	\$	3,462	\$	152,496	\$	3,462
Clergy Housing	S	41,215	\$	10,304	5	10,304	\$	20,608	\$	20,608	\$	1	\$	20,608 1,956	\$	39
Payroll Taxes Benefits(Medical, Unemployment, Pension)	S	3,912 76,555	\$	998 16,570	\$	997 12,979	\$	1,995 29,549	\$	1,956 38,278	S	(8,729)	\$	37,391	5	(7,842)
benefits(iviedical, Offertiployment, Pension)	S	426,675	S	105,851	ŝ	102,259	\$	208,110	S	213,338	\$	(5,228)	\$	212,451	\$	(4,341)
					ľ		ľ	,	1			`	1			
Administrative Offices					tivites:		2000		2.5	or the energy			١.		١.	
Salaries	\$	215,500	\$	55,010	S	54,609	\$	109,619	S	107,750	\$	1,869	\$	63,382	\$	46,237 3,537
Payroll Taxes	S	14,382 63,310	\$	4,208 12,747	S	4,178 16,837	5	8,386 29,584	5	7,191 31,655	S	1,195 (2,071)	\$	4,849 11,808	\$	3,537 17,776
Benefits(Medical, Unemployment, Pension) Legal	S	26,000	s	15,593	\$	10,007	š	15,593	s	13,000	\$	2,593	\$	23,415	\$	(7,822)
Oulside contractors	\$	12,000	\$	13,392	\$	5,893	\$	19,285	s	6,000	\$	13,285	\$	26,548	\$	(7,263)
Accounting/Audit	\$	18,500	\$		\$	3	\$	*	5	9,250	\$	(9,250)	\$	-	\$	
Travel & meetings - central admin	\$	21,643	\$	10,036	\$	880	\$	10,916	S	10,822	\$	95	\$	21,437	\$	(10,521)
Telephone	\$	14,000	\$	3,108	\$	3,402	\$	6,510	5	7,000	\$	(490)	\$	6,493	\$	17 (3,410)
Equipment leasing  Postage, mailing services, printing & copying	S	13,103 12,500	\$	4,847 3,322	\$	5,047 2,335	S	9,894 5,657	5	6,552 6,250	S	3,343 (593)	\$	13,304 5,439	\$	(3,410)
Computer exponse	S	12,000	ŝ	652	S	1,955	S	2,607	\$	6,000	5	(3,393)	\$	3,333	\$	(726)
Stipends	S	11,400	\$		S	203	\$	*	\$	5,700	\$	(5,700)	\$	12,000	\$	(12,000)
Office Supplies	S	3,086	\$	475	\$	1,844	\$	2,319	\$	1,543	\$	776	\$	878	\$	1,441
Food	S	5,250	\$	781	\$	701	S	1,482	\$	2,625	\$	(1,143)	\$	3,744	\$	(2,262)
Other administrative expenses(inc Auto)	\$	3,000	\$	1,278 421	S	875	S	2,153 421	5	1,500	S	653 (1,302)	\$	1,670 1,723	\$	483 (1,302)
Insurance - D&O Payroll processing fees	\$	3,446 3,244	\$	1,007	5	505	5	1,512	S	1,622	S	(1,302)	\$	1,673	\$	(161)
Bank fees, registration fees	S	2,850	S	785	5	438	\$	1,223	s	1,425	s	(202)	\$	2,098	\$	(875)
Books, subscriptions, dues & other	S	1,500	\$	301	\$	1,290	\$	1,591	S	750	S	841	\$	1,116	5	475
Total Administrative Offices	\$	456,714	\$	127,963	\$	100,789	\$	228,752	\$	228,357	\$	395	\$	204,910	5	23,842
									1			- 1				
Metropolitan Expenses Metropolitan Travel	\$	43,900	5	12,586	\$	8,410	\$	20,996	\$	21,950	\$	(954)	\$	24,837	\$	(3,841)
Office expense	Ş	5,055	\$	458	\$	2,089	\$	2,547	\$	2,528	\$	20	\$	1,683	\$	864
Office of Military Chaplaincy - Stipends	\$	6,000	\$	1,500	\$	1,500	\$	3,000	\$	3,000	\$		\$	3,000	\$	8
Office of Military Chaplaincy - Expenses	\$	50,555	\$		\$	-	\$		\$		S	10000	S	82	\$	(82)
Total Metropolitan Expenses	S	54,955	\$	14,544	\$	11,999	\$	26,543	\$	27,478	S	(935)	\$	29,602	\$	(3,059)
Holy Synod																
Travel	\$	37,500	S	4,813	s	19,193	\$	24,006	\$	18,750	S	5,256	5	29,585	\$	(5,579)
Special Episcopal Stipends	\$	14,400	S	3,600	S	3,600	\$	7,200	\$	7,200	S	8.00	\$	7,200	\$	*
Food	\$	2,000	S	1,365	S	(#)	S	1,365	S	1,000	\$	365	\$	1,328	\$	37
Legal Office supplies, Postage	\$ \$	623	S		5	481	\$	481	S	312	S	170	\$	971	\$	(490)
Episcopal Salary/Benefils	S	-	s	46	s	36	5	8	\$		S	110	\$	i <del>i</del>	\$	=
Olher	S		S	#3	s	190	\$	*	\$		\$		\$		\$	
Total Holy Synod	S	54,523	\$	9,778	\$	23,274	\$	33,052	\$	27,262	\$	5,791	\$	39,084	\$	(6,032)
Matronalitan Council																
Metropolitan Council Travel and Meelings - MC	5	20,000	\$	14,510	\$	(*)	\$	14,510	\$	10,000	\$	4,510	\$	9,073	\$	5,437
Internal Audit - Travel, Lodging and Meals, Sup	1 5	1,100	S	#1	\$		\$		\$	550	\$	(550)	\$	949	5	(949)
	\$	21,100	\$	14,510	\$	1.5	\$	14,510	\$	10,550	\$	3,960	\$	10,022	5	4,488
Property Support	\$			44.040		44.000		00.000		00 475	100	40.4		00.470		400
Salaries	S	46,350	S	11,819 904	5	11,820 904	\$	23,639 1,808	\$	23,175 1,773	\$	464 35	\$	23,176 1,772	5	463 36
Payroll Taxes Lawn/Grounds Upkeep	S	3,546 31,000	\$	3,500	5	7,085	\$	10,585	\$	15,500	\$	(4,915)	\$	14,660	5	(4,075)
Benefits(Medical, Unemployment, Pension)	S	14,091	\$	3,435	\$	3,275	S	6,710	\$	7,046	s	(336)	s	5,837	5	873
Insurance	\$	36,000	\$	8,604	\$	8,884	\$	17,488	\$	18,000	\$	(512)	\$	17,554	8	(66)
Depreciation	\$	31,000	5	4,081	S	4,081	S	8,162	\$	15,500	\$	(7,338)	\$	15,616	\$	(7,454)
Town Services Fee	S	35,000	5	9,000 970	S	9,000 415	S	18,000 1,385	5	17,500 2,300	S	500 (915)	S	16,000 3,489	5	2,000 (2,104)
Auto expense Electricity	5	4,600 10,000	S	3,492	S	1,884	5	5,376	S	5,000	\$	376	\$	4,688	5	(2, 104) 688
Heating oil	S	13,000	S	5,270	S	1,043	S	6,313	\$	6,500	s	(187)	\$	6,138	\$	175
Garbage removal	5	2,000	S	480	\$	480	s	960	\$	1,000	S	(40)	\$	960	\$	*
Outside contractors	\$	100	\$	95	S	065	\$	*	\$	50	S	(50)	\$	9	3	*
Gas & Water	S	250	5	27	S	1 205	5	58	\$	125 600	\$	(67)	5	104	5	(46)
Supplies Other	S	1,200	S	89 375	5	1,205 407	S	1,294 782	\$	600	\$	694 782	\$	1,903	5	(609) 782
Total Property Support	\$	228,137	\$	52,046	\$	50,514	\$	102,560	\$	114,069	\$	(11,509)	\$	111,897	\$	(9,337)
· · · · · · · · · · · · · · · · · · ·				corporation	1						1					,

42,000 33,000 3,380 - 78,380 35,293 51,142 15,600 3,600 3,040 9,734 118,409 63,548 4,862 32,126		10,710 6,488 1,049 18,247 9,000 3,771 1,466 775		3,370 981 - 14,641 8,999 - 2,297 967 685	****	21,000 9,858 2,030 32,888 17,999 6,068 2,433 1,460	******	21,000 16,500 1,690 39,190 17,647 25,571 7,800 1,800 1,520	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(6,643) 340 (6,303) 353 (25,571) (1,732) 633		21,000 17,175 750 38,925 17,646 25,572 6,714 7,933	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(7) 1
42,000 33,000 3,380 78,380 35,293 51,142 15,600 3,600 3,040 9,734 118,409 63,548 4,862		10,710 6,488 1,049 18,247 9,000 3,771 1,466 775	000000000000000000000000000000000000000	3,370 981 - 14,641 8,999 - 2,297 967 685		9,858 2,030 32,888 17,999 6,068 2,433	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	16,500 1,690 39,190 17,647 25,571 7,800 1,800	5 5 5 5 5 5 5 5 5	340 (6,303) 353 (25,571) (1,732)		17,175 750 38,925 17,646 25,572 6,714	3 3 3 3 3 3 3 3	(6)
33,000 3,380 78,380 35,293 51,142 15,600 3,600 3,040 9,734 118,409 63,548 4,862		9,000 3,771 1,466 775	5 5 5 5 5 5 5 5 5 5 5 5	3,370 981 - 14,641 8,999 - 2,297 967 685	****	9,858 2,030 32,888 17,999 6,068 2,433	5555	16,500 1,690 39,190 17,647 25,571 7,800 1,800		340 (6,303) 353 (25,571) (1,732)	0000 0 0000	17,175 750 38,925 17,646 25,572 6,714	\$ \$ \$ \$ \$	(6)
3,380 - 78,380 35,293 51,142 15,600 3,600 3,040 9,734 118,409 63,548 4,862		1,049 18,247 9,000 3,771 1,466 775	\$ \$ \$ \$ \$ \$ \$ \$ \$	981 - 14,641 8,999 - 2,297 967 685	***	2,030 32,888 17,999 6,068 2,433	***	1,690 39,190 17,647 25,571 7,800 1,800	***	340 (6,303) 353 (25,571) (1,732)	***	750 38,925 17,646 25,572 6,714	\$ \$ \$ \$ \$ \$	(25
78,380  35,293 51,142 15,600 3,640 9,734 118,409  63,548 4,862	8 9 9 9 9 9 9 9	9,000 3,771 1,466 775	\$ \$ \$ \$ \$ \$ \$ \$	8,999 - 2,297 967 685		32,888 17,999 6,068 2,433	\$ \$ \$ \$ \$	39,190 17,647 25,571 7,800 1,800	5 5 5 5 5 5	(6,303) 353 (25,571) (1,732)	00 00 00 00	38,925 17,646 25,572 6,714	\$ \$ \$ \$	(25
35,293 51,142 15,600 3,600 3,040 9,734 118,409 63,548 4,862	* ********	9,000 3,771 1,466 775	\$ \$ \$ \$ \$ \$ \$	8,999 - 2,297 967 685	* * * * * * * * * * * * * * * * * * * *	17,999 6,068 2,433	\$ \$ \$ \$	17,647 25,571 7,800 1,800	5 5 5 5 5	353 (25,571) (1,732)	0 000	17,646 25,572 6,714	\$ \$ \$	
35,293 51,142 15,600 3,600 3,040 9,734 118,409 63,548 4,862	******	9,000 3,771 1,466 775	5 5 5 5 5 5 5	8,999 - 2,297 967 685	***	17,999 6,068 2,433	\$ \$ \$	17,647 25,571 7,800 1,800	5 5 5 5	353 (25,571) (1,732)	w w w	17,646 25,572 6,714	\$ \$ \$	
51,142 15,600 3,600 3,040 9,734 118,409 63,548 4,862	5 5 5 5 5 5	3,771 1,466 775	5 5 5 5 5	2,297 967 685	s s s	6,068 2,433	\$	25,571 7,800 1,800	s	(25,571) (1,732)	\$	25,572 6,714	\$	(2
51,142 15,600 3,600 3,040 9,734 118,409 63,548 4,862	5 5 5 5 5 5	3,771 1,466 775	5 5 5 5 5	2,297 967 685	s s s	6,068 2,433	\$	25,571 7,800 1,800	s	(25,571) (1,732)	\$	25,572 6,714	\$	(2
15,600 3,600 3,040 9,734 118,409 63,548 4,862	\$ \$ \$ \$ \$ \$ \$	3,771 1,466 775	s s s	967 685	s	2,433	\$	7,800 1,800	S	(1,732)	\$	6,714	\$	(<
3,600 3,040 9,734 118,409 63,548 4,862	s s s	1,466 775	s s s	967 685	s s	2,433	\$	1,800	s					
3,040 9,734 118,409 63,548 4,862	s s	775	s s	685	\$					633	\$	7 933		
9,734 118,409 63,548 4,862	\$		S			1,460	S	1 520				,,000	\$	(
118,409 63,548 4,862	S			7.500				1,020	S	(60)	\$	1,443	\$	
63,548 4,862		15,012	Ø.		5	7,500	S	4,867	\$	2,633	S	5,000	\$	
4,862	5		Ф	20,448	\$ 3	35,460	\$	59,205	\$	(23,745)	\$	64,308	\$	(2
4,862	8						1.							
	(4)		\$		\$ 3	32,410	S	31,774	\$	636	S	31,774	\$	
32,126	\$	1,240	\$	1,239	\$	2,479	S	2,431	\$	48	\$	2,430	\$	
	\$	7,980	\$	7,964	\$	15,944	S	16,063	\$	(119)	\$	15,642	\$	
	\$		S		\$	5,703	S		\$	5,703	S	190	\$	
1,100	S		\$		S	3,636	s	550	\$	3,086	S	225	\$	89
101,636			\$			60,172	S	50,818	\$	9,354	\$	50,071	\$	1
	s	531	s	*:	s	531	s	2	s	531	s	1901	3	
1 200	200				S			600				546	1000	
	1000			4 706	1100									
	1.553						0.00							,
														(
				26,200		53,500						54,667		(
		-25	135	#1	11(20)	8						180	3.00	
95,852 7,500	S	23,580	s	7,073	\$	30,653	S	47,926 3,750	\$	(17,273) (3,750)	\$	38,456	\$	(
1,782,481		445,672	\$ :	398,358	\$ 84	44,030	\$	891,241	\$	(47,211)	\$	873,975	\$	(2)
							s	.				- 6		7
(100)		3,100		00,200		30,012	-	(000)	-	55,752	-	10,100	*	
406.000		14 425		B 050		20.205		E2 000		(22.645)		20.212	r	(1
											1000			11
						1,350						1,750		
1,500	\$			*		*		750		(750)	\$		\$	
	S		S	96	S	, ix		- 3		e:	S	300	\$	
114,000	\$	12,635	\$	9,100	\$ 2	21,735	\$	57,000	\$	(35,265)	\$	40,063	\$	(1
											S	3.5		
250				*:	7	*	1 '	*	1 '		10.32	30	\$	
6,318	S	282	\$								S	699	5	
6,318	\$	282	\$	182	\$	464	\$	3,159	\$	(2,695)			\$	
107,682	\$	12,353	\$	8,918	\$ 2	21,271	\$	53,841	\$	(32,570)	\$	39,364	\$	(1
	1000								27		1			
	0.550						1235/Y							
	\$													(
12,000	S	1,500	\$	3,005	\$	4,505	S	6,000	S	(1,495)	S	5,396	\$	
10,000	S	1,500	\$	1,500	\$	3,000	S	5,000	\$	(2,000)	S	3,000	\$	
	3.5		\$		S				S		S		S	(
														1
	2556						252.7							wa.
														(3
106,602	S	18,913	\$	19,852	\$ :	38,765	\$	53,301	\$	(14,536)	S	39,731	\$	(3
- 4	\$		s	×	s	*	s	- 8	\$	(4)	Ľ		\$	
300	\$	543	\$	75,275	\$	75,818	\$	150	\$	75,668	\$	17,792	\$	9
	060										s	200		
	\$	*	\$	*	S	*	S	3	S	*	L		\$	_
300	S	543	\$	75,275	\$ .	75,949	l e	450	2	75 66B	15	17,792	5	9
	1,782,481 (780) 106,000 6,500 1,500 1,500 114,000 1,500 114,000 12,000 10,000 12,000 10,000 12,252 31,575 15,250 8,575 106,602	1,200 \$ 11,000 \$ 18,400 \$ 101,000 \$ 7,000 \$ 95,852 \$ 7,500 \$ 1,782,481 \$ 47,600 \$ 1,50	1,200 \$ 736 11,000 \$ 1,766 18,400 \$ 6,247 101,000 \$ 27,300 7,000 \$ 27,300 7,000 \$ 3,580 7,500 \$ 7,103  1,782,481 \$ 445,672 (760) \$ 7,103  106,000 \$ 11,435 6,500 \$ 1,200 1,500 \$ 5 114,000 \$ 12,635  7,850 \$ 2,420 9,100 \$ 1,500 12,000 \$ 1,500 12,000 \$ 1,500 12,000 \$ 1,500 12,252 \$ 1,500 10,000 \$ 1,500 12,252 \$ 1,500 10,000 \$ 1,500 12,252 \$ 1,500 10,602 \$ 18,913 - \$ -	1,200 \$ 736 \$ 1,786 \$ 11,000 \$ 1,786 \$ 6,247 \$ 101,000 \$ 27,300 \$ 7,000 \$ 7,500 \$ 7,500 \$ 7,500 \$ 7,500 \$ 7,103 \$ 11,435 \$ 6,500 \$ 1,200 \$ 1,500 \$ 12,000 \$ 12,000 \$ 12,000 \$ 1,500 \$ 12,000 \$ 12,000 \$ 12,000 \$ 12,000 \$ 12,000 \$ 12,000 \$ 12,000 \$	1,200 \$ 736 \$ 4,706 11,000 \$ 1,786 \$ 4,706 18,400 \$ 6,247 \$ 3,824 101,000 \$ 27,300 \$ 26,200 7,000 \$ - \$ - \$ - 95,852 \$ 23,580 \$ 7,073 7,500 \$ - \$ - 1,782,481 \$ 445,672 \$ 398,358  (780) \$ 7,103 \$ 86,209  106,000 \$ 11,435 \$ 8,950 6,500 \$ 1,200 \$ 150 1,500 \$ - \$ - \$ - 114,000 \$ 12,635 \$ 9,100	1,200 \$ 736 \$ 4,706 \$ 1,8400 \$ 1,786 \$ 4,706 \$ 3,824 \$ 101,000 \$ 27,300 \$ 26,200 \$ 7,000 \$ 7,000 \$ 7,500 \$ 86,209 \$ \$ 7,500 \$ 7,103 \$ 86,209 \$ \$ 7,500 \$ 7,103 \$ 86,209 \$ \$ 7,500 \$ 7,	1,200 \$ 736 \$ 4,706 \$ 6,492 18,400 \$ 6,247 \$ 3,824 \$ 10,071 101,000 \$ 27,300 \$ 26,200 \$ 53,500 7,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	1,200       \$ 736       \$ 4,706       \$ 6,492       \$ 6,492         18,400       \$ 6,247       \$ 3,824       \$ 10,071       \$ 5,000         101,000       \$ 27,300       \$ 26,200       \$ 53,500       \$ 5,500         7,000       \$ 7.00	1,200 \$ 736 \$ 4,706 \$ 6,492 \$ 5,500 \$ 10,000 \$ 1,766 \$ 4,706 \$ 6,492 \$ 5,500 \$ 7,000 \$ 27,300 \$ 26,200 \$ 53,500 \$ 50,500 \$ 7,000 \$ - \$ - \$ - \$ - \$ 3,500 \$ 50,500 \$ 7,500 \$ - \$ - \$ - \$ - \$ 3,500 \$ 50,500 \$ 1,780 \$ - \$ - \$ - \$ - \$ 3,750 \$ 1,782,481 \$ 445,672 \$ 398,358 \$ 844,030 \$ 891,241 \$ (780) \$ 7,103 \$ 86,209 \$ 93,312 \$ (390) \$ 1,500 \$ 1,200 \$ 150 \$ 1,350 \$ 3,250 \$ 1,500 \$ 1,2635 \$ 9,100 \$ 21,735 \$ 57,000 \$ 1,500 \$ 1,2635 \$ 1,2635 \$ 1,271 \$ 53,841 \$ 107,682 \$ 12,353 \$ 8,918 \$ 21,271 \$ 53,841 \$ 10,7682 \$ 1,500 \$	1,200 \$ 736 \$ 4,706 \$ 6,492 \$ 5,500 \$ 11,000 \$ 1,786 \$ 4,706 \$ 6,492 \$ 5,500 \$ 5,500 \$ 101,000 \$ 27,300 \$ 26,200 \$ 53,500 \$ 50,500 \$ 7,000 \$ - \$ - \$ - \$ - \$ - \$ 5,500 \$ 1,500 \$ 5,500	1,200 \$ 736 \$ \$ 6,492 \$ 5,500 \$ 136 11,000 \$ 1,786 \$ 4,706 \$ 6,492 \$ 5,500 \$ 871 101,000 \$ 27,300 \$ 26,200 \$ 53,500 \$ 50,500 \$ 3,000 7,000 \$ \$ \$ \$ 5,3,500 \$ 3,000 7,000 \$ \$ \$ \$ 3,0653 \$ 47,926 \$ (17,273) 7,500 \$ \$ \$ \$ 3,750 \$ (3,750) \$ (3,750) \$ 1,782,481 \$ 445,672 \$ 398,358 \$ 844,030 \$ 891,241 \$ (47,211) \$ (780) \$ 7,103 \$ 862,09 \$ 93,312 \$ (390) \$ 93,702 \$ 106,000 \$ 11,435 \$ 8,950 \$ 20,385 \$ 53,000 \$ (3,500) \$ 1,500 \$ 1,500 \$ 12,635 \$ 9,100 \$ 21,735 \$ 57,000 \$ \$ (2,695) \$ 14,000 \$ 12,353 \$ 8,918 \$ 21,271 \$ 53,841 \$ (32,570) \$ 107,682 \$ 12,353 \$ 8,918 \$ 21,271 \$ 53,841 \$ (32,570) \$ 10,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,550 \$ 1,500 \$ 1,500 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,550 \$ 1,500 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,550 \$ 1,695 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,550 \$ 1,500 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,550 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,550 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,550 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 4,550 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,500 \$ 1,500 \$ 1,500 \$ 3,000 \$ 1,500 \$ 1,	1,200	1,200	1,200

		FINAL Budget 2017		Actual Q1 2017		Actual Q2 2017		Actual Thru 6/30/2017	ľ	Budget 6/30/2017		Variance to Budget		2016 Actual	ı	2017 /s 2016
- Seminary	\$	5,000	\$	25	\$	1,525	\$	1,550	\$	2,500	\$	(950)		2,427	\$	(877)
- Kavalenko Trust	\$	2,500	\$	2,186	\$		\$	4,109	\$		\$	2,859	\$	4,433	\$	(324)
- McGuire Trust	\$	3,200	\$	183	\$	275	S	458	\$	1,600	\$	(1,142)	\$	847	\$	(389)
- All American Council	\$		\$	*	\$	*	5	5.0	\$		\$	5	\$	100	\$	12
- Other Bequests	S	30	\$	*	S	61,880	S	61,880	\$		\$	61,880	\$		\$	61,880
Total Temporarily Restricted Revenues	S	20,700	\$	3,343	\$	66,978	\$	70,321	\$	10,350	\$	59,971	\$	11,589	\$	58,732
xpenses:													\$	-	\$	
Charity	\$	5,000	\$	4,800	\$	-	\$	4,800	\$		\$	2,300	S	-	\$	4,800
Mission School	\$	190	\$		\$	2,377	S	2,377	\$		S	2,377	\$	-	\$	2,377
Church Planting Grants	\$	5,000	\$	ž.	\$	-	S		\$		S	(2,500)	\$	-	\$	-
Seminary	S	5,000	\$		S	-	\$	72	\$	2,500	S	(2,500)	\$	(5,110)	\$	5,110
Publications	\$	3	\$	Ş	\$	-	\$	74	\$	-	\$	************	S	-	\$	
Kavalenko Trust	S	325	\$	350	S	928	\$	1,278	S		S	1,116	S	733	3	545
McGuire Trust	S	4,325	\$	350	5	15	5	365	S	2,163	S	(1,798)	\$	325	\$	40
All American Council (including PCC)	S	6,000	\$	4,610	S	7,084	S	11,694	S	3,000	S	8,694	\$	462	\$	11,232
Other (Release from Restrictions)	\$	3	S		S		\$	;÷	\$	2.0	\$		\$	1,500	3	(1,500)
otal Temporarily Restricted Disbursements	S	25,650	\$	10,110	\$	10,404	\$	20,514	\$	12,825	\$	7,689	\$	8,130	\$	22,604
et Temporarity Restricted Surplus/(Deficit)	S	(4,950)	\$	(6,767)	\$	56,574	\$	49,807	S	(2,475)	\$	52,282	\$	3,459	\$	36,128
Permanently Restricted Funds:																
Revenue:									10		1					
- St Andrew's Endowment	S	1,000	\$	808	\$	4,397	\$	5,205	S	500	S	4,705	\$	3,543	\$	1,662
Mission Endowment	S	4,000	\$	37,383	\$	27,570	\$	64,953	S	2,000	\$	62,953	\$	25,272	\$	39,681
Main Endowment	\$	4,000	\$	10,842	\$	82,878	\$	93,720	\$	2,000	\$	91,720	\$	15,008	\$	78,712
FOS Endowment	\$	1,000	\$	631	\$	3,220	\$	3,851	\$	500	\$	3,351	\$	2,091	5	1,760
otal Revenues	\$	10,000	\$	49,664	\$	118,065	\$	167,729	\$	5,000	\$	162,729	\$	45,914	\$	121,815
funds Released:												2011-2011-1	\$	-		
St Andrew's Endowment	5	850	\$	141	\$	6,634	\$	6,775	5		\$	6,775	\$	241	\$	6,534
Mission Endowment	\$		\$	1,065	\$	1,325	\$	2,390	\$		\$	2,390	\$	1,811	\$	579
Main Endowment	\$	(5)	\$	1,340	5	1,762	\$	3,102	S	9	\$	3,102	\$	1,840	\$	1,262
FOS Endowment	S		\$	93	\$	93	\$	186	S		\$	186	S	160	5	26
otal Funds Released	\$		\$	2,639		9,814		12,453	\$		\$	12,453	\$	4,052	\$	8,401
let Permanently Restricted Surplus/(Deficit)	\$	10,000	\$	47,025	\$	108,251	\$	155,276	\$	5,000	\$	150,276	\$	41,862	\$	113,414
otal Change in Net Assets	\$	5,350	\$	40,801	\$	240,100	\$	280,901	\$	2,675	\$	278,226	\$	63,113	\$	217,788

	vities VS Burn	get- RECAP BY DEP	ARTI	MENT							EXHIBIT B -3		
		ended 7/31/17								-	EXTRIBIT B V	-	
FOI	the months	suded 1/21/11					-			-		-	
	7				-		-			-		-	
					_		_		VOTE	-	2018 5 1 1	4	N
	1110	FINAL	F	Actual Q1	A	ctual Q2	A	ctual Q3	YTD		2017 Budget	-11	Variance
	В	udget 2017		2017		2017		2017	7/31/2017		7/31/2017		to Budge
Inrestricted Funds:												- 1	
Diocesan Support	\$	1,732,001	\$	414,941	\$	469,568	\$	138,930	\$ 1,023,439	\$	1,010,334	\$	-1
Contributions	\$	2,000	\$	2,115	\$	3,089	\$	501	\$ 5,70	5 \$	1,167	1 \$	
Chapel	\$	12,000	\$	2,567	\$	4,955	\$	199	\$ 7,72		7,000	1 \$	;
Continuing Education Workshop Revenue	\$	18,000	\$	-7	\$	.,,	\$		\$ -	\$		1 \$	
			S	33,152	\$	6,953	S	12	\$ 40,117			-	4-1,5-4
Other	\$	17,700	1		-		-					S	
Total Revenues	\$	1,781,701	\$	452,775	\$	484,565	Ş	139,642	\$ 1,076,982	\$	1,039,326	\$	3
Expenses:					\$	8							
Executive Offices	\$	426,675	S	105,851	\$	102,259	\$	34,134	\$ 242,244	. \$	248,894	\$	
Administration	\$	456,714	S	127,963	\$	100,789	\$	37,956	\$ 266,708	3 \$	266,417	1 \$	
Vetropolitan Expenses	\$	54,955	\$	14,544	\$	11,999	\$	2,202	\$ 28,745			1 \$	
	\$	54,523	\$	9,778	\$	23,275	\$	5,220	\$ 38,273			1 \$	
Holy Synod						25,275							
Metropolitan Council	\$	21,100	\$	14,510	\$	50.515	\$	2,953	\$ 17,463			1 \$	
Property Support	\$	228,137	\$	52,046	\$	50,513	\$	22,767	\$ 125,326			\$	
Communications/TOC	\$	78,380	\$	18,247	\$	14,640	\$	5,746	\$ 38,630			1 \$	
External Affairs/ St Catherine's	\$	118,409	\$	15,012	\$	20,447	\$	10,970	\$ 46,429	\$	69,072	1 \$	
Archives	\$	101,636	\$	27,541	\$	32,631	\$	9,539	\$ 69,71		59,288	1.\$	1
St Sergius Chapel	S	11,000	\$	1,786	\$	4,706	\$	699	\$ 7,19			\$	
Ordination Candidate Testing	\$	18,400	\$	6.247	\$	3,824	\$	1,000	\$ 11,07			5	
	S	95,852	\$	23,580	\$	7,073	\$	13,531	\$ 44,184		and the second second	\$	
Office of Policy on Sexual Misconduct			_				_					9	
Board of Theological Education	\$	1,200	\$	736	\$		\$	*		_			
PCC Expenses	\$		\$	531	\$		\$	3	\$ 53	_		\$	
Church Planting Grants	\$	101,000	\$	27,300	\$	26,200	\$	8,000	\$ 61,500	) \$		1 8	
Seminary Support	\$	7,000	\$	2			\$		\$ -	\$	4,083	1 \$	3 (
Strategic Planning-Continuing Education	\$	7,500	\$	- 2	\$	- 0	\$	2	\$	\$	4,375	1.5	i
Total Operating Expenses	\$	1,782,481	\$	445,672	\$	398,356	\$	154,717	\$ 998,745	5 \$		1 \$	
Total Operating Expenses		1,102,101	1		7		-			-	.,,		
Net Operating Surplus(Deficit)	\$	(780)		7,103	s	86,209	\$	(15,075)	\$ 78,23	' \$	(455)	S	7
N			P	7,103	9	00,203	-	(		Ť			
'Stewards of the Orthodox Church' and	Departmenta	l Ministries:									00.500		
N			\$	12,635	\$	9,100		1,998	\$ 23,73		66,500	1 3	
'Stewards of the Orthodox Church' and Revenue (Appeals & DVP Program)	Departmenta	l Ministries:									66,500		
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses:	Departmenta \$	I Ministries: 114,000	\$	12,635	\$	9,100	\$	1,998	\$ 23,73	3 .5		) \$	) (4
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program) Expenses: Administrative Expenses	Departmenta \$ \$	Ministries: 114,000 6,318	\$	12,635 282	\$	9,100	\$	1,998	\$ 23,733 \$ 72	3 \$	3,686	3	5 (4
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy	Departmenta \$ \$ \$ \$	114,000 6,318 7,850	\$ \$	12,635 282 2,420	\$ \$	9,100 182 1,900	\$ \$ \$	1,998 260 500	\$ 23,733 \$ 724 \$ 4,820	3 S 1 S	3,686   4,579	3 3	S (4
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization	Departmenta \$ \$ \$ \$ \$	114,000 6,318 7,850 9,100	\$ \$ \$ \$	12,635 282 2,420 1,500	\$ \$ \$	9,100 182 1,900 1,500	\$ \$ \$	1,998 260 500 500	\$ 23,733 \$ 724 \$ 4,820 \$ 3,500	3 \$ 4 \$ 0 \$	3,686   4,579   5,308	3 3 3	6 (4 6
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization Liturgical Music	Departmental \$ \$ \$ \$ \$ \$	6,318 7,850 9,100 12,000	\$ \$ \$ \$	12,635 282 2,420 1,500 1,500	\$ \$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005	\$ \$ \$ \$	1,998 260 500 500 747	\$ 23,73; \$ 72- \$ 4,82; \$ 3,500 \$ 5,25;	3 \$ 4 \$ 0 \$ 0 \$ 2 \$	3,686 4,579 5,308 7,000	3 3 3	
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization	Departmenta \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000 6,318 7,850 9,100 12,000	\$ \$ \$ \$ \$ \$	12,635 282 2,420 1,500 1,500	\$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,500	\$ \$ \$ \$ \$	1,998 260 500 500 747 500	\$ 23,733 \$ 72: \$ 4,826 \$ 3,506 \$ 5,255 \$ 3,500	3 \$ 1 \$ 0 \$ 0 \$ 2 \$ 0 \$	3,686 4,579 5,308 7,000 5,833	3 3 3	6 (4 6 6 6 6
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization Liturgical Music	Departmental \$ \$ \$ \$ \$ \$	6,318 7,850 9,100 12,000	\$ \$ \$ \$ \$ \$	12,635 282 2,420 1,500 1,500	\$ \$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005	\$ \$ \$ \$	1,998 260 500 500 747	\$ 23,73; \$ 72- \$ 4,82; \$ 3,500 \$ 5,25;	3 \$ 1 \$ 0 \$ 0 \$ 2 \$ 0 \$	3,686 4,579 5,308 7,000 5,833	3 3 3	6 (4 6 6 6 6
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education	Departmenta \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000 6,318 7,850 9,100 12,000	\$ \$ \$ \$ \$ \$	12,635 282 2,420 1,500 1,500	\$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,500	\$ \$ \$ \$ \$	1,998 260 500 500 747 500	\$ 23,733 \$ 72: \$ 4,826 \$ 3,506 \$ 5,255 \$ 3,500	3 \$ 4 \$ 0 \$ 0 \$ 2 \$ 0 \$	3,686 4,579 5,308 7,000 5,833 7,147	3 3 3	6 (4
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization Evangelization Pastoral Life Christian Education Youth and Young Adults	Departmental S S S S S S S S S S S S S S S S S S S	6,318 7,850 9,100 12,000 10,000 12,252 31,575	\$ \$ \$ \$ \$ \$ \$	12,635 282 2,420 1,500 1,500 1,500 5,993	\$ \$ \$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,500 1,788 4,847	\$ \$ \$ \$ \$ \$	1,998 260 500 500 747 500 500 125	\$ 23,733 \$ 72 \$ 4,82 \$ 3,50 \$ 5,25 \$ 3,50 \$ 3,78 \$ 10,96	3 S 4 S 5 S 5 S	3,686 4,579 5,308 7,000 5,833 7,147 18,419	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations	Departmental S S S S S S S S S S S S S S S S S S S	6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250	\$ \$ \$ \$ \$ \$ \$ \$ \$	12,635 282 2,420 1,500 1,500 1,500 5,993 3,000	\$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,500 1,788 4,847 3,812	\$ \$ \$ \$ \$ \$ \$	1,998 260 500 500 747 500 500 125 1,000	\$ 23,73; \$ 72; \$ 4,82; \$ 3,50; \$ 3,50; \$ 3,78; \$ 10,96; \$ 7,81;	3 \$ 4 \$ 0 \$ 0 \$ 2 \$ 0 \$ 3 \$ 5 \$ 2 \$	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid	Departmental S S S S S S S S S S S S S S S S S S S	6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575	\$ \$ \$ \$ \$ \$ \$ \$	12,635 282 2,420 1,500 1,500 1,500 5,993 3,000 1,500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998 260 500 500 747 500 500 125 1,000 500	\$ 23,73; \$ 72; \$ 4,82; \$ 3,50; \$ 3,50; \$ 3,78; \$ 10,96; \$ 7,81; \$ 3,500	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations	Departmental S S S S S S S S S S S S S S S S S S S	6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250	\$ \$ \$ \$ \$ \$ \$ \$ \$	12,635 282 2,420 1,500 1,500 1,500 5,993 3,000	\$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,500 1,788 4,847 3,812	\$ \$ \$ \$ \$ \$ \$	1,998 260 500 500 747 500 500 125 1,000	\$ 23,73; \$ 72; \$ 4,82; \$ 3,50; \$ 3,50; \$ 3,78; \$ 10,96; \$ 7,81;	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid	Departmental S S S S S S S S S S S S S S S S S S S	6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635 282 2,420 1,500 1,500 1,500 5,993 3,000 1,500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998 260 500 500 747 500 500 125 1,000 500	\$ 23,733 \$ 72: \$ 4,82: \$ 3,500 \$ 3,78! \$ 10,96! \$ 7,81: \$ 3,500 \$ 43,86	33 S 34 S 30 S 30 S 30 S 30 S 30 S 30 S 30 S 30	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses  Net SOCA/Departmental Costs	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000 6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635 282 2,420 1,500 1,500 1,500 5,993 3,000 1,500 19,195 (6,560)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,788 4,847 3,812 1,500 20,034 (10,934)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 500 4,632 (2,634)	\$ 23,733 \$ 724 \$ 4,826 \$ 3,500 \$ 5,255 \$ 3,500 \$ 10,966 \$ 7,811 \$ 3,500 \$ 43,86	33 S S S S S S S S S S S S S S S S S S	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5 (2
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses  Net SOCA/Departmental Costs Net Operating Income	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195 (6,560)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100  182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 500 4,632 (2,634) (17,709)	\$ 23,73; \$ 72: \$ 4,82! \$ 3,50! \$ 3,50! \$ 10,96! \$ 7,81! \$ 3,50! \$ 43.86 \$ (20,12)	33 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870	999999999999999999999999999999999999999	
"Stewards of the Orthodox Church" and Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses Institutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses  Net SOCA/Departmental Costs	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000 6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635 282 2,420 1,500 1,500 1,500 5,993 3,000 1,500 19,195 (6,560)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,788 4,847 3,812 1,500 20,034 (10,934)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 500 4,632 (2,634)	\$ 23,73; \$ 72: \$ 4,82i \$ 3,50i \$ 3,50i \$ 10,96i \$ 7,81; \$ 3,50i \$ 43,86i	33 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870	999999999999999999999999999999999999999	
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses  Net SOCA/Departmental Costs Net Operating Income	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080 300	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195  (6,560)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100  182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 4,632 (2,634) (17,709)	\$ 23,733 \$ 72- \$ 4,821 \$ 3,500 \$ 5,25; \$ 3,500 \$ 7,81; \$ 3,500 \$ 43,86 \$ (20,12) \$ 58,109	3 3 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 630	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6 (4 6 ) 6 ) 6 ) 6 ) 7 (2 8 ) (2
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youln and Young Adults Dialconal Vocations Christian Service/Humanitarian Aid Total Expenses Net SOCA/Departmental Costs Net Operating Income Net Operating Income (GAAP Basis) Temporarily Restricted:	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195 (6,560)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100  182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 500 4,632 (2,634) (17,709)	\$ 23,733 \$ 72- \$ 4,821 \$ 3,500 \$ 5,25; \$ 3,500 \$ 7,81; \$ 3,500 \$ 43,86 \$ (20,12) \$ 58,109	3 3 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 630	999999999999999999999999999999999999999	6 (4 6 ) 6 ) 6 ) 6 ) 7 (2 8 ) 8 ) 8 ) 9 (2
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youln and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses  Net SOCA/Departmental Costs Net Operating Income Net Operating Income (GAAP Basis) Temporarily Restricted: Revenues	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080 300	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12.635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195  (6,560) 543	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275 75,275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 4,632 (2,634) (17,709)	\$ 23,733 \$ 724 \$ 4,821 \$ 3,500 \$ 5,255 \$ 3,500 \$ 7,811 \$ 3,500 \$ 43,86 \$ (20,12) \$ 58,100 \$ 82,89	3 3 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 45,870 175	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6 (2 6 ) 6 ) 6 ) 6 ) 7 (2 6 ) 7 (2
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses  Net SOCA/Departmental Costs Net Operating Income Net Operating Income (GAAP Basis) Temporarily Restricted: Revenues Expenses	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080 300 20,700 (25,650)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195  (6,560) 543  543  3,343 (10,110)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100  182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275 75,275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 747 500 500 125 1,000 500 4,632 (2,634) (17,709)	\$ 23,73; \$ 72: \$ 4,82i \$ 3,50i \$ 5,25; \$ 3,50i \$ 7,81; \$ 3,50i \$ 43,86i \$ (20,12i \$ 58,10i \$ 58,10i	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 430 175	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6 (2 6 ) 6 ) 6 ) 6 ) 7 (2
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses Net SOCA/Departmental Costs Net Operating Income Net Operating Income (GAAP Basls)	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080 300	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12.635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195  (6,560) 543	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100 182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275 75,275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 4,632 (2,634) (17,709)	\$ 23,73; \$ 72: \$ 4,82i \$ 3,50i \$ 5,25; \$ 3,50i \$ 7,81; \$ 3,50i \$ 43,86i \$ (20,12i \$ 58,10i \$ 58,10i	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 430 175	20 00 00 00 00 00 00 00 00 00 00 00 00 0	6 (2 6 ) 6 ) 6 ) 6 ) 7 (2
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses  Net SOCA/Departmental Costs Net Operating Income Net Operating Income (GAAP Basis) Temporarily Restricted: Revenues Expenses	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080 300 20,700 (25,650)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195  (6,560) 543  543  3,343 (10,110)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100  182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275 75,275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 747 500 500 125 1,000 500 4,632 (2,634) (17,709)	\$ 23,73; \$ 72: \$ 4,82i \$ 3,50i \$ 5,25; \$ 3,50i \$ 7,81; \$ 3,50i \$ 43,86i \$ (20,12i \$ 58,10i \$ 58,10i	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 430 175	20 00 00 00 00 00 00 00 00 00 00 00 00 0	6 (2 6 ) 6 ) 6 ) 6 ) 7 (2
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses Net SOCA/Departmental Costs Net Operating Income Net Operating Income (GAAP Basis) Temporarily Restricted: Revenues Expenses Net Surplus/(Deficit) Permanentiy Restricted:	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080 300 20,700 (25,650)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195  (6,560) 543  543  3,343 (10,110)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100  182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275 75,275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 747 500 500 125 1,000 500 4,632 (2,634) (17,709)	\$ 23,733 \$ 72: \$ 4,82: \$ 3,500 \$ 3,78! \$ 10,96! \$ 7,81: \$ 3,500 \$ 43,86: \$ (20,12: \$ 58,100 \$ 58,100 \$ 38,36:	33 S S S S S S S S S S S S S S S S S S	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 175 175	20 00 00 00 00 00 00 00 00 00 00 00 00 0	5 (4 5 (4 6 (2 6 (2 6 (2 6 (2 6 (2 6 (2
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses Net SOCA/Departmental Costs Net Operating Income Net Operating Income (GAAP Basis) Temporarily Restricted: Revenues Expenses Net Surplus/(Deficit) Permanently Restricted; Revenues Revenues	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080 300 20,700 (25,650) (4,950)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195  (6.560) 543  543  3,343 (10,110) (6,767)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100  182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275 75,275 66,978 (10,404) 56,574	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 500 4,632 (2,634) (17,709)  12,576 (24,017) (11,441)	\$ 23,733 \$ 72- \$ 4,826 \$ 3,500 \$ 5,25; \$ 3,500 \$ 7,811; \$ 3,500 \$ 43,86 \$ (20,12) \$ 58,100 \$ 58,100 \$ 3,936 \$ 186,64	\$\\ \frac{1}{3} \\ \frac{3}{3} \\ \f	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 175 175 12,075 (14,963) (2,888)	00 00 00 00 00 00 00 00 00 00 00 00 00	5 (4 5 (4 6 (5) 6 (5) 6 (5) 6 (2) 6 (2) 6 (2) 6 (2) 6 (2) 6 (2) 6 (2) 6 (2) 6 (3) 6 (4) 6 (4
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youln and Young Adults Dialconal Vocations Christian Service/Humanitarian Aid Total Expenses Net SOCA/Departmental Costs Net Operating Income Net Operating Income (GAAP Basis) Temporarily Restricted: Revenues Expenses Net Surplus/(Deficit) Permanently Restricted; Revenues Expenses	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080 300 20,700 (25,650) (4,950)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195  (6.560) 543  543  3,343 (10,110) (6,767)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100  182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275  75,275 66,978 (10,404) 56,574	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 4,632 (2,634) (17,709)  (17,709)  12,576 (24,017) (11,441)  18,915 (3,001)	\$ 23,733 \$ 72- \$ 4,82(\$ \$ 3,500(\$ \$ 5,25; \$ 3,50(\$ \$ 7,81; \$ 3,50(\$ \$ 43,86; \$ (20,12) \$ 58,10; \$ 58,10; \$ 38,36; \$ (44,53) \$ 38,36; \$ 186,644 \$ (15,45;	33 S 41 S 50	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 175 175 12,075 (14,963) (2,888)		6 (4 6 6 6 6 6 6 6 6 6 6 6 6 6 7 6 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youth and Young Adults Diaconal Vocations Christian Service/Humanitarian Aid Total Expenses Net SOCA/Departmental Costs Net Operating Income Net Operating Income (GAAP Basis) Temporarily Restricted: Revenues Expenses Net Surplus/(Deficit) Permanently Restricted; Revenues Revenues	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080 300 20,700 (25,650) (4,950)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195  (6.560) 543  543  3,343 (10,110) (6,767)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100  182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275 75,275 66,978 (10,404) 56,574	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 500 4,632 (2,634) (17,709)  12,576 (24,017) (11,441)	\$ 23,733 \$ 72- \$ 4,82(\$ \$ 3,500(\$ \$ 5,25; \$ 3,50(\$ \$ 7,81; \$ 3,50(\$ \$ 43,86; \$ (20,12) \$ 58,10; \$ 58,10; \$ 38,36; \$ (44,53) \$ 38,36; \$ 186,644 \$ (15,45;	33 S 41 S 50	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 175 175 12,075 (14,963) (2,888)		6 (4 6 ) 6   6   6   6   6   6   6   6   6
"Stewards of the Orthodox Church" and I Revenue (Appeals & DVP Program)  Expenses: Administrative Expenses nstitutional Chaplaincy Evangelization Liturgical Music Pastoral Life Christian Education Youln and Young Adults Dialconal Vocations Christian Service/Humanitarian Aid Total Expenses Net SOCA/Departmental Costs Net Operating Income Net Operating Income (GAAP Basis) Temporarily Restricted: Revenues Expenses Net Surplus/(Deficit) Permanently Restricted; Revenues Expenses	Departmenta  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	114,000  6,318 7,850 9,100 12,000 10,000 12,252 31,575 15,250 8,575 112,920 1,080 300 20,700 (25,650) (4,950)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,635  282 2,420 1,500 1,500 1,500 1,500 1,500 1,500 1,500 19,195  (6.560) 543  543  3,343 (10,110) (6,767)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,100  182 1,900 1,500 3,005 1,500 1,788 4,847 3,812 1,500 20,034 (10,934) 75,275  75,275 66,978 (10,404) 56,574	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,998  260 500 500 747 500 500 125 1,000 4,632 (2,634) (17,709)  (17,709)  12,576 (24,017) (11,441)  18,915 (3,001)	\$ 23,73; \$ 72: \$ 4,82! \$ 3,50! \$ 5,25; \$ 3,50! \$ 10,96! \$ 7,81; \$ 3,50! \$ 43,86* \$ (20,12) \$ 58,10! \$ 58,10! \$ 39,36! \$ 186,64* \$ (15,45* \$ 171,19!	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3,686 4,579 5,308 7,000 5,833 7,147 18,419 8,896 5,002 65,870 175 12,075 (14,963) (2,888) 5,833		6 (2 6 ) 6 ) 6 ) 6 ) 7 ) 7 ) 8 ) 8 ) 9

Revised 9/7/2017

<u>Department</u>		Actual 2016		nal Approved Budget 2017	1	Variance	Projected 2017	į	Final Budget 2018		<u>Variance</u>		% of Budget
Total Operating Revenues	\$	1,867,845	\$	1,769,701	\$	(98,144)	\$ 1,817,402.00	\$	1,749,344	\$	(68,058)	(1)	94.8%
Expenses by Department/Office:													
Administration	S	436,777	\$	445,814.20	\$	9,037	\$ 436,374.48	\$	436,172,29	S	(202)		23.6%
Executive	\$	425,199	\$	437,574.81	\$	12,376	\$ 428,668.39	\$	430,142,16	S	1,474		23.3%
Archives	s	101,577	\$	101,636.41	\$	59	\$ 102,554.56	\$	101,667.68	S	(887)		5.5%
External Affairs	S	76,220	\$	65,033.36	\$	(11, 187)	\$ 65,493.05	\$	65,611.05	\$	118		3,6%
Property Maintenance	\$	239,166	\$	228,136,78	\$	(11,029)	\$ 214,531.37	\$	217,273.58	\$	2,742		11.8%
TOC/Communications	\$	83,615	\$	78,380,00	\$	(5,235)	\$ 78,126.00	\$	81,200.00	\$	3,074		4.4%
Holy Synod	S	69,614	\$	54,523.00	\$	(15,091)	\$ 62,056.00	\$	61,280.00	\$	(776)		3.3%
Metropolitan's Office	\$	64,109	\$	54,955.00	\$	(9,154)	\$ 63,972.00	\$	67,324.00	\$	3,352		3.6%
Metropolitan Council	\$	29,901	\$	21,100.00	\$	(8,801)	\$ 29,002.00	\$	28,200.00	\$	(802)		1.5%
St Catherine's Representation	\$	45,322	\$	53,376.44	\$	8,054	\$ 28,100.00	\$	60,600.00	\$	32,500	(2)	3.3%
Ordination Candidate Testing	\$	23,572	\$	18,400.00	\$	(5,172)	\$ 20,542.00	\$	20,400.00	\$	(142)	. ,	1.1%
Board of Theological Education	\$	806	\$	1,200.00	\$	394	\$ 1,100.00	\$	1,200.00				0.1%
ORSMA	\$	91,804	\$	95,852.00	\$	4,048	\$ 94,256.48	\$	66,930.20	\$	(27,326)	(3)	3.6%
Office of Continuing Education	\$	13,750	\$	7,500.00	\$	(6,250)	\$ 9,000.00	\$	9,000.00	\$		` ′	0.5%
Total Expenses	\$	1,701,432	\$	1,663,482.00	\$	(37,950)	\$ 1,633,776.34	\$	1,647,000.96	\$	13,125		89.2%
Operating Surplus/(Deficit)	\$	166,413	\$	106,219.00	\$	(60,194)	\$ 183,625.66	\$	102,343.04	\$	(81,183)		5.5%
SOCA/Departmental/Appeal Revenues	s	73,046	\$	114,000.00	\$	40,954	\$ 69,822,00	\$	96,090,96	s	26,269	(4)	5.2%
Departmental Expenses	s	(100,355)	S	(112,219.00)		(11,864)	\$ I CONTROL OF THE PROPERTY OF THE PARTY OF TH	\$	(103,434.00)		(12,219)	(-1)	5.6%
Net SOCA/Dept Surplus/(Deficit)	\$	(27,309)	\$	1,781.00	_	29,090	\$ (21,393.00)	-	(7,343.04)	-	14,050		-0.4%
Planting Grants funded from Operations	\$	(105,667)	æ	(101,000.00)	æ	4,667	\$ (103,930.00)		(77 000 00)		20.020	(5)	4.007
Seminary/Monastery Grants funded from Operations	\$	(12,000)		(7,000.00)		5.000	\$ 		(77,000.00)	Ф	26,930	(5)	4.2%
PCC/ACC Expenses funded from Operations	\$	(227)		(7,000.00)	\$	227	\$ (7,000.00)	\$	(18,000.00)	\$	1		1.0%
Total Operating Surplus/(Deficit)	\$	21,210	\$	%	\$	(21,210)	\$ 51,302.66	\$	0.00	\$	(51,303)		0.0%

Total Operating Revenues Total Operating Expenses

\$ 1,845,434.96 \$ 1,845,434.96

(1)	Diocesan Support based on new formula; with Dioceses	at 48% ir	2017 moving de	own to 46%,
	Diocesan Support = \$1,706,644	\$	1,706,644.00	This is down \$45K from 2017
	Continuing Ed Revenues = \$7,500	\$	7,500.00	
	ORSMA Investigation billback = \$6,000	\$	6,000.00	
	Other Contributions/OCPC Rev =	\$	29,200.00	This is down \$22K from 2017
		\$	1,749,344.00	
(2)	Increase is for full time Dean for St Calherine's	\$	45,600.00	
	Additional increase for Travel	\$	15,000.00	
(3)	Decrease is lower medical insurance for Coordinator	\$	(9,927.00)	
	and proposed reduction in Investigator fee	\$	(18,000.00)	
(4)	SOCA was low in 2017; modest increase in 2018	\$	96,000.00	

(5) This does not represent a reduction in Planting Grant; it includes funding one annual planting grant (\$24K) from the Missions Endowment in lieu of the annual Mission School, which was only approved for 3 years and 2017 concluded this project.

#### The Orthodox Church in America Assessments Preliminary Budget 2018

#### Exhibit C-1

?	Actual 2015		actual 2015		actual 2016		Projected		Prelim			2018	2015
	Census	Α	ssessment	-	Assessment		2017		2018		Pro	AAC Assess	Actual
Archdiocese of Washington	761	\$	68,490.00	\$	63,437.00	\$	57,448.00	\$	55,054.00	3%	\$	9,015.52	\$ 9,412
Diocese of the South	2,588	\$	232,920.00	\$	241,604.00	\$	255,636.00	\$	255,637.00	15%	\$	40,117.87	\$ 31,050
Diocese of Eastern PA	2,585	\$	232,650.00	\$	171,928.00	\$	159,783.00	\$	153,125.00	9%	\$	25,075.31	\$ 33,462
Diocese of New England	1,716	\$	154,440.00	\$	151,500.00	\$	145,440.00	\$	141,400.00	8%	,	22,824.42	\$ 22,237
Diocese of Western PA	2,367	\$	213,018.00	\$	125,798.00	\$	151,968.00	\$	145,636.00	9%	\$	23,848.88	\$ 24,450
Diocese of New York/NJ	3,207	\$	288,630.00	\$	217,573.00	\$	204,776.00	\$	196,244.00	12%	*	32,136.23	\$ 40,900
Diocese of the Midwest	4,691	\$	422,188.00	\$	501,432.00	\$	425,624.00	\$	407,889.00	24%	,	66,794.69	\$ 62,075
Diocese of the West	2,412	\$	217,080.00	\$	214,620.00	\$	268,659.00	<u> </u>	268,659.00	15%	\$	42,161.61	\$ 30,850
Totals	20,327	\$	1,829,416.00	\$	1,687,892.00	\$	1,669,334.00	\$	1,623,644.00				
Albanian Archdiocese		\$	21,600.00	\$	21,600.00	\$	22,000.00	\$	22,000.00	1%	\$	3,452.54	\$ -
Bulgarian Diocese		\$	5,000.00	\$	10,000.00	\$	10,000.00	\$	10,000.00	1%	\$	1,569.34	\$ -
Romanian Episcopate		\$	24,000.00	\$	36,000.00	\$	36,000.00	\$	36,000.00	2%	\$	5,649.61	\$ -
Archdiocese of Alaska		\$	15,000.00	\$	19,339.42	\$	15,000.00	\$_	15,000.00	1%	\$	2,354.00	\$ 
		\$	1,895,016.00	\$	1,774,831.42	\$	1,752,334.00	\$	1,706,644.00	100%	\$	275,000.00	\$ 254,436
Decrease		\$	(21,064.00)			\$	(22,497.42)	\$	(45,690.00)				
% Decrease			-1%				-1%						
	l					l,		ļ					

#### Summary Budget 2018-Exh C2

,844.00 \$ ,800.00 \$ ,258.29 \$ - \$ ,130.00 \$ ,900.00 \$	By Depa 07 Exec \$ - \$ 418,997.16 \$ - \$ 5,300.00		ary Budget - 20 and and Catego 08 Archives 99,905.68	ry	09 Ext Affairs 38,911,05 	\$ \$ \$ \$	3,000.00 65,598.58 16,325.00	s	12/13 OC/Comm - - - - 42,700,00	\$ \$ \$ \$ \$	14 loly Synod	\$ \$ \$ \$	15 Met's Office 250.00	\$ 555	16 MC
,844.00 \$ ,800.00 \$ ,258.29 \$ - \$ ,1130.00 \$ ,900.00 \$	07 Exec \$ 418,997.16 \$ 5 \$ 5,300.00 \$ 5,800.00	\$ \$ \$ \$ \$	08 Archives	\$ \$	38,911.05 - 12,600.00	\$ \$ \$ \$	3,000.00 65,598.58 16,325.00	\$ \$ \$	- - - - - 42,700.00	\$ \$ \$ \$ \$	oly Syned	<b>s</b>	250.00	5 5 5	MC
,844.00 \$ ,800.00 \$ ,258.29 \$ - \$ ,1130.00 \$ ,900.00 \$	Exec \$ 418,997.16 \$ -5 \$ 5,300.00 \$ 5,800.00	\$ \$ \$ \$ \$	99,905.68	\$ \$	38,911.05 - 12,600.00	\$ \$ \$ \$	3,000.00 65,598.58 16,325.00	\$ \$ \$	- - - - - 42,700.00	\$ \$ \$ \$ \$	oly Syned	<b>s</b>	250.00	5 5 5	MC .
,844.00 \$ ,800.00 \$ ,258.29 \$ - \$ ,1130.00 \$ ,900.00 \$	\$ 418,997.16 \$ 5,300.00 \$ 5,800.00	\$ \$ \$ \$ \$	99,905.68	\$ \$	38,911,05 - 12,600.00	\$ \$ \$ \$	3,000.00 65,598.58 16,325.00	\$ \$ \$	42,700.00	\$ \$ \$ \$ \$		<b>s</b>	250.00	5 5 5	
,800.00 \$ ,258.29 \$ - \$ 0,130.00 \$ 6,900.00 \$	\$ 418,997.16 \$ - \$ - \$ 5,300.00 \$ 5,800.00	\$ \$ \$ \$ \$	99,905.68	\$	38,911,05 - 12,600.00	\$ \$ \$ \$	3,000.00 65,598.58 16,325.00	\$ \$ \$	42,700.00	\$ \$		s s	250,00	5 5 5	¥ 8
. 258.29 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 418,997.16 \$ - \$ 5,300.00 \$ 5,800.00	\$ \$ \$ \$	-	\$	38,911,05 - 12,600.00	\$ \$ \$	65,598.58 16,325.00	\$	42,700.00	\$ \$		\$		\$	3.
. 258.29 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 418,997.16 \$ - \$ 5,300.00 \$ 5,800.00	\$ \$ \$ \$	-	\$	38,911,05 - 12,600.00	\$ \$ \$	65,598.58 16,325.00	\$	42,700.00	\$ \$		\$		\$	3.
- \$ - \$ 0,130.00 \$ 5,900.00 \$	\$ - \$ 5,300.00 \$ 5,800.00	\$ \$ \$	-	-	12,600.00	\$ \$ \$	16,325.00	\$	42,700.00	\$	:3:	\$	-	\$	2 2
- \$ 9,130.00 \$ 6,900.00 \$	\$ 5,300.00 \$ 5,800.00	\$	1,000.00	\$ 5 5		\$ \$		-	42,700.00	\$	14,400,00	-		\$	-
0,130.00 \$ 6,900.00 \$	\$ 5,300.00 \$ 5,800.00	\$	1,000.00	\$ \$		\$		\$		-	14,400,00	S	6,000,00		
900.00 \$	\$ 5,800.00	\$	1,000.00	S			592	\$	20				0,000.00	S	
- \$				S	4.000.00	-			-	Ş	43,500.00	\$	55,700.00	\$	26,400.00
- 4	\$ -	40				\$	7.E.	\$		\$		S	-	\$	
000.00		1.40	1.0	\$	+	\$	26,250.00	\$	##	S	340	\$	-	\$	
	S -	\$	£	\$		\$		\$	5,000.00	\$		\$		\$	
000.00	\$	\$	:-	\$		\$	100.00	\$	33,000.00	\$		\$	-	\$	
\$	\$	\$		\$		\$		\$		\$		S		\$	:8
840.00	\$ 45.00	\$	£ <del>.</del>	S	10,000.00	\$		\$	€:	\$		\$	2,774.00	\$	- 14
,446.00 \$	\$	\$		\$	•	\$	36,000.00	\$	8	\$	36.	\$		\$	
- \$	\$ -	\$		S		\$	36,000.00	\$	5	\$	340	S	-	\$	18
798.00 \$	\$ -	\$	762.00	\$	100,00	\$	2,500.00	\$	500,00	\$	3,380,00	\$	2,600.00	\$	1,800.00
- \$	\$ -	\$	13	\$		\$	31,500.00	\$	50	\$	9.5	\$	-	\$	-
,172.29	\$ 430,142.16	\$	101,667.68	\$	65,611.05	\$	217,273.58	\$	81,200.00	\$	61,280.00	\$	67,324.00	\$	28,200.00
,671.71 \$	\$ (430,142.16)	\$	(101,667.68)	\$	(65,611.05)	s	(217,273.58)	S	(81,200.00)	\$	(61,280.00)	s	(67,324.00)	\$	(28,200.00
	3,446,00 2,798.00 5,172.29	3,446.00 \$ \$ \$ \$ \$ \$ \$ \$	3,446.00 \$ - \$ - \$ - \$ 2,798.00 \$ - \$ - \$ - \$ 5,172.29 \$ 430,142.16 \$	.446.00 \$ - \$ - \$ - \$ - 2.798.00 \$ - \$ 762.00 \$ - \$ 101,667.68	.446,00 \$ - \$ - \$ - \$ - \$ - \$ 2,798,00 \$ - \$ 762,00 \$ - \$ - \$ - \$ 1,172,29 \$ 430,142,16 \$ 101,667.68 \$	.446,00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	.446.00 \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ - \$ 2,798.00 \$ - \$ 762.00 \$ 100.00 \$ \$ - \$ - \$ - \$ - \$ 1,172.29 \$ 430,142.16 \$ 101,667.68 \$ 65,611.05 \$	3,446,00     \$     -     \$     -     \$     36,000,00       -     \$     -     \$     -     \$     36,000,00       2,798,00     \$     -     \$     762,00     \$     100,00     \$     2,500,00       -     \$     -     \$     -     \$     31,500,00       3,172,29     \$     430,142,16     \$     101,667,68     \$     65,611.05     \$     217,273,58	.446.00     \$     -     \$     -     \$     36,000.00     \$       -     \$     -     \$     -     \$     36,000.00     \$       2,798.00     \$     -     \$     -     \$     36,000.00     \$       -     \$     -     \$     -     \$     2,500.00     \$       -     \$     -     \$     -     \$     31,500.00     \$       1,172.29     \$     430,142.16     \$     101,667.68     \$     65,611.05     \$     217,273.58     \$	.446.00 \$ - \$ - \$ - \$ 36,000.00 \$ - \$ - \$ 36,000.00 \$ - \$ - \$ - \$ 36,000.00 \$ - \$ - \$ - \$ 36,000.00 \$ - \$ - \$ - \$ 100.00 \$ 2,500.00 \$ 500.00 \$ - \$ - \$ - \$ - \$ - \$ 31,500.00 \$ - \$ 101,667.68 \$ 65,611.05 \$ 217,273.58 \$ 81,200.00	1,446,00     \$     -     \$     -     \$     36,000,00     \$     -     \$       -     \$     -     \$     -     \$     36,000,00     \$     -     \$       2,798,00     \$     -     \$     762,00     \$     100,00     \$     2,500,00     \$     500,00     \$       -     \$     -     \$     -     \$     31,500,00     \$     -     \$       1,172,29     \$     430,142,16     \$     101,667,68     \$     65,611.05     \$     217,273,58     \$     81,200,00     \$	1,446,00     \$     -     <	1,446,00     \$     -     \$     -     \$     36,000,00     \$     -     \$     -     \$       -     \$     -     \$     -     \$     -     \$     -     \$     -     \$       2,798,00     \$     -     \$     <	.446.00	1.446.00     \$ -     \$ -     \$ -     \$ 36,000.00     \$ -

#### Summary Budget 2018-Exh C2

Description		17 St Cath		20 SOCA	29 <u>BOT</u>	9	34 Ord Cand		35 ORSMA	Ç	39 Cont Ed		80 Depts	Subtotal Unrestricted	50 AAC		25 Charity
Total Revenues	\$	-	\$	85,090.96	\$ 	S	- 8	\$	6,000.00	\$	7,500.00	\$	11,000.00	\$ 1,845,434.96	\$ 370,250.00	\$	5,000.00
Expenses:																	
Auto Expanse	S	92	\$	2	\$ 	\$	2	\$	2	\$	- 2	\$	=	\$ 5,050,00	\$ -	\$	
Salaries & Benefits	\$	1/2	\$	· ·	\$ 22	S	- 2	S	44,331.20	\$	- 2	\$	112	\$ 975,001.96	\$ - 2	15	-
Depreciation & Amort	\$	(E)	\$		\$ =	\$		\$		\$	÷	5	12	\$ 16,325,00	\$ - 23	5	2
Stipends	\$	45,600.00	\$	9	\$ E.	\$	- 2	\$	- 2	\$	7,500.00	\$	55,500.00	\$ 171,700,00	\$ 21,000.00	5	
Travel & Entertainment	\$	15,000,00	S	2	\$ 1,200,00	S	¥2	S	3,500.00	\$	1,500.00	\$	11,200.00	\$ 186,030.00	\$ 234,012,00	\$	
Telecommunications	\$	2.63	\$	-	\$	\$	2	S		S		\$	F#	\$ 16,700.00	\$ - F	\$	
Utilities	\$	(4)	\$		\$ 43	\$	-	\$		\$	*	\$	2.85	\$ 26,250.00	\$ 3-3	\$	
Computer	\$	, inc.	\$	638.00	\$ +:	\$		\$	*	\$	÷	\$	1,152.00	\$ 10,790.00	\$ Set	\$	121
Legal, Acctg, Consulting	\$	260	\$	-	\$ 16	\$	20,400.00	\$	18,500.00	\$	*	S	11,000.00	\$ 140,000.00	\$ 70,100.00	\$	
Distributions	\$	(e)	\$		\$ 16.5	\$	*	\$	€:	\$	*	\$	2,500.00	\$ 2,500.00	\$	\$	5,000.00
Dues & Fees	\$		\$		\$ 100	\$		\$	599.00	\$	8	\$	16,300.00	\$ 33,558.00	\$ 155.00	\$	
Corporate Insurance	\$		\$	::	\$ 18.	\$	*	\$	*	\$		\$	100	\$ 39,446.00	\$ 	\$	*
Property Taxes	\$		\$	*	\$ H-	\$	*	\$	+	\$	*	\$	(es	\$ 36,000.00	\$ (8)	\$	
Office Expenses	\$	360	\$	2,644.00	\$ (+)	\$		\$	*	S	*	\$	2,500.00	\$ 59,584.00	\$ 38,613.00	\$	.€
Property Repairs & Maint	\$	2(#2	\$		\$ 	\$	*:	\$		\$		\$	(*	\$ 31,500.00	\$ 30.	S	*
Total Expenses	\$	60,600.00	\$	3,282.00	\$ 1,200.00	\$	20,400.00	\$	66,930.20	\$	9,000.00	\$	100,152.00	\$ 1,750,434.96	\$ 363,880.00	\$	5,000.00
Net Surplus/(Deficit)	\$	(60,600.00)	\$	81,808.96	\$ (1,200.00)	\$	(20,400.00)	\$	(60,930.20)	\$ (	1,500.00)	\$	(89,152.00)	\$ 95,000.00	\$ 6,370.00	\$	

		30		40		90		Subtotal		10			Proj		
Description	-	<u>Missions</u>	0	<u>Seminary</u>	<u>Er</u>	ndowments	-	Restricted		Chapel	Total	_	2017		Variance
Total Revenues	\$	5,000.00	\$	5,000.00	\$	15,000.00	\$	400,250.00	\$	12,000.00	\$ 2,257,684.96	\$	2,053,120.00	5	204,564.96
Expenses:															
Aulo Expense	\$		\$		\$		\$		\$	193	\$ 5,050.00	\$	6,350,00	\$	1,300.00
Salaries & Benefits	\$		\$		\$		\$	-	\$	25	\$ 975,001.96	\$	981,796.34	\$	6,794.38
Depreciation & Amort	\$		\$		25	- 52	\$		\$		\$ 16,325.00	\$	16,324.00	\$	(1.00
Stipends	\$	22	\$	2	\$		\$	21,000.00	\$		\$ 192,700.00	\$	143,829.00	\$	(48,871.00
Travel & Entertainment	\$		\$		\$		\$	234,012.00	S	200	\$ 420,042.00	\$	176,496.00	\$	(243,546.00
Telecommunications	S		\$		\$	@	\$	- 2	5	53/	\$ 16,700.00	\$	16,816.00	\$	116.00
Utilities	\$	2	\$	-	\$	- 54	\$	3	S	543	\$ 26,250.00	\$	26,030.00	\$	(220.00
Computer	\$	=======================================	\$	2	\$		\$		S		\$ 10,790.00	\$	10,924.00	\$	134.00
Legal, Acctg, Consulting	\$	2	\$		\$	350.00	\$	70,450.00	\$		\$ 210,450.00	\$	161,765.00	\$	(48,685.00
Distributions	\$	82,000_00	\$	23,000.00	\$	4,000.00	\$		\$	1,800.00	\$ 118,300.00	\$	143,700.00	\$	25,400 00
Dues & Fees	\$		\$		\$	æ	\$	155.00	\$	3.5	\$ 33,713.00	\$	32,568.00	\$	(1,145.00
Corporate Insurance	\$		\$	*	\$	-	\$	*	\$	( <b>*</b> )	\$ 39,446.00	\$	38,554.00	-\$	(892.00
Property Taxes	\$	€	\$	*:	\$		\$	×	\$		\$ 36,000.00	\$	35,000.00	\$	(1,000.00
Office Expenses	\$	8	\$	*	\$	18	\$	38,613,00	\$	4,400.00	\$ 102,597.00	\$	58,701.00	\$	(43,896,00
Property Repairs & Maint	\$	€	\$	*_	S		\$	*	\$	8.53	\$ 31,500.00	\$	31,564.00	\$	64.00
Total Expenses	\$	82,000.00	\$	23,000.00	\$	4,350.00	\$	478,230.00	\$	6,200.00	\$ 2,234,864.96	\$	1,880,417.34	\$	(354,447.62
Net Surplus/(Deficit)	s	(77,000.00)	\$	(18,000.00)	\$	10,650.00	\$	(77,980.00)	\$	5,800.00	\$ 22,820.00	\$	172,702.66	\$	(149,882.66

		The Orthodox Church in America	Exhibit C-3	Prelim Bu	2018-Exh C3					
		Trial Balance Report	EVIIIDIE 0-3	Freiiii oug	2010-EXIT 03					
		Income Statement by Account/Dept								
		Preliminary Budget 2018								
	7207 1		05	07	08	09	11	12/13	14	15
	G/L#	Description	Admin	Exec	Archives	Ext Affairs	Property	TOC/Comm	Holy Synod	Met's Office
	REVENUES	Individual/Business Contributions	\$ 25,000.00	\$ -	\$ -	\$	\$ -	\$ -	p.	s -
		Bequests	\$ 25,000,00	\$ -	\$ =	\$ -	\$ -	\$ -	\$ -	\$ -
		Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Interest Income	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Realized gains/losses	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		OCPC Royalty Income	\$ 3,500.00	S -	s -	\$ -	\$ -	\$ -	\$ -	\$ -
		AAC Ad Book	\$ -	\$	\$ -	s -	\$ -	\$ -	\$	\$ -
	4645	Desk Calendar Revenue	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4724	Program Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4902	Special Events	\$ (.*)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4722	Diocesan Proportional Funding	\$ 1,706,644.00	\$ -	\$ -	S -	S -	\$ -	\$ -	\$ -
		Total Revenues	\$ 1,735,844.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6900		\$ :=	\$ -	\$ -	\$ -	\$ ~	\$ -	\$ -	S -
Auto		Auto Insurance	\$	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
Auto		Auto Repairs	\$ 1,800,00	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ 250,00
Auto	6903	Auto Gasoline	\$ 1,800.00	\$ -	\$ -	\$	\$ -	<u>\$</u> -	\$ -	<u>s</u> -
		Sutotal - Auto	\$ 1,800.00	\$ -	\$ -	<u>s - </u>	\$ 3,000.00	<u>s</u> -	\$ -	\$ 250.00
		- Nove								
Comp		Salaries	\$ 219,710.00	\$ 352,932.16	\$ 64,819.20	\$ 35,998.80	\$ 47,277,21	\$ -	\$ =	\$ -
Comp		FICA/Medicare	\$ 14,661.99	\$ 3,989.96	\$ 4,958.67	s -	\$ 3,616.71	\$ -	\$ -	\$ -
Comp		Unemployment Ins	\$ 5,889.74	\$ 2,430.00	\$ 395.00	\$ 224.00	\$ 323.00	\$ -	s -	\$ -
Comp		Payroll Processing Fees	\$ 3,538.00	\$	\$ -	\$ -	\$ 10.571.40	\$ -	\$ -	\$
Comp		Health Insurance Life Insurance	\$ 40,405,76 \$ 5,086,00	\$ 34,539,57	\$ 24,534,28 \$ -	s -	\$ 10,571.49 \$ -	\$ - \$ -	\$ -	\$ -
Comp		Workers Comp	\$ 2,634.00	\$ 66.00	\$ 13.00	\$ 13.00	\$ 28.00	\$	S -	S -
Comp		Pension Expense	\$ 15,332.80	\$ 25,039.47	\$ 5,185.54	\$ 2,675.25	\$ 3,782.18	\$ -	\$ -	\$ -
Comp	0000	Sutotal - Comp& Benefits	\$ 307,258.29	\$ 418,997.16	\$ 99,905.68	\$ 38,911.05	\$ 65,598.58	s -	\$ -	\$ -
-		Sutotal - Compa Bellents	Ψ 307,230,23	4 410,337.10	φ 33,303.00	Ψ 30,911.03	Ψ 05,536.56	3 .	-	Ф
0.4	6000	Donasista "Turana	Ø.	o		0	£ 16.335.00	6	•	•
DA DA		Depreciation Expense Amortization Expense	\$ -	\$ -	\$ - \$ -	\$ - \$ -	\$ 16,325.00	\$ - \$ -	\$ - \$ -	S -
DA	0993	THE STATE OF THE S	-					7.00	7	
		Sutotal - Depn Amort	\$ -	\$ -	s -	<u>s - </u>	\$ 16,325.00	<u>\$</u> -	\$ -	s -
STIP	6650	Ctinonda	\$ -	\$ 4	\$ -	\$ -	\$ -	E 40.700.00	6	
STIP		Stipends Stipends - HS	\$ -			•		\$ 42,700.00	\$ 14,400.00	\$ - \$ -
STIP		Stipend-Christian Ed	\$ -	\$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ 14,400.00	\$ -
STIP		Stipend - Missions	\$ -	\$ -	S -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP		Stipend - Lit Music	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP		Stipend - Christian Witness	\$	\$	\$ =	\$	\$ -	\$ -	\$ -	\$ -
STIP		Stipend - Chaplains	\$ -	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ 6,000.00
		Subtotal Stipends	s -	\$ -	s -	s -	S -	\$ 42,700.00	\$ 14,400.00	\$ 6,000.00
				1	3	-	-			
TE	6831	Conference, Meetings/Activities	\$ 1,000.00	\$ -	s -	\$ 400.00	\$ -	\$ -	\$ -	\$ 500,00
TE		Travel	\$ 4,600.00		\$ 1,000.00	\$ 12,000.00	\$ -	\$ -	\$ 20,000.00	
TE		Lodging	\$ 2,330.00		\$ -	\$	\$ -	\$ -	\$ 16,000.00	\$ 6,000.00
TE		Meals	\$ 1,200,00	\$ 1,200,00	\$ -	\$ 200,00	\$	\$ -	\$ 7,500.00	\$ 6,000.00
TE	6835	Moving Expenses	\$ -	s	s -	s -	\$ -	s -	s -	\$ -
		Subtotal - Travel & Entertainment	\$ 9,130.00	\$ 5,300.00	\$ 1,000.00	\$ 12,600.00	\$ -	\$ -	\$ 43,500.00	\$ 55,700.00
Tel	6505	Telephone	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ =	\$ -	\$ -
Tel		Telephone	\$ 3,800.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -
Tel		Mobile Phones	\$ -	\$ 5,800,00	\$ -	\$ 2-5	\$ -	\$ -	\$ -	\$ -
Tel	6727	Telecommunications	\$ 1,100.00	s -	\$	<u>s</u> -	\$	<u>\$</u>	\$ -	\$ -
		Subtotal - Telecom	\$ 6,900.00	\$ 5,800.00	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -
Del Miller										
Util		Janitorial Service	\$ -	\$ -	s -	s -	\$ -	\$ -	\$ -	\$ -
Util		Garbage Removal	\$ -	\$ -	\$ -	5 -	\$ 2,000.00	\$ =	\$ -	\$ -
Util		Heating Oil	\$	\$ -	\$ -	\$	\$ 13,000.00	\$ -	s -	\$ -
Util		Water	\$ -	\$ - S -	S -	\$ -	\$ 250.00	\$ -	\$ -	\$ -
Util	6705	Electricity	<u>s</u> -			\$ -	\$ 11,000.00	<u>s</u>	\$ -	\$ -
		Subtotal - Utilities	\$ -	<u>s - </u>	\$ -	<u>\$</u>	\$ 26,250.00	\$ -	\$ -	\$ -
0-	0070	Ballia Wall Halledon VIII	m 4.000.00	e e		0		0 00000	•	0
Comp		Computer Expense	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,920.00	\$ -	\$ -
Comp	6/33	Website	\$ 4,000,00	\$ -	\$ -	\$ -	\$ -	\$ 1,080.00	\$ -	\$ -
		Subtotal - Computer	\$ 4,000.00	<u>s - </u>	<u>s</u> -	<u>\$ -</u>	\$	\$ 5,000.00	<u>s - </u>	<u>\$</u> -
Consult	6010	Contract Services	g 42 000 00	· ·	2	e e	· ·	œ.	6	c
Consult Consult		Contract Services Accounting Fees	\$ 12,000.00 \$ 19,000.00		\$ - \$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ - \$ -
Consult		Legal Fees	\$ 25,000.00		s -	\$ -	\$ -	\$ -	\$ -	s -
Consult		Outside Contract Service	\$ 1,000.00		\$ -	\$ -	\$ 100.00	\$ 33,000.00	\$ -	\$ -
Consult		Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 33,000.00	\$ -	\$ -
-continuit	J2.17	Subtotal - Consulting	\$ 57,000.00		s -	S -	\$ 100.00	\$ 33,000.00	\$ -	\$ -
			÷ 07,000.00	*	-	J		20,000.00	<u> </u>	
DIST	6050	Distributions	\$	\$ -	s -	\$ -	\$ -	\$ -	s -	\$ -

				05		FOElim Bud	201	8-93kh C3		09		11		12/13		14		15
	G/L #	Description		Admin		Exec	Α	rchives	E	Ext Affairs		Property	J	OC/Comm	Н	oly Synod	Me	t's Office
DIST	6051	Charity Distributions	\$	-	\$	-	\$		\$	-	\$		\$	*	\$		\$	-
		Subtotal - Distributions	5		\$		\$		\$	- 8.0	\$		\$		\$		\$	
Fees	6092	Business Reg Fees	s	40.00	\$		\$		\$	-	\$	-	\$		\$	120	\$	1,899.00
Fees	6095	Bank Fees	\$	2,200.00	\$	45,00	\$		\$	2	\$		\$		\$	-	\$	1/4
Fees	6096	Dues	\$	1,600.00	\$		\$		\$	10,000.00	\$	-	\$	-	\$	1911	\$	875.00
Fees	6515	Memberships	\$	•	\$		\$		\$		\$	-	S		\$	<u>-</u>	\$	-
		Subtotal - Fees	\$	3,840,00	\$	45.00	\$	-	\$	10,000.00	\$	7-	\$		\$	(4)	\$	2,774.00
nsur	6512	Insurance - D&O	\$	3,446.00	\$	<u>#</u>	\$	9	\$	#	\$		\$	-	\$	343.	\$	(i)
Insur	6750	Insurance	\$	-	\$	€,	\$		\$	2	\$	36,000.00	\$	F	\$	341	\$	-
		Subtotal - Insurance	\$	3,446.00	\$	•	\$	-	\$	#	\$	36,000.00	S		\$		\$	
MtgTax	6271	Mortgage Interest	\$	-	\$	-	\$	-	\$	-	\$		\$		\$		\$	-
MtgTax	6273	Real Estate & Prop Tax	\$		\$	-	\$		\$	-	\$	36,000.00	S		S	(#)	\$	
		Subtotal - Int & Ins	\$		\$		\$		\$		\$	36,000.00	5		\$	191	\$	
Office	6105	Food	s	3.200.00	\$		S	236.00	\$	-	\$	:	\$		\$	2,500.00	\$	
Office		Flowers/Candles/Lit Items	S	300.00	\$		\$	-	\$		\$		S	- 1	S	2,000.00	5	2,000.00
Office		Office Expense - Other	\$		S	-	\$	-	\$	2	\$		\$	2	\$		\$	722
Office		Postage & Mailing	\$	15,000.00	\$		\$		\$		\$		\$		\$	100.00	\$	
Office		Printing & Copying	\$	1,400.00	\$	-	\$	426,00	\$	-	\$		\$	500,00	\$	7 <b>.</b> 1	S	
Office	6504	Supplies	\$	2,000.00	\$	F0	\$	100.00	\$	100.00	\$	2,500.00	\$		\$	780.00	\$	600.00
Office	6507	Equipment Leasing	\$	20,148.00	\$	#	\$		\$	-	\$	-	\$	=:	\$	550	\$	7,∉1
Office	6511	Advertising Expense	\$	750.00	\$		\$	- 14	\$	= = = = = = = = = = = = = = = = = = = =	\$		\$		S		\$	-
		Subtotal - Office	\$	42,798.00	\$	đi.	\$	762.00	\$	100.00	\$	2,500.00	\$	500.00	\$	3,380.00	\$	2,600,00
Prop	6286	Lawn and Prop Maintenance	\$		\$	-	\$		\$		\$	30,000.00	\$		\$	( <del>*</del> )'-	\$	
Prop	6290	Repairs and Maintenance	\$	18.	\$	=	\$	:5	\$		\$	1,500.00	\$	•	\$	-	\$	-
		Subtotal - Property Repairs & Maint	\$	161	\$		\$	2	\$	# ]	\$	31,500.00	\$	NEC.	\$		\$	
			s	-	\$	-	\$	:#	\$		\$		\$		\$	-	\$	
		Total expenses	S	436,172.29	\$	430,142.16	\$ 1	01,667.68	\$	65,611.05	\$	217,273,58	\$	81,200.00	S	61,280.00	\$ 6	57,324.00
	7060	Unrealized (Gains)/Losses	\$		\$	-	\$	•	\$	-	\$	-	\$		\$		\$	
		Net Surplus/(Deficit)	\$	1,299,671.71	\$ (	430,142.16)	\$(1	01,667.68)	S	(65,611.05)	S	(217,273.58)	_	(81,200.00)	_	(61,280.00)	\$ (6	57,324.00)
		Less: TRNA Expenses funded from C	pera	ations														

		The Orthodox Church in America		Prelim I	3ud 2018-Exh (	3				
		Trial Balance Report								
		Income Statement by Account/Dept								
		Preliminary Budget 2018								
	G/L #	Description	16 MC	17 St Cath	20 SOCA	29 BOT	34 Ord Cand	35 ORSMA	39 Cont Ed	80 Depts
	REVENUES		INIO	<u>St Gatti</u>	<u>500A</u>	<u> </u>	<u>Ord Guild</u>	OROMA	JOHN EU	Bopto
	4345	Individual/Business Contributions	\$ -	\$ -	\$ 85,090.96	\$ :=:	\$ =	\$ -	\$ - 5	
		Bequests	\$ -	\$	\$ -	\$ -	\$ -	\$ -	\$ - 3	
		Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 5	
	4503	Interest Income Realized gains/losses	\$ - \$ -	\$ -	\$ -	\$ -	\$ - \$ -	\$ - \$ -	\$ - !	
_		OCPC Royalty Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 5	
		AAC Ad Book	\$ -	\$ -	\$ -		\$ -	\$ -		
		Desk Calendar Revenue	\$ -	\$	\$ -	\$ -	\$ -	\$ -		3
	4724	Program Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 7,500.00	11,000.00
	4902	Special Events	\$ -	\$	\$ -	\$ -	\$ -	\$ -	\$ - 5	
	4722	Diocesan Proportional Funding	<u>s</u> -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - 5	•
		Total Revenues	\$ -	\$ -	\$ 85,090.96	\$ -	\$ -	\$ 6,000.00	\$ 7,500.00	
Auto	6900		\$ -	\$	\$ -	\$ -	\$ -	\$ -		=
Auto		Auto Insurance	\$ -	\$ -	S -	\$ -	\$ - \$ -	\$ -	S - 5	
Auto Auto		Auto Repairs Auto Gasoline	\$ - \$ -	\$ -	\$ -	\$ -	\$ - 5 -	\$ -	\$ - S	
Auto	6903	Sutotal - Auto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
								m 40.003.33		
Comp		Salaries	\$ -	\$ -	\$ -	\$ -	5 -	\$ 40,800,00		-
Comp		FICA/Medicare	\$ - \$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,121.20 \$ 382.00	\$ - !	
Comp		Unemployment Ins Payroll Processing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,00		
Comp		Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	
Comp		Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		S -
Comp		Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28.00	\$ - :	· ·
Comp	6680	Pension Expense	\$	\$ -	\$ -	\$ -	S -	\$ -	\$ -	
		Sutotal - Comp& Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,331.20	\$ -	•
DA	6990	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	-
DA		Amortization Expense	\$ -	\$ -	\$ -	\$ -	s -	\$ -	s -	-
		Sutotal - Depn Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<u>s - :</u>	<u> </u>
STIP	6650	Stipends	\$ -	\$ 45,600.00	\$ -	\$ -	\$ -	\$ -		25,500.00
STIP		Stipends - HS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
STIP		Stipend-Christian Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		6,000.00
STIP		Stipend - Missions	\$ -	\$ -	\$ -	\$ -	\$ -	\$		6,000.00 6,000.00
STIP		Stipend - Lit Music	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		6,000.00
STIP STIP		Stipend - Christian Witness Stipend - Chaplains	\$ -	s -	\$ -	\$ -	\$ -	\$ -		6,000.00
5111	0007	Subtotal Stipends	\$ -	\$ 45,600.00	\$ -	\$ -	\$ -	\$ -		55,500.00
TE		Conference, Meetings/Activities	\$ -	\$ -	\$ -	\$ -	\$ =	\$ -		1,200.00
TE		Travel	\$ 12,000.00 \$ 14,000.00	\$ 15,000.00 \$ -	\$ - \$ -	\$ 1,200.00 \$ -	\$ - \$ -	\$ 3,500.00 \$ -	\$ 1,500.00	10,000.00
TE TE		Lodging Meals	\$ 14,000.00 \$ 400.00	\$ - \$ -	\$ -	\$ -	\$ -	\$ -		
TE		Moving Expenses	\$ -	\$ -	\$ (2)	\$ -	\$ -	<u>s</u> -		3
_	3003	Subtotal - Travel & Entertainment	\$ 26,400.00	\$ 15,000.00	\$ -	\$ 1,200.00	\$ -	\$ 3,500.00		11,200.00
Tel	6505	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - :	š -
Tel		Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		B -
Tel		Mobile Phones	\$ =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - !	S :=
Tel		Telecommunications	\$ -	s -	\$ -	\$ -	\$ -	\$ -		-
		Subtotal - Telecom	\$ -	\$ -	\$ -	\$ -	\$ -	<u>s - </u>	<u>s - :</u>	<u>.</u>
Util		Janitorial Service	\$ -	\$ -	\$ =	\$ -	\$ -	\$ -		-
Util		Garbage Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
Util		Heating Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Util		Water	\$ -	\$ -	\$ - \$ -	\$ -	\$ - \$ -	\$ - \$ -		5 - 5 -
Util	6/05	Electricity Subtotal - Utilities	\$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ -		B -
Comp		Computer Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		1 152 00
Comp	6733	Website Subtotal - Computer	\$ -	\$ -	\$ 638.00 \$ 638.00	\$ -	\$ - \$ -	\$ -		1,152.00 1,152.00
Consul		Contract Services Accounting Fees	\$ :=	\$ -	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ ~ :	5 - 5 -
Consul	t 6214	Legal Fees	\$ -	\$ -	\$ -	\$ =	\$ -	\$		
Consul	6215	Outside Contract Service	\$ -	\$ -	\$	\$ -	\$ 20,400,00	\$ 18,500.00	the state of the s	11,000.00
Consul	t 6217	Investment Advisory Fees	<u>\$</u>	\$ -	\$ -	\$ -	\$ -	\$ -		11,000,00
		Subtotal - Consulting	\$ -	<u>s - </u>	\$ -	\$ -	\$ 20,400.00	\$ 18,500.00	S -	11,000.00
	-	Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	S -	\$ - :	2,500.00

				16	17Prelim	Buc	20 <b>28-</b> Exh (	3	29		34	35	39		80
	G/L #	Description		MC	St Cath		SOCA		BOT	-	Ord Cand	ORSMA	Cont Ed		Depts
DIST	6051	Charity Distributions	\$		\$ 7	\$	-	\$		\$		\$ -	\$ 9 <del>8</del> 2	\$	
		Subtotal - Distributions	\$	1/2	\$	\$	-	\$	- 1	\$	121	\$ 	\$ Nºº	\$	2,500.00
Fees	6092	Business Reg Fees	\$	241	\$ G-3	\$		\$	-	\$	.661	\$ 599.00	\$ (4)	\$	550.00
Fees		Bank Fees	\$	1/21	\$ (4)	\$		\$	- 4	\$	1747	\$ 9	\$ 14	S	-
Fees		Dues	S	76	\$ 2.	\$	2	\$	- 2	\$	- 4	\$ - 2	\$ 	\$	3,750.00
Fees	6515	Memberships	\$	\ <del>-</del>	\$ 	\$	-	\$		\$		\$	\$	\$	12,000.00
		Subtotal - Fees	S		\$ Sel.	\$		\$	2	\$	1947	\$ 599.00	\$ 	\$	16,300.00
Insur	6512	Insurance - D&O	\$	12:00:00	\$ 30)	\$	-	\$	,	\$	10 <del>6</del> 1	\$ 8	\$ (%)	\$	(%)
Insur	6750	Insurance	\$	261	\$ 	\$	- 1	\$	-	\$	[S#3]	\$ -	\$ (4)	\$	19:
		Subtotal - Insurance	\$	1.8:	\$	\$		\$	_	\$	(%)	\$	\$ 181	\$	
MtgTax		Mortgage Interest	\$	(%)	\$ 24	\$		\$	-	\$	72	\$ 2	\$ 720	\$	15
MtgTax	6273	Real Estate & Prop Tax	\$	-	\$ 	\$		\$		\$		\$ 	\$ -	\$	
		Subtotal - Int & Ins	\$	181	\$	\$		\$		\$	2#1	\$ 3	\$	\$	160
Office	6105	Food	\$	1,800.00	\$ (2)	\$		\$	*	\$	10 <del>6</del> (	\$	\$ 7:2	\$	
Office	6110	Flowers/Candles/Lit Items	\$	P.₩E	\$ 	\$	-	\$		\$	:#E	\$ =	\$ 0.5	\$	-
Office	6115	Office Expense - Other	\$	7.4°	\$	\$		\$		\$	( <del>4</del> )	\$ 2	\$ -	\$	F:
Office		Postage & Mailing	\$	020	\$ 121	\$	2,418.00	\$	-	\$	(127	\$ 2	\$ 72	\$	i=1
Office		Printing & Copying	\$	- 1.7	\$ 	\$		\$	-	\$	0.50	\$ 	\$ Harris E.	\$	1,500.00
Office		Supplies	\$	S#6	\$ 191	\$	226,00	\$	7	\$	S#3	\$	\$ -	\$	1,000.00
Office		Equipment Leasing	\$	(90)	\$ (*)	\$	25	\$	*	\$	096	\$ 	\$	\$	150
Office	6511	Advertising Expense	\$	(€	\$ (4)	\$		\$		\$	N#1	\$ *	\$ 	\$	
		Subtotal - Office	\$	1,800.00	\$ := 1	\$	2,644.00	\$		\$	181	\$ 	\$ 18	\$	2,500.00
Prop		Lawn and Prop Maintenance	\$	7,5	\$ - 0	\$		\$	- 2	\$	957	\$	\$ 728	\$	166
Prop	6290	Repairs and Maintenance	\$		\$ 	\$		\$		\$		\$ 	\$ 	\$	
		Subtotal - Property Repairs & Maint	\$	V#1	\$ 3.	\$		\$		\$	(#:	\$ ¥.	\$ (*)	\$	(60
			\$	%e;	\$ 9.	\$	-	\$		\$	i(e)	\$	\$ 882	\$	16.
	7060	Total expenses Unrealized (Gains)/Losses	\$	28,200.00	\$ 60,600,00	\$	3,282.00	\$	1,200.00	\$	20,400,00	\$ 66,930,20	\$ 9,000.00	\$	100,152.00
		Net Surplus/(Deficit)		28,200.00)	\$ (60,600.00)	\$	81,808.96	\$ (	(1,200.00)	\$	(20,400.00)	\$ (60,930.20)	\$ (1,500.00)	-	(89,152.00)
		Less: TRNA Expenses funded from O													
		Net Surplus													

		The Orthodox Church in America Trial Balance Report Income Statement by Account/Dept Preliminary Budget 2018		Piei	IIII Bug 2	2018-Exh C					
		Income Statement by Account/Dept									
		reminitary budget 2018									
	-										
	0 " "		Subtotal	50		25	30	40		90	Subtotal
	G/L#	Description	Unrestricted	AAC		Charity	Missions	Seminar	<u>Er</u>	ndowments	Restricted
	REVENUE	T									
		Individual/Business Contributions	\$ 110,090.96		00.00		\$ -	\$ -	\$		\$ 2,000,00
		Bequests	\$ -	\$	- 5	5 -		\$ -	\$		\$ -
	4350	Appeals	\$ -	\$	- 9	5,000.00	\$ 5,000,00	\$ 5,000.0	00 \$	-	\$ 15,000,00
	4503	Interest Income	\$ 500.00	S	- 9	S -	\$ -	\$ -		10,000.00	\$ 10,000.00
	4505	Realized gains/losses	\$ -	\$	- 5	S -	\$ -	\$ -	\$		\$ 5,000.00
	4640	OCPC Royalty Income	\$ 3,500.00	\$	- 8	8 -	\$ -	\$ -	\$		\$ -
		AAC Ad Book	\$ -	\$	- 8		\$ -	\$ -	\$		\$ -
		Desk Calendar Revenue	\$ 200.00	\$	- 8		\$ -	\$ -	\$		_
		Program Fees	\$ 24,500.00	S	- 8		-	-			
		Special Events	\$ 24,500.00	\$ 73,25			-		\$		\$ -
		Diocesan Proportional Funding	\$ 1,706,644.00	\$ 295,00				\$ -	\$		\$ 73,250.00
	4122	Diocesan Proportional Funding	5 1,700,044,00	\$ 295,00	30,00	-	s -	\$ -	_ \$		\$ 295,000.00
		T. ( I D									
		Total Revenues	\$ 1,845,434.96	\$ 370,25		5,000.00	\$ 5,000.00	\$ 5,000.0	00 \$	15,000.00	\$ 400,250.00
Auto	6900		\$ -	\$	- \$		\$ -	\$ -	\$	*	\$ -
Auto	6901	Auto Insurance	\$ 3,000.00	\$	-: \$	· •	\$	\$ -	\$		\$ -
Auto		Auto Repairs	\$ 250.00	\$	- \$		\$ -	\$ -	\$		\$ -
Auto	6903	Auto Gasoline	\$ 1,800.00	\$	- \$		\$ -	\$ 4	\$		\$ -
		Sutotal - Auto	\$ 5,050.00	\$	- \$		\$ -	s -	-   <del>*</del>		\$ -
			5,000,00	-	<u>\$</u>		<u> </u>		φ		9
0	0000	0.1.7	. 701 1								
Comp		Salaries	\$ 761,537.37	\$	- \$		\$ -	\$ -	\$		\$ -
Comp		FICA/Medicare	\$ 30,348.52	\$	- \$		\$ -	\$ -	\$		\$ -
Comp		Unemployment Ins	\$ 9,643.74	\$	- \$		\$ -	\$ -	\$	-	\$ -
Comp	6609	Payroll Processing Fees	\$ 3,538.00	\$	- \$		\$ -	\$ -	\$		\$ -
Comp		Health Insurance	\$ 110,051.10	\$	- \$		\$ -	\$ -	\$		\$ -
Comp	6620	Life Insurance	\$ 5,086.00	\$	- \$	-	\$ -	\$ -	\$		\$ -
Comp	UNINGS - 100	Workers Comp	\$ 2,782.00	S	- \$		\$ -	\$ -	\$		s -
Comp		Pension Expense	\$ 52,015.23	S	- \$						
Comp	0000							\$ -	_ \$		\$ -
		Sutotal - Comp& Benefits	\$ 975,001.96	\$	\$	=	3 -	\$ -	\$	F_	\$ -
DA	6990	Depreciation Expense	\$ 16,325.00	\$	- \$	255	\$ -	\$ -	\$	10e:	\$ -
DA	6995	Amortization Expense	\$ -	\$	- \$	-	\$ =	\$ -	\$	2.85	s -
		Sutotal - Depn Amort	\$ 16,325.00	\$	- \$		\$ -	\$ -	\$		- 12
		Outotal Depti / infort	Ψ 10,020,00	Ψ	<u>Ψ</u>		Ψ -	9 -	φ		5 -
CTID	cccn	Otloanda	A 404 200 00	0 04 00	0000						
STIP		Stipends	\$ 121,300.00	\$ 21,00			\$ =	\$ -	\$		\$ 21,000.00
STIP		Stipends - HS	\$ 14,400.00	\$	- \$		\$ -	\$ -	\$	0.5	\$ =
STIP		Stipend-Christian Ed	\$ 6,000.00	\$	- \$		\$ =	\$ -	\$	( <b>*</b> )	\$ -
STIP		Stipend - Missions	\$ 6,000.00	\$	- \$	1.00	\$ -	\$ .	\$	(8)	\$ -
STIP		Stipend - Lit Music	\$ 6,000.00	\$	\$		\$ -	\$ -	\$	72	\$ -
STIP		Stipend - Christian Witness	\$ 6,000.00	\$	- \$	740	\$ =	\$ -	\$		\$ -
STIP	6667	Stipend - Chaplains	\$ 12,000.00	S	- \$		\$ -	\$ -	\$		\$ -
		Subtotal Stipends	\$ 171,700.00	\$ 21,00			\$ -	s -	\$		\$ 21,000.00
			<u>* 17 177 00.00</u>	21,00			-	<u>v</u>	- <del>  4</del>		<b>₽</b> 21,000.00
TE	6931	Conference, Meetings/Activities	\$ 3,100.00	\$ 10,00	00.00 \$		s -		-		
TE		Travel	\$ 126,100.00				-	\$ -	\$		\$ 10,000.00
TE		Lodging					1	\$ -	\$		\$ 60,000.00
			\$ 40,330.00	\$ 47,24			\$ -	\$ -	\$	×:	\$ 47,240.00
TE		Meals	\$ 16,500.00	\$ 116,77			\$ -	\$ -	\$	-	\$ 116,772.00
TE	6835	Moving Expenses	<u>s - </u>	5	- S	-	s -	\$ -	_ \$		\$ -
		Subtotal - Travel & Entertainment	\$ 186,030.00	\$ 234,01	2.00 \$		\$ -	s -	\$		\$ 234,012.00
Tel		Telephone	\$ 2,000.00	\$	- \$		\$ -	\$ -	\$	(20)	\$ -
Tel		Telephone	\$ 7,800.00	\$	- \$		\$ -	\$ -	\$	###	\$ -
Tel	6725	Mobile Phones	\$ 5,800.00	\$	- \$		\$ -	\$ -	\$	140	\$ -
Tel	6727	Telecommunications	\$ 1,100.00	\$	- \$		\$ -	\$ -	\$	1941	S -
		Subtotal - Telecom	\$ 16,700.00	\$	- \$		\$ -	\$ -	- S		
			10,700.00	*	φ		* -	9 -	Φ.	(*)	\$ -
Util	6005	Innitorial Comics	6				•	0			
		Janitorial Service	\$ -	\$	- \$		\$ -	\$ -	\$	•	\$ -
Jtil 161		Garbage Removal	\$ 2,000.00	\$	- \$		\$ -	\$ -	\$	-	\$ -
Jtil		Heating Oil	\$ 13,000.00	\$	- \$		s -	\$ -	\$	(*)	\$ +
Util		Water	\$ 250.00	\$	- \$		\$ -	\$ -	\$		\$ -
Jtil		Electricity	\$ 11,000.00	\$	- S		s -	\$ -	\$		\$ -
		Subtotal - Utilities	\$ 26,250.00	\$	- \$	-	\$ -	\$ -	\$	-	s -
					- 1 -			0			
Comp	6670	Computer Expense	\$ 7,920.00	\$	- s		\$ -	\$ -	\$		s -
Comp		Website	\$ 2,870.00	\$	- \$		\$ -	\$ -	\$		
2570150		Subtotal - Computer		\$	- \$						
		oustotal - Computer	\$ 10,790.00	Ψ.	- 3		\$ -	\$ -	_ \$	-	5 -
	0015	0		•			_	240			
Consult		Contract Services		\$	- \$		\$ -	\$ -	\$	*	\$
Carlotte Committee of the Committee of t		Accounting Fees		\$	- \$		\$	\$ -	\$	350.00	\$ 350.00
Consult	6214	Legal Fees	\$ 25,000.00	\$	- \$	2	\$ -	\$ -	\$	-	s -
Consult							^				
Consult Consult	6215	Outside Contract Service		\$ 70,10		-	\$ -	\$ -	\$		\$ 70,100.00
Consult	6215		\$ 84,000.00 \$ -	\$ 70,10	0.00 \$		\$ -	\$ -			\$ 70,100,00 \$ -
Consult Consult	6215 6217	Outside Contract Service			- \$			\$ -	\$ - \$ - \$		\$ -
Consult Consult	6215 6217	Outside Contract Service Investment Advisory Fees	\$ -	<u>\$</u>	- \$		\$	<u>s</u> -	\$		\$ -

				Subtotal		PE@lim Bud	201	825xh C3		30	40		90	Subtotal
	G/L#	Description	Uı	nrestricted		AAC	C	harity	-3	Missions	Seminary	Endo	owments	Restricted
DIST	6051	Charity Distributions	\$	2	\$	-	\$ 5	,000.00	\$	82,000.00	\$ 23,000.00	\$ 4	00.000	\$ 114,000.00
		Subtotal - Distributions	\$	2,500.00	\$		\$ 5	,000.00	\$	82,000.00	\$ 23,000.00	\$ 4	,000.00	\$ 114,000.00
Fees	6092	Business Reg Fees	\$	3,088.00	\$		\$	(4)	\$	¥	\$ 130	\$		\$
Fees	6095	Bank Fees	\$	2,245.00	\$	155,00	\$	191	\$		\$ 129	\$	26	\$ 155.00
Fees	6096	Dues	\$	16,225.00	\$		\$	123	\$	·	\$ _	\$	025	\$ -
Fees	6515	Memberships	\$	12,000.00	\$		\$		\$	-	\$ -	\$		\$ 
		Subtotal - Fees	\$	33,558.00	S	155.00	\$	•	\$	4	\$ 3/	\$	(e)	\$ 155.00
Insur	6512	Insurance - D&O	\$	3,446.00	\$	381	\$	(E)	\$		\$ 28	\$	79:	\$
Insur	6750	Insurance	\$	36,000.00	\$	5-61	\$		\$		\$ -	\$		\$ -
		Subtotal - Insurance	\$	39,446.00	\$		\$		\$	-	\$ 	\$		\$ 
MtgTax		Mortgage Interest	\$	- 3	\$	22:	\$	150	\$	2	\$ 	\$	(F)	\$ 2
MtgTax	6273	Real Estate & Prop Tax	\$	36,000.00	\$		\$		\$		\$ <u> </u>	\$		\$ 
		Subtotal - Int & Ins	\$	36,000.00	\$	941	\$		\$	•	\$ 	\$		\$ 
Office	6105	Food	\$	7,736.00	\$	200.00	\$	**	\$		\$ 28	\$	5.9/	\$ 200.00
Office		Flowers/Candles/Lit Items	\$	2,300.00		500.00	\$		\$		\$ •	\$	1 (4)	\$ 500.00
Office		Office Expense - Other	\$	12	\$	563.00	\$	36	\$		\$ <b>3</b>	\$	)¥:	\$ 563.00
Office		Postage & Mailing	\$	17,518.00	\$	300.00	\$		\$	2	\$ 145	\$	16	\$ 300.00
Office		Printing & Copying	\$	3,826.00		11,000.00	\$	•	\$		\$ •	\$		\$ 11,000.00
Office		Supplies	\$	7,306.00	_	13,050.00	\$	*	\$	:ā	\$ <u>*</u> :	\$	1,83	\$ 13,050.00
Office		Equipment Leasing	\$	20,148.00		13,000.00	\$	<u></u>	\$	•	\$ ( <u>*</u>	\$	(⊛)	\$ 13,000.00
Office	6511	Advertising Expense	\$	750.00	\$	(#)	\$		\$	4	\$ •	\$		\$ 
		Subtotal - Office	\$	59,584.00	\$	38,613.00	\$	_	\$		\$ <del></del>	\$	_	\$ 38,613.00
Prop		Lawn and Prop Maintenance	\$	30,000.00	\$	721	\$	- 2	\$	12	\$ . 14	\$	(E)	\$ -
Prop	6290	Repairs and Maintenance	\$	1,500.00	-		\$		\$		\$ -	\$		\$ 
		Subtotal - Property Repairs & Maint	\$	31,500.00	\$		\$	-	\$	9	\$ 	\$	-	\$ *
			\$		\$	X <del>5</del> :	\$	<u>.</u>	\$	if	\$ 2	\$		\$ 
		Total expenses	\$ 1	,750,434.96	\$	363,880.00	\$ 5	00.000	\$	82,000.00	\$ 23,000.00		,350.00	\$ 478,230.00
	7060	Unrealized (Gains)/Losses	\$		\$		\$		\$		\$ 	\$		\$ 
		Net Surplus/(Deficit)	\$	95,000.00	\$	6,370.00	\$	•	\$	(77,000.00)	\$ (18,000.00)	\$ 10	,650.00	\$ (77,980.00)
		Less: TRNA Expenses funded from O	\$	(95,000.00)										
		Net Surplus	\$	0.00										

		The Orthodox Church in America				Prelim Bud	201	8-Exh C3			
		Trial Balance Report									
		Income Statement by Account/Dept									
		Preliminary Budget 2018									
					_						
	-				_						
_	0.11 11			10	-			Proj	-	UKCER .	
	G/L #	Description		Chapel	-	Total	_	2017	-	Variance	
	REVENUES	5: Individual/Business Contributions	\$	12,000.00	\$	124,090,96	\$	99,125.00	d'	24.965.96	
		Bequests	\$	12,000.00	\$	124,090.96	\$	33,011.00	\$		
		Appeals	\$	120	\$	15,000,00	\$	7.748.00	5		
		Interest Income	\$		\$	10,500.00	\$	40,032.00	\$	The last term of the la	
		Realized gains/losses	\$	(20)	\$	5,000,00	\$	100,000,00	\$		
		OCPC Royalty Income	\$	190	\$	3,500,00	\$	3.000.00	S		
		AAC Ad Book	\$	(a)	\$	0,000.00	\$	0,000,00	\$		
		Desk Calendar Revenue	\$	12/1	\$	200.00	S	320.00	\$		
		Program Fees	\$	(2)	\$	24,500.00	\$	17.550.00	_		
		Special Events	\$	181	\$	73,250.00	S		\$	The second secon	
		Diocesan Proportional Funding	\$	(#7	1.77	,001,644.00	\$1	,752,334.00	100	249,310.00	
		'	-				-		-		
		Total Revenues	\$	12,000.00	\$ 2	,257,684.96	\$2	2,053,120,00	\$	204,564.96	
uto	6900		\$	12,000.00	\$	-	\$	1.568.00	\$		
uto		Auto Insurance	\$	(8)	\$	3,000.00	\$	2,864.00	\$		
Auto		Auto Repairs	\$	540	\$	250.00	\$	128.00	\$		
Auto		Auto Gasoline	\$	(A)	\$	1,800.00	\$	1,790.00	\$		
		Sutotal - Auto	\$		\$	5.050.00	\$	6,350.00	\$	(1,300.00)	
			÷		Ť	1-1-2-0-0	÷	,	-	()	
non-	0000	Salaries	•			761,537.37	6	761,195,77		341.60	
Comp		FICA/Medicare	\$	30	S	30,348.52	\$	30,322.39	\$		
Comp		Unemployment Ins	\$	(4)	\$	9,643.74	\$	9,604.83	\$		
Comp		Payroll Processing Fees	\$		\$	3,538.00	\$	3,538.00	\$	36,90	
Comp		Health Insurance	\$		S	110,051.10	\$	117.279.44	\$		
Comp		Life Insurance	\$		\$	5,086,00	\$	5,086.00	\$		
Comp		Workers Comp	\$		\$	2,782.00	\$	2,782.00	S		
Comp		Pension Expense	s	-	S	52,015.23	\$	51,987.90	\$	27.33	
Jones	0000	Sutotal - Comp& Benefits	\$		S	975,001.96	s	981,796.34	\$	(6,794,38)	
		Sutotal - Compa belients	9		9	973,001.90	9	301,730.04	9	(0,794,38)	
					_		_				
DA		Depreciation Expense	\$		\$	16,325.00	\$	16,324.00	\$	1.00	
)A	6995	Amortization Expense	\$	:-	\$		\$	(9)	\$	*	
		Sutotal - Depn Amort	\$	-	\$	16,325.00	\$	16,324.00	\$	1.00	
STIP		Stipends	\$		\$	142,300.00	\$	93,425,00	\$	48,875.00	
STIP		Stipends - HS	\$		\$	14,400.00	\$	14,404.00	\$	(4.00)	
STIP		Stipend-Christian Ed	\$		\$	6,000.00	\$	6,000.00	\$		
STIP		Stipend - Missions	\$		\$	6,000.00	\$	6,000.00	\$		
STIP		Stipend - Lit Music	\$	- 4	\$	6,000.00	\$	6,000.00	\$	+:	
STIP		Stipend - Christian Witness	\$		\$	6,000.00	\$	6,000.00	\$	-	
STIP	6667	Stipend - Chaplains	\$		\$	12,000.00	\$	12,000.00	\$		
		Subtotal Stipends	\$		\$	192,700.00	\$	143,829.00	\$	48,871.00	
E	6831	Conference, Meetings/Activities	\$		\$	13,100.00	\$	1,825.00	\$	11,275.00	
E		Travel	\$	25	\$	186,100,00	\$	120,145,00	\$	65,955.00	
E		Lodging	\$	:-	\$	87,570,00	\$	38,634.00	\$	48,936.00	
Έ		Meals	\$	74	\$	133,272.00	\$	15,892.00	_	117,380.00	
Έ	6835	Moving Expenses	\$		\$	3	\$		\$	- 3	
		Subtotal - Travel & Entertainment	\$	je.	\$	420,042.00	\$	176,496.00	\$	243,546.00	
el	6505	Telephone	\$	-	\$	2,000,00	\$	2,000.00	\$	-	
el		Telephone	\$		\$	7,800.00	\$	7,920.00	\$	(120.00)	
el		Mobile Phones	\$	-	\$	5,800.00	\$	5,800.00	\$		
el		Telecommunications	\$		\$	1,100.00	\$	1,096.00	\$	4.00	
		Subtotal - Telecom	\$	-	\$	16,700.00	\$	16,816.00	\$	(116.00)	
					<u> </u>		÷		-	, , , , , , , ,	
Jtil	6285	Janitorial Service	\$		\$	2	\$	500.00	\$	(500,00)	
Itil		Garbage Removal	\$	-	\$	2,000.00	\$	1,920.00	\$	80.00	
Itil		Heating Oil	\$	-	\$	13,000.00	\$	12,626.00	S	374.00	
Itil		Water	\$	9	\$	250.00	\$	232.00	\$	18.00	
Itil		Electricity	\$		\$	11,000.00	\$	10,752.00	\$	248.00	
	3.00	Subtotal - Utilities	\$		\$	26,250.00	\$	26,030.00	\$	220.00	
			*		*		-	,000.00	*		
Comp	6670	Computer Expense	\$	-	\$	7,920.00	\$	8,054.00	\$	(134.00)	
omp		Website	5		\$	2,870.00	\$	2,870.00	\$	(134.00)	
-samp	0/33						\$		-		_
		Subtotal - Computer	\$		\$	10,790.00	Ф	10,924.00	\$	(134.00)	
	0011	O	0		-	10 000 00	m	05 070 00		(42.070.00)	
onsult		Contract Services	\$		\$	12,000.00	\$	25,070.00		(13,070.00)	
onsult		Accounting Fees	\$	9	\$	19,350.00	\$	19,200.00	\$	150.00	
onsult		Legal Fees	\$		\$	25,000.00	\$	20,593.00	\$	4,407.00	
onsult		Outside Contract Service	\$	3	\$	154,100.00	\$	96,902.00	\$	57,198.00	
Consult	6217	Investment Advisory Fees	\$		\$		\$		\$		
		Subtotal - Consulting	\$	*	\$	210,450.00	\$	161,765.00	\$	48,685.00	
DIST		Distributions	\$	800.00	\$	3,300.00	\$	20,800,00	· ·	(47 500 00)	

				10		Prelim Bud	201	8-ERtoD3			
	G/L #	Description		Chapel		Total		2017		Variance	
DIST	6051	Charity Distributions	\$	1,000.00	\$	115,000.00	\$	122,900.00	\$	(7,900.00)	
		Subtotal - Distributions	\$	1,800.00	\$	118,300.00	\$	143,700.00	\$	(25,400.00)	
Fees		Business Reg Fees	\$	54	\$	3,088.00	\$	2,478.00	\$	610.00	
Fees		Bank Fees	\$	14	\$	2,400,00	\$	2,315.00	\$	85.00	
Fees		Dues	\$		\$	16,225.00		15,775.00	\$	450.00	
Fees	6515	Memberships	\$		\$	12,000.00	\$	12,000.00	\$	5	
		Subtotal - Fees	\$	•	\$	33,713.00	\$	32,568.00	\$	1,145.00	
Insur		Insurance - D&O	\$	×	\$	3,446.00	\$	3,446.00	\$	-	
Insur	6750	Insurance	\$	¥	\$	36,000.00	\$	35,108.00	\$	892.00	
		Subtotal - Insurance	\$	•	\$	39,446.00	\$	38,554.00	5	892.00	
MtgTax	6271	Mortgage Interest	\$	2	\$	2	\$	- 3	\$		
MtgTax	6273	Real Estate & Prop Tax	5	-	\$	36,000.00	\$	35,000.00	\$	1,000.00	
		Subtotal - Int & Ins	\$	-	\$	36,000.00	\$	35,000.00	\$	1,000.00	
Office	6105	Food	\$	1,200.00	\$	9,136.00	\$	8,772.00	\$	364.00	
Office	6110	Flowers/Candles/Lit Items	\$	3,200.00	\$	6,000.00	\$	5,160.00	\$	840.00	
Office		Office Expense - Other	\$	-	\$	563.00	\$	2	\$	563.00	
Office		Postage & Mailing	\$	-	\$	17,818.00	\$	13,838.00	\$	3,980.00	
Office		Printing & Copying	\$	- 3	\$	14,826,00	\$	4,931.00	\$	9,895,00	
Office		Supplies	\$		\$	20,356.00	\$	6,662.00	\$	13,694.00	
Office		Equipment Leasing	\$	*	\$	33,148.00	\$	18,588.00	\$	14,560.00	
Office	6511	Advertising Expense	\$	-	\$	750.00	\$	750.00	\$	241	
		Subtotal - Office	\$	4,400.00	\$	102,597.00	\$	58,701.00	\$	43,896.00	
Prop		Lawn and Prop Maintenance	\$	5	\$	30,000.00	\$	30,000.00	\$		
Prop	6290	Repairs and Maintenance	\$		\$	1,500.00	\$	1,564.00	\$	(64.00)	
		Subtotal - Property Repairs & Maint	\$		\$	31,500.00	\$	31,564.00	\$	(64.00)	
			\$	-	\$		\$		\$	-	
		Total expenses	\$	6.200.00	-	2,234,864.96	\$1	,880,417.34	_	354,447.62	
	7060	Unrealized (Gains)/Losses	\$	-	\$	-,-5,,00,,00		100,000.00		100,000.00)	
		Net Surplus/(Deficit)	\$	5,800.00	\$	22,820.00	\$	272,702.66	-	249,882.66)	
		Less: TRNA Expenses funded from C									
		Net Surplus									

Exhibit D-1

# Orthodox Church in America 2016 Income Statement Reconciliation Preliminary Feb 2017 to Final Audit

Preliminary 2016 Net Surplus	\$ 290,215.00
Adjustments:	
- Adjust Retirement Present Value	\$ (4,834.86)
- Recognize misc revenue	\$ 1,184.40
- Record Q4-2016 Annuity distribution accrual	\$ (1,043.03)
- Adjust Unitrust Reserve	\$ (3,367.93)
- Adjust Depreciation	\$ (2,544.58)
Adjusted Net Surplus, 12/31/16	\$ 279,609.00

# DRAFT

# THE ORTHODOX CHURCH IN AMERICA FINANCIAL STATEMENTS DECEMBER 31, 2016 AND 2015

# CONTENTS



# **DECEMBER 31, 2016 AND 2015**

	Page
Independent auditor's report	1 - 2
Financial statements:	
Statements of financial position	3
Statement of activities - 2016	4
Statement of activities - 2015	5
Statements of cash flows	б
Notes to financial statements	7 - 25
Supplementary information:	
Schedule of expenses - 2016	26
Schedule of expenses - 2015	27

DRAFT

#### INDEPENDENT AUDITOR'S REPORT

Metropolitan Council
The Orthodox Church in America
Syosset, New York

#### Report on financial statements

We have audited the accompanying financial statements of The Orthodox Church in America ("The Church") (a nonprofit organization), which comprise the statements of financial position as of December 31, 2016 and 2015, the related statements of activities 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 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 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 financial statements based on our audit. 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 financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

DRAFT

#### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Orthodox Church in America as of December 31, 2016 and 2015, 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.

#### Supplemental information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenses related to the 2016 and 2015 financial statements on pages 26-27 is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

Rye Brook, New York Month xx, 2017



# STATEMENTS OF FINANCIAL POSITION

# **DECEMBER 31, 2016 AND 2015**

	2016	2015
ASSETS		
Cash and cash equivalents	\$ 81,699	\$ 186,750
Assessments and other accounts receivable, net	213,523	124,655
Bequests receivable	*	503,025
Prepaid expenses	14,641	14,292
Investments:		
Archives fund	210,662	209,909
Endowment pool fund	1,072,038	544,701
St. Andrew endowment fund	112,569	95,376
FOS endowment fund	74,155	63,588
Missions endowment fund	851,711	721,160
Annuity and unitrust agreements	159,468	159,175
Cash restricted for endowment	99,538	78
Property and equipment, net	234,104	265,495
Total assets	\$ 3,124,108	\$ 2,888,126
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 131,630	\$ 140,458
Deferred revenue	i ii	8,442
Loans payable	1,764	18,263
Retirement obligation	40,637	47,203
Annuity and unitrust agreements	123,212	126,504
Total liabilities	297,243	340,870
Net assets:		
Unrestricted:		
Undesignated (deficit)	(107,626)	(176,942)
Invested in property and equipment	234,104	265,495
Total unrestricted	126,478	88,553
Temporarily restricted	1,669,036	1,429,257
Permanently restricted	1,031,351	1,029,446
Total net assets	2,826,865	2,547,256
Total liabilities and net assets	\$ 3,124,108	\$ 2,888,126



# STATEMENT OF ACTIVITIES

# YEAR ENDED DECEMBER 31, 2016

OPERATING SUPPORT, REVENUE AND RECLASSIFICATIONS	Unrestricted	Temporarily restricted	Permanently restricted	Total
Support: General contributions	\$ 84,646	\$	\$ 1,905	\$ 86,551
Fellowship of Orthodox Stewards	= = = = = = = = = = = = = = = = = = = =	64,731	1,5 00	64,731
Missions	*	3,997	12	3,997
Seminary	Ħ	3,465	( <del>=</del> (	3,465
Charity	9	2,499	<b></b>	2,499
Donated services	55,050	-		55,050
Total support	139,696	74,692	1,905	216,293
Revenue:				
Assessments	1,783,502	)¥8	1 <u>11</u> 2	1,783,502
Net investment income	19	(8,769)	(#3	(8,750)
Change in actuarial value of annuities		005 470		005 470
and unitrusts Other revenue	21 607	285,479	æ(:	285,479
Other revenue	31,687	-		31,687
Total revenue	1,815,208	276,710	<b>34</b> 0	2,091,918
Reclassifications:				
Satisfaction of restrictions	111,623	(111,623)	*	(49)
Total operating support, revenue				
and reclassifications	2,066,527	239,779	1,905	2,308,211
Expenses:				
Program services	705,439	=		705,439
General and administrative	1,133,798	<u></u>	2	1,133,798
Development	189,365	*		189,365
Total expenses	2,028,602		<u> </u>	2,028,602
Change in net assets	37,925	239,779	1,905	279,609
Net assets, beginning of year	88,553	1,429,257	1,029,446	2,547,256
Net assets, end of year	\$ 126,478	\$ 1,669,036	\$ 1,031,351	\$ 2,826,865



# STATEMENT OF ACTIVITIES

# YEAR ENDED DECEMBER 31, 2015

OPERATING SUPPORT, REVENUE AND RECLASSIFICATIONS	Unrestricted	Temporarily restricted	Permanently restricted	Total
Support: General contributions Fellowship of Orthodox Stewards Missions Seminary Charity Donated services	\$ 26,563 - - 137,400	\$ - 51,784 1,608 17,740 1,082	\$ 2,748	\$ 29,311 51,784 1,608 17,740 1,082 137,400
Total support	163,963	72,214	2,748	238,925
Revenue:    Assessments    All-American Council income    Net investment income    Change in actuarial value of annuities    and unitrusts    Other revenue  Total revenue	1,911,410 748 30,007 1,942,165	340,334 (9,591) (59,246) ————————————————————————————————————		1,911,410 340,334 (8,843) (59,246) 30,007 2,213,662
Reclassifications: Satisfaction of restrictions	443,560	(443,560)		<u>i</u>
Total operating support, revenue and reclassifications	2,549,688	(99,849)	2,748	2,452,587
Expenses: Program services General and administrative Development	1,218,596 1,137,170 190,253	<u>¥</u>	# # #	1,218,596 1,137,170 190,253
Total expenses	2,546,019	е	,	2,546,019
Change in net assets	3,669	(99,849)	2,748	(93,432)
Net assets, beginning of year	84,884	1,529,106	1,026,698	2,640,688
Net assets, end of year	\$ 88,553	\$1,429,257	\$1,029,446	\$2,547,256



## STATEMENTS OF CASH FLOWS

# YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016	2015
Cash flows from operating activities:		
Change in net assets	\$ 279,609	\$ (93,432)
Adjustments to reconcile change in net assets to		
net cash provided by operating activities:		
Depreciation	31,392	31,392
Net realized and unrealized (gain) loss on investments	S#35	(114)
Net change in actuarial value of annuities and unitrusts	(258,885)	74,974
Changes in:		
Assessments and other accounts receivable, net	(88,868)	(32,150)
Bequests receivable	503,025	51,722
Prepaid expenses	(99,887)	10,564
Accounts payable and accrued expenses	90,710	53,317
Retirement obligation	(6,566)	(507)
Deferred revenue	(8,442)	(44,524)
Net cash provided by operating activities	442,088	51,242
Cash flows from investing activities:		
Proceeds from sales of investments	1,618,510	2,839,207
Purchase of investments	(2,049,612)	(3,567,915)
Change in cash restricted for endowment	(99,538)	(2)
Net cash (used in) investing activities	(530,640)	(728,708)
Cash flows from financing activities:		
Repayment of loan principal	(16,499)	(24,983)
Change in cash and cash equivalents	(105,051)	(702,449)
Cash and cash equivalents, beginning of year	186,750	889,199
Cash and cash equivalents, end of year	\$ 81,699	\$ 186,750



#### NOTES TO FINANCIAL STATEMENTS

#### **DECEMBER 31, 2016 AND 2015**

#### 1. NATURE OF ORGANIZATION:

The Orthodox Church in America, ("the Church") was originally founded as a mission and later became a diocese in the Orthodox Church of Russia, uniting in its fold Orthodox Christians of various national backgrounds and traditions. It subsequently developed into a self-governing Metropolitanate, the Russian Orthodox Greek Catholic Church of America. Confirmation as an Autocephalous Church was accomplished by the action of the Patriarch and Holy Synod of Russia on April 10, 1970. The Church was proclaimed an Autocephalous Church on October 19, 1970, at the sessions of the All-American Council held at St. Tikhon's Monastery in South Canaan, Pennsylvania.

The Church is an Autocephalous Church with territorial jurisdiction in the United States of America and the Commonwealth of Canada. Its doctrine, discipline, and worship are those of the One, Holy, Catholic, and Apostolic Church as taught by the Holy Scriptures, Holy Tradition, the Ecumenical and Provincial Councils, and the Holy Fathers.

The Church is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable state law, and contributions to it are tax deductible within the limitations prescribed by the Code. The Church has been classified as a publicly supported organization which is not a private foundation under Section 509(a) of the Code. The Church's revenues are derived primarily from contributions and assessments.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

#### Basis of accounting

The financial statements of the Church are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

#### Basis of financial statement presentation and classification of net assets

Under GAAP, the Church is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.



#### NOTES TO FINANCIAL STATEMENTS

#### **DECEMBER 31, 2016 AND 2015**

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

#### Basis of financial statement presentation and classification of net assets (continued)

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions as follows:

Unrestricted net assets are those which include all resources which are not subject to donor-imposed restrictions of a more specific nature than those which only obligate the Church to utilize the funds in furtherance of its mission. Unrestricted net assets also include resources invested in property and equipment, "underwater" endowments and funds borrowed from endowments for use in operations.

Temporarily restricted net assets carry specific, donor-imposed restrictions on the expenditure or other use of contributed funds. Temporarily restricted net assets also include accumulated endowment earnings that are restricted by the donor for a particular purpose or whose use is unrestricted but have not yet been appropriated for expenditure. Temporary restrictions may expire either because certain actions are taken by the Church which fulfill the restrictions or because of the passage of time. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Permanently restricted net assets are subject to the restrictions of gift instruments requiring that the principal be invested in perpetuity. Generally, the donors of these funds permit the organization to use all or part of the income earned on related investments, and the net capital appreciation thereon, for general or specific purposes.

#### Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### Cash and cash equivalents

For purposes of the statements of cash flows, cash equivalents are defined as cash on deposit, cash on hand and money market funds not held for investment with maturities less than three months when acquired to be cash and cash equivalents.



#### NOTES TO FINANCIAL STATEMENTS

#### **DECEMBER 31, 2016 AND 2015**

# 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

#### Concentrations of credit risk

From time to time the Church may have bank deposits in excess of the Federal Deposit Insurance Corporation limits. The Church's cash management policy is to mitigate credit risks by investing in or through major financial institutions.

#### Assessments and other accounts receivable

Assessments and other accounts receivable are stated at the amount management expects to collect from outstanding balances. Receivables are expected to be collected within one year, and are therefore recorded at net realizable value. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. 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 accounts receivable.

#### Investment valuation and income recognition

Investments comprise money market funds, certificates of deposit, marketable debt and equity securities, and accrued interest and dividends thereon and are reported at fair value. Donated investments are reflected as contributions at their fair market values at date of receipt. 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. The Church's investment committee determines the valuation policies utilizing information provided by the investment adviser and custodian. See note 6 for a discussion on fair value measurements. Adjustments to the carrying value of investments are reported in the statement of activities as a component of net investment income.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the gains and losses on investments bought and sold as well as held during the year.



#### NOTES TO FINANCIAL STATEMENTS

#### **DECEMBER 31, 2016 AND 2015**

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

#### Endowment investment and spending policies

The Church maintains master investment accounts for its donor-restricted endowments. Realized and unrealized gains and losses from securities in the master investment accounts are allocated monthly to the individual endowments based on the relationship of the market value of each endowment to the total market value of the master investment accounts, as adjusted for additions to or deductions from those accounts. In classifying such funds for financial statement purposes as either permanently restricted, temporarily restricted or unrestricted net assets, the Board of Trustees looks to the explicit directions of the donor where applicable and the provisions of the laws of the State of New York. The Trustees have determined that, absent donor stipulations to the contrary, the provisions of New York State law do not impose either a permanent or temporary restriction on the income or capital appreciation derived from the original gift.

The Board of Trustees, acting through its Investment Committee, has established an endowment spending policy to support the current level of income needed from the endowment, while sustaining the long-term purchasing power of the endowment assets over the long-term.

The Church follows 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 Church must hold in perpetuity, or for donor-specified periods. Under this policy, the endowment assets are invested in a manner that is intended to maximize returns while assuming a conservative level of investment risk. Actual returns in any given year may vary.

To satisfy its long-term rate-of-return objectives, the Church relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Church targets a well-diversified and balanced asset allocation portfolio to achieve its long-term return and growth objectives within prudent risk constraints.



#### NOTES TO FINANCIAL STATEMENTS

#### **DECEMBER 31, 2016 AND 2015**

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

#### Property, equipment, and depreciation

Property and equipment is stated at cost, or if donated, at fair value on the date of donation. The Church capitalizes assets with a cost basis (or fair value for donated assets) of \$3,000 or greater, and expenditures for repairs and maintenance are expenses when incurred. When items of property and equipment are sold or retired, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is reported as income. Depreciation is recorded on the straight-line basis over the following estimated useful lives:

Building and improvements	40 years
Furniture, fixtures and equipment	3 to 10 years
Software	3 years

#### Impairment losses

Management reviews property and equipment for impairment whenever events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Impairment is measured at the amount by which the carrying value exceeds the asset's fair value. If the asset is determined to be impaired, an impairment loss is recognized as a non-operating expense (non-cash) in the year the impairment was determined. There were no impairment losses recognized during the years ended December 31, 2016 and 2015.

#### Annuity agreements

The Church established gift annuities whereby donors may contribute assets in exchange for the right to receive an annual return during their lifetime. This transaction provides for a portion of the transfer to be considered a charitable contribution for income tax purposes. The difference between the amount of the annuity and the liability for future payments, determined on an actuarial basis, is recognized as income at the date of gift. The actuarial liability for annuities payable is evaluated annually (giving effect to investment income and payments to annuitants) and any surplus or deficiency is recognized as change in actuarial value of annuities and unitrusts in the statements of activities. Assets held for annuities payable totaled \$83,362 at December 31, 2016 (\$86,730 in 2015). The present value of the remaining future liability to be distributed by the Church amounted to \$72,868 in 2016 and \$76,728 in 2015.



### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2016 AND 2015**

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

### Unitrust agreements

The Church is named as beneficiary of various charitable remainder unitrusts and acts as the trustee. These agreements provide for the payment of lifetime distributions to the grantor or other designated beneficiaries. Upon receipt of these agreements, the actuarially determined present value of future payments is recorded as a liability. The remaining portion of the trust attributable to the Church's future interest is recorded in the statements of activities as temporarily or permanently restricted contributions in the period received. On an annual basis, the present value of the remaining future liability is revalued based upon actuarial assumptions. Assets held in the charitable remainder unitrusts totaled \$76,106 at December 31, 2016 (\$72,445 at December 31, 2015). The present value of the remaining future liability to be distributed by the Church is calculated using various rates and applicable mortality tables and totaled \$50,344 at December 31, 2016 (\$49,775 at December 31, 2015).

### Support, revenue, reclassifications and expenses

The Church recognizes gifts of cash and other assets as unrestricted support unless they are received with donor stipulations that limit the use of the donated amounts. Temporarily restricted net assets are reclassified to unrestricted net assets and recognized in the statements of activities as satisfaction of restrictions when a stipulated time restriction ends or purpose restriction is satisfied.

The Church recognizes gifts of property and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Church recognizes expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Bequests are recorded as support at the time the Church has an established right to the bequest and the proceeds are measurable.

Assessment income is recorded when earned, which is the period for which the assessments related. Other income is recorded when earned.

Expenses are recognized when incurred in accordance with the accrual basis of accounting. The costs of providing the various program services and supporting activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated, based on management's estimate, among the program services and support activities benefitted. The Church incurred no joint costs for the years ending December 31, 2016 and 2015.



### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2016 AND 2015**

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

# Donated property and services

Donated non-cash assets are recorded at their fair values at the date of donation. Donated services that create or enhance non-financial assets or that require specialized skills, provided by individuals possessing those skills, and that would typically need to be purchased if not provided by donation, are recorded at fair value in the period received.

The Church reported donated professional services of \$55,050 for the year ended December 31, 2016 (\$137,400 in 2015) that meet current accounting standards.

### Reclassifications

Certain reclassifications were made to the 2015 financial statements in order to conform to the 2016 presentation. These reclassifications had no effect on the change in net assets.

### 3. CASH AND CASH EQUIVALENTS:

Cash and cash equivalents consist of the following:

		2016	2015		
Funds set aside for satisfaction of donor restrictions	\$	28,610 (2,635)	\$	42,922 85,765	
Unrestricted operating funds Reserve account		39,423		39,404	
St. Sergius Chapel account	*	16,301	•	18,659	
Total	\$	81,699	\$	186,750	

### 4. ASSESSMENTS AND OTHER ACCOUNTS RECEIVABLE:

Assessments and other accounts receivable consist of the following:

		2015		
Assessments receivable Other accounts receivable	\$	120,641 92,882	\$	67,289 57,366
Total	\$	213,523	\$	124,655

### Exhibit C

(21,210)

### Summary Operating Budget - 2018

By Department

Actual Final Approved Projected Final Budget 2017 **Department** <u>2016</u> Budget 2018 <u>Variance</u> 2017 **Variance Total Operating Revenues** \$ 1,867,845 \$ 1,769,701 \$ (98,144) 1,817,402.00 \$ 1,749,344 \$ (68,058) (1) Expenses by Department/Office: 444,822.29 Administration 436,777 445,814.20 9.037 445,024.48 (202) (6) \$ \$ \$ \$ \$ \$ Executive \$ 425,199 \$ 437,574.81 12,376 428,668.39 \$ 430,142.16 1,474 101,577 101,636.41 102,554.56 \$ 101,667.68 (887) Archives \$ \$ \$ 59 \$ **External Affairs** 76,220 \$ 65,033.36 \$ (11,187)65,493.05 65,611.05 118 214,531.37 Property Maintenance 239,166 228,136.78 217,273.58 2,742 \$ (11,029)TOC/Communications \$ \$ \$ 83,615 \$ 78,380.00 (5,235)78,126.00 81,200.00 3,074 \$ Holy Synod 69,614 54,523.00 (15,091)62,056.00 61,280.00 (776)Metropolitan's Office 64,109 \$ 54,955.00 63,972.00 \$ 67,324.00 (9,154)3,352 29,901 (8,801) Metropolitan Council \$ \$ \$ 21,100.00 28,200.00 (802)\$ \$ 29,002.00 \$ \$ \$ St Catherine's Representation 32,500 (2) 45,322 \$ 53,376.44 8,054 28.100.00 \$ 60,600.00 Ordination Candidate Testing 23,572 \$ 18,400.00 (5,172)\$ 20,542.00 \$ 20,400.00 (142)Board of Theological Education \$ 806 1,200.00 1,100.00 \$ 1,200.00 394 \$ \$ **ORSMA** 91.804 \$ 95.852.00 4.048 \$ 94.256.48 60.930.20 (33,326) (3) Office of Continuing Education 13,750 (6,250) 9,000.00 9,0000.00 \$ \$ 7,500.00 \$ \$ \$ \$ **Total Expenses** \$ 1,701,432 \$ 1,663,482.00 \$ 1,642,426.34 | \$ 1,649,650.96 7,125 (37,950)Operating Surplus/(Deficit) \$ 166,413 \$ 106,219.00 (60,194)174,975.66 \$ 99,693.04 \$ (75,183) \$ SOCA/Departmental/Appeal Revenues \$ 73,046 \$ 114,000.00 \$ 40,954 69,822.00 \$ 96,090.96 26,269 (4) (100,35<u>5</u>) \$ (11,864) **Departmental Expenses** (112,219.00) (91,215.00) \$ (103,434.00) (12.219)\$ Net SOCA/Dept Surplus/(Deficit) \$ (27,309) \$ 1,781.00 29,090 \$ (21,393.00) \$ (7,343.04) \$ 14,050 **Planting Grants funded from Operations** \$ (105,667) \$ (101,000.00) \$ 4,667 (103,930.00) \$ (74,350.00) \$ 29,580 (5) Seminary/Monastery Grants funded from Operations \$ (12,000) (7,000.00) \$ 5,000 (7,000.00) \$ (18,000.00) PCC/ACC Expenses funded from Operations \$ (227) \$ 227 \$

21,210 \$

8,650.00

**Total Operating Revenues Total Operating Expenses** 

**Total Operating Surplus/(Deficit)** 

2017 concluded this project.

and Q1-2018.

Increase of \$8650 for Consultant to Metropolitan for office evaluation and reorganization in Q4 2017

(6)

1,845,434.96 \$

42,652.66 \$

1.845.434.96

0.00 \$

(42,653)

Revised 9/20/2017

(1)	Diocesan Support based on new formula; with Dioceses at	48% i	n 2017 moving o	down to 46%.
` ,	Diocesan Support = \$1,706,644	\$	1,706,644.00	This is down \$45K from 2017
	Continuing Ed Revenues = \$7,500	\$	7,500.00	
	ORSMA Investigation billback = \$6,000	\$	6,000.00	
	Other Contributions/OCPC Rev =	\$	29,200.00	This is down \$22K from 2017
		\$	1,749,344.00	
(2)	Increase is for full time Dean for St Catherine's	\$	45,600.00	
	Additional increase for Travel	\$	15,000.00	
(3)	Decrease is lower medical insurance for Coordinator	\$	(9,927.00)	
	and proposed decrease in investigative expenses	\$	(24,000.00)	
(4)	SOCA was low in 2017; modest increase in 2018	\$	96,000.00	
(5)	This does not represent a reduction in Planting Grant; it includes funding one annual planting grant (\$25K) from the Missions Endowment in lieu of the annual Mission School, which was only approved for 3 years and			



### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2016 AND 2015**

### 5. BEQUESTS RECEIVABLE:

The Church was a beneficiary in an estate for which it was notified of prior to December 31, 2015. All of the prior year receivable was collected in 2016. \$99,538 was held as a cash deposit at December 31, 2016 and subsequently transferred to the main endowment brokerage account in January 2017.

### 6. FAIR VALUE MEASUREMENTS:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that The Church has the ability to access.

### Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets:
- inputs other than quoted prices that are observable for the asset or liability:
- inputs other that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.



### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2016 AND 2015**

### 6. FAIR VALUE MEASUREMENTS (continued):

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Corporate equity securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Money market funds, negotiable certificates of deposit: Value determined by reference to quoted market prices and other relevant information generated by market transactions, when available.

U.S. government agency obligations, corporate bonds and municipal bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by The Church are deemed to be actively traded.

Annuity investments: Valued at the contracts actuarial present value by discounting the related cash flows based on current market discount rates and applicable mortality tables.

The preceding methods described may produce a fair value calculation that may not be reflective of future fair values. Furthermore management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The inputs or methodology used for valuing investments are not necessarily an indication of the risk associated with investing in those investments.



### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2016 AND 2015**

# 6. FAIR VALUE MEASUREMENTS (continued):

The following table sets forth by level, within the fair value hierarchy, the Church's assets at fair value on a recurring basis as of December 31, 2016 and 2015.

	Assets at fair value as of December 31, 2016							
	Fair value Level 1		Level 2	Level 3				
Corporate equity								
securities	\$ 1,541,199	\$ 1,541,199	\$ =	\$ =				
Money market funds	618,628	618,628	÷	000				
Negotiable								
certificates of								
deposit	40,123	**	40,123	200				
U.S. Government								
agency obligations	26,919	26,919	5 <del>(4</del>	:+:				
Mutual funds	140,284	140,284	THE	3 <del>1</del> 1				
Annuity investments	83,362		83,362	192				
Corporate bonds	30,088		30,088	S#1				
_	\$ 2,480,603	\$ 2,327,030	\$ 153,573	\$ -				

	Assets at fair value as of December 31, 2015							
	Fair value Level 1		Level 2	Lev	el 3			
Corporate equity securities  Money market funds	\$ 1,102,127 360,824	\$ 1,102,127 360,824	\$ -	\$	**			
Negotiable certificates of	·	•	90,118	17				
deposit U.S. Government	90,118	( <del>0</del> )	90,118					
agency obligations	51,923	51,923	<u> </u>					
Mutual funds	69,429	69,429	<u> </u>		•			
Annuity investments	86,730	**	86,730		1773			
Municipal bond	5,069	~	5,069		146			
Corporate bonds	27,689		27,689		-			
	\$ 1,793,909	\$ 1,584,303	\$ 209,606	\$	(#)			



### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2016 AND 2015**

# 6. FAIR VALUE MEASUREMENTS (continued):

Investment income consists of the following:

	2016			2015		
Interest and dividends	\$	19	\$	634		
Unrealized gain		-		114		
Investment fees		(8,769)		(9,591)		
	\$	(8,750)	\$	(8,843)		

### 7. RISKS AND UNCERTAINTIES:

### Investment risks

The Church 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 statement of financial position.

### 8. PROPERTY AND EQUIPMENT:

Property and equipment consists of the following:

	2016			2015
Land	\$	45,000	\$	45,000
Buildings and improvements		531,783		531,783
Furniture, fixtures, and equipment		204,173		204,173
Software		33,000		33,000
		813,956		813,956
Less: accumulated depreciation	,,	(579,852)		(548,461)
Total	\$	234,104	\$	265,495

Depreciation expense amounted to \$31,392 in 2016 and in 2015.



### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2016 AND 2015**

### 9. LOANS PAYABLE:

Loans payable consist of the following:

	_	2016		2015				
Vehicle note payable, without interest, maturing in February 2017. Monthly principal payments amount to \$881.	\$	1,764	\$	11,465				
As part of the retirement agreement between the Church and the former Metropolitan, the Church agreed to assume a loan owed by the former Metropolitan to the Diocese of the South with a principal balance of \$42,798. The Church and the Diocese of the South agreed to a three year repayment period without interest commencing in July 2013 and maturing in May 2016. Monthly principal								
payments amounted to \$1,200.	_		-	6,798				
	\$	1,764	\$	18,263				
A schedule of future minimum principal payments is as follows:								
Year ending December 31,								

### 10. LEASE COMMITMENTS:

2017

The Church leases office equipment under non-cancellable operating leases. Expenses related to these leases amounted to \$19,951 in 2016 and \$21,274 in 2015. Estimated future minimum lease payments by year and in the aggregate under the leases consist of the following:

Year ending December 31,	
2017	\$ 18,996
2018	18,996
2019	16,002
2020	6,435

1,764



### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2016 AND 2015**

# 11. RETIREMENT OBLIGATION:

In 2007, the Church entered into an agreement with a former employee whereby the Church agreed to make monthly payments of \$950 to the former employee in lieu of retirement benefits from the separate Orthodox Church in American Pension Plan. The agreement exists to rectify a situation whereby the former employee had been improperly excluded from participation in the Orthodox Church in American Pension Plan, and will continue until the former employee's death. Payments related to this agreement amounted to \$11,400 for the each of the years ended December 31, 2016 and 2015. The actuarially calculated liability for future payments under this obligation amounted to \$40,637 in 2016 and \$47,203 in 2015.

### 12. MULTIPLE EMPLOYER PENSION PLAN:

Substantially all full-time employees participate in The Orthodox Church in America Pension Plan (Plan). This multi-employer plan, administered by the pension board of the Church, is a contributory plan, and provides defined benefits based on years of service and remuneration near retirement. The risks of participating in this multi-employer plan differ from single-employer plans in the following aspects:

- a) Assets contributed to the Plan by one employer may be used to provide benefits to employees of other participating employers;
- b) If a participating employer stops contributing to the Plan, the unfunded obligations of the Plan may be borne by the remaining participating employers;
- c) If the Church chooses to stop participating in the Plan, it may be required to pay to the Plan an amount based on the underfunded status of the Plan, referred to as a withdrawal liability.

Eligible employees are all employees of the Church and its related entities, except for employees that are older than age 60 and have not elected to be part of the Plan. Bishops and priests become members of the Plan on the first day of the month after they begin service with the Church. Full-time employees are eligible to participate in the Plan on the first day of the month after their date of hire. Participants with five years of services are entitled to pension benefits upon retirement. Pension benefits are provided to participants under several types of retirement options based upon years of service and age. Retirement benefits are paid to pensioners or beneficiaries in various forms of joint and survivor annuities, including a lump-sum payment option. Pension expense, representing the Church's required contribution to the Plan, was \$47,550 in 2016 and \$46,302 in 2015. The contribution made by the Church represented approximately xxx% and 2.04% of the total contributions made to the Plan in 2016 and 2015, respectively. To the extent the Plan is underfunded, future contributions to the Plan may increase.



### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2016 AND 2015**

### 12. MULTIPLE EMPLOYER PENSION PLAN (continued):

The Plan is a non-electing church plan which means the Plan sponsor has not elected to be covered by the terms of the Employee Retirement Income Security Act of 1974 (ERISA), and is not required to file Form 5500. The Plan's fiscal year is from January 1 to December 31.

Contributions from all employers to the Plan for December 31, 2016 and 2015 are as follows:

Pension Fund:	FEIN	 2016		2015
Orthodox Church in America		1210		
Pension Plan	06-1455789	\$ XXXX-	\$_	2,274,809

As of December 31, 2016, the Plan's total net assets available for benefits were \$24,681,834, and the actuarial present value of accumulated Plan benefits was \$47,340,855. As of December 31, 2015, the Plan's total net assets available for benefits were \$24,681,834 and the actuarial present value of accumulated Plan benefits was \$47,240,855. As of December 31, 2016, the Plan was less than \$500 funded.



# NOTES TO FINANCIAL STATEMENTS

# **DECEMBER 31, 2016 AND 2015**

# 13. TEMPORARILY RESTRICTED NET ASSETS:

Temporarily restricted net assets are as follows:

	December 31,							
		2015	a	dditions nd other changes	1	Releases		2016
Mission appeal	\$	841,910	\$	138,270	\$	65,344	\$	914,836
Archives fund		209,584		753		É		210,337
Restricted endowments		,						,
excess earnings		134,622		106,806		40,948		200,480
General purpose								
endowment excess								
earnings		74,870		42,211		1,541		115,540
Charity		70,804		2,499		1,500		71,803
Theological education								
<ul> <li>academic fellowship</li> </ul>		59,300		-		( <del>) (=</del>		59,300
Publication reserve								
fund		29,556		2 <u>2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 </u>		2 <del>31</del> 1		29,556
Chaplain reserve		1,896		( <b>4</b> )		1,896		
Seminary appeal		6,715		3,464		7,587		2,592
Other restricted								
purposes				64,731		139	-	64,592
	\$ 1,	429,257	\$	358,734	\$	118,955	\$	1,669,036



### NOTES TO FINANCIAL STATEMENTS

# **DECEMBER 31, 2016 AND 2015**

# 13. TEMPORARILY RESTRICTED NET ASSETS (continued):

	December 31,							
		2014	a	dditions nd other changes	R	eleases		2015
Mission appeal	\$	931,852	\$	(61,038)	\$	28,904	\$	841,910
Archives fund		209,562		22		-		209,584
Restricted endowments								ŕ
excess earnings		144,274		(4,051)		5,601		134,622
General purpose								
endowment excess								
earnings		80,113		(5,243)		=		74,870
Charity		70,804		1,082		1,082		70,804
Theological education –								
academic fellowship		59,300				~		59,300
Publication reserve fund		29,556		18		¥		29,556
Chaplain reserve		1,896		(*		Ħ		1,896
Seminary appeal		1,481		17,740		12,506		6,715
Other restricted								
purposes		268	-		-	268		
	\$ 1	,529,106	\$	(51,488)	\$	48,361	\$ 1	,429,257

### 14. PERMANENTLY RESTRICTED NET ASSETS:

Permanently restricted net assets consist of the following:

		2016		2015						
Donor restricted endowments:										
General purposes	\$	231,401	\$	229,496						
Restricted purposes		775,762		775,762						
Permanently restricted charitable remainder unitrust	_	24,188	_	24,188						
	\$	1,031,351	\$	1,029,446						





### **DECEMBER 31, 2016 AND 2015**

### 15. ENDOWMENTS:

The Church's endowments consist of approximately 40 individual funds established for a variety of purposes. Net assets associated with endowment funds are classified and reported based on the existence of absence of donor-imposed restrictions.

The Church classifies as permanently restricted net assets (a) the original value of gifts donated to the donor-restricted permanent endowment, (b) the original value of subsequent gifts to the donor-restricted permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Church. The Church considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund.
- (2) The purposes of the Church and the donor-restricted endowment fund.
- (3) General economic conditions.
- (4) The possible effect of inflation and deflation.
- (5) The expected total return from income and the appreciation of investments.
- (6) Other resources of the Church.
- (7) The investment policies of the Church.

### 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 or endowment agreement requires the Church to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature that are reported in unrestricted net assets were \$447,807 at December 31 2015. \$319,642 of these deficiencies at December 31 2015, were the result of borrowing from the endowment fund assets for operations, and the remaining \$128,165 for 2015 resulted from realized losses that occurred shortly after the market downturn in 2008 and continuing through 2015. Management utilized collected funds from an unrestricted bequest to repay the borrowing from the endowment fund assets in 2016.



### NOTES TO FINANCIAL STATEMENTS

# **DECEMBER 31, 2016 AND 2015**

# 15. ENDOWMENTS (continued):

Endowment net assets composition by type of fund as of December 31, 2016:

	Uni	restricted		mporarily estricted		rmanently estricted		Total
Donor restricted endowments for:								
General purposes	\$ 84,715 (70,533		\$	115,541 209,843	\$	231,401 775,762	\$	431,657 915,074
Restricted purposes Total endowment	-	(70,331)	-	203,043	<del></del>	113,102	-	913,074
funds	\$	14,184	\$	325,384	\$	1,007,163	\$	1,346,731

Changes in endowment net assets for the year ended December 31, 2016:

	Un	restricted		mporarily estricted		ermanently restricted		Total
Endowment net assets, January 1, 2016	\$	(447,807)	\$	209,492	\$	1,005,258	\$	766,943
Investment return: Interest and dividend								
income (net of fees)		9,773		10,427		3€		20,200
Realized and unrealized gains		12,360		134,198			_	146,558
Total investment return		22,133		144,625			1	166,758
Contributions		411,125	_		-	1,905	3-2-	413,030
Other changes: Changes in funds								
with deficiencies		28,733	s <del></del>	(28,733)	_		<u></u>	
Endowment net assets, December 31, 2016	\$	14,184	\$	325,384	_\$_	1,007,163	_\$	1,346,731



### NOTES TO FINANCIAL STATEMENTS

### **DECEMBER 31, 2016 AND 2015**

# 15. ENDOWMENTS (continued):

Endowment net assets composition by type of fund as of December 31, 2015:

	_ U:	nrestricted	mporarily estricted		rmanently estricted	1	Total
Donor restricted endowments for:							
General purposes	\$	(111,365)	\$ 74,870	\$	226,748	\$	190,253
Restricted purposes		(336,442)	134,622	-	778,510		576,690
Total endowment funds	_\$_	(447,807)	\$ 209,492	\$	1,005,258	\$	766,943

Changes in endowment net assets for the year ended December 31, 2015:

	_U:	nrestricted		mporarily estricted		ermanently restricted		Total
Endowment net assets, January 1, 2015	_\$_	(486,611)	\$	224,386	\$	1,002,510	\$	740,285
Investment return: Interest and dividend income (net of fees)		ω.		1,727		<b>14</b> 07		1,727
Realized and unrealized losses				(29,538)	-	=	-	(29,538)
Total investment return	-			(27,811)		<b>a</b> l		(27,811)
Contributions	_	51,721	<u> </u>	=		2,748		54,469
Other changes: Changes in funds with deficiencies		<u>(1</u> 2,917)	3 <del></del>	12,917	-	<u> </u>		<del></del>
Endowment net assets, December 31, 2015	\$	(447,807)	\$	209,492	\$	1,005,258	_\$_	766,943

# 16. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through Month xx, 2017, which is the date the financial statements are available for issuance.



### SUPPLEMENTAL SCHEDULE OF EXPENSES

# YEAR ENDED DECEMBER 31, 2016

		Ge	eneral and				
	Program	Adr	ninistrative	De	velopment		Total
EXPENSES							
Administration	\$ 1,382	\$	385,695	\$	34,568	\$	421,645
Executive	-		440,281		æ		440,281
Archives	101,577		200		:(=		101,577
External Affairs	76,220		-		0.7		76,220
Chapel	14,167				X		14,167
Property Support	10,464		218,239		10,463		239,166
Communications	9 <u>2</u>		190		83,614		83,614
Holy Synod	23,205		23,205		23,204		69,614
Metropolitans Office	21,370		21,370		21,369		64,109
Metropolitans Council	1980		29,901		1.0		29,901
St. Catherine's Representation Church	15,107		15,107		15,108		45,322
Stewards of the OCA	7 <u>44</u> 7		(#\)		1,039		1,039
Charity	1,509						1,509
Board of Theological Education	806		<b>3</b> 9				806
Missions and Planting Grants	130,292		3 <b>=</b> 8		( <del>=</del> )		130,292
Ordination Candidate Testing	23,572		5		2		23,572
Office for Review of Sexual							
Misconduct Allegations	91,804		2		•		91,804
Continuing Education Expenses	13,750		*				13,750
Seminaries	19,587		Ē		- <del>17</del> 3		19,587
All-American Council	6,261		9		3 <b>⊑</b> 8		6,261
Departmental Ministries	99,316		ā		( <del>3</del> 8)		99,316
Donated Services	 55,050		2				55,050
Total expenses	\$ 705,439	\$ 1	,133,798	\$	189,365	\$ 2	,028,602



# SUPPLEMENTAL SCHEDULE OF EXPENSES

# YEAR ENDED DECEMBER 31, 2015

	Program	General and Administrative	Development	Total
EXPENSES  Administration Executive Archives External Affairs Chapel Property Support Publications Communications Holy Synod Metropolitans Office Metropolitans Council St. Catherine's Representation Church Charity Missions and Planting Grants Ordination Candidate Testing	\$ 975 117,275 64,979 15,455 10,463 	-	\$ 33,848	Total  \$ 379,500 482,665 117,275 64,979 15,455 243,011 4,904 82,779 71,944 50,018 29,488 52,809 2,823 136,238 29,185
Office for Review of Sexual Misconduct Allegations Continuing Education Expenses Seminaries All-American Council Departmental Ministries Endowment Distribution Donated Services  Total expenses	84,900 12,900 51,506 364,080 131,360 800 137,400 \$1,218,596	\$ 1,137,170	\$ 190,253	84,900 12,900 51,506 364,080 131,360 800 137,400 \$2,546,019

Summary Operating Budget - 2018 The Orthodox Church in America By Department

		Actual
<u>Department</u>		20.16
Total Operating Revenues	₩	1,86
Expenses by Department/Office;		
Administration	↔	436
Executive	↔	425
Archives	↔	10
External Affairs	↔	7(
Property Maintenance	↔	23
TOC/Communications	49	ά
Holy Synod	↔	9
Metropolitan's Office	↔	Ó
Metropolitan Council	↔	2
St Catherine's Representation	↔	4
Ordination Candidate Testing	↔	2
Board of Theological Education	↔	
ORSMA	↔	ഗ
Office of Continuing Education	↔	-
Total Expenses	↔	1,70
Operating Surplus/(Deficit)	↔	16
SOCA/Departmental/Appeal Revenues Departmental Expenses	ь ь	(10
Net SOCA/Dept Surplus/(Deficit)	€9	(2
Planting Grants funded from Operations	69	(10
Seminary/Monastery Grants funded from Operations	₩ ₩	Ξ

PCC/ACC Expenses funded from Operations

Total Operating Surplus/(Deficit)

**Total Operating Revenues** Total Operating Expenses

1,845,434.96 <del>69</del> 69

%0.0

(51,303)

w

0.00

69

51,302.66

69

(21,210)

S

60

21,210

69

4.2% 1.0%

(2)

26,930

69

(77,000.00)

(18,000.00)

69 69 69

(103,930.00) (7,000.00)

69 69 69

4,667 5,000 227

<del>\$</del> \$ \$

(7,000.00)

(101,000.00)

↔

(105,667)(12,000)(227)

49 49

69

5.2%

4

26,269

(12,219)

မော B

> 103,434.00) (7,343.04)

63 G ₩

(91,215.00)

6 6 6

40,954 (11,864)

₩ ₩

(112,219.00)

114,000.00

↔

73,046

69,822.00

(21,393.00)

29,090

₩

1,781.00

₩

(27,309)

(100,355)

96'060'96

14,050

-0.4%

5.5%

(81,183)

w

102,343.04

183,625.66 | \$

6

(60,194)

₩

106,219.00

166,413

3.6% 4.4% 3.3% 3.6% 1.5% 3.3%

5.5%

118 2,742 3,074 (222)

69 69 69 69 69 69

217,273.58 81,200.00

6 6 6 6 6 6 6 6

(887)

23.6%

436,172.29 430,142.16 101,667.68 65,611.05

> 428,668.39 102,554.56 65,493.05 214,531.37 78,126.00 62,056.00

12,376 9,037

445,814.20 437,574.81

> 425,199 101,577

436,777

436,374.48

94.8%

(68,058) (1)

4

1,749,344

6

1,817,402.00

ᡋ

(98,144)

B

1,769,701

1,867,845

Variance

Final Approved Budget 2017

Budget % of

Variance

Budget 2018 Final

Projected 2017 3.6%

27,326) (3)

66,930.20 9,000.00

20,542.00 1,100.00 94,256.48

(5,172)

394 4,048 39.2%

13,125

1,647,000.96

1,633,776.34

9,000,00

(6,250) (37,950)

13,750

1,701,432

91,804

0.1%

(2)

(802) 32,500 (142)

3,352

61,280.00 67,324.00 28,200.00 60,600.00 20,400.00 1,200.00

> 63,972.00 29,002.00 28,100.00

\*\*\*

(9,154)

(8,801)

8,054

(5,235)

(15,091)

69 69 69

54,523.00 54,955.00 21,100.00 53,376.44 18,400.00 1,200.00 95,852.00 7,500.00 1,663,482.00

64,109 29,901

45,322 23,572 806

(11,187)

(11,029)

228,136.78 78,380.00

<del>\$</del> \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

83,615 69,614

76,220 239,166

65,033.36 101,636.41

Diocesan Support based on new formula; with Dioceses at 48% in 2017 moving down to 46%.

ODOMA Investigation billback = 36 ()()()	Ð	0,000.00	
ORSMA Investigation biliback = \$6,000	7	0,000,0	
	•	000000	This is down \$20K from 2017
Other Contributions/OCDC Box =	P	78.200.00	1111S IS COMIT \$2217 II OIL SI SILLI
	,		
	4	1 749 344 00	
	<b>→</b>	000	

<del>⇔</del> ↔ Increase is for full time Dean for St Catherine's Additional increase for Travel

(5)

45,600.00 15,000.00

**⇔** ↔ Decrease is lower medical insurance for Coordinator and proposed reduction in Investigator fee (3)

(9,927.00) (18,000.00)

96,000.00

SOCA was low in 2017; modest increase in 2018

4

Mission School, which was only approved for 3 years and This does not represent a reduction in Planting Grant; it includes funding one annual planting grant (\$24K) from the Missions Endowment in lieu of the annual 2017 concluded this project. (2)

# The Orthodox Church in America Assessments Preliminary Budget 2018

Exhibit C-1

	<b>Prelim</b> 2018 2015	S AC	\$ 9,015.52 \$	\$ 40,117.87 \$	\$ 25,075.31 \$	\$ 22,824.42 \$	↔	196,244.00 12% \$ 32,136.23 \$ 40,900	407,889.00 24% \$ 66,794.69 \$ 62,075	268,659.00 15% \$ 42,161.61 \$ 30,850	1,623,644.00	22,000.00 1% \$ 3,452.54 \$ -	10,000.00 1% \$ 1,569.34 \$	36,000.00 2% \$ 5,649.61 \$	15,000.00 1% \$ 2,354.00 \$	1,706,644.00 100% \$ 275,000.00 \$ 254,436	(45.690.00)	
3	Projected	2017	\$ 57,448.00 \$	\$ 255,636.00 \$	\$ 159,783.00 \$	\$ 145,440.00 \$	\$ 151,968.00 \$	\$ 204,776.00 \$	\$ 425,624.00 \$	\$ 268,659.00 \$	\$ 1,669,334.00 \$	\$ 22,000.00 \$	\$ 10,000.00 \$	\$ 36,000.00 \$		\$ 1,752,334.00 \$	\$ (22 497 42) \$	-1%
0	actual 2016	Assessment	\$ 63,437.00	2	\$ 171,928.00	\$ 151,500.00	\$ 125,798.00	\$ 217,573.00			\$ 1,687,892.00	\$ 21.600.00	10 000 00			1,7		
Preliminary budget 2010	actual 2015	Assessment	\$ 68 490.00	2	\$ 232,650.00	\$ 154,440.00	\$ 213,018.00	\$ 288,630.00	\$ 422 188.00	\$ 217,080.00	\$ 1,829,416.00	21 600 00	50.000,00	34,000,00		6,		4 (21,004.00) -1%
Preji	Actual 2015	Census			2,585	1,716	2.367	3 207	4.691	2.412	20,327							
			Archalogee of Washington	Diocese of the South	Diocese of Fastern PA	Diocese of New England	Discoso of Western DA	Diocese of New York/N I	Diocese of the Midwest	Diocese of the West	Totals		Alballiall Alcidlocese	Bulgarian Diocese	Komanian Episcopale	Alciulocese of Algora	4	Decrease % Decrease

	Summary Budget - 2017 By Department and Category	Summary Budget - 2017 By Department and Category								
	20	80	60		17	12/13	23	14	15	16
	Exec	Archives	Ext Affairs	<u>                                      </u>	Property	TOC/Comm		Holy Synod	Met's Office	N N
1,735,844.00 \$	Ď		ø	s	*	s	<i>.</i>	•0	€9	•
1 800 00 8		S	и	69	3,000.00	S	6 <del>9</del>		\$ 250.00	S
307 258 29	418 997 16	\$ 99.905.68		38,911.05 \$	65,598,58	69	S	*	s,	·
27.007					16,325.00	<del>U)</del>	69	,		es
, 0			о сл	69	6.	\$ 42,	42,700.00 \$	14,400.00	\$ 6,000.00	
9 130 00 8	5 300 00	1 000 00		12,600.00 \$	*	69	69	43,500.00	\$ 55,700.00	\$ 26,400,00
8,130.00	5,300.00			-	5,900	€ <del>9</del>	so.	•	6	69
00.000	00:000	· ·		69	26,250.00	€9	69		ı G	(A)
- 00 000 1			) <del>6</del> 7		-0		5,000.00 \$	3	S	(s)
4,000.00		) (4)	) ea		100.00	(,)	33,000.00 \$	10	· ·	S
0.000,		> e	· vs	69		69	9	•		· ·
S SAO OO S	45.00	·		10,000.00	à	€9	9	8	\$ 2,774,00	
3 446 00	2	· ·	S	69	36,000.00	ь	€	,	69	69
7440.00	9 4		, w	69	36,000.00	↔	<b>ω</b>	*:		
42 798 NO	) <i>L</i>	\$ 762.00	· w	100.00	2,500.00	69	\$ 00.003	3,380.00	\$ 2,600.00	\$ 1,800.00
20000			S	69	31,500.00	ക	φ.		9	
436,172.29	\$ 430,142.16	\$ 101,667.68		65,611.05 \$	217,273.58		81,200.00 \$	61,280.00	\$ 67,324.00	\$ 28,200.00
1 200 671 71	\$ (430.142.16)	(101.667.68)	69	(65,611.05) \$	(217,273.58)	\$ (81	(81,200.00) \$	(61,280.00)	\$ (67,324.00)	\$ (28,200.00)

25 <u>Charity</u>	5,000.00		i.	15 3		C 0			100		5,000.00	*	•in	g I	ě.	Ä	5,000.00	
50 <u>AAC</u>	370,250.00 \$	S	· ·	, ,	21,000.00	234,012.00 3	,		us (	70,100.00 \$	,	155.00 \$	co.	S.	38,613.00 \$	S	363,880.00 \$	6,370.00 \$
Subtotal Unrestricted	1,845,434.96 \$				-	-		26,250.00 \$	33301	-	-	-	39,446.00 \$	36,000,000 \$	59,584.00 \$	31,500.00	1,750,434.96 \$	95,000.00 \$
ıs ın	ဟ	w	ဖာ	S	-	+	ക	_	20 00		_		69	s	00	ഗ	49	\$ (00)
80 Depts	11,000.00	•		9/1	55,500.00	11,200.00	•		1,152.00	11,000.00	2,500.00	16,300.00		3.	2,500.00		100,152.00	(89,152.00)
	69	69	ω	க	↔	↔	υĐ	G	S	S	မှာ	မာ	S	S	w	(A)		8
39 Cont Ed	\$ 7,500.00	ь			\$ 7,500.00	\$ 1,500.00	9	i G		S	69	ı,	G.				\$ 9,000.00	\$ (1,500.00)
35 ORSMA	6,000.00		44,331.20		80	3,500.00	×	3		18 500.00	1	299.00		,			66,930.20	(60,930.20)
, o	w	C.	60	ဟ	မာ	S	w	U.	600	(F	e co	o v	·	· U	) <i>U</i>	·		49
34 Ord Cand	×		,			6	ī	ŧ		20 400 00				h	į la		\$ 20,400.00	\$ (20,400.00)
29 BOT		U	) (4	· v	· co	1,200,00		U	1	) <i>G</i>			,	9 0	,	,	1,200.00	(1,200.00)
20 SOCA	\$ 85,090.96 \$	U	o 0	y ce	o vo	S	· ·	) U	00 000	00.000		A U	,	<i>A</i> (	000	2,644.00	3,282.00 \$	∞ II
17 St Cath	8	G	A U	י	\$ 00 00 S	15,000,00	00.000,01	,	A (	A (	n (	<i>'</i>	<i>γ</i> (	1	ys (	SO E	\$ 00.009.09	\$
Ø	<del></del>		co c	A C	<sub>ጉ</sub> ሀ	s 0	9 C	n (	ъ (	n (	n (	s) (	S	ഗ	S	တ	ιν <del>ν</del>	÷ 69
Description	Total Revenues	Expenses	Auto Expense	Salaries & Benefits	Depreciation & Amort	Supends	Iravel & Entertalminent	lelecommunications	Utilities	Computer	Legal, Acctg, Consulting	Distributions	Dues & Fees	Corporate Insurance	Property Taxes	Office Expenses	Property Repairs & Maint	Net Surplus/(Deficit)

Description		30 Missions	Ø	40 Seminary	Enc	90 Endowments	œ	Subtotal Restricted		10 Chapel		Total		Proj 2017		Variance
Total Revenues	₩	5,000.00	↔	5,000.00	₩	15,000.00	W	400,250.00	64	12,000.00	8	2,257,684.96	69	2,053,120.00	69	204,564.96
Expenses:			(		(		(		6		•	C C C C C C C C C C C C C C C C C C C	6	0000	G	000
Auto Expense	A G	А	ЭЭ		n (		A (	*	<b>∌</b> €		A 6	5,050.00	0	004 706 24	A 6	1,300.00
Salaries & Benefits	n u	<b>x</b> . 0	n u	96 (0	n v	XX - 20	A G		A. U	E 3	A U	16.325.00	n G	16.324.00	A 65	(1.00)
Stipends	) 69	d.	· 69		· v	100		21,000.00	63	Y	·	192,700.00	69	143,829.00	(A)	(48,871.00)
Travel & Entertainment	60	. 139	S		S	-1)		234,012.00	G	· (#	69	420,042.00	69	176,496.00	S	(243,546.00)
Telecommunications	க	v	G	c	S	×			69	X:	<del>69</del>	16,700.00	S	16,816.00	ெ	116.00
Utilities	B		S	300	S	39	(A)	,	G	29	₩.	26,250.00	G	26,030.00	G	(220.00)
Computer	B	ě	S	х	S	1.90	<b>(4)</b>	٠	G	ĸ	49	10,790.00	69	10,924.00	છ	134.00
Legal, Acctg, Consulting	69	Ü	69	(0)	ெ	350.00	G	70,450.00	↔	ø	₩	210,450.00	(v)	161,765.00	6A)	(48,685.00)
Distributions	ေ	82,000.00	69	23,000.00	S	4,000.00	Θ	114,000.00	ெ	1,800.00	69	118,300.00	S	143,700.00	Ð	25,400.00
Dues & Fees	ഗ	ě	S	(4)	S	i.evi	G	155.00	G	-	₩.	33,713.00	w	32,568.00	S	(1,145.00)
Corporate Insurance	S	is.	S	3	S	*	63	æ	ெ		<del>ss</del>	39,446.00	↔	38,554.00	ഗ	(892.00)
Property Taxes	69	i)	69	£22	B	0	↔	120	(A)	IIKS	₩.	36,000.00	↔	35,000.00	ெ	(1,000.00)
Office Expenses	မာ	()	G	J.A.	ь	18	6	38,613.00	S	4,400.00	69	102,597.00	↔	58,701.00	w	(43,896.00)
Property Repairs & Maint	S		€	12.	€	£	S		ιco	E	မှာ	31,500.00	↔	31,564.00	es:	64.00
Total Expenses	€9	82,000.00	€9	23,000.00	4	4,350.00	မာ	478,230.00	€	6,200.00	69	2,234,864.96	69	1,880,417.34	€9	(354,447.62)
Net Surplus/(Deficit)	S	(77,000.00)	w	(18,000.00)	₩.	10,650.00	69	(77,980.00)	69	5,800.00	49	22,820.00	49	172,702.66	↔	(149,882.66)

REVENIES   PREscription   Color   Co		The Orthodox Church in America Trial Balance Report Income Statement by Account/Dept Preliminary Budget 2018	Exhibit G-3	Prelim Bud	3nd 2018	2018-Exh C3							
PackFilling   Description   Admin   Exco   Archives   Ext.Affairs   Property   Toolcon   Horismood   Basis   Additional and the pack   Additional			05	20		80	60	-		12/13	14		15
4348 fishquests Contributions 5 25,000 0 5 -			Admin	Exec	Arc	chives	Ext Affairs	Prop		TOC/Comm	Holy Synd		et's Office
4360 Requests 4506 Requests 4506 Requests 4506 Requests 4508 Requests 4708 Requests 47		4345 Individual/Business Contributions	\$ 25,000.00		w		i	↔	θ.		↔	↔	10
4508 Injective the company of the co		4346 Bequests	€		63		ŕ	↔				↔	(0)
4500 Interest Income 4500 Oper C Royalty Income 4545 Best C Royalty Income		4350 Appeals	69		ь	10000	*	€9				↔	1
4650 Realized galarial/seses 5 3,500.00 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5		4503 Interest Income			ю	1.000	(0)	69	r			↔	а
4642 AAC AAG Book Norman S 3,500.00 S - S - S - S - S - S - S - S - S - S		4505 Realized gains/losses			↔		ě	€9				↔	(X
4642 AAC Ad Book 4642 AAC Ad Book 4642 AAC Ad Book 4724 Program Feverue 4902 Special Events 4902 Special Events 4902 Special Events 4902 Special Events 5 1,706 644.00		4640 OCPC Royalty Income			ω		ğ	69		1000		↔	30
4722 Program reas 4722 Program		4642 AAC Ad Book			↔		i.	↔				↔	,
4972 Program Fees 5 1,735,844 00 \$ .		4645 Desk Calendar Revenue			↔		T.	↔		Y.		↔	10
4902 Special Events         S         -         S					↔		ſ	↔				↔	<b>1</b> %
Total Revenues S 1,735,844.00 S - S - S - S - S - S - S - S - S - S		4902 Special Events	€		မာ		69	↔	-			↔	((●))
Figure Revenues S 1,735,844.00 S - S - S - S - S - S - S - S - S - S		4722 Diocesan Proportional Funding	- 1		↔.	İ	30	↔	1			69	.9
6900 Auto Financial Composition Expense 6900 Financial Composition Expense 6900 Periodical Composition Expense 6900 Periodical Composition Expense 6900 Stylends Composition Exp		Total Revenues			e.		,	€9				€9	•
6901 Auto Insurance 6903 Auto Repairs 5 1800 00 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	0	6900 Auto			69			φ.				↔ ↔	ì
6902 Auto Repairs         \$         1         6         5	0	6901 Auto Insurance	69		69		1					↔	
6903 Auto Gasoline         \$ 1,800.00         \$ - 5         \$ -	0	6902 Auto Repairs	69		↔		,	↔				↔	250.00
Sutotal - Auto  Sutotal - Comp& Benefits  Sutotal - Depth Amort  Sutotal - Depth Amort  Sutotal - Depth Amort  Sutotal - Auto	0	6903 Auto Gasoline			ь		1	↔				€	
6600 Salaries 6606 FICAMedicare 6606 FICAMedicare 6607 Unemployment Ins 6609 Payroll Processing Fees 6609 Payroll Pro		Sutotal - Auto			မာ	Ť	1.6	8				<b>⇔</b>	250.00
6606 FICA/Medicare 5 14661.99 \$ 3,989.96 \$ 4,958.67 \$ -	2				θ	819.20	35		_		↔	↔	*
6607 Unemployment Ins  5 5,889.74 \$ 2,430.00 \$ 395.00 \$ 224.00 \$ 323.00 \$ \$	du	6606 FICA/Medicare			-	958.67		က	_		8	49	¥
6609 Payroli Processing Fees \$ 3,538.00 \$ \$ -	a d	6607 Unemployment Ins			-	150	22					S	Fi.
6620 Life Insurance	. du	6609 Payroll Processing Fees			-	200		↔	1			↔	ı
6620 Life Insurance       \$ 5,086.00       \$ 13.00       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	dμ	6610 Health Insurance	4	34	↔	534.28		7				↔	1
6640 Workers Comp  \$ 2,634.00 \$ 66.00 \$ 13.00 \$ 2.675.25 \$ 3.782.18 \$ - 5 5 6.690 \$ 5.185.54 \$ 2.675.25 \$ 3.782.18 \$ - 5 5 6.598.58 \$ 5 - 5 5 6.59	du	6620 Life Insurance			-			ь				€>	*
6680 Pension Expense         \$ 15,332.80         \$ 25,039.47         \$ 5,185.54         \$ 2,675.25         \$ 3,782.18         \$ -	μb	6640 Workers Comp				13.00						€	ř
Sutotal - Comp& Benefits	dμ	6680 Pension Expense		25	-	185.54	2,675.2	er)		24000		<b>ω</b>	ř.
6990 Depreciation Expense \$ - \$ - \$ - \$ - \$ - \$ - \$ 5 6995 Amortization Expense \$ 5 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5 -		Sutotal - Comp& Benefits	307	418,997.1	4	905.68	38,911.0	65	28		S	G	í
6995 Amortization Expense \$ - \$ - \$ - \$ - \$ - \$ 5 - \$		6990 Depreciation Expense			67			*					*
6650 Stipends 6655 Stipend Edition 6655 Stipend Edition 6656 Stipend Edi		6995 Amortization Expense	69		€			↔	<del>()</del>				6
6650 Stipends 6651 Stipends - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		Sutotal - Depn Amort	69		မာ				2.00			မာ	iii
6655 Stipend-Christian Ed	₫	6650 Stipends	€		ക			69				69	ï
6655 Stipend-Christian Ed	<u>a_</u>	6651 Stipends - HS	€		↔			↔	100		14		ř
6656 Stipend - Missions & - & - & - & - & - & - & - & - & - &	<u>a</u>	6655 Stipend-Christian Ed	€		↔			↔					*)
	_ ⊢		69		↔ (	1		↔ (					1

			20					3			1			
		<	on very	ц	Fyer	Archives		Ext Affairs	Property		TOC/Comm	Holy Synod	Met's	Met's Office
5	DESCRIPTION OF STATE				2	"	78	juin.	1			9	↔	,
ALIN CITY	665 Stipend - Chaplaine	€.		69	10	6	69	ā	↔	<b>ω</b>		φ		6,000.00
	6667 Stipend - Chaplains	<b>=</b>	Ī				e		6	1	42 700 00	\$ 14 400 00	69	6.000.00
	Subtotal Stipends	6		es l	a	æ.	ام		9	<del>)</del>	72.7		·I	
(		ь	4 000 00	U	9	€.	69	400.00	69	69	1		↔	200.00
J		A C		9 U	7 100 00	4 1000 00		12 000 00	₩	69	į	\$ 20,000.00	↔	,200.00
J		<del>0</del>	-		20000		+		₩ €		i	\$ 16,000.00	↔	00.000
J	6833 Lodging	₩			2,000.00		9 6	0000	→ 6				₩.	6.000.00
Ų.	6834 Meals	6 <del>)</del>	1,200.00		1,200.00	1	A (	200.00	→ €	t			G	
4	6835 Moving Expenses	↔	2.	(A)	9)	es es	ام		A	1	9		٠   ٠	000
	Subtotal - Travel & Entertainment	θ.	9,130.00	6	5,300.00	1,000	\$ 00	12,600.00	69	<b>Θ</b> Ι	-	\$ 43,500.00	69	55,700.00
		<del>U</del>	2 000 00	€9		69	69	r	€9	<i>(</i>	2	69	↔	ŀ
- '	ellolleephiolie	<del>)</del> 6	2,800.00	+ +	,		69	4.000.00	€	1	1	69	↔	E
	6/20 Telephone	9 6	000000	· ·	5 ROO OO		₩.		€	1		€	↔	8
- '		9 6	1 100 00	→ ↔	200		69	201	· <del>(</del> 9	4		€	ь	,
	6/2/ Teleconninumications Subtotal - Telecom	θ θ	6,900.00	6	5,800.00	6	69	4,000.00	ы	<b>ω</b>	1	φ	69	i
				•					¥	1	- 10	69	↔	Ŷ
	6285 Janitorial Service	ક્ક	1	Э	4			C.	C	00000	0	· 6	€.	ý
	6288 Garbage Removal	↔		υ	Se .	¥.	t	Kir i	1.0	+			₩.	į
	6701 Heating Oil	↔	1	<del>()</del>	90		<del>5)</del> (	14,010	70'S		9 6	÷ ↔	<b>∀</b>	( 9
	6703 Water	↔	1	↔	10	69		2		-		<b>→</b> €	9 4	9
	6705 Flectricity	€	1	ക	e	⊕		7	=	101			9 (	
	Subtotal - Utilities	ιch		69		69	ы	60	26	250.00	69	θ	Э	1
		•	000	6		e		i	G.	1	\$ 3,920.00		S	*
Comp	6670 Computer Expense	∌€	4,000.00	9 6	,	<b>)</b> 4	<b>∀</b> .		ω	f	\$ 1,080.00		(A)	1000
Comp	6733 Website	А		ə (			1			1	h	LUNESS.	ഗ	1
	Subtotal - Computer	မှ	4,000 00	<b>69</b>	ā	A	1		əl	l		925	1	
		6	12 000 00	69			မာ	ì	s	10	\$	ı ↔	↔	SE.
Consult	6210 Contract Services	<del>)</del> <del>(</del>	19,000,00	₩.			69	ī	↔	•	₩	· •	↔	æ
	6211 Accounting rees	<b>→</b> 4	25,000,00	₩.	*		€	ť	69	V.		↔	↔	£
	6214 Legal Fees	÷ ⊬	1,000,00	· 6	9		- 45	r		100.001	\$ 33,000.00		↔	Mi
Consult	6215 Outside Contract Service	→ 6	00.000,	<b>∀</b>				100	₩	i	· ·	₩.	<b>ы</b>	e C
Consult	6217 Investment Advisory Fees Subtotal - Consulting	θ .ω	57,000.00	<del>ω</del>		ы ө	<del>(</del>	*	8	00.00	\$ 33,000.00	В	69	ř.
				į					e	,		69	w	ř
DIST	6050 Distributions	↔	e l	B	1		ı		<del>)</del> 6		→ <i>\</i>		G	*
DIST	6051 Charity Distributions	↔	1	φ)	a l	ω	ام	*	٩	ō	9 6			
	Subtotal - Distributions	S	*	49	e:	€	φ.		မ		£	A	e	
													6	1 800 00
Брос	6092 Business Rea Fees	69	40.00	↔	1	\$	₩,	3	↔ (	i,	S	A 6	A U	0.880,1
200	GOOT BANK FEES	49	2,200.00	↔	45.00	₩	φ.	1	-	ž.			<del>-</del> 6	078.00
T 000		4	1,600.00	↔	15,40	₩	φ,	10,000.00	-				A 6	0/3.00
2 G G G	6515 Memberships	69	)(00)	-		₩.	<del>ن</del> ا	Ü					A (	Hi
0		6	3 840 00	-	15.00	+	G.	10 000 00	-	£	€9	69	S	2,774.00

			05		Prelim Buc	<b>67</b> elim Bud 2018 <b>0B</b> xh C3	ι.	60	11		12/13	14		15	Г
	G/L # Description		Admin	ш	Exec	Archives	Ш	Ext Affairs	Property	띰	TOC/Comm	Holy Synod	-	Met's Office	Hice
Insur	6512 Insurance - D&O	↔	3,446.00	↔	i	€>	G	5	69	S	i.	↔	1	40	(T
Insur	6750 Insurance	↔	-	B		€	↔	3	\$ 36,000.00			€	,	69	, [
	Subtotal - Insurance	₩	3,446.00	ω.		٠ ج	69	10	\$ 36,000.00		i	69	100	S	a
MtcTax	6271 Mortgage Interest	<del>U</del> .	ī	<del>∪</del> 7		€5	69		69	69	i	<del>()</del>	= 10	€	
MtgTax	6273 Real Estate & Prop Tax	<del>()</del>	,	↔ ↔	٠	69	w	×	\$ 36,000.00	\$ 00		€		€	9
)	Subtotal - Int & Ins	69	19	ь		9	l so	x.	\$ 36,000.00		T.	₩.		69	- #0 - 10.
Office	6105 Food	↔	3,200.00	↔	×.	\$ 236.00	<b>⇔</b>	a	↔	↔	T		2,500.00	€	
Office	6110 Flowers/Candles/Lit Items	↔	300.00	€	19	⊕	ь	är	€9	↔	*	↔	į	\$ 2,000.00	0.00
Office	6115 Office Expense - Other	Э	3	↔	3	€	↔	*	€	↔	ψï				ī.
Office	6502 Postage & Mailing	↔	15,000.00	↔	ŧ	€	⇔	ar9	6	ь	1	\$ 10	100.00		×
Office	6503 Printing & Copying	↔	1,400.00	↔	×		\$ 00	£.		Н	500.00				1
Office	6504 Supplies	↔	2,000.00	€	1/	\$ 100.00		100.00	\$ 2,500.00		a		780.00		00.009
Office	6507 Equipment Leasing	G	20,148.00	↔	200	↔	↔	(30)	€	↔	ēs .	↔	1	€Э	ij
Office	6511 Advertising Expense	↔	750.00	↔	3	э <del>()</del>	တ	ж 1	€	<i>Θ</i>	ı	4	,		i
	Subtotal - Office	ഗ	42,798.00	(A)		762	.00 8	100.00	\$ 2,500.00	90	200,00	\$ 3,38	3,380.00	\$ 2,600.00	0.00
D	6286 Lawn and Prop Maintenance	₩.		€	r	69	€	1:	\$ 30,000.00	e 00	1005	ക	10	↔	1
Prop	6290 Repairs and Maintenance	₩	į	69		↔	↔	10.	2004	8	EQ1	Ð		69	
	Subtotal - Property Repairs & Maint	ω.		s)	.]	. 691	ω	*	\$ 31,500.00	90		€		49	
		↔	276	ம	э	ι <del>(</del>	↔	14	8	₩.		↔		↔	ı,
	Total expenses	69	436,172.29		430,142.16	\$ 101,667,68	₩   ₩	65,611.05	\$ 217,273.58	-	81,200.00	\$ 61,280.00	30.00	\$ 67,324.00	4.00
	7060 Unrealized (Gains)/Losses	69	P	€	5003	€9	↔	17.	69	ا <del>ر</del> ى ا		ь		ы	
	Net Surplus/(Deficit)	8 7	1,299,671.71	\$ (43	(430,142.16)	\$(101,667.6	\$ (89.	(65,611.05)	\$ (217,273.58)	\$ (89	(81,200.00)	\$ (61,280.00)	(00.08	\$(67,324.00)	(4.00)
	Less: TRNA Expenses funded from Operations	Operat	ions							+					
	Net Surplus									H					

	The Orthodox Church in America Trial Balance Report Income Statement by Account/Dept Preliminary Budget 2018			<u>r</u>	9n9 E	Prelim bud ZO IO-EXI	2							
		4		17		20	29		34	ന	35	39		80
# 7/9	Description			St Cath		SOCA	BOT	OI	Ord Cand	OR	ORSMA	Cont Ed		Depts
REVENUES:	NUES:	¥	0.0		G.	85 090 96	69	69	E	↔	69	3	G	٠
4345	45 Individual/business Collinbunolis	→ <i>\</i>		÷ 69	· 0		· 69	<b>↔</b>	1143	↔	<del>()</del>	)ř	↔	Ü
4, 2	to peducata	→ <del>(</del>			ľ		5	69	zi.	↔		•	↔	į.
4350	ou Appeals	9 6	6 0			<u>.</u>		69	13	ω		Ü	€	E.
450	4503 Interest income	9 6						49	*	ω		10	↔	(4)
4505	05 Realized gains/losses	A 6		A 44				6		₩	r	6	↔	9
4640	40 OCPC Royalty Income	<del>•</del> ↔	r: 3		1	3		69	,	ω.	Г	3	↔	ų.
4642	42 AAC Ad Book	<del>)</del> ↔				j		69	i	69	F			•
4040		<del>)</del> 67		· 69		í		₩	(4/6		6,000.00	7,500.00		11,000.00
1902		• 69	,			Ü	€	↔	9	↔	,	ř	₩,	6
47:		ь	i				€	↔		φ			<del>ы</del>	¥6
		U				85 090 96	€5	49			6,000.00	7,500.00	1	11,000.00
Ö	l otal Kevenues	<b>9</b> 6	,	÷ 69		-		φ	i	₩	,	ж	↔	b.
0 0	6901 Auto Insurance	9 69	i			ù	÷1	↔	Ŗ	49	,	r.	ω.	9
8 6	6000 Auto Repairs	6	ķ			)i	€	↔		↔	ř.		↔	a.
n 0		69	٠		18		€	ω	ž)	φ.		· θ	G)	
		₩			69	140	\$	₩		ω	1		69	3
											-		6	ň
99	6600 Salaries	↔	ig.			r		<del>()</del>	ne.	4	40,800.00		9 6	, ,
99		↔ (	į.		· ·	r	⇔ e	<del>∵</del>	E2 .510	n u	-	A 65	9 69	
99		÷> €	i					→ 4	E 13	₩.			₩	10
99		A U	K 3	A U		ı ı	÷ 64	69	. #	↔ ↔			↔	ĬĬ
ည် မိ		<del>9</del> 6	e i		T			69	æ	€			↔	9
S G	6640 Markett Comp	9 <del>U</del>			9 69			ω	. ×	€>	28.00	•	↔	Ž.
20 8	6680 Dension Expense	→ <i>(</i> 2)	20					₩	20	↔	100		(م) ا	ů.
5		θ.			1 1	19	9	<i>φ</i>	.9.		44,331.20	€9	69	30
Ö	8000 Denraciation Expense	€.	- 91		9	*	69	69	i	ь	(4)	es.	↔	j
Š	6995 Amortization Expense	) 69		S			€	69		ь	1	9	ام ا	
5	Sutotal - Depn Amort	ω		69	( <del>6</del> )	S.	φ.	<del>6</del>	•	θ.	c	€	<i></i>	4
99	6650 Stipends	↔	6	\$ 45,600.00		1	s	[P3-2]]		Θ.	1.	\$ 7,500.00	\$ 6	25,500.00
99	6651 Stipends - HS	↔	,	↔	-	¥	· •		į	6	Ľ	<b>→</b>	A (	0000
99		↔	ä	69	G)	7211	u Go	69	E.	↔ €	1		A 6	6,000.00
ğ		↔	•				ь С		9 3	A 6		A	9:4	00.000
Ö		B				ij.			a.	Ð	ì	e e	Ð	0,000,0

STIP 6665 (667 (667 (667 (667 (667 (667 (667	6665 Stipend - Christian Witness 6667 Stipend - Chaplains Subtotal Stipends 6831 Conference, Meetings/Activities 6832 Travel 6833 Lodging 6834 Meals 6835 Moving Expenses Subtotal - Travel & Entertainment	S S S	St Cath		SOCA	θ	BOT	Ord Cand		ORSMA	е	Cont Ed		Depts 6,000.00
				0) (		U			•		н		•	6,000.00
			U	•		9	ij	↔	9		9	67	<del>()</del>	
			9	77	4	B	9	₩.	اب		φ.	100	↔	6,000.00
			\$ 45,60	00.009		θ.	ž.	ω	<del>ω</del> Ι	E	ω	7,500.00	us l	55,500.00
		69	69	69		69	a	ь	9	1	မာ	1	€	1,200.00
		\$ 12,000.00	S	5,000.00		₩ ₩	200.00	<b>↔</b>	69	3,500.00	<del>\$</del>	1,500.00	မာ	10,000.00
	4 Meals 5 Moving Expenses Subtotal - Travel & Entertainment		69			↔	×	₩	0)	1	↔	100	↔	E
	5 Moving Expenses Subtotal - Travel & Entertainment	\$ 400.00	-	(		8	-63	₩			↔	( <b>D</b> 2	↔	500
	Subtotal - Travel & Entertainment					€	•	↔			G	3	↔	1
		\$ 26,400.00	\$ 15,	181	φ.	8	,200.00	<b>↔</b> ।		3,500.00		1,500.00	69	11,200.00
	Telenhone	es.	€.	0.	4	€.	4	€7.			69		69	
	O Telephone	· 63	· <del>6</del> 9			69	ж	ψ,	1993		₩.	1	မ	
	5 Mobile Phones	θ (σ	<del>,</del> 69			မ	36	· <del>()</del>	150		↔	6	↔	( <b>0</b> ,)
	7 Telecommunications	· 69	· <del>(/)</del>			€	100	€			69	1301	G	31.
	Subtotal - Telecom	· ω	சு		€9	w	e e	€	07	€	69		€	431
Util 6285	5 Janitorial Service	69	€		69	မာ	3	↔	07		Ø		↔	
		69	↔	1	69	Ð	#	€9	1	4	ω	Ł	↔	ř
Util 6701	1 Heating Oil	↔	↔	,	6	↔	32	↔	E	,	↔	1,	↔	Ĉ
	6703 Water	€	↔	1	69	↔	E	↔	6		B	T.	↔	ä
	5 Electricity	69	σ		9	ю		69	1		ெ	7.	φ.	1
	Subtotal - Utilities	ы	ь	,	69	69	r.	ഗ	1	€	69	ř	69	(*)
													•	
Comp 667	6670 Computer Expense	<b>6</b> Э (	<b>&amp;</b>		€ 6	<b>↔</b> €	ž.	<del>6</del> 6	t	69 (6	<i>い</i> €	Ê	£9 €	7
	6733 Website	Б	÷A	Ì		- 2	ĩ	А		Đ	ام	i	A	1,132,00
	Subtotal - Computer	<b>6</b>	θ.		\$ 638.00	190.5	÷	φ.	1	ا د	<u>ဖ</u> ေ		<del>ω</del>	1,152.00
Consult 6210	O Contract Services	€	ь	,	69	69	1	₩	21	ω.	↔	-9	↔	
	6211 Accounting Fees	₩ ₩	• 69			ь	9	မ	,	6	↔	¥	4	×
	4 Legal Fees	69	Θ.	,	9	↔		G	.1	- L	69	٠	↔	•]•
		6	₩		·	Ø	ì	\$ 20,400.00		\$ 18,500.00	\$ 00	ě	↔	11,000.00
	6217 Investment Advisory Fees	€	↔	,	· •	ы	8	\$	E.	ι <del>(</del>	69	(0)	ω	9 <b>4</b>
	Subtotal - Consulting	ச	   <del>ω</del>		•	ю	4	\$ 20,40	400.00	\$ 18,500.00	20-30		69	11,000.00
DIST 605	6050 Distributions	€9	ю	9	69	69		↔	,	€	69	٠	↔	2,500.00
	6051 Charity Distributions	۱ <del>د</del>	G		9	ω	*	₩.	¥	€	69		8	Y.
	Subtotal - Distributions	69	₩.	4	т <del>69</del>	မှာ	,	69	1	·	so		69	2,500.00
											-			
	32 Business Reg Fees	₩ (	↔ (		69 6	↔ (	(*)	↔ €		\$ 599.00	<b>⊕</b> €	1	↔ €	220 00
	35 Bank Fees	so e	<b>∌</b> ∶€	0.00		A 6	9 7	A 6			9 4		9 6	3 750 00
Fees 609	6096 Dues 8515 Memberships	n di	A 65.		9 60	<del>o</del> €.	1	9 69		· ·	↔ ↔	1	↔	12,000.00
	Schtotal - Fees		69	I		69		69		\$ 599.00	8	1	6	16,300.00

			16	17	Prelim	17 Prelim Bud 2008-Exh C3	ch C3	29	34	4	35		39		80
	G/L# Description	=1	MC	StC	Cath	SOCA		BOT	Ord Cand	and	ORSMA	<b>4</b>	Cont Ed		Depts
Insur	6512 Insurance - D&O	↔	,	↔	ř	€	69	i.	€	0,0	₩	t		↔	9
Insur	6750 Insurance	↔		↔	v	\$	↔		ы	(0)	₩	<b>⇔</b>		ر <sub>م</sub>	¥
	Subtotal - Insurance	G	1. 18.	s)	v I	69	မှာ		<del>(у</del> )		69	69		sol.	
MtaTax	6271 Mortgage Interest	€	3	υ	Л	<u>↔</u>	↔	3	↔	,	€	69		€	ŧ
MtgTax	6273 Real Estate & Prop Tax	· <del>()</del>	,	€>	æ	9	↔		8		8	s l	10%	ω	
)	Subtotal - Int & Ins	₩	· e	Θ		69	<del>69</del>	1	<del>6</del>	,	မှာ	91		φ	90
Office	6105 Food	69	1.800.00	69	c	ω.	69	Jan.	€	Į.	€9	67		↔	)E
Office	6110 Flowers/Candles/Lit Items	· 69	N	ω.	3(0)	69	G	104	↔		↔	6		€9	æ
Office	6115 Office Expense - Other	€	9	↔	1	69	G	31	↔	1	↔	9		69	X)
Office	6502 Postage & Mailing	G	(4	ь	,	\$ 2,418.00	\$ 00	:#:	↔	X	€	,		69	•()
Office	6503 Printing & Copving	↔	*	↔		69	↔	ĸ	↔	Ķ	↔	↔		€>	1,500.00
Office	6504 Supplies	69	٠	↔	ŧ	\$ 226.00	900	10	ь	e	↔	\$		↔	1,000.00
Office	6507 Equipment Leasing	↔	8	€	*	€	ω	C	↔	385	↔	1		69	22
Office		€Э	10	↔	,	€	(A)	300	↔		₩.	ω		φ 	3
	Subtotal - Office	8	1,800.00	ь	×	\$ 2,644.00		1	€		69	φ		φ	2,500.00
Prop	6286 Lawn and Prop Maintenance	↔	Į.	S	i	€	↔	1	G	46	ю	↔			720
Prop	6290 Repairs and Maintenance	↔	i	S	ĭ	· S	49		G	#C	₩.	θ.		φ	ā
	Subtotal - Property Repairs & Maint	₩	,	s	•	φ.	69	*	க		6		**	69	Ď
		69	i e	ம	9	9	ω,	g	υ	. 1	G		69	မာ	<u>- 67</u>
	Total expenses	\$ 28	28,200.00		00'009'09	\$ 3,282.00	\$ 00	1,200.00	\$ 20	20,400.00	5%	66,930.20	\$ 9,000.00	\$ 00.0	100,152.00
	7060 Unrealized (Gains)/Losses	↔	£	69	9	6	↔	8	ச	1	↔		69		
	Net Surplus/(Deficit)		(28,200.00)	\$ (60,	(60,600.00)	\$ 81,808.96	S	(1,200.00)		(20,400.00)		(60,930.20)	\$ (1,500.00)	\$ (00.0	(89,152.00)
	Less: TRNA Expenses funded from Ol Net Surplus													-	

	10 Chapel	12,000.00	()	*	×	9	į)	(1)		*	ï	×	12,000.00		10	D)	э	10	II 48	<b>1</b> 0 8		9.		7.		ii.	Ŧ.	74	i	0	8	Ñ	(()	•	4 4
		€	· <del>()</del>	6	↔	↔	↔	↔	↔	↔ (	₩ €	A	↔	4	↔	↔	ω	↔	6	9 6	÷ ↔	₩.	· 69	6	↔	↔	€	€.	φ.	€.	<u>,                                    </u>	↔	€	↔ (	A 47
	Subtotal Restricted	2,000.00	ā	15,000.00	10,000.00	5,000.00	Ę.	r	ę.	ä	73,250.00	295,000.00	400,250.00			t)	100	,		0.0	0 0	3		ì	0	ı	ĵ.	9	S (4			21,000.00	Ē.		1
	20	69	↔ ↔	69	-		↔	↔	↔	↔	↔ (	<del></del>		€	Ø	69	€Э	€	E	A 6	A U	→ <del>U</del>	<del>•</del> •	₩.	↔ ↔	69	(s)	6	+ 67.	4	) 	€	↔	↔ (	÷> €
	90 Endowments	65	· <del>(</del>		\$ 10,000.00		ا ده	69	€	€		ம	\$ 15,000.00	Ю	ι <del>છ</del>	ا ج	€9	·	é	n n	A G	) (	· •	· 65	· 69	S	<u>'</u>		) • 64		>	69	↔		· ·
	40 Seminary	,	r	5.000.00	,	ä	*	Æ		в	300		5,000.00	a		ř	÷	1		í.	i i		,		٠	î	ie I	,			i	×	¥.	ĸ	MALL SA
	(5)	<del>G</del>	₩	100	1	↔	↔	ь	ശ	↔	↔	ωl	-	↔	↔	↔	↔	₩	•	A (	<del>7)</del> 6	→ <i>U</i>	) U	· 6	<b>₩</b>	69	၂ မာ	U	9 6	) <i>\</i>	əl 1	↔	↔	↔	<b>↔</b> 4
	30 Missions			5.000.00		29	ж	î	¥.	10	ř:	<b>:</b>	5,000.00	313	<b>3</b> ≢	*		ж		£	1.	6 3		•			i				•	3	3		<u> </u>
		4	>	69	-	4	↔	69	↔	↔	ь	φ	69	↔	ю	မာ	w	69	•	<del>5)</del> (	ne	9 6	9 €	→ ↔	÷ €.	69	<del>     </del>	θ	9 4	9 6	٥	↔	↔	↔	₩ W
	25 Charity	·		\$ 5,000,00	T.		9	s	€	. ⇔	€ \$	69	\$ 5,000.00	€ <del>5</del>	€	i) ₩	↔	± €		·	€ <del>0</del> €	A 6	9 6				69	6	ρ υ		- -	€	€9	€>	· •> •
	50 AAC	00 000 6	+					i	1		73,250.00		370.250.00		•	į	į						e.			31			1		. ]	21,000.00	,	æ	r
		U	9 6	÷ 65	· 69	₩	↔	-	-			- 11			+-	-	111	ω		<del>()</del>	69 6	—	_	-	_	-			A 4		٨	-	-		↔ €
	Subtotal Unrestricted	410.000.06	⊕ 10,030.30	÷ €	\$ 500.00	÷ €	\$ 3,500.00		\$ 200.00	\$ 24,500.00		\$ 1,706,644.00	\$ 1.845.434.96		\$ 3,000.00		\$ 1,800.00	\$ 5,050.00		_	ന		4 3,538.00 9 110.061.10		0,000,00	\$ 52 015 23	0		16,325,00	1	16,325,00	\$ 121,300.00			\$ 6,000.00
Income Statement by Account/Dept Preliminary Budget 2018	G/L # Description	REVENUES:	4346 Beginests	4340 Dequesis	4550 Appeals 4503 Interest Income	4505 Realized dains/losses		4642 AAC Ad Book				4722 Diocesan Proportional Funding	Total Reveniles	6900 Auto	6901 Auto Insurance	6902 Auto Repairs				0099	9099	6607	6609	01.99	6620	6680 Dension Expense			6990 Depreciation Expense	6995 Amortization Expense	Sutotal - Depn Amort	6650 Stipends			6656 Stipend - Missions
														Airto	Airto	Auto	Auto			Comp	Comp	Comp	Comp	Comp	Comp	Comp	) - -	;	DA O	DA		STIP	STIP	STIP	STIP

		Subtotal	_	Selm Bu	Suelim Bud 2018 Exh	3	30	40		200	Subtotal		2
	G/L # Description	Unrestricted	731	AAC	Charity		Missions	Seminary		dowments	ш,		Chapel
STIP	6665 Stipend - Christian Witness	\$ 6,000.00		Ä		F	·		8		1		
STIP	6667 Stipend - Chaplains	_	8	¥	69	₩.	Ē	υ 60	63	10	9	↔	1 1/7
	Subtotal Stipends	\$ 171,700.00	0 00	21,000.00	s	မှာ	i i	ı <del>СО</del> [	₩	1	\$ 21,000.00	6	
丑	6831 Conference, Meetings/Activities	\$ 3,100.00	+	10,000.00	₩	↔	3	€	ம			↔	3
旦	6832 Travel	\$ 126,100.00	-	00'000'09	↔	↔	Ť	φ	ம	æ		↔	3.
世	6833 Lodging	\$ 40,330.00	-	47,240.00	т 69	ശ	ì	• •	₩	£	\$ 47,240.00	6	**
旦	6834 Meals		-	116,772.00		↔	ř		↔	E/	\$ 116,772.00	↔	
旦	6835 Moving Expenses		↔	ř	မ	မှာ	200	9	69	ı	€	↔	38.0
	Subtotal - Travel & Entertainment	\$ 186,030.00		234,012.00		ω   ω	Ē	φ.	ω		\$ 234,012.00	69	10
Tel	6505 Telephone	\$ 2,000.00	-	21	 ₩	မာ	3	<del>ω</del>	S	ı	€	↔	Ī
Te			н	A	69	↔	Ť		↔	i	6	↔	Ĭ.
Tel	6725 Mobile Phones		\$ 00	àc	69	ь	¥	↔	49		9	↔	Ē
<u>L</u>	6727 Telecommunications	\$ 1,100,00	٠,	4:	69	ь	B)	€	ß	Ü	\$	↔	ı Ĉi
	Subtotal - Telecom	\$ 16,700.00	\$		€	<i>s</i>	<b>#</b>	Ө	ω	ï	φ.	€	ì
			H			0		,					
Util			-	a	€9-		0	₩	s e	ž	₩ .	<del>5)</del> •	1
ij			-	1	₩.		•	· <del>ω</del>	↔	ř	€9	↔	0
E S	6701 Heating Oil	\$ 13,000.00	-	*	<del>()</del>		Ĩ	€	€>	4	·	↔	ĵ/
Œ.	6703 Water	\$ 250.00	-	*:	€		90	€>	\$	Ď	\$	↔	٠
O.E.	6705 Electricity	\$ 11,000.00		r:	€		6		φ,	1		<b>Θ</b>	3
	Subtotal - Utilities	\$ 26,250.00	8	9€	φ	ω		5	69		€	€	ŧ.
Comp	6670 Computer Expense	\$ 7,920,00	\$ 00	3	မှာ	φ.	*	•	↔ 1		69	↔ (	•
Comp	6733 Website	\$ 2,870.00	_		Ю	Ĩ	*	i 69	ь		69	5	
	Subtotal - Computer	\$ 10,790.00			69	မာ	e.	φ.	க	,	€	€>	
-		400000	_				19		e	135	e	¥	= (0
Collisuit	0210 CUITIACI SEIVICES		_	e a			8 8		€ 6	000	000000	) b	0
Consult	6211 Accounting Fees		-	92			1		A 6	220.00		<b>9</b> 6	,
Consult	6214 Legal Fees		_	1			1		<del>,,</del>	•		A (	•
Consult	6215 Outside Contract Service	\$ 84,000.00	\$ 00	70,100.00	69	ω.	u.	69 (	<del>()</del>	ï	\$ 70,100.00	<del>59</del> (	*)
Consult	6217 Investment Advisory Fees	69	so l		6	Ĭ	Ē	69	69		59	50	100
	Subtotal - Consulting	\$ 140,000.00	& OC	70,100.00	θ.	ω	1	₩.	ω	350.00	\$ 70,450.00	<del>ω</del>	
DIST	6050 Distributions	\$ 2,500.00	_	*	€>	€9	3.	<u>⇔</u>	↔	à	69	69	800.00
DIST	6051 Charity Distributions	S	↔	4.5	\$ 5,000.00	\$ 00	82,000.00	\$ 23,000.00	↔	4,000.00	\$ 114,000.00	€9	1,000.00
	Subtotal - Distributions	\$ 2,500.00		,	\$ 5,000.00		82,000.00	\$ 23,000.00		4,000.00	\$ 114,000.00	4	1,800.00
Fees	6092 Business Reg Fees		_	ř	69	69	¥*		↔	i.	€9	↔	Ş
Fees	6095 Bank Fees		-	155.00			æ	↔	↔		\$ 155.00	₩;	9
Fees	e009 Dues	\$ 16,225.00	\$ OC	•	€>	69	9	•	↔	à	€	↔	A
Fees	6515 Memberships		0.00	(i	€	မှာ  	•	 € <del>9</del>	es l			<del>.</del>	
	Subtotal - Fees	\$ 33,558.00		155.00		ь	1000	9	↔	1	\$ 155.00	60	4

					A Charlet	Č					ĺ					
	G/L #	5l	Unrestricted		AAC	اڌ	Charity	Ξ	Missions	Seminary		Endowments	Rest	Restricted	링	Chapel
		€	00 07 0	6		H		¥		<b>€</b>	65		6	37	<del>(</del> A	9
Insur	6512 Insurance - D&O	9 6	36,000,00	→ 6.		÷ 69	į	÷ 69	5 5		60	i	€	37	€9	6
Insul	Subtotal - Insurance	Н сы	39,446.00	S	i	ெ		69		69.	ω	4	€		€	
7.07	1 Mortal Constant	€	Ą	€.	,	€.		69	(a)	€		i	€	767	€	
MtgTax	6273 Real Estate & Prop Tax	· 69	36,000.00	69		ம	·	ю	10	69	69		↔		8	N.
5	Subtotal - Int & Ins	69	36,000.00	ω		69		w	x	6	မှ	*	€		69	æ
											•		6	_		00000
Office	6105 Food	↔	7,736.00	↔	200.00	↔	1	↔	37	₩	<del>3)</del>	r	A:	-		1,200.00
Office	6110 Flowers/Candles/Lit Items	69	2,300.00	↔	500.00	₩	ä	↔	1	€	₩	E.	↔	_		3,200.00
Office	6115 Office Expense - Other	69	(())	69	563.00	G	*	ω		₩	10	r)	€>	563.00	€	9
Office	6502 Postane & Mailing	€.	17,518,00	ь	300.00	₩	i jak	G	ŧ	↔		t:		_	€	*
Office		69	3,826.00	€	11,000.00	4	£	ω	ī	υ.		1		_	↔	÷
0 669		₩.	7,306,00	· G.	13 050 00	69	10	69	E	69		9		13,050.00	↔	y.
Office		€:	20,148,00	↔	13,000.00	₩	e	S	1	s			€	_	€	Ē
0 1100		₩.	750 00	69	P	G	10.	63	•	ا ج		1	↔	î	€>	Ÿ.
2		€.	59 584 00	€9	38.613.00	G	*	l s	E.	69	₩.	1	ince.	38,613.00		4,400.00
	Subjuda - Oillog															
		e	00 000 08	U	3	U	•	₩.	0	ψ,	1000	1	↔	19	↔	*
Frop Prop	6286 Lawn and Prop Maintenance	<del>)</del> ↔	1,500,00	-		€.		69	ř	69	T	,	↔	,	₩	£
الاران م	OZOU Nepalls and Maintenaire & Maint		31 500 00	· ·		G.	1	69		6		•	₩		↔	
	Subtotal - Ptoperty Nepairs & Maint		000,10	•		,					1					
		G.		Ø		↔	ė	69		69	07	\$	မာ	1	↔	j
	Total exnenses	6	1,750,434.96		363,880.00	00000	5,000.00	69	82,000.00	\$ 23,000.00	-	\$ 4,350.00	\$	478,230.00	€ (	6,200.00
	7060 Haraalized (Gains)/Losses	ഗ		-	ī	€	(1)	↔	5	₩	,		<del>()</del>	i	₩	450
	Not Guille (Called)	U	95 000 00		6.370.00			w	(77,000.00)	\$ (18,000.00)	-	\$ 10,650.00	\$	(77,980.00)	S	5,800.00
	Net Surplus/(Delicit)	9	20,000,00		20.00	-										
	less: TRNA Expenses funded from OI \$	\$ 0	(95,000.00)								H					
P.	Net Surplus	₩														

					1						T																								
2018-Exh C3	Variance	>		2			(95,000.00)		\$ (120.00)	- 1		\$ 249,310.00	\$ 204,564.96	\$ (1,568.00)		_	10.00	\$ (1,300.00)	\$ 341.60		\$ 38.90		\$ (7,228.34)	€		\$ 27.33	\$ (6,794.38)	1.00	€	\$ 1.00	\$ 48,875.00	\$ (4.00)		69	69
Prelim Bud 2018-Exh C3	Proj	107	99,125.00	33,011.00	7,748.00	40,032.00	\$ 100,000.00 \$	0000	\$ 320.00	17,550.00	000	\$1,752,334.00	188	\$ 1,568.00 \$	2,864.00	128.00	\$ 1,790.00	\$ 6,350.00	\$ 761,195,77	30,322,39	9,604.83	3,538.00	-		2,782.00	\$ 51,987.90	\$ 981,796.34	\$ 16,324.00	. 69	\$ 16,324.00				\$ 6,000.00	8 000 00
	F	l oral	\$ 124,090.96	**	15,000.00	10,500.00	5,000.00	+	200.00	24,500.00	73,250.00	\$ 2,001,644.00	\$ 2,257,684.96		\$ 3,000.00	\$ 250.00	\$ 1,800.00	\$ 5,050.00	\$ 761 537.37	\$ 30.348.52		\$ 3,538.00	\$ 110,051.10			\$ 52,015.23	\$ 975,001.96	\$ 16,325.00		\$ 16,325.00	\$ 142,300.00			\$ 6,000.00	\$ 6,000,00
The Orthodox Church in America Trial Balance Report Income Statement by Account/Dept Preliminary Budget 2018		G/L # Description REVENUES:	4345 Individual/Business Contributions	4346 Bequests	4350 Appeals	4503 Interest Income	4505 Realized gains/losses	4640 OCPO Royally income				4722 Diocesan Proportional Funding	Total Revenues	6900 Auto		6902 Auto Repairs		Sutotal - Auto	SONO COLOR				Health Insurance	6620 Life Insurance	6640 Workers Comp	6680 Pension Expense	Sutotal - Comp& Benefits	6990 Denreciation Expense	6995 Amortization Expense	Sutotal - Depn Amort	6650 Stipends		6655 Stipend-Christian Ed	6656 Stipend - Missions	CEEO CHOCO I it Music
		32	Į.											Auto	Auto	Auto	Auto		2	dillo Comp	dund	Comp	Comp	Comp	Comp	Comp	-	٥	V Q	<u> </u>	STIP	OT IS	STIP	STIP	CITO

Proelim Bud 2018-Exh C3	Variance	æ	- 1	48,871.00	11,275.00	65,955.00	И	2		\$ 243,546.00	1	(120.00)		\$ 4.00	\$ (116.00)	\$ (500.00)	\$ 80.00	\$ 374.00	\$ 18.00	\$ 248.00	\$ 220.00	\$ (134.00)	\$	\$ (134.00)	\$ (13,070.00)	\$ 150.00		\$ 57,198.00		\$ 48,685.00	\$ (17,500.00)		\$ (25,400.00)		U		\$ 450.00	\$ 1.145.00
Projelim Bud	-	-	-	143,829.00 \$	1,825.00 \$	120,145.00 \$	-		H	176,496.00	2,000.00	H			16,816.00	200.00	H			10,752.00	26,030.00	8,054.00	2,870.00	10,924.00	25,070.00	19,200.00		96,902.00		161,765.00	20,800.00	122,900.00	143,700.00		2,478.00	2,315,00	15,775.00	32.568.00
	-	\$ 00	φ.	4	+	63	G.	9 00	+	₩	_	\$ 00	+	-	1 6	Θ		_	_	\$ 00	8		00		-	\$ 00			φ.	900	_	\$ 00	00	-	÷	÷	9 6	_
	Total	6,000.00	12,000.00	192,700.00	13,100.00	186,100,00	87 570 00	133,272.00		420,042.00	2.000.00	7,800.00	5,800.00	1,100.00	16,700.00		2,000,00	13,000.00	250.00	11,000.00	26,250.00	7,920.00	2,870,00	10,790.00	12,000.00	19,350.00	25,000.00	154,100.00		210,450.00	3,300.00	115,000.00	118,300.00		3,088.00	2,400.00	16,225.00	33 713 00
		↔	₩	↔	<del>(A)</del>	69	₩.	↔ 69	ω.	H E	<del>()</del>	69	₩	₩	G	ь	⊕	₩	↔	₩.	ы	↔	↔	€	↔	Θ	↔	↔	₩	s	₩	↔	↔		↔	↔	↔ 6	A
	Description	Stipend - Christian Witness	Stipend - Chaplains	Subtotal Stipends	Conference: Meetinas/Activities				Moving Expenses		Telenhone	Telephone	Mobile Phones			Service Service			_	Electricity		) Computer Expense	6733 Website	Subtotal - Computer	Contract Services				7 Investment Advisory Fees	Subtotal - Consulting	Distributions	1 Charity Distributions			2 Business Reg Fees	5 Bank Fees		5 Memberships
	@/L#	6999	2999		6831	6832	1 c c c	6834	6835		6505	6720	6725	6727		6285	6288	6701	6703	6705		0299	6733		6210	6211	6214	6215	6217		6050	6051			6092	6095	9609	6515
		STIP	STIP		<u> </u>	Щ	1 1	цμ	<u> </u>	į	ia H	5 Q	<u> </u>	<u>a</u>	5	=	= ====================================		5 5	Util		Сотр	Comp		Consult	Consult	Consult	Consult	Consult		DIST	DIST			Fees	Fees	Fees	Fees

						Projim Bud 2018-Exh C3	d 20	18-Exh C3	
	@/\ <sup>#</sup>	Description		Total		2017	>	Variance	
Insur	6512	6512 Insurance - D&O 6750 Insurance	₩ ₩	3,446.00	69 69	3,446.00	<b>⇔</b> ↔	. 892.00	
5		Subtotal - Insurance	<sub>6</sub>	39,446.00	. 6	38,554.00	க	892.00	
MtgTax	6271 [	6271 Mortgage Interest	so e	9	<b>↔</b>	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	69		
MtgTax	6273 F	Real Estate & Prop Tax Subtotal - Int & Ins	<del>6</del> 6	36,000.00	60 <del>60</del>	35,000.00	es   es	1,000.00	
Office	6105	Food	69	9,136.00	↔	8,772.00	↔	364.00	
Office	6110	Flowers/Candles/Lit Items	↔	6,000.00	↔	5,160.00	↔	840.00	
Office	6115	Office Expense - Other	↔	563.00	↔	31	(A)	563.00	
Office	6502	Postage & Mailing	63	17,818.00	↔	13,838.00	ഗ	3,980.00	
Office	6503	Printing & Copying	↔	14,826.00	↔	4,931.00	ω	9,895.00	
Office	6504	Supplies	↔	20,356.00	↔	6,662.00	Ø	13,694.00	
Office	6507	Equipment Leasing	↔	33,148.00	↔	18,588.00	↔	14,560.00	
Office	6511	Advertising Expense	↔	750.00	49	750.00	↔		
		Subtotal - Office	(A)	102,597.00	ь	58,701.00	↔	43,896.00	
Prop	6286	6286 Lawn and Prop Maintenance	છ	30,000.00	↔	30,000.00	↔	*	
Prop	6290	6290 Repairs and Maintenance	↔	1,500.00	ക	1,564.00	G	(64.00)	
		Subtotal - Property Repairs & Maint	€	31,500.00	↔	31,564.00	8	(64.00)	
					↔	ı	↔	(50)	
			G	\( <b>\(\)</b> \)	↔	ą	↔	54	
		Total expenses	€9	\$ 2,234,864.96	8	\$1,880,417.34	69	\$ 354,447.62	
	7060	7060 Unrealized (Gains)/Losses	↔	-	↔	100,000.00	\$(	\$ (100,000.00)	
		Net Surplus/(Deficit)	B	22,820.00	€9	272,702.66	\$ (2	\$ (249,882.66)	
		Less: TRNA Expenses funded from O Net Surplus	_						

Projected December 31, 2017												14
Description	05 Admin		07 Exec	08 Archives	6	09 Ext Affairs	11 Property		12/13 TOC/Comm	14 Holy Synod	15 Met's Office	約
NUES: 4345 Individual/Business Cintributions	\$ 15,205.00			w	S		G	S		S	S	v
4346 Bequests	\$ 33,011.00	S 00		· ·	w	•		(4)	٠	S	(5)	w
4350 Appeals				· ·	(A)	<b>%</b>		S	(3)			B
4503 Interest Income	\$ 32.00	-	ņ	es.	w		s	(A)	1 to 1	, so	S	w
Realized gains/losses			£/	· ·	S	80		S	9)	os.		w
4640 OCPC Royalty Income	\$ 3,000,00			· ·	S					6		w
TOC Income			ě	S	S	3		69	()		(A)	S
4645 Desk Calendar Revenue	\$ 320.00		i.	s	S	100		(A)	E-0	s s	G	(r)
4724 Program Fees (Strategic Planning)	s	S	1).	(A)	S	1)					(A)	w
Special Events			ř		w	ě					(A)	w
Assessments	\$ 1,752,334.00	775.110	ii.	S	ь	(i)	0-0	69 l	<u>a</u>	S	S	so I
Total Revenues	\$ 1803 902 00	-12	į	v	v			·			v	v
	-	y)	19		S	30		9 60			\$ 1.568.00	s 00
6901 Auto Insurance	S		Ü	w	S	Đ,	\$ 2,864.00	100		S		-
Auto Repairs	S	S	r		ക	¥		120		,	\$ 128.00	\$ 00
6903 Auto Gasoline	\$ 1,790.00		í		W	3		5			69	s
Sutotal - Auto	\$ 1,790.00			· ·	S		\$ 2,864.00			S	\$ 1,696.	8
6600 Salaries	\$ 219,368.40		352,932.16	\$ 64,819.20	-	35,998.80	\$ 47,277.21	_	3	69	(A)	S
6606 FICA/Medicare	\$ 14,635.86		3,989,96		2	,		.71 \$	0	S	60	w
Unemployment Ins			2,470.53		8	224.00	\$ 323.00	-	i i	s	S	w
Payroll Processing Fees	n		٠			X.		S			S	v
Health Insurance	n	-	32,966.28	\$ 26,417.16		ï	\$ 9,926,28		ä	, S	S	w
Life Insurance	\$ 5,086,00	00 \$		· ·				-4	Ģ.	S	s	S
Workers Comp	2,634		00'99		7.0	13.00				s	S	S
Pension Expense	15,305	47 S	25,039.47	\$ 5,185.54		2,675.25	\$ 3,782.18	-	4	S	s.	S
Sutotal - Comp& Benefits	\$ 304,421.4	48 S	417,464,39	\$ 101,788.5	26 S	38,911.05	\$ 64,953.37	37 \$		· ·	S	S
6990 Depreciation Expense	S	S		S	w	ï	\$ 16,324.00	00	3.00	so.	မာ	S
6995 Amortization Expense	S	S		S	S	i.	S	69	3	S	S	S
Sutotal - Depn Amort	S	S		S	S		\$ 16,324.00	00	- F	· ·	S	S
Stipends	S	S		S	S	ě		S	42.700.00	es es	S	S
Stipends - HS	S	S	٠	\$ 4.00	-			Ī		\$ 14,400.00		S
6655 Stipend-Christian Ed	S		84		Н	14			ii		Н	G
Stipend - Missions		S		S	S	(14)	s	S	100	S	S	S
Stipend - Lit Music			Ŷ.	· vo	S	E.		0	100	S	69	w
Stipend - Christian Witness	S		÷		S					S		
Stipend - Chaplains					S	ā			3	ெ	\$ 6,000.00	
Subtotal Stipends	S	S		\$ 4.00		r	w	6	42.700.00	\$ 14,400,00	00.000.00	
										Ш		Ų.

				05	70		80		e e	11		12/13	14	4	12	01	
	# 7/9	Description	ΚI	dmin	ші		Archives	EX		Property	100 100	TOC/Comm	$\simeq$	2			OI S
밀	6832	Travel	S	4,600.00	\$ 2,060.00		*	ທ	11,878.00	69	co (	ĸ		s)	513.00	5 13,0	13,000.00
里	6833	6833 Lodging	S	-	2,			es.		69	64)	A	-	0	030.00	2	13,858.00
Щ	6834	6834 Meals	S	1,013,00		\$ 00.666	E	v			G		\$ 7,600.00		5,880.00		400.00
Щ	6835	6835 Moving Expenses	S	ň	S	s)	С	U)	5	S	တ		s)	မေါ	,	- 1	-
		Subtotal - Travel & Entertainment	w	6,623.00	\$ 5,359.	9.00		ы	12,278.00	.t	S	2	\$ 44,046.00	S	51,838.00	27	258.00
10.00			(					6	t		U			U		U	,
⊕ ;	6505	6505 Telephone	nu	2,000,00	nu	,		e u	7 204 00	9 6	9 er	100	) (A	9		9 69	(1)
<u>в</u>	6720	6/20 Telephone	0	-	u	, 00	16, 2	9 6	204.00		· 0	,		(F)		0	9
a F	67.79	6725 Mobile Phones	n (	0000	ה	+	01.9	9 4	( )		U	6 7		6/3	i	·	2.8
<u>o</u>	17/9		0	00000	L			0	00 800		0			1	1	U	
		Subtotal - Telecom	S	6,812.00	2,80	800.008		n	31	0	А			9		2	
1141	8285	SSS Sanitorial Service	G.		er.	t	,	w		\$ 500.00		100	S	S	ā	G	1/2
5 5	6288	6288 Garbage Removal	· 0			t		W		5 1,920.00	Н		S	S		S	w)
3 =	6701	6701 Heating Oil	o v:	9	69	· co		w	Ħ	-	-	٠		w	i)	S	×
1 1 2	6703	6703 Water	) U7	,	60	T		(V)	Ī		69	3	· ·	w	Ť	S	*
E E	6705	i Electricity	S	,	S	(r)	20	w		\$ 10,752.00	-37		S	w	*	(A)	
		Subtotal - Utilities	S		w	w,	8.	S		\$ 26,030.00	S	4	S	S	×	S	-
								¢			0	00 000 6		- 14	ľ	v	
Comp	6670	6670 Computer Expense	so c	4,134,00	nu	ח ט	•	n v		n u	o us		9 40	3 63	0 30	ຸດ	
d E	20/0	elsa vvebsile	2 0	100	2 0	Ĺ			Ī.		l v	5 000 00	US.	S		S	
		Subtotal - Computer	2	00.40	0	1		,	1	ĺ			ĺ	1 1			
Consult	6210	6210 Contract Services		25,070.00	S	(r)		S	i v	s	S	ï	w	S		S	<b>8</b> 0
Consult	6211	6211 Accounting Fees		18,500.00	S	S	ŭ.	w	i		ဟ	54		C	*	S	(40)
Consult	6214	6214 Legal Fees		20,593.00	S	S		S	P		S	-			x	vs (	9X S
Consult	6215	6215 Outside Contract Service	ம		S	so.		so.		\$ 100.00	w e	30,000.00	ı,			n o	9,
Consult	6217	7 Investment Advisory Fees	U)		S	so l	2	so l			n	JE .	n	ī	c	0	A))
		Subtotal - Consulting	S	64,163.00	S	ι»	À	60		\$ 100,00	S	30,000,00	· ·	va		(A)	
TSIO	6050	6050 Distributions	(A)	· C	S	o)	¥.	S	60	S	(A)	100	S	П	2	S	1
DIST	6051	6051 Charity Distributions	S	ж	S	so.		w			w	*1	us.	ı		S	1
		Subtotal - Distributions	w	5.	s	w	*	S		S	S	(e.)	S	ဟ		S	
60 00 11	5008	2000 Business Rea Fees	V	40.00	v			6/3	10	· ·	G	a	s	T	1,839.00	S	20
0 00	800	6005 Bank Foos	) V.	2 2 7 0 00	7	45.00 \$		w			S		· ·			w	(0
0 0	9609	DIPS	o vo	1.500.00	· 0			S	10,000.00		S		s,	W	875.00	S	C.
Fees	6515	6515 Memberships	S		S	S		S		· ·	w	.0		ı		(I)	×
		Subtotal - Fees	s	3,810.00		45.00 \$		S	10,000.00	S	S	ю	S		2,714.00	S	
	(		ú	2 446 00	U	н		U		G.	U.		v.	T		(A)	E
Insui	001.	6312 IIIsulalice - DaO	0 0	200	o 0	f		0	0	\$ 35 108 00	16			w	٠	S	- 8
Insur	0/0	ozon insurance	0 0	00	2	) (		9 6		S 25 108 C				i		· ·	102
		Subtotal - Insurance	n	3,440.00	0	ol.		9		001,00	93	6	9	1		,	
MtgTax	.22	6271 Mortgage Interest	S		S	69		w				40	S	w		(/)	,
MtgTax	627.	6273 Real Estate & Prop Tax	S	٠	S	4		S	*	\$ 35,000.00	00	x	· ·	ı	9)	y)	
,		Subtotal - Inf & Ins	v		w			S		\$ 35,000.00		-8.0	69	S		w	٠
					8					ı							

			0.5		07	80		60	+		12/13	14	ট		07
	G/I # Description		Admin	1	Exec	Archives	Ex	Ext Affairs	Property	-	TOC/Comm	Holy Synod	Met's Office	dil	S S
Office	5 Food	v	2,966,00	W	ř	\$ 236.00	w		S	69		\$ 2,730.00	ь	1	1,744,00
Office	6110 Flowers/Candles/Lit Items	(y)	800.00	S	٠	·	(V)	·	0	GΑ	200	s	\$ 1,210.00		a T
Office	6115 Office Expense - Other	u		w	9	5	Ś	4		69	¥.	S	23	vs	٠
Office	6502 Postade & Mailing	v	13.738.00	S		69	v	á	· ·	S	a a	\$ 100.00		w	6
200	COOK I CONGRETING	0	2 579 00	· W	*	\$ 426.00	S	ı	69	69	426.00	· ·	ر دی	(A)	*
o iii ce	6504 Cupling & Copying	0	1 754 00	(F)	jų.	100.00	S	100.00	\$ 2,588.00	8 00	ě.	\$ 780.00	\$ 514.00	9	ΟX
Office	6507 Equipment essing	v	18 588 00	· v	8		-	٠	· ·	69	٠	'n	69	()	٠
0.110	6511 Advertising Expense	)	750 00	ဟ		S	w		S	S		s s	69	ю 	
	Subtotal - Office	S	41,175.00	S		\$ 762.00	us l	100.00	\$ 2,588.00	00 S	426,00	\$ 3,610.00	\$ 1,724.00	s)	1,744.00
	2002 and Dro Maintenance	v	39	U)		w	w		\$ 30,000.00	900		S	s,	w	19
Prop	6200 Panaire and Maintenance	· v	,	· v		S	S	o	\$ 1,564,00	\$ 00	1	(4)	us.	w	
<u>d</u>	סביסט ואפליפון א מווים אומיוויינין איניין	S		w		so.	S	) 	\$ 31,564.00	00	<b>1</b> 00	es l	S	S	•
	2014 PCC Expenses		Ti.	16	2	υ	U	,	v	· ·		v,	vs.	S	,
	Iconostasis (Capitalized)	ا ا	2 2 2 2 0 0 0 2	- 1	00 000 00	100 554		RE 403 05	\$ 214 531 37		78.126.00		0 \$ 63,972.00	0	29,002.00
	Total expenses	0 6	430,374.40	U 0	420,000,33		<u>-</u>	2000	и	Н	Ш	(A)		Ø	12
	7060 Unrealized (Gains)/Losses Net Surplus/(Deficit)	n s	1,367,527.52	4	(428,668.39)	\$ (102,554		(65,493.05)	\$ (214,531.37)	1	(78,126.00)		0) \$ (63,972.00)	s	(29,002.00
	Prelim Budget 2018	, σ	1,299,671.71	S (4	130,142.16)	(430,142.16) \$ (101,667.68)	s (e	(65,611.05)	\$ (217,273.58)	58) \$	(81,200.00)	) \$ (61,280.00)	0) \$ (67,324.00)	S	(28,200,00)
	Net Surplus 2017 Net Surplus/Deficit - TRNA Total Net Surplus-2017														
	Prelim Surplus 2018 Net Surplus/Deficit - TRNA Total Net Surplus-2018														

Second   S	Trial Balance Report Income Statement by Account/Dept Projected December 31, 2017															
St.Cath   Solid   So		17	20		29	34		35	39		80	Sub	total	Ñ		
90	scription	St Cath	SOCA		d of Theol	Ord Ca	밀	ORSMA	Cont Ed		<u>Depts</u>	Unres	tricted	¥	의	히
0   0   0   0   0   0   0   0   0   0	ess Cintributions	S)	92	-	O.	69	69	2	2	69	300.00		-			v
E. P. S. C.		s			9	w				S	ō		-		9	w
Fig. 1. Sept. 1. Sept		S	S	S		w				69	X	S	69		•	-
Fig. 12 (C. Planning)		S	S	60		S	l,			S	4	ь	-		Ä	s
Fig. 1. S.	losses	(S)	S	S		w	9			S	17	(A)	-		ě	G
Fig. 1. Signature (C. Plenning)  S. S	Income	S	w	0)		w				W	Ē				£	S
Franchich Franch		S	S	6/3		w				S	*	w	69		ě.	w
State   Color   Colo	r Revenue	S	S	9		69		4	69	မာ	j i	G	-		9	us
S	(Strategic Planning)	S	S	05		S		9			4,050.00				٠	s
S		S	S	03		G				-	80	ь	10	coc	ě	w
S		S				so.	,			ß	1				٠	(I)
Benefits  S	u		Œ	100		¥		ď	7	-	4 350 00		100			
Frees S	3	· •	5	15		6	i.	5		+-		2	-			
Fees S 13:100:00 S S S S S S S S S S S S S S S S S		0	) (V)			97	Ī			· co	٠		-		S.	S
S		S	· w	۱		· v				69			+		ž	S
S S		S	S	12		<sub>S</sub>	Ī		1		1		-		i	69
S TOTAL TOWN OF STATE		s	S			w	60							00.4		S
S																
S		, G	S	1	í	ь	J	4		П	(*)	7	-			w
S S	4	s o	ശ			so.				T		.,	-	j	S .	s o
9 Hees S S	it Ins	2	A.	10		0				Ť			300			A (
S S	sing Fees	s	S) (N)	y)		vo i		•		T	•	ĺ	+		10	P (
Fenerity S	95	ا ده (ه	vs (	<i>y</i>		60	i	<b>ග</b> ්		Ħ	٠	=	900			S (
Amort S - S - S - S - S - S - S - S - S - S		s o	s (	,		so (c				1	(	I	31		4	P (
fifts S - S - S - S - S - S - S - S - S - S		·	v) (			0	İ			-	9		+			A (
Fifts S = -	Ise	·	S)	,		is)	1			1	į.				ï	A
S - S - S - S - S - S - S - S - S - S -	& Benefits	S	S			S	1	54,257		(r)			- 1		34	S
S 13,100,000 S S S S S S S S S S S S S S S S S	Xpense	s	S			S					*		1000		*	W
S 13,100.00 S S S S S S S S S S S S S S S S S	xpense	S	ശ			S				H	,				¥	S
S       T3,100,00       S       T4,104,00       S       T4,104,00       S       E0,000,00       S       E0,000,00 <th< td=""><td>Amort -</td><td>S</td><td>S</td><td>1</td><td>90</td><td>S</td><td></td><td>11.0</td><td></td><td></td><td>**</td><td></td><td>1 - 5  </td><td></td><td>80</td><td>S</td></th<>	Amort -	S	S	1	90	S		11.0			**		1 - 5		80	S
s s s s s s s s s s s s s s s s s s s			v			en.		4			24 125 00	ı	+	J.	6.000.00	S
S 5 6,000.00 S 6,000.00 S 6,000.00 S 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8			w	33		S	1						Trans.		٠	S
iness	tian Ed		es es			· co					6.000.00		+			S
ness	sions		S	135		un	Ħ				6.000.00				ily.	S
Iness     S     S     S     S     S     S     S       \$     13,100,00     \$     \$     \$     \$     \$     \$     \$     \$     \$     \$	lusic	0	w			w	t				6,000.00		_		ii)	S
\$ 13,100,00 \$ 54,125,00 \$ 54,125,00 \$ 137,829,00 \$ 5,000,00 \$ 5,00	tian Witness	. 60	S			w	İ				6.000.00			ļ.	( ¥)	S
\$ 13,100,00 \$ . \$ . \$ . \$ . \$ . \$ . \$ . 6,000,00	olains	, so	S			S	f		S	w	6,000.00		_		(8)	ശ
	spue			1		S	1		7,		54,125.00		1000		6,000.00	
	7-0.000															

	17	20		24	,			3		2		Capital		3		1
G/L # Description	St Cath	SOCA		ard of Theol	Ord Cand		ORSMA	히		اة	_7	Unrestricted	Ì	AAC		Charity
32 Travel	\$ 15,000.00	S	į	\$ 1,100.00	н	S	3,400,00	П	1,500.00	7,952.00	-	120,003.00	n	,	A C	9
6833 Lodning			130		S	<b>(</b> Э		69			69	38,634.00	S		A.	9
COSS ECOGE	. 6	· un	Ī	(A	(A)	69		69	u)	1	υĐ	15,892.00	w	9		3
6835 Movino Expenses		w		S	S	so.		S	G	1	63	i.	S	•	1	ε
Subtotal - Travel & Entertainment	\$ 15,000.00	1	9	\$ 1,100.00	S	(A)	3,400.00	\$ 1,50	\$ 00.003	\$ 7,952.00	es	176,354.00	s		S	
								€			6	00 000 6	e			39
6505 Telephone	y.	ທ	a.	9	SO.		ř	A (	Ť	9 6	9 6	2,000.00	<b>∌</b> 6		Ĭ	
6720 Telephone	S	w	0	9	w	G)	i e	69	T		99 (	7,920.00	A		0 (	e.
6725 Mohile Phones	S	w	ı	60	w	9	100	€>	,	· ·	(A)	5,800.00	es.	4	Ì	E
6727 Telecommunications	67	65	Ħ		w	١.,	Ý	w	1	₩	S	1,096.00	s s		1	
O/2/ Telecoliminamications		U	Ĭ.		v	i		(A)		69	S	16,816.00	w		s	×
Subtotal - Felecom	0		ï		>	H			1		1				l I	
			Ï		ž,	U		U	0.	G.	(F)	500.00	ь	ľ	S	*
6285 Janitorial Service	· ·	v)	٠		0	İ		9 6	t		0	1 920 00	u		· U	
6288 Garbage Removal	S	S	y.	u vo	69	9	<b>€</b>	Э	t		9 (	1,920.00	2 6		) (	
6701 Heating Oil	S	S			S	69	*	69	*		Ð	12,626,00	0		0 (	1 1
6703 Water	60	S	,	100	S	69	7	€9		9	(A)	232.00	us		n	16
6705 Flootinity		· vr		60	ဟ	S		(A)	,	· ·	S	10,752.00	(S)		us l	10
סיסט בופכיווסוק			Ĭ,			10		v		v:	S	26.030.00	S		S	87
Subtotal - Utilities	0	0	1		,	1										
	e d	¢.			G.	69	4	(A)	æ	69	s	8,054.00	(A)		S	1
66/U Computer Expense	0 0		638.00	o v	, v	· 63		(A)		\$ 1,152.00		2,870.00	w		S	'
o/ 33 Websile			00 000		u	1		69	,	\$ 1,152.00	S	10,924.00	s		S	,
Subtotal - Computer	0		00.00		,	1					1					
	ď	U		0	U.	f	Ä	w		· ·	S	25,070.00	S		S	3
6210 Contract Services	י מי	n c		) (i	<b>5</b> 0	) U		er.	t	60	S	18,500.00	(A)		S	
6211 Accounting Fees	n u	n u			) V			60	Ī		S	20,593.00	ь		S	93
6214 Legal Fees	, ,	, u				20 542 00 \$	36 000 00	(A)		\$ 10,260.00	Н	96,902.00	S		S	
6215 Outside Contract Service	, , ,	o 0		) W		÷		ெ	•	S	-	,	S		S	'
6217 Investment Advisory rees	0	2			c		36 000 00	v		\$ 10.250.00	0.E	161 065 00	-		w	(4)
Subtotal - Consulting	S	8		, ,	0,02	042.00	5	0		2		2000	-		l I	
COCO COCO	v	U			v	69	10.	(A)	1	S	(1)	×	w		w	*
6050 Distributions	o un	o vi	,	S	w	us ,		S		w	တ	•	w		ω 	4,800.00
Cooperation Distributions	U	U		v	v		***	w		· ·	w	٠	ьэ	7	S	4,800.00
Subtotal - Distributions		•			KI,	1			1							
COOS Dear Fees	v	G.		65	W	9	00.665	w	(6	S	S	2,478.00	Ю		S	
6005 Bank Rees	· ·	) V.		·	60	(A)		69	Į.		-	2,315.00	1		(A)	*
OCCUPATION LOCAL	· ·	) · (4		05	60	Ī		ь		\$ 3,400.00	Н	15,775.00			S	٠
ouse Dues	) U	) (F			v	l		vs		\$ 12,000.00	00	12,000.00	S		<i>ι</i>	2.8
OUT WELLINGTON TO	ol u	U	١,	·	v	,	\$ 599.00	-		\$ 15,400.00	\$ 00	32,568.00	w		0	*
Subtotal - rees	0	9				ĺ		-			-		41			
	v	U			v	0,	16	(A)		S	П	3,446.00	-		6)	ľ
651Z Insurance - Dao		·	Ì,		· 67	İ		w	ï	69	)	35,108.00	-		8	
o so miscialica		1		U	U			U)		и	S	38,554.00	v		S	ľ
Subtotal - insurance	0	1	e		<b>)</b> :	i										
			,		V.	,	69	69		(S)		W	w			
62/1 Worlgage Illerest	, u	) V	,	·	v	Ī	69	S		69	w	35,000.00	S		S	
02/3 Real Estate & Flop 14x		1				1		4	١.		ı	35 000.00			S	
	•				-											

67	Charity	()	S		100			6	60			0	i.	S			S	\$ 4,800.00		\$ (3,222.00)	t.							
20	AAC	(1)	K	8			011	52		100		•					70	6,000.00		(0,000.00)	6,370.00							
	_	_	w	60	٠	+	-		S	-	47	A	-	S		S	w		G		ω	(0	ຄ	22	0	6	10	
Subtotal	Unrestricted	5 7,676.00	\$ 2,010.00	· ·	l	1			\$ 18,588.00			5 54,455.00	(7)	\$ 1,564,00	\$ 31,564.00		co.	\$ 1,725,629.34	S	\$ 161,594.66	\$ 95,000.00	\$ 161,594.66	\$ (110,930.00)	\$ 50,664.66		\$ (95,000,00)		
80	Depts	(40	S	99			1,500.00	00.009				\$ 2,100.00	·	S	69		·	00.989.00	1	\$ (86,639.00)	\$ (89,152.00)							
39	Cont Ed	*	2	72			*		1,4						÷	1	4	9,000.00		(1,500.00)	(1,500.00)							
35	ORSMA	60	9	t	9 (	9	69	(A)	6	93	9		G.		0		on.	94.256.48 \$		(88,256.48) \$	(60,930.20) \$							
		Г	v.	ľ	9	in i	S	69	U	t	0	<i>ι</i>	0			1	60	20 542 00 \$	S	(20,542.00) \$	(20,400.00) \$							
34	Ord Cand		05	) r	9	es.	(A)	C	U	9 (	A	S	v	) G	U	,	e/s			\$ (20,5	\$ (20,4							
29	ard of Theol		) U	6	e:	9				6		S	v	, v			· ·	1 100 00		\$ (1,100.00)	\$ (1,200.00)							
20	SOCA	13			•			226.00	+			226.00					,	86/		64,608.00	81,808.96							
17	St Cath	24 7		ři I	K	5	U				S - S			n 0			U	20 100 00		(28,100.00)	s (60,600,00) s							
	Description	t	5105 F000	6110 Flowers/Candles/LILITERIIS	6115 Office Expense - Other	6502 Postage & Mailing	Convios Printing & Conving	Good Printing & Cupying	6504 Supplies	6507 Equipment Leasing	6511 Advertising Expense	Subtotal - Office		6286 Lawn and Prop Maintenance	6290 Repairs and Maintenance		2014 PCC Expenses	Iconostasis (capitalized)	Otal expenses	Net Sumhs/(Deficit)	Prelim Budget 2018		Net Surplus 2017	Total Net Surplie-2017		Prelim Surplus 2018	Net Surplus/Deficit - TRNA	Total Net Surplus-2018

S 3,070,00 S 3,100,00 S 4,0 S 15,044,00 S			Total	99,125.00	33,011.00	7,748.00	40,032.00	100,000,00	3,000.00	W.	320.00	00.066,71	1,752,334.00	2 053 120 00	1 568.00	2.864.00	128.00	1,790.00	6,350.00		761,195.77	30,322,39	9,604.83	3,538.00	117,279,44	5,086.00	51.987.90	004 706 34	901,190.34	16,324.00		16,324.00	00 405 00	93,423.00	14,404.00	6,000.00	6,000.00	6,000.00	6,000.00	12,000 00	143,829.00	1,825.00
S 3,070,00 S 3,100,00 S 40 90 Subtotal CD S 3,104,00 S 5 5,070,00 S 3,100,00 S 40,000,00 S 40,000,00 S 5 5,074,00 S 5 5,07				S	69	69	v3	69	69	69	69 6	A 6	÷ 69	u	÷ 69	ь	69	69	69		69	69	so ·	69	s e	9 6	A US	6	e l	69	69	w	6	n	ь	ω	69	69	69	69	w	69
## Saminary Endowments Restricted Subtotal Substituted		10	Chapel	15,044.00	X.	34	8	<b>X</b> 5	W		34	03 1	K 000	45 044 00	20.110.01	*	21.00	39.	*		•	4	9		e i					Ť		٠		8				*))			æ)	
90  Missions  Seminary  Se				69	_	-		69	69	69	69	6A 6	9 69	u	9 69	69	69	69	69		S	(A)	G)	G	69	(A)	£9 €9	9 6	A	(A)	69	G		-	w	w	w	S	w	(A)	(A)	S
Missions Seminary Endowments  Missions Seminary Endowments  Seminary End		Subtotal	estricted	3,104.00	ŧ	7,748.00	40,000.00	100,000.00		3	•	<b>1</b> 0.0	e a	450 052 00	00.250,001		(4)				(9	200	10	۰	3 <b>*</b> 3				<u>#</u> (5)		,	*	00 000 0	0.000,00		,	ė,	ř	Ť	Ť	6,000.00	*
99 Seminary Seminary En Semina			œį	69	w	w	w	(/)	G	69	69	69 6	9 69	v	n u	·	69	w	w	L	w	s	ь	69	vs .	us (	s s	,   6	A	w	s	69		A	69	69	69	69	B	S	69	69
20 Missions Seminary En Semina		90	dowments	3,104.00			40,000.00	100,000.00	*	TIĀ	ii.	*		449 404 00	143,104.00	٠	5 P¥	134			34	(402	160	)	3 <b>t</b> 1	63	92 3	6	*:	*	9	œ		٠	3	!	10	5.	2	21	*	
99pt 30 Missions			E	w	w	B	1000	S	v	S	vs	us c	e 69		n u	· (F.	(A)	w	w		(A)	s	<b>(/)</b>	co.	w	os.	n u	) (	n	6)	S	w		(A)	S	w	w	w	G	S	S	w
99pt 30 Missions S 3,070.00 3,070.00 S 3,070.00 S S S S S S S S S S S S S S S S S S		40	Seminary	*				80	:* !	9	ŧ		. 29										,		i i	ro.	m 11					ı		in.	6	6	(A)	S	(A	6	9	en
9) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		30	Missions	69	(A)	-				G	1											100	ĸ	n.		<b>1</b> 0	ж 0					1		est.	12.	100	*:	Ť	Ą		Ť	
The Orthodox Church in America Trial Balance Report Trial Balance Report Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected December 31, 2017 Projected Brown Service On Insurance On Insurance On Repairs On Sasoline Otal - Auto Processing Fees Projected Department Processing Fees Processing Fees Projected Department Processing Fees Projected Department Processing Fees Projected Department Projected				S		69	69	(A)	S	S	S	G (	n un	4	A U	9 6	9 69	(/)	w	_	S	w	S	w	(/)	w	us u	0 1	w)	S	S	w	1 0	69	S	S	S	S	(4)	w	w	G
GLL# REVENULES: 4345 Individada Para Para Para Para Para Para Para	The Orthodox Church in America Trial Balance Report Income Statement by Account/Dept Projected December 31, 2017			4345 Individual/Business Cintributions	4346 Beguests	4350 Appeals	4503 Interest Income	4505 Realized gains/losses	4640 OCPC Royalty Income	4642 TOC Income	4645 Desk Calendar Revenue	4 Program Fees (Strategic Planning)	4902 Special Events 4722 Assessments		lotal Kevenues	70 Auto locaropose	12 Auto Repairs	6903 Auto Gasoline	Sutotal - Auto		6600 Salaries	6606 FICA/Medicare	6607 Unemployment Ins	6609 Payroll Processing Fees	6610 Health Insurance	6620 Life Insurance	6640 Workers Comp	on Perision Expense	Sutotal - Comp& Benefits	90 Depreciation Expense	6995 Amortization Expense	Sutotal - Depn Amort		Stipends	Stipends -	6655 Stipend-Christian Ed	56 Stipend - Missions	58 Stipend - Lit Music	6665 Stipend - Christian Witness	67 Stipend - Chaplains	Subtotal Stipends	6831 Conference Meetings

6832 Tavel 6832 Tavel 6833 Lodging 5 5 5 5 6 5 6 6 6 6 6 6 6 6 6 6 6 6 6	s s	Restricted	11	- 142 00 &	의,	lotai
## Services  ## Contract Service  ## Contract Servi	_ 6	i i	f			200
Expenses  S			>	+	-	120, 145.00
Weals         \$ <td></td> <td>i.</td> <td>69</td> <td>(A)</td> <td></td> <td>38,634.00</td>		i.	69	(A)		38,634.00
Subtotal - Travel & Entertainment S	69	di.	G	S		15,892.00
S - S - S - S - S - S - S - S - S - S -	t		G.			
Subtotal - Travel & Entertainment         S         -         S           Telephone         S         -         S           Mobile Phones         S         -         S           Telecommunications         S         -         S           Subtotal - Telecom         S         -         S           Jamilorial Service         S         -         S           Garbage Removal         S         -         S           Heating Oil         S         -         S           Waler         S         -         S           Computer Expense         S         -         S           Contract Services         S         -         S           Subtotal - Computer         S         -         S           Contract Service         S         -         S           Subtotal - Computing Fees         S         -         S           Subtotal - Consulting         S         -         S           Distributions         S         -         S           Subtotal - Distributions         S         -         S           Subtotal - Distributions         S         -         S           Subtotal - Distr	li			+		00 007 01
Telephone         S		•	А	142.00		1/0,490.00
Telephone			1			
Telephone         S         D         S         D         S         D	S)	74	b3	(A)		2,000.00
Mobile Phones         S         D         <	69	•	(A)	ા		7,920.00
Telecommunications   S	69	*11	(A)	69		5,800.00
Subtotal - Telecom         S	69	90	G	()		1,096.00
Jamitorial Service         S	1		6	. 6		16 216 00
Janitorial Service         S	A	•	n			10,010,00
Adarbage Removal S Heating Oil Water Heating Oil Water Electricity S Water S Water S Website S Computer Expense S Computer Expense S Computer Expense S Computer Services S Computer Services S Contract S Contract Services S Contract Services S Contract S Contract Services S Contract S Contract Services S Contract S	v	39	e.	6		500.00
Service				) <i>U</i>		1 920 00
Expense S S S S S S S S S S S S S S S S S S S		60	9 6	Ť		1,920.00
city         S	i ev		<i>s</i> 9 (	*		12,626.00
Expense         S         S         S           Expense         S         -         S           Computer         S         -         S           Services         S         -         S <t< td=""><td>0</td><td></td><td>SO.</td><td>,</td><td></td><td>232.00</td></t<>	0		SO.	,		232.00
S	S		(A)	·		10,752.00
S S S S S S S S S S S S S S S S S S S	so.		69	(A)		26,030.00
S S S S S S S S S S S S S S S S S S S						
S S S S S S S S S S S S S S S S S S S	s i	9	ശ	s •		8,054.00
Service S S Service S S S Service S S Service S S Service S S Service S S S S S S S S S S S S S S S S S S S	S		€9	ı,		2,870.00
Service S	so.		w	(A)		10,924.00
Service S						
Service S		(*)	vo	(A)		25,070.00
Service S	200.007	700.00	vs	!		19,200.00
\$ 107.000.00 \$ 10,100.00 \$ 20, \$ 5	s I	1361	w	(A)		20,593.00
\$ 107.000.00 \$ 10,100.00 \$ 20, \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	<b>6</b>	10.	w	(A)		96,902.00
S - S - S 20 S 107.000.00 S 10,100.00 S 20 S 107.000.00 S 10,100.00 S 20 S - S - S S - S S S S S S S S S S S S S	s)	٠	ы	(A)		*
S 107,000,000 S 10,100,000 S S 107,000,000 S S S S S S S S S S S S S S S S	200.007	700.00	சு	69		161,765.00
S 107,000,000 S 10,100,000 S 10,100,000 S S 10,100,000 S S S 10,100,000 S S S S S S S S S S S S S S S S S	20.000.00	20.000.00	69	800.008		20,800,00
5 107,000,000 S 10,100,000 S S S S S S S S S S S S S S S S S	-	121,900.00	69	-		122 900 00
eg Fees	20,000.00	141,900.00	ம	1,800.00		143,700.00
ed Leess			6			0 470 00
o w w w	Ť		9 6	9 6		2,476.00
erships S S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1	9 6	0	9 6			45 775 00
9	9 6		9 66	9 69		12,000,000
9	1		9 4	1		32 568 00
	ī		•	i		
s s	(A)	8	ь	69		3,446.00
S	69	2	ь	69		35,108.00
nsurance s	60	5	69	69		38,554.00
S	69	(2)	69	69		Ŷ.
6273 Real Estate & Prop Tax \$ . S	69	*	(A)	9		35,000.00
Subtotal - Int & Ins	6	1	w	(A)		35,000.00

	Total	8,772.00	5,160.00		13,838.00	4,931.00	6,662.00	18,588.00	750.00	58,701.00	30,000.00	1,564.00	31,564.00	10		1,880,417.34	100,000.00	272,702.66	22,820.00		
		69	(A)	w	ь	ь	69	63	69	w	(A)	69	ь	69	69	ы	69	ь	69		
01	Chapel	1,096.00	3,150.00		4		W.	x	:: :10	4,246.00	.78	0	¥.	e	×	6,188.00	ŧ	8,856.00	5,800.00		
		69	69	69	G	6P	G	ശ	G	w	w	ия	69	69	69	es.	w	€9	69		
Subtotal	Restricted	E.		٠		i	T.	5	74	*	W	4	F	41	¥	148,600,00	100,000,00	102,252.00	(77,980.00)		
Ì	Œ	G	69	69	w	S	w	G	G	69	69	w	(A)	s	w	w	w	69	ь		
90	Endowments	ė	ě	Œ.	į	į.	ÿ	ě	Q.	ä	a)	æ			*	20,700.00	100,000.00	222,404.00	10,650.00		
	듸	w	w	w	w	w	w	(A)	w	w	G	w	69		S	v	w	w	S		
40	Seminary	•	×	•		¥.	ε	ж	9	(*)	36	2.8			e.	10,100.00	ĸ	(7,000.00)	(18,000.00): \$		
	ιω	S	S	(A)	G	S	S	S	S	w	w	S	69		w	w	w	s	ம		3
30	Missions		į.	3	19.0	Di-	ē	¥	10.	7	æ	ă.	¥		87	107,000.00	70	(103,930.00)	\$ (00.000,77)		
		w	w	Ø	w	w	(/)	S	w	w	69	(A)	ശ		S	(A)	w	s	S		
	G/L # Description	6105 Food	6110 Flowers/Candles/Lit Items	6115 Office Expense - Other	6502 Postage & Mailing	6503 Printing & Copying	6504 Supplies	6507 Equipment Leasing	6511 Advertising Expense	Subtotal - Office	6286 Lawn and Prop Maintenance	6290 Repairs and Maintenance		2014 PCC Expenses	Iconostasis (Capitalized)	Total expenses	7060 Unrealized (Gains)/Losses	Net Surplus/(Deficit)	Prelim Budget 2018	Net Surplus 2017 Net Surplus/Deficit - TRNA Total Net Surplus-2017	Prelim Surplus 2018 Net Surplus/Deficit - TRNA Total Net Surplus-2018

r onl	The Orthodox Church in America Trial Balance Report Income Statement by Account/Dept Preliminary Projected 2017	ot.		Exhibit C-4 AUTO	AUTO						
	l.	r.	04	80	60	-	12/13	4	15	16	17
# <u>7/9</u>	Description	Admin	Exec	Archives	Ext Affairs	Property	TOC/Comn	Joly Synoc	FOC/Comn-toly SynocMet's Office	N N	St Cath
Auto 6900	6900 Auto - Carwash and Supplies					↔			\$1,568.00		
6901	6901 Auto Insurance Guide One Insurance					\$2,864.00			€		
6902	6902 Auto Repairs J & M Auto Repair		€9			ω			\$ 128.00		
6903	6903 Auto Gasoline	\$1,790.00	<b>↔</b>	Ф	<del>(</del>	<b>↔</b>	ر ج	₩	Ф	6	φ
	Totals	\$1,790.00	€	↔	₩	\$2,864.00	₩.	↔	\$ 1,696.00	₩	₩.
_ =	Prelim Budget 2018										
# <u>7/9</u>	Description	05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 FOC/Comr	14 Holy Syno	12/13 14 15 FOC/Comn-Holy Synoc Met's Office	16 MC	St Cath
Auto 6900	6900 Auto - Carwash and Supplies					φ.			\$ 1,500.00		
.069	6901 Auto Insurance Guide One Insurance					\$3,000.00					
(069	6902 Auto Repairs J & M Auto Repair	69	↔			<b>₩</b>			\$ 250.00		
:069	6903 Auto Gasoline	\$ 1,800.00	€	φ	<i>₩</i>	۰ ب	ь <del>6</del>	<del>С</del>	Ю	€	↔
	Totals	\$1,800.00	s	<del>СР</del>	€9	\$3,000.00	φ	€	\$1,750.00	<del>9</del>	G

\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
34 Ord Cand
20 34 35 SOCA Ord Cand ORSMA
SOCA SOCA
SOCA SOCA

Corrections   Exhibit C-5 Salaries/Benefits   Exec   Archives   Ext Affairs   Property   TOCK		14 15 16 17	mm Holy Synod Met's Office MC St Cath SOCA		(A)	69 (G	w	9 - 9	G		w	ю с с	, , , , , , , , , , , , , , , , , , ,	69 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	alth 2017Pensio 20	0 \$ - \$ 1,632.00 \$	\$ - \$ 3,672,00 \$	26,417.16 \$ 28,134.28 \$ 7,180.80	\$ 9,926.28 \$ 10,571.49 \$ 2,448.00 \$	, , , , , , , , , , , , , , , , , , ,	\$ 1,700.00 \$ 1,700.00 \$	\$ 3/20/ 9	889,74 \$ 38,043,44 \$ 40,405,76 \$15,305,47 \$15,332.80	9,926.28 \$ 10,571,49 \$ 6,154.14 \$	\$ 5,808.00 \$ 5,808.00 \$ 7,356.41 \$	\$ 12,432.00 \$ 13,240.08 \$	\$ 34,539.57 \$25,039.47 \$2	395.00 \$ 26,417.16 \$ 24,534.28 \$ 5,185,54 \$ 5,185,54	224.00 \$ - \$ 2,675.25 \$ 2,675.25	323.00 \$ 9,926.28 \$ 10,571.49 \$ 3,782.18 \$ 3,782.18	382 00 S 9926.28 S S S	A 4 4 7 10 7 4 4
Trial Balance Report  Trial Balance Report  Projected December 31, 2017  Preliminary Budget 2018  605  600 Salaries  600 Salaries  601 Unem Insurance 601 Unem Insurance 602 Unem Insurance 603 Salance Salanc	t G-5 Salaries/Benefits	-	Property		\$ 47,277.21	\$ 3,616.71	\$ 323.00		\$ 9.926.28	U	\$ 28.00	\$ 3,782.18	- 8	\$ 64,953.37	2017 Unemp 2018	\$ 393.72 \$	\$ 730.00 \$	\$ 3,464,74 \$ 3	\$ 590.58 \$	\$ 541.37	, us	\$ 89.91 \$	\$ 5,810.31 \$ 5.	\$ 620.88	\$ 742.28	\$ 742.28	\$ 365.09 \$	\$ 395.00 \$	224.00	S 323.00	382 00	C 0 804 83 S
## Orthodox Church in America    Friel Balance Report	Exhibi		<u>Archives</u> <u>Ext</u>		\$ 64,819.20	\$ 4,958.67	\$ 395.00 \$		\$ 26.417.16	2	S 13.00 S	\$ 5,185.54 \$ 2,6		\$ 101,788.56	2017 FICA	1 580 60 5	\$ 3,511.35 \$	\$ 6,866.64 \$	\$ 2,340,90 \$	60	w	\$ 356.37 \$	\$ 14,635.86 \$14	v	 	S	3,989,96	\$ 4,958.67 \$ 4	(A)	\$ 3,616,71 \$	0.000	02.121.20
The Orthodox Church in Ame Trial Balance Report Income Statement by Account Projected December 31, 20 Preliminary Budget 2018 Projected December 31, 20 Preliminary Budget 2018 G600 Salaries G600 FICA G600 FICA G600 FICA G600 FICA G600 FICA G600 FICA G600 Life Insurance G609 Payroll Proc Fees G610 Health Insurance G609 Payroll Proc Fees G610 Health Insurance G609 Payroll Proc Fees G610 Health Insurance G609 Payroll Proc Fees G610 Health Insurance G609 Payroll Proc Fees G610 Health Insurance G609 Payroll Proc Fees G610 Health Insurance G600 FICA G600 F	rica Dept 17	90			\$ 352.	S	0	9 0	33	50,045,44 3 32	2,066.00 5	15,305.47 \$ 25,0	S	\$ 417		3 0	) V	89 760 00 S	30,600,00	28,050,00 \$	0)	S	S	ď	) V)	S	s v	· ν	35,998.80	\$ 47		0
	The Orthodox Church in Americal Balance Report Income Statement by Account/Projected December 31, 201	Freiminary buoget 2010		ries:	S COSS			Onem Insurance	Payroll Proc Fees	6610 Health Insurance	6620 Life Insurance	6680 Pension		Totals				Archdeacon Joseph	Roman (\$30.6K)	ludge Lanier	Magellan Health	Barbara - \$19 41/hr				Fr Eric Tosi	Melanie Ringa		i	p Suppor Svetlana		

Secription	Inco	Trial Balance Report Income Statement by Account Projected December 31, 20 Preliminary Budget 2018															Ш	
00 Salarius 00 Osladnius 01	G/L #	Description	34 Ord Cand		35 ORSMA	39 Strat Plan		Subtotal				30 Missions		90 ndowmen	Subtotal Restricted	10 Chapel		Total
Second Sequence   Second Seq	Salaries:																	
Second Personal Processes   Second Personal Processes	0099	Salaries	S	S	40,800.00			7		т	П							761,195.77
Maintenance   S	9099	FICA	s	S	3,121,20				$\rightarrow$									30,322.39
10 Health flattharmer S	6607	Unem Insurance	S	s o	382,00				_	Ħ	П						67 j	9,604.8
Totals	6608	Payroll Proc Fees	us u	ט פע	80 900 0				_		T					1	ı,	3,538.0
Figure   F	9626	Life Insurance	) (A	) U:	9,920.20					t	t		ı					5.086.0
Totals	6640	Workers Comp	· s	· v>	28.00				-	t							S	2,782,00
Totals	9899	Pension	s	S	2.				_	ı	Г						G	51,987 90
Totals   Same State   Same St			S	S			н		1	1	Ī						S	'
Justical (S20400)   S 23,986.32   S 23,980.30   S 23,986.32   S 23,980.30   S 23,986.32   S 23,980.30   S 23,986.32   S 23,980.30   S 23,980.32   S 23,980.32   S 23,980.32   S 23,980.32   S 23,980.32   S 23,980.32   S 23,980.32   S 23,980.32   S 23,980.32   S 28,980.32   S 28,980		T et al.	(	c	70.47					П			П					200
Jessica (\$20400)  S 23,986.32 S Barry(\$45,900)  Archdeacon Joseph Roman (\$30,6K) Judgellan Health S 13,689.34 S Barbara - \$19.41/hr Fr John Jillions Fr Eric Tosi Melanie Ringa S 417,398.39 S HT Eric Tosi Melanie Ringa S 417,398.39 S HT Leonid S 64,925,37 S HT Cindy Davis S 54,229.48 S S 64,925,37 S		lolais	0	P	24,227,46				-	Ť	6					n		901,190.3
Jessica (\$20400)			2017 Totals	201	8 Totals													
Barry(345,900) S 53,813.35 S Archdeacon Joseph S 133,689.34 S Roman (330,6K) S 45,905.76 S Judge Lanier S 1700,005 Barbara - \$19.41/hr S 5,477.35 S Fr Eicr Tosi S 119,946.21 S Fr Eicr Tosi S 119,946.21 S Fr Eicr Tosi S 126,570.21 S Melanie Ringa S 417,398.39 S Suppor Svetlana S 64,925,37 S Suppor Svetlana S 64,925,37 S S 970,390.34 S	Admin	Jessica (\$20400)		S	23,992,60					ŀ	l							
Archdeacon Joseph S 133,689.34 S Roman (\$30,6K) S 45,905 76 S Judge Lanier S 12,591.37 S Magellan Health S 12,501.35 S Earbara - \$19.41/hr S 293,163.48 S Fr Eric Tosi Melanie Ringa S 417,398.39 S Alex Liberovsky S 101,775,56 S Earpor Svetlana S 64,925,37 S 101,775,56 S 101,775,57 S 101,775,57 S 101,775,57 S 101,775,57 S 101,775,57 S 101,775,		Barry(\$45,900)		S	53,808,35													
Roman (\$30.6K)		Archdeacon Joseph	_	S	135,406,45													
Judge Lanier S 28,591,37 S Magellan Health S 1,700,00 S Barbara - \$19,41/hr S 5,477,35 S  Metropolitan TIKHON S 105,398.10 S Fr John Jillions S 119,946.21 S Fr Eric Tosi S 126,570,21 S Melanie Ringa S 126,570,21 S fairs: Fr Leonid S 38,898,05 S Suppor Svetlana S 64,925,37 S  IA: Cindy Davis S 970,390,34 S S 970,390,34 S		Roman (\$30.6K)		S	46,560,39													
Magellan Health         \$ 1,700,00         \$           Barbara - \$19.41/hr         \$ 293,163.48         \$           S         \$ 293,163.48         \$           Fr John Jillions         \$ 119,946.21         \$           Fr Eric Tosi         \$ 126,570.21         \$           Melanie Ringa         \$ 417,398.39         \$           Fairs:         Fr Leonid         \$ 417,398.39         \$           Suppor Svetlana         \$ 64,925,37         \$           S         \$ 67,239.48         \$           S         \$ 54,229.48         \$           S         \$ 500,390.34         \$		Judge Lanier	2	S	28,650,00													
Barbara - \$19.41/hr		Magellan Health		S)	1,700,00													
S 293,163.48 S  Metropolitan TIKHON S 105,398.10 S Fr Eric Tosi Melanie Ringa S 126,570.21 S Alex Liberovsky S 101,775,56 S Suppor Svetlana S 64,925,37 S IA: Cindy Davis S 970,390.34 S		Barbara - \$19.41/hr		S	5,882,50													
Metropolitan TIKHON         \$ 105,398.10         \$ 19,946.21         \$ 19,946.21         \$ 19,946.21         \$ 19,946.21         \$ 10,570.21         \$ 10,570.21         \$ 10,775.56         \$ 20,483.88         \$ 20,483.88         \$ 20,483.88         \$ 20,483.88         \$ 20,417,398.39				S	296,000,29					ł								
Fr John Millions S 119,946.21 S Fr Eric Tosi Melanie Ringa S 417,398.39 S 417,398.39 S 417,398.05 S 54,417,398.05 S 54,925,37 S 54,925,37 S 5 970,390.34 S 5	, 0 2	Motorogita adilogoma		U	10E 030 43					ì								
Fr Eric Tosi S 126,570,21 S 126,570,21 S 126,570,21 S 126,570,21 S 126,570,21 S 175,56 S S 177,398.39 S S 101,775,56 S S 101,775,56 S S 101,775,56 S S 101,775,56 S S 101,775,56 S S 101,775,75 S S 101,7	7	Fr John lillions		) U	110 033 03					İ								
Melanie Ringa S 65,483.88 S 417,398.39 S 5 417,398.39 S 5 417,398.39 S 5 417,398.39 S 5 417,398.39 S 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		Fr Eric Toei		o u	127 366 04													
S. Fr Leonid S. 88,898.05 S. Pr Leonid S. 98,898.05 S. Pr Leonid S. 98,898.05 S. Pror Svetlana S. 64,925,37 S. S. 970,390.34 S. S. 970,390.34 S. S. 970,390.34 S. S. 970,390.34 S. S. S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.34 S. 970,390.		Melanie Ringa		) V	65 598 78													
Alex Liberovsky S 101,775,56 \$  s: Fr Leonid S 38,898,05 \$  por Svetlana S 64,925,37 \$  Cindy Davis S 54,229,48 \$  S 970,390.34 \$  S			1	S	418,931.16													
s: Fr Leonid	Archives	Alex Liberovskv		w	99.892.68													
S: Fr Leonid S 38,898.05 S spor Svetlana S 64,925,37 S Cindy Davis S 970,390.34 S S 970,390.34 S																		
S 64,925,37 S Cindy Davis S 54,229.48 S S 970,390.34 S	Ext Affairs:	Fr Leonid		v	38,898.05													
Cindy Davis \$ 54,229.48 \$ \$ 970,390.34 \$	Pron Suppo	Svetlana		U	85 570 58													
Cindy Davis \$ 54,229.48 \$ \$ \$ 970,390.34 \$	200			3													1	
Cindy Davis S 54,229.48 S S 970,390.34 S S 970,390.34 S S 970,390.34 S S S 970,390.34 S S S S S S S S S S S S S S S S S S S																		
970,390.34 \$	ORSMA:	Cindy Davis		w	44,303,20													
				S	963,595,96												1	
9%!-				(s)	(6,794,38)													
					-1%													
									1	l	Ī							

Description         Admin         Exec         Archives         Ext Affairs         Property         TOZ/Comn4oly Synocylet's Office           & amortization         S amortization         \$ 16,324.00	\$ 16,325.00	м м м
get 2018	6995 Amortization	

The Incom Pro	The Orthodox Church in Ame Trial Balance Report Income Statement by Account Projected December 31, 20 Preliminary Budget 2018														
8/L#	Description	17 St Cath		20 SOCA	34 Ord Cand		35 ORSMA	39 Strat Plan	80 Depts	Subtotal Unrestricted	50 AAC	1	25 Charity	30 Missions	ons
Porreciation 2	Denreciation & amortization														
c bi colario	מווסווילמוסוו														
0669	6990 Depreciation									\$ 16,324.00					
										€9					
6995	6995 Amortization									• <del>\$</del>					
										<del></del>					
			Ť					4		£₽ ·		•			
		69	⇔l	x.	ر ج	ω	a l	ا دی	6	ا به	ر ج	<del>ن</del> ها ا		· Θ	
										€					
	Totals	S	↔	а	1 ↔	↔		•	•	\$16,324.00	€	€>		٠ ده	r.
: :- : : : :	Prelim Budget 2018														
preciation	Depreciation & amortization														
0669	6990 Depreciation									\$ 16,325.00					
										\$					
6695	6995 Amortization									ı ↔					
										€					
										ا ج					
		₩	<del>Ω</del>	1	69	φ	.]	·	€	<u>s</u>	Ө	69	•	€	,
										ا <del>د</del>					
	Totals	€	₩	æ	\$	↔	1	, S	\$	\$ 16,325.00	\$	8		\$	ï

		1 1											11							
		Total		16,324.00	178	r:	1		ж		16,324.00		16,325.00	a	в	t	36	31		16,325.00
				€	↔	↔	↔	4	εs	↔	↔		<del>()</del>	↔	↔	↔	↔	₩.	69	↔
	10	Chapel		3	А	t.	Ē	ī			ì		ī	ì	Ē	ı	x	ï		ı
		히		<del>⇔</del>	↔	↔	↔	မှ	S		↔		↔	↔	↔	↔	↔	69		↔
	Subtotal	Restricted			ı			τ		ī	1		ĝ	a.	Đ	ï	ï	ì	i	ŧ
	Suk	Rest		€	↔	↔	↔	↔	€	↔	↔		↔	↔	↔	↔	↔	€	↔	↔
		nen							,]		3							1		1
	90	ndowr							€		↔							8		↔
	40	Seminary ndowmen								1	<u>a</u>							1		j.
	4	Sen							↔	1	↔							↔		↔
The Orthodox Church in Ame Trial Balance Report Income Statement by Account Projected December 31, 20 Preliminary Budget 2018		Description	Depreciation & amortization	6990 Depreciation		6995 Amortization					Totals	Prelim Budget 2018 Depreciation & amortization	6990 Depreciation		6995 Amortization					Totals
11		8/L#	Deprecia	Ø		9						Deprecia	9		9					

Admin Exec 17  Admin Exec 17  S
Admin Admin Admin Admin Admin  S  2017 Proj S  42,700.00 S  7,200.00 S  6,000.00 S  7,000.00 S  8,000.00
1
------
10
17
10
2770

The Incor Pr	The Orthodox Church in Ame Trial Balance Report Income Statement by Account Projected December 31, 20 Preliminary Budget 2018													
# 7/9	Description	16 MC	0)	17 St Cath	20 SOCA		34 Ord Cand	35 ORSMA	0,1	39 Strat Plan	80 Depts	ν)	Subtotal Unrestricted	50 AAC
Stipends			1											
6650	6650 Admin	€	69	3,100.00	<b>↔</b>	↔	10	€9		7,500.00	69	1		- \$
6651	6651 Holy Synod	€>	₩,	:0	↔	↔	ā	€	↔		↔	+		<del>()</del>
999	6650 Ministries	↔	69	1	ı ↔	↔	ı	€		*	\$54,125.00	+	ц)	ا د
1999	6667 Mil Chaplains	₩.	↔	1	ı ج	Θ	î	€9		0	↔		\$ 6,000.00	ا <del>دی</del>
6650	6650 AAC	↔	↔		€>	ω	Ŧ	€		(E)	↔	1	9	\$6,000.00
		€>	↔	-13	ا ج	↔	Ĩ	€		3	↔	1		€
		↔	↔	œ	€9	↔	ľ	₩		£	↔		9	ı <del>\$</del>
		↔	↔		€9	↔	ť	\$		mg	છ	•	€	- ↔
		€	1	190	ا ⇔	69	9		1		↔	,	\$	-
	Totals	€9	\$	13,100.00		69	•		<del>()</del>	7,500.00	\$ 54,125.00		\$ \$ 137,825.00	\$6,000.00
Admin:	Pdn Joseph Matusiak Mat Genevieve Gloglev													
Communcat Holy Synod:	Communcati <sup>,</sup> Fr Matusiak Holy Synod: Bishop Sigrist Archbishop Alejo Bishop Mark Met JONAH													
Ministries:	Youth Dept													
	DVP Charr (Sokolov) Christian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock)													
	CSHA (Karabin) Pastoral Life(Preston) Inst Chaplain(Voytovich)													

		16	17	_	34	35	39	80	Subtotal	50
@\F#	Description	MC	St Cath	SOCA	Ord Cand	ORSMA	Strat Plan	Depts	Unrestricted	AAC
MET's Office	MET's Office Mil Chaplains - Boback - Gallick									
St Catherine's P	s Priest Stipend Parish/sub stipend									
AAC/PCC Chapel	AAC/PCC : llchuk Chapel Tosi, Christina Linke/Other									
Cont Ed	Department Chair Secretary									
	Totals									

Charity Missions Seminary Indowment Restricted Chapel 10  Charity Seminary Indowment Restricted Chapel 10  Seminary Indowment Restricted Chapel 11  Seminary Indomment Restricted Chapel 11  Seminary Indowment Restricted Chapel 11  Seminary Indowment Restricted Chapel 11  Seminary Indomment Restricted Chapel 11  Seminary Ind	Incoul	The Orthodox Church III Aine Trial Balance Report Income Statement by Account Projected December 31, 20 Preliminary Budget 2018										
S50 Admin S50 Admin S5 - S - S - S - S - S - S - S - S - S	# 7/9	Description	25 Charity	30 Missions		y ndo	90 wment	Subto	tal	10 Chapel		Total
6650 Admin	pends:											
6650 Holy Synod 6650 Ministries 6667 Mil Chaplains	6650	Admin	€9	€	↔	S	1	G	(0)	\$4,000.00	↔	67,300.00
6650 Ministries 6657 Mil Chaptains 6650 AAC 6657 AAC 6650	6651	Holy Synod	69		69	↔	7	w	×	;ı ₩	<del>69</del>	14,400.00
6667 Mil Chaplains	6650	Ministries	€9	8	69	↔	ï	€S)	i		↔	54,125.00
6650 AAC  SS - SS - SS - SS - SS - SS - SS - SS	6667	Mil Chaplains	69		69	€9	r	w	1))		↔	6,000.00
S	9650	AAC	69		69	69	TE.		00.00		4	6,000.00
Totals  Pdn Joseph Matusiak Mat Genevieve Gloglev Incati'Fr Matusiak Met JONAH Met JONAH Missions (Parker) Lit Music (Drillock) Christian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock) Christian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock) Christian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock) Christian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock) Carba (Karabin) Pastoral Life(Preston) Lit Music (Drillock) Carba (Marker) Lit Mus			 €9		↔	€	24	49			↔	r
Totals  Totals  For Joseph Matusiak Mat Genevieve Gloglev Incati' Fr Matusiak Met JONAH Missions (Parker) Lit Music (Drillock) CSHA (Karabin) Inst Chaleint Vovtovich) Inst Chaleint Vovtovich) Inst Chaleint Vovtovich) Inst Chaleint Vovtovich) Inst Chaleint Vovtovich) Inst Chaleint Vovtovich) Inst Chaleint Vovtovich In Music Chaleint Vovt						4	¥	Ð			49	e.
Totals  Pdn Joseph Matusiak Mat Genevieve Gloglev Incati' Fr Matusiak Mat JONAH  Bishop Sigrist Archbishop Alejo Bishop Mark Met JONAH  Missions (Parlker) Lit Music (Drillock) CSHA (Karabin) Pastoral Life(Preston) Inst Chaplain (Voxlovich) Inst Chaplai			69			69	v	G			G	Ľ
Totals  Pdn Joseph Matusiak Mat Genevieve Gloglev Incati' Fr Matusiak Indi: Bishop Sigrist Archbishop Alejo Bishop Mark Met JONAH Iti Music (Drillock) Christian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock) CSHA (Karabin) Pastoral Life(Preston) Inst Chaplain(Vortovich)						ю	æ	S	2011		↔	a l
Totals  Pdn Joseph Matusiak Mat Genevieve Gloglev Incati' Fr Matusiak Incati' Fr Matus								₩			69	(0 <b>0</b> )
Incatification of the control of the		Totals				↔	2300		00.00	\$4,000.00	4	147,825.00
nnod: Fee:	Lie	Pdn Joseph Matusiak										
mmuncati' Fr Matusiak ly Synod: Bishop Sigrist Archbishop Alejo Bishop Mark Met JONAH Met JONAH  Met JONAH  Christian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock) CSHA (Karabin) Pastoral Life(Preston) Inst Chanlain(Vortoxich)		Mat Genevieve Gloglev										
, 2022042	mmuncal ly Synod:	ii Fr Matusiak Bishop Sigrist Archbishop Alejo Bishop Mark Met JONAH										
, 1021011												
Critistian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock) CSHA (Karabin) Pastoral Life(Preston)	nistries:	Youth Dept DVP Chair (Sokolov)				1						
CSHA (Karabin) Pastoral Life(Preston)		Contistan Ed (Zanitsky) Missions (Parker) Lit Music (Drillock)										
		CSHA (Karabin) Pastoral Life(Preston) Inst Chaplain(Vovtovich)										

		25		40	06		10	
#\     	Description	Charity		Seminary	Missions Seminary ndowment	Restricted	Chapel	Total
MET's Office	MET's Office Mil Chaplains - Boback - Gallick							
St Catherine's	s Priest Stipend Parish/sub stipend							
AAC/PCC	lichuk Tosi, Christina Linke/Other							
Cont Ed	Department Chair Secretary							
·	Totals		ļ					

Trial , State ected	The Orthodox Church in America Trial Balance Report Income Statement by Account/Dept Projected December 31, 2017	erica VDet V17	ot			=		Exhibit	C-7 S	Exhibit C-7 Stipends						
Preliminary Budget 2018	udget 2018	· ·														
Description	ntion		05 Admin		07 Exec	Δ	08 Archives	09 Ext Affairs	faire	11 Property		12/13 TOC/Comm	H	14 Holy Synod	Met	15 Met's Office
6650 Admin		↔		₩	ķ.	6	Ť	ь	0	69	49	42,700.00	ь		↔	
6651 Holy Synod		69	W.	₩	100	69	ñ	€9		€	₩			14,400.00	↔	23
6650 Ministries		69		↔	į	G	ã	↔	я	± 69	↔	¥	↔	æ	↔	n
6667 Mil Chaplains	ns su	Θ		€	į	↔	ŧ	↔	c	69	ω		w	6.	↔	6,000.00
6650 AAC		69		↔		69	ě	↔	160	↔	69		↔	(IE)	69	1360
		69		↔	•	69	į	↔	ı	::I	69		↔	×	↔	7.4
		69		\$	¥	69	ı	↔	1	€9	69	r	↔	×	69	9.
		↔		€>	£	69	ï	↔	т.	€9	↔	10	↔	•	69	<b>9</b> 50
		S		€	ew!	S		↔	(4)	€	691	500	es l	4	69	a C
Totals		€	9*	↔	э	↔	3	↔	31	€9	₩	42,700.00	₩	14,400.00	↔	6,000.00
		20	2017 Proj	2018	2018 Budget											
dn Joser	Pdn Joseph Matusiak	₩	l ,	69												
∕lat Gene	Mat Genevieve Gloglev		*	€9	æ											
		69	1	69	æ						H					
Communcati Fr Matusiak	ㅗ	49		; <del>69</del>	42,700.00											
Holy Synod: Bishop Sigrist	grist	↔		<del>⇔</del>	7,200.00											
Archbishop Alejo	p Alejo	↔	7,200.00	6	7,200.00											
Bishop Mark	ark	↔	į.	69	æ											
Met JONAH	٨H	4	i,	69	r											
		↔	14,400.00	↔	14,400.00											
Youth Dept	ţ	↔	6,125.00	69	7,500.00											
VP Ch	DVP Chair (Sokolov)	↔	-	69	12,000.00											
hristian	Christian Ed (Zahirsky)	69		69	6,000.00											
<b>Aissions</b>	Missions (Parker)	49	6,000.00	69	6,000.00											
it Music	Lit Music (Drillock)	₩		₩	6,000.00											
CSHA (Karabin)	arabin)	Θ		69	6,000.00											
astoral	Pastoral Life(Preston)	↔		69	6,000.00											
nst Chap	Inst Chaplain(Voytovich)	<b>⇔</b>	00.000,9	69	00.000,9											
		69	54,125.00	\$	55,500.00											

				90		20	80	60	11	12/13	14	15
	# 7/9	Description		Admin		Exec	Archives	Ext Affairs	Property	TOC/Comm	Holy Synod	Met's Office
15	MET's Offic	15 MET's Office Mil Chaplains	8									
		- Boback - Gallick	w w	1,800.00	<del>6</del> 69	4,200.00						
			S	6,000.00	69	6,000.00						
17	17 St Catherine's	e,e										
		Priest Stipend	↔	8,000.00	↔	24,000.00						
		Parish/sub stipend	69	5,100.00	69	21,600.00						
			₩	13,100.00	8	45,600.00						
20	AAC/PCC	) AAC/PCC :IIchuk	↔	6,000.00	€	6,000.00						
9	Chapel	Tosi, Christina	↔	2,000.00		2,000.00						
		Linke/Other	69	2,000.00	69	2,000.00						
			↔	4,000.00		4,000.00						
39	Cont Ed	Department Chair	↔	7,500.00	↔	7,500.00						
_		Secretary	↔	'	↔	16						
			₩	7,500.00	↔	7,500.00						
		Totals	S	\$ 147,825.00 \$	S	181,700.00						

Support	Th Inoc	The Orthodox Church in Ame Trial Balance Report Income Statement by Account Projected December 31, 20 Preliminary Budget 2018	n - 5 c :-									
Sep Admin   Sep	# 7/9	Description	16 MC	17 St Cath	20 SOCA	34 Ord Cand	35 ORSMA	39 Strat Plan	80 Depts	Su	Subtotal Unrestricted	50 AAC
Socioley (Person)  Socioley (Per	Stipends:	12										
SSK-clovy)  SSK-clovy	665(	0. Admin	€	~	↔			7			_	€9
S	.999	1 Holy Synod	↔		₩				; <del>()</del>	φ.	II II	€9
S S S S S S S S S S S S S S S S S S S	665	0 Ministries	or €						\$54,125.00	↔ 6	1	€ €
Sokolov)  Sokolov)	999	7 Mil Chaplains	· ↔							<b>→</b> (	00 000 9	- 00
Sociolary (Cahirisky)  Sokolary)  Softwarts)  Softwart	665	0 AAC	 ⇔							₩ €	3	\$6,000,00
Sociolov)  Sociolov  (Zahirsky)  Aflejo  (Zahirsky)  Aflejo  (Zahirsky)  (Aflejo  (A			€							₩ (	r	
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5 - \$			€					1		↔ (	X.	↔ ↔
### Sokolov)  Sokolov)  (Zahirsky)  #### Sokolov)  (Zahirsky)  ##### Sokolov)  (Zahirsky)  ###################################			₩							↔	:42	€ <del>0</del>
Matusiak ve Gloglev st Alejo Sokolov) (Zahirsky) irilock) hipin) ((Prestorn) n(Voytovich)			€							ഗ		69
Admin: Pdn Joseph Matusiak Mat Genevieve Gloglev  Communcati: Fr Matusiak Holy Synod: Bishop Sigrist Archbishop Alejo Bishop Mark Met JONAH Ministries: Youth Dept DVP Chair (Sokolov) Christian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock) CSAH (Karabia) Pastoral Life(Preston) Inst Chaplain(Voytovich)		Totals		_	₩					ωω	137,825.00	\$6,000.00
Communcatir Fr Matusiak Holy Synod: Bishop Sigrist Archbishop Alejo Bishop Mark Met JONAH Met JONAH Ministries: Youth Dept DVP Chair (Sokolov) Christian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock) CSHA (Karabin) Pastoral Life(Preston) Inst Chaplain(Voytovich)	Admin:	Pdn Joseph Matusiak Mat Genevieve Gloglev										
	Communca Holy Synod	ati: Fr Matusiak I: Bishop Sigrist Archbishop Alejo Bishop Mark Met JONAH										
DVP Chair (Sokolov) Christian Ed (Zahirsky) Missions (Parker) Lit Music (Drillock) CSHA (Karabin) Pastoral Life(Preston) Inst Chaplain(Voytovich)	Ministries:	Youth Dept										
witsstous (Fairer) Lit Music (Drillock) CSHA (Karabin) Pastoral Life(Preston) Inst Chaplain(Voytovich)		DVP Chair (Sokolov) Christian Ed (Zahirsky)										
CSHA (Karabin) Pastoral Life(Preston) Inst Chaplain(Voytovich)		Lit Music (Drillock)										
Inst Chaplain(Voytovich)		CSHA (Karabin) Pastoral Life(Preston)										
		Inst Chaplain(Voytovich										

		16	17	20	34	35	39	80	Subtotal	20
<del>                                       </del>	Description	MC	St Cath	SOCA	Ord Cand	ORSMA	Strat Plan	Depts	Unrestricted	AAC
MET's Office	MET's Office Mil Chaplains - Boback - Gallick									
St Catherine's P	Priest Stipend Parish/sub stipend									
AAC/PCC Chapel	llchuk Tosi, Christina Linke/Other		1.							
Cont Ed	Department Chair Secretary									
	Totals									

The On The On Income S Projec	₩ 7/9	Stipends:	6650 Admin	6651 Holy Synod	6650 Ministries	6657 MII C					F	ő -	Admin: Pdr	Activity Er Matusiak	Communical: It invalusion Holy Synod: :Bishop Sigrist Archbishop All Bishop Mark Met JONAH	Ministries: You DV Chi Chi Chi Chi Chi Chi Chi Chi Chi Chi
The Orthodox Church in Ame Trial Balance Report Income Statement by Account Projected December 31, 20 Preliminary Budget 2018	Description		nin	ly Synod	istries	6667 Mil Chaplains	)				2	lotals	Pdn Joseph Matusiak Mat Genevieve Gloglev	Motinish	ri watusiak Bishop Sigrist Archbishop Alejo Bishop Mark Met JONAH	Youth Dept  DVP Chair (Sokolov)  Christian Ed (Zahirsky)  Missions (Parker)  Lit Music (Drillock)  CSHA (Karabin)  Pastoral Life(Preston)  Inst Chaplain(Voytovich)
	\frac{2}{5}		↔	↔	↔ 6	<del>.,</del> ↔	<b>↔</b>	↔	↔	↔	€	Ð				
	25 Charity		£	63	22	e e	2 120	- 10	36			·				
	Miss		↔	↔	↔ (	÷> ∀	÷: 69	€	₩	6	€	A				
	30 Missions		M	e				ď	ž.	,						
			69	↔	6 <del>9</del> 6	A U	θ.	6	<del>()</del>	₩	6	<del>s</del>				
	40 90 Seminary ndowment		ĩ	ě.	,	, ,	1	3	ì	0		i,				
	6 wopu		↔	₩.	<del>69</del> (	ə v	θ 69	69	↔	€9	e	A				
	90 wment		,	Đ,	4				*							
	Su		↔	69	↔ €			₩	₩	€	₩ €					
	Subtotal Restricted		r	Ę	,	- 00 000 8	2000	4	Ŧ		000	0,000,00				
	C 유		\$4,00	↔	↔ 6	 	↔ 69	€	€	↔	4	₩ 2.				
	10 Chapel		00.00	6	je i			- 4	×	-	0	\$ 4'000.000 <b> </b>				
			€	↔	↔ (	÷ ↔	↔	₩.	υ	€	↔ €	A				
	Total		67,300.00	14,400.00	54,125.00	6,000.00	000000	100	¥	**	. 47 000 00	147,825.00				

		25	30	40 90	Subtotal	10	
<u>8/L#</u>	Description	Charity		Missions Seminary ndowment	ent Restricted	Chapel	Total
MET's Office	MET's Office <sup>:</sup> Mil Chaplains - Boback - Gallick						
St Catherine's	s Priest Stipend Parish/sub stipend						
AAC/PCC Chapel	llchuk Tosi, Christina Linke/Other						
Cont Ed	Department Chair Secretary						
	Totals						

## Orthodox Church in America Audit Committee

Reader John Skrobat, chair Matushka Theodora Blom, member Subdeacon Dimitri Pletz, member

August 10, 2017

The Holy Synod of Bishops and Metropolitan Council Orthodox Church in America PO Box 675 Syossett, NY 11791

Your Beatitude, Your Eminences, Your Graces, Brothers and Sisters in Christ:

Most Blessed Master, Bless!

The audit committee spent August 8-11, 2017 at the Chancery to perform the internal audit of the Orthodox Church in America (OCA). We talked at length with Melanie Ringa and Fr. Eric Tosi.

In short, we found the policies, procedures and documentation of the OCA Chancery accounts to be in good order, with some very minor and immaterial exceptions listed below:

- Petty cash accounts should be reconciled monthly
- Medical insurance reimbursements should be reconciled at year end
- Depreciation schedules should be updated for the 2018 budget

The committee reviewed the external auditors draft report for 2016, as well as the  $1^{st}$  and  $2^{nd}$  quarter activity for 2017.

We were pleased to see the investment funds had reclaimed (and exceeded) their original principal value, and we discussed whether it might be an appropriate time for the Finance/Investment committee to begin discernment on whether to resume a reasonable amount of disbursement from these funds for the activities they were intended to support. We were also pleased to see there was no interfund borrowing.

To our delight, accounts receivable balances were low, indicating strong diocesan support.

We did sampling of the travel and entertainment expenses and found them to be in order, although proper receipt support was absent for some expenses. Since this amount was immaterial, it did not change our overall opinion of the Chancery's accounts. We do, however, stress the importance of obtaining all supporting documentation for reimbursable expenses prior to payment.

We did review some of the stravropegial institutions of the OCA, namely: St. Vladimir's Seminary, St. Tikhon's Seminary, St. Tikhon's Monastery, New Skete Monasteries, and Holy Myrrhbearers Monastery, albeit some of the financials on

hand were several years old. We recommend that annual financial statements be submitted to the OCA Treasurer from all these institutions within six months of their fiscal year end.

One area of concern is St. Catherine's Representation Church in Moscow, Russia. The financials we reviewed evoked a number of questions and revealed inconsistencies, which we feel warrants a more thorough review by qualified persons. The financial reports and information provided were insufficient and incomplete for a full review.

We *strongly reiterate* our request from last year's audit committee report to the Metropolitan Council for clarity from the Metropolitan Council on this committee's scope, mandate, and frequency regarding the stavropegial institutions of the OCA.

The current statute (Article 5, Section 9) states "The Committee's duties shall be to audit all accounts of The Orthodox Church in America on a semiannual basis, to review the audited accounts of all stavropegial institutions on an annual basis..." We recommend the statute be amended to read, "The Committee's duties shall be to audit all accounts of The Orthodox Church in America on 'at least an annual' basis, to review the audited accounts of all stavropegial institutions on an annual basis..."

Additionally, we recommend to the Metropolitan Council that the terms of the members of the Audit Committee be staggered to create more continuity and consistency in performance of the committee's work.

We again want to deeply thank Melanie Ringa for her thoroughness, clarity and candidness.

Please accept our thanks for being able to contribute our time and talents for this important work for the benefit of the Church.

Yours in Christ,

Reader John Skrobat, Chair

Matushka Theodora Blom, member

Subdeacon Dimitri Pletz, member