

Orthodox Church in America
Detailed Actual versus Budget - Unrestricted Accounts
(Accrual Basis)
For the period January 1, 2009 through September 30, 2009

	Actuals <u>thru Sept 30, 2009</u>	Revised Annual Budget	(B)	Prorated Budget Jan - Sept	Variance to Budget Jan - Sept	% of Budget
Operating Income						
Diocesan Assessments	\$ 1,847,544.52	\$ 2,479,666.91		\$ 1,859,750.18	\$ (12,205.66)	-0.66%
Miscellaneous Income						
Contributions	\$ 34,047.59	\$ 33,220.99		\$ 24,915.74	\$ 9,131.85	36.65%
Yearbook & Calendar	\$ 90.00	\$ 90.00		\$ 67.50	\$ 22.50	33.33%
TOC Subscriptions	\$ 895.00	\$ 1,357.50		\$ 1,018.13	\$ (123.13)	-12.09%
Misc. Income	\$ (7,116.21)	\$ 13,144.01		\$ 9,858.01	\$ (16,974.22)	-172.19%
Interest income	\$ 2,416.70	\$ 3,284.78		\$ 2,463.59	\$ (46.89)	-1.90%
Voluntary Support & Bequests	\$ 10,000.00	\$ 10,000.00		\$ 7,500.00	\$ 2,500.00	33.33%
Total Miscellaneous Income	\$ 40,333.08	\$ 61,097.28		\$ 45,822.96	\$ (5,489.88)	-11.98%
Designated Income						
Department programs	\$ 5,085.40	\$ 4,835.40		\$ 3,626.55	\$ 1,458.85	40.23%
St. Sergius of Radonezh Chapel	\$ 4,592.00	\$ -		\$ -	\$ 4,592.00	0.00%
Total Designated Income	\$ 9,677.40	\$ 4,835.40		\$ 3,626.55	\$ 6,050.85	166.85%
FOS Income (see note A)						
Individual Membership	\$ 75,379.10	\$ -		\$ -	\$ 75,379.10	0.00%
Total FOS Income	\$ 75,379.10	\$ -		\$ -	\$ 75,379.10	0.00%
Total Operating Income	\$ 1,972,934.10	\$ 2,545,599.59		\$ 1,909,199.69	\$ 63,734.41	3.34%
Expenses						
Executive Offices						
Salaries	\$ 241,118.79	\$ 327,898.76		\$ 245,924.07	\$ (4,805.28)	-1.95%
Benefits	\$ 53,191.82	\$ 87,938.14		\$ 65,953.61	\$ (12,761.79)	-19.35%
Total Executive Offices	\$ 294,310.61	\$ 415,836.90		\$ 311,877.68	\$ (17,567.07)	-5.63%
Administrative Offices						
Salaries	\$ 112,605.70	\$ 151,533.51		\$ 113,650.13	\$ (1,044.43)	-0.92%
Benefits	\$ 70,917.64	\$ 120,386.36		\$ 90,289.77	\$ (19,372.13)	-21.46%
Bank fees, registration fees	\$ 1,582.14	\$ 2,373.21		\$ 1,779.91	\$ (197.77)	-11.11%
Dues	\$ 315.00	\$ 472.50		\$ 354.38	\$ (39.38)	-11.11%
Business expenses - other	\$ 367.15	\$ 550.73		\$ 413.05	\$ (45.90)	-11.11%
Office expense	\$ 1,683.89	\$ 2,525.84		\$ 1,894.38	\$ (210.49)	-11.11%
Books, subscriptions	\$ 403.21	\$ 604.82		\$ 453.62	\$ (50.41)	-11.11%
Accounting	\$ 59,785.67	\$ 71,303.51		\$ 53,477.63	\$ 6,308.04	11.80%
Accounting software	\$ -	\$ -		\$ -	\$ -	0.00%
Legal	\$ 321,790.17	\$ 450,000.00		\$ 337,500.00	\$ (15,709.83)	-4.65%
Outside contractors	\$ 69,384.23	\$ 75,000.00		\$ 56,250.00	\$ 13,134.23	23.35%
Food	\$ 4,327.77	\$ 4,500.00		\$ 3,375.00	\$ 952.77	28.23%
Travel & meetings - central admin	\$ 21,628.57	\$ 25,000.00		\$ 18,750.00	\$ 2,878.57	15.35%
Postage, mailing services	\$ 19,264.26	\$ 28,896.39		\$ 21,672.29	\$ (2,408.03)	-11.11%
Other administrative expenses	\$ 1,764.79	\$ 2,489.13		\$ 1,866.85	\$ (102.06)	-5.47%
Office Supplies	\$ 9,581.11	\$ 11,210.87		\$ 8,408.15	\$ 1,172.96	13.95%
Telephone	\$ 26,349.94	\$ 33,797.13		\$ 25,347.85	\$ 1,002.09	3.95%
Insurance - D&O	\$ 3,662.00	\$ 5,493.00		\$ 4,119.75	\$ (457.75)	-11.11%
Equipment leasing	\$ 22,430.26	\$ 26,794.13		\$ 20,095.60	\$ 2,334.66	11.62%
Payroll processing fees	\$ 2,522.23	\$ 3,316.43		\$ 2,487.32	\$ 34.91	1.40%
Stipend (Mat. Glagolev)	\$ 8,550.00	\$ 11,400.00		\$ 8,550.00	\$ -	0.00%
Computer expense	\$ 9,412.57	\$ 13,013.36		\$ 9,760.02	\$ (347.45)	-3.56%
Mortgage interest	\$ 58,028.59	\$ 84,000.00		\$ 63,000.00	\$ (4,971.41)	-7.89%

	Actuals <u>thru Sept 30, 2009</u>	Revised Annual Budget	(B) Prorated Budget Jan - Sept	Variance to Budget Jan - Sept	% of Budget
Medical Ethics salaries & benefits	\$ 2,533.61	\$ 2,553.61	\$ 1,915.21	\$ 618.40	32.29%
Total Administrative Offices	\$ 828,890.50	\$ 1,127,214.53	\$ 845,410.90	\$ (16,520.40)	-1.95%
<u>Metropolitan</u>					
Metropolitan Travel	\$ 29,977.73	\$ 35,000.00	\$ 26,250.00	\$ 3,727.73	14.20%
Office expense	\$ 2,248.20	\$ 3,459.89	\$ 2,594.92	\$ (346.72)	-13.36%
Total Metropolitan Expenses	\$ 32,225.93	\$ 38,459.89	\$ 28,844.92	\$ 3,381.01	11.72%
<u>Holy Synod</u>					
Travel	\$ 41,710.64	\$ 45,000.00	\$ 33,750.00	\$ 7,960.64	23.59%
Charity	\$ 3,900.00	\$ 7,800.00	\$ 5,850.00	\$ (1,950.00)	-33.33%
Office expenses	\$ 8,113.30	\$ 12,256.73	\$ 9,192.55	\$ (1,079.25)	-11.74%
Moving expenses	\$ 3,292.07	\$ 4,938.11	\$ 3,703.58	\$ (411.51)	-11.11%
Food	\$ 5,782.29	\$ 4,896.26	\$ 3,672.20	\$ 2,110.10	57.46%
Books, publications	\$ 1,123.70	\$ 1,685.55	\$ 1,264.16	\$ (140.46)	-11.11%
Parking	\$ 49.76	\$ 74.64	\$ 55.98	\$ (6.22)	-11.11%
Utilities	\$ 210.25	\$ 315.38	\$ 236.54	\$ (26.29)	-11.11%
Bank fees	\$ 35.00	\$ 52.50	\$ 39.38	\$ (4.38)	-11.11%
Phones	\$ 400.00	\$ 600.00	\$ 450.00	\$ (50.00)	-11.11%
Postage	\$ 265.94	\$ 331.34	\$ 248.51	\$ 17.44	7.02%
Office supplies	\$ 2,786.80	\$ 4,180.20	\$ 3,135.15	\$ (348.35)	-11.11%
Total Holy Synod	\$ 67,669.75	\$ 82,130.71	\$ 61,598.03	\$ 6,071.72	9.86%
<u>Holy Synod - Liturgical Items</u>	\$ 7,808.64	\$ 7,808.64	\$ 5,205.76	\$ 2,602.88	50.00%
<u>Metropolitan Council</u>					
Travel and Meetings	\$ 15,029.78	\$ 25,000.00	\$ 18,750.00	\$ (3,720.22)	-19.84%
Total Metropolitan Council	\$ 15,029.78	\$ 25,000.00	\$ 18,750.00	\$ (3,720.22)	-19.84%
<u>Property Support</u>					
Salaries	\$ 49,498.07	\$ 65,910.62	\$ 49,432.97	\$ 65.11	0.13%
Benefits	\$ 19,884.00	\$ 25,789.80	\$ 19,342.35	\$ 541.65	2.80%
Insurance	\$ 15,621.09	\$ 23,431.61	\$ 17,573.71	\$ (1,952.62)	-11.11%
Property tax	\$ 14,200.29	\$ 21,300.44	\$ 15,975.33	\$ (1,775.04)	-11.11%
Auto expense	\$ 12,452.20	\$ 15,000.00	\$ 11,250.00	\$ 1,202.20	10.69%
Equipment rental	\$ 130.35	\$ 200.00	\$ 150.00	\$ (19.65)	-13.10%
Outside contractors	\$ 1,334.86	\$ 2,002.29	\$ 1,501.72	\$ (166.86)	-11.11%
Janitorial	\$ 987.80	\$ 1,142.70	\$ 857.03	\$ 130.78	15.26%
Lawn	\$ 20,950.00	\$ 23,250.00	\$ 17,437.50	\$ 3,512.50	20.14%
Garbage removal	\$ 1,456.48	\$ 1,945.14	\$ 1,458.86	\$ (2.38)	-0.16%
General repairs	\$ 1,370.69	\$ 2,441.30	\$ 1,830.98	\$ (460.29)	-25.14%
Equipment repairs	\$ -	\$ -	\$ -	\$ -	0.00%
Travel	\$ 314.99	\$ 472.49	\$ 354.37	\$ (39.38)	-11.11%
Cable	\$ 141.58	\$ 212.37	\$ 159.28	\$ (17.70)	-11.11%
Electricity	\$ 10,770.99	\$ 14,092.02	\$ 10,569.02	\$ 201.98	1.91%
Gas	\$ 636.36	\$ 954.54	\$ 715.91	\$ (79.55)	-11.11%
Water	\$ 39.56	\$ 59.34	\$ 44.51	\$ (4.95)	-11.11%
Heating oil	\$ 6,601.14	\$ 8,466.68	\$ 6,350.01	\$ 251.13	3.95%
DSL	\$ -	\$ -	\$ -	\$ -	0.00%
Total Property Support	\$ 156,390.45	\$ 206,671.34	\$ 155,003.51	\$ 1,386.94	0.89%
<u>St. Sergius Chapel</u>					
Liturgical Supplies	\$ 2,743.34	\$ -	\$ -	\$ 2,743.34	0.00%
Total St. Sergius Chapel	\$ 2,743.34	\$ -	\$ -	\$ 2,743.34	0.00%
<u>Department of Communications and Ministries</u>					
Salaries	\$ 64,975.38	\$ 86,293.50	\$ 64,720.13	\$ 255.25	0.39%
Benefits	\$ 24,411.15	\$ 30,765.00	\$ 23,073.75	\$ 1,337.40	5.80%

	Actuals <u>thru Sept 30, 2009</u>	Revised Annual Budget	(B) Prorated Budget Jan - Sept	Variance to Budget	
				Jan - Sept	% of Budget
The Orthodox Church - Salaries	\$ 35,598.03	\$ 47,517.74	\$ 35,638.31	\$ (40.28)	-0.11%
The Orthodox Church - Benefits	\$ 1,397.92	\$ 2,566.16	\$ 1,924.62	\$ (526.70)	-27.37%
Equipment rental	\$ 349.27	\$ 523.91	\$ 392.93	\$ -	0.00%
Travel	\$ 322.39	\$ 483.59	\$ 362.69	\$ (40.30)	-11.11%
Contract web master	\$ 9,855.00	\$ 14,782.50	\$ 11,086.88	\$ (1,231.88)	-11.11%
Office supplies & postage	\$ 139.34	\$ 209.01	\$ 156.76	\$ (17.42)	-11.11%
Parking	\$ 35.50	\$ 53.25	\$ 39.94	\$ -	0.00%
Internet	\$ 288.00	\$ 432.00	\$ 324.00	\$ -	0.00%
Website hosting and maintenance	\$ 5,300.00	\$ 6,000.00	\$ 4,500.00	\$ 800.00	17.78%
Printing, copying and postage "The Orthodox Church"	\$ 50,712.99	\$ 50,719.89	\$ 38,039.92	\$ 12,673.07	33.32%
Total Department of Communications and Ministries	\$ 193,384.97	\$ 240,346.55	\$ 180,259.91	\$ 13,125.06	7.28%
<u>Department of External Affairs</u>					
Salaries	\$ 24,271.07	\$ 32,123.48	\$ 24,092.61	\$ 178.46	0.74%
Benefits	\$ 1,592.68	\$ 3,941.85	\$ 2,956.39	\$ (1,363.71)	-46.13%
Cable	\$ 134.85	\$ 202.28	\$ 151.71	\$ (16.86)	-11.11%
Postage	\$ 13.05	\$ 19.58	\$ 14.69	\$ (1.64)	-11.13%
Parking	\$ 62.00	\$ 93.00	\$ 69.75	\$ (7.75)	-11.11%
Office expense	\$ 198.22	\$ 297.33	\$ 223.00	\$ (24.78)	-11.11%
St. Catherines - Salaries	\$ 20,709.18	\$ 27,612.24	\$ 20,709.18	\$ -	0.00%
St. Catherines - Benefits	\$ 10,180.62	\$ 6,752.55	\$ 5,064.41	\$ 5,116.21	101.02%
St. Catherines - Travel	\$ 922.05	\$ 1,383.08	\$ 1,037.31	\$ -	0.00%
St. Catherines - Other	\$ 1,405.00	\$ 2,107.50	\$ 1,580.63	\$ -	0.00%
Interchurch travel	\$ 12,694.33	\$ 15,000.00	\$ 11,250.00	\$ 1,444.33	12.84%
SCOBA	\$ -	\$ 5,000.00	\$ 3,750.00	\$ (3,750.00)	-100.00%
Other interchurch organizations	\$ -	\$ 5,000.00	\$ 3,750.00	\$ (3,750.00)	-100.00%
Total Department of External Affairs	\$ 72,183.05	\$ 99,532.89	\$ 74,649.67	\$ (2,466.62)	-3.30%
<u>Department of History and Archives</u>					
Salaries	\$ 51,485.10	\$ 69,823.05	\$ 52,367.29	\$ (882.19)	-1.68%
Benefits	\$ 18,992.53	\$ 26,504.19	\$ 19,878.14	\$ (885.61)	-4.46%
Supplies	\$ 431.20	\$ 403.80	\$ 302.85	\$ 128.35	42.38%
Total Benefits	\$ 70,908.83	\$ 96,731.04	\$ 72,548.28	\$ (1,639.45)	-2.26%
<u>Department of Chaplaincy</u>					
Stipends	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	0.00%
COMISS membership	\$ 840.00	\$ -	\$ -	\$ 840.00	0.00%
OCA Representation for military chaplains	\$ 2,373.55	\$ -	\$ -	\$ 2,373.55	0.00%
Total Department of Chaplaincy	\$ 11,213.55	\$ -	\$ -	\$ 11,213.55	0.00%
<u>Department of Evangelization</u>					
Stipends	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
Total Department of Evangelization	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
<u>Department of Liturgical Music and Translations</u>					
Stipends	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
Troparia & kontakia project	\$ 3,250.00	\$ -	\$ -	\$ 3,250.00	0.00%
Total Department of Liturgical Music and Translations	\$ 7,250.00	\$ -	\$ -	\$ 7,250.00	0.00%
<u>Department of Pastoral Life and Vocational Development</u>					
Stipends	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
Total Department of Pastoral Life and Vocational Dev.	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
<u>Department of Christian Education</u>					
Stipends	\$ 11,500.00	\$ -	\$ -	\$ 11,500.00	0.00%
Travel	\$ 2,210.98	\$ -	\$ -	\$ -	0.00%
Total Department of Christian Education	\$ 13,710.98	\$ -	\$ -	\$ 13,710.98	0.00%

	Actuals thru Sept 30, 2009	Revised Annual Budget	(B)	Prorated Budget Jan - Sept	Variance to Budget	
					Jan - Sept	% of Budget
Department of Youth and Young Adults						
Stipends	\$ 4,000.00	\$ -		\$ -	\$ 4,000.00	0.00%
Visit to seminaries to speak on youth	\$ 1,546.40	\$ -		\$ -	\$ 1,546.40	0.00%
Total Department of Youth and Young Adults	\$ 5,546.40	\$ -		\$ -	\$ 5,546.40	0.00%
Department of Christian Service						
Stipends	\$ 4,000.00	\$ -		\$ -	\$ 4,000.00	0.00%
Strategic plan consultation with Dioc. Reps.	\$ 498.00	\$ -		\$ -	\$ 498.00	0.00%
Total Department of Christian Service	\$ 4,498.00	\$ -		\$ -	\$ 4,498.00	0.00%
Fellowship of Orthodox Stewards						
Printing and mailings	\$ 15,450.52	\$ -		\$ -	\$ 15,450.52	0.00%
Total Department of Orthodox Stewards	\$ 15,450.52	\$ -		\$ -	\$ 15,450.52	0.00%
Preconciliar Commission						
Food & Travel	\$ 913.50	\$ -		\$ -	\$ 913.50	0.00%
Total Department of Orthodox Stewards	\$ 913.50	\$ -		\$ -	\$ 913.50	0.00%
Late Vocation						
Food & Travel	\$ 400.00	\$ -		\$ -	\$ 400.00	0.00%
Total Department of Orthodox Stewards	\$ 400.00	\$ -		\$ -	\$ 400.00	0.00%
Repayment of 9/11 Funds to the Restricted Endowment	\$ -	\$ 25,000.00		\$ 18,750.00	\$ (18,750.00)	-100.00%
Policies and Procedures Regarding Sexual Misconduct	\$ 1,922.00	\$ 5,000.00		\$ 3,750.00	\$ (1,828.00)	-48.75%
Strategic Planning	\$ -	\$ 5,000.00		\$ 3,750.00	\$ (3,750.00)	-100.00%
Total Expenses (excluding depreciation)	\$ 1,810,450.80	\$ 2,374,732.49		\$ 1,780,398.65	\$ 30,052.15	1.69%
Mortgage Principal Payments	\$ 70,671.41	\$ 95,000.00		\$ 71,250.00	\$ (578.59)	-0.81%
	\$ -					
Net Income/(loss) - Unrestricted Accounts	\$ 91,811.89	\$ 75,867.10		\$ 57,551.04	\$ 34,260.85	59.53%

Note A - Pursuant to the directives of the Holy Synod and Metropolitan Council all FOS contributions are designated solely for departmental ministries

Note B - At the September 2009 joint meeting of the Holy Synod and Metropolitan Council, the 2009 budget figures were revised