



**ORTHODOX  
CHURCH in  
AMERICA**

**Metropolitan Council Meeting**

**Fall 2017**

**Officers' Reports**



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

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# 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 hard-working 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).

## Chancellor's Report to the Metropolitan Council

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David and Kathy Linke are faithful volunteers (besides volunteering in the office Kathy bakes proshpora 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.)

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*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

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*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.

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**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*

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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 Statutes are still a work in progress.

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*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* ([http://www.mdpi.com/journal/religions/special\\_issues/orthodox\\_churches](http://www.mdpi.com/journal/religions/special_issues/orthodox_churches).) 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 (<http://www.acot.nl/?lang=en>).
- International conference, "Standing at the Crossroads: challenges and opportunities for Orthodoxy in the West," at the Institute for Orthodox Christian Studies in Cambridge (<http://www.iocs.cam.ac.uk>.) 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" (<http://www.iocs.cam.ac.uk/friends-of-iocs/>.)
- International consultation of the Lausanne Orthodox Initiative (LOI), which was also held in Cambridge (<https://oca.org/news/headline-news/oca-represented-at-orthodox-evangelical-consultation-in-cambridge-uk>.) 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.)

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**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

## Chancellor's Report to the Metropolitan Council

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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, Washington, 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

Chancellor's Report to the Metropolitan Council

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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:
  - 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.
  -
- 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:
  - 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:
  - It was advised by OCA general counsel that the report not be made widely public
  - 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.

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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<sup>th</sup> century and it also gave rise to guidelines to the laity in the form of questions to be used in preparation for confession.

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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<sup>th</sup> 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<sup>th</sup> 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 19<sup>th</sup> and beginning of the 20<sup>th</sup> 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 became 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.

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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.

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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 chooses 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.

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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 be 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 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 our 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. Schmemmann 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 re-release 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. Schmemmann'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  
Gregory Shesko  
Dr. Anatol Shmelev  
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:

***“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	768.521 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
  - FILM STORAGE - WILL REQUIRE HIGHER HUMIDITY LEVEL
  - SPECIFIC TEMPERATURE AND HUMIDITY REQUIREMENTS
  - LIGHTING LEVELS
  - WATERPROOFING - FULL EXCAVATION
- CODE ISSUES:**
- EGRESS: NEEDS TWO EXITS
  - EXIST. STAIR AND SIDE EXIT ARE TOO CLOSE TO EACH OTHER
  - EXIST. STAIR IS LESS THAN 36" WIDE FOR <50 OCCUPANTS
  - WHAT IS THE ON-RECORD OCCUPANCY GROUP OF THE BUILDING?



**SMIROS & SMIROS**  
ARCHITECTS

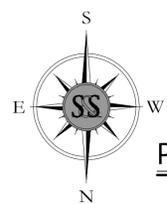
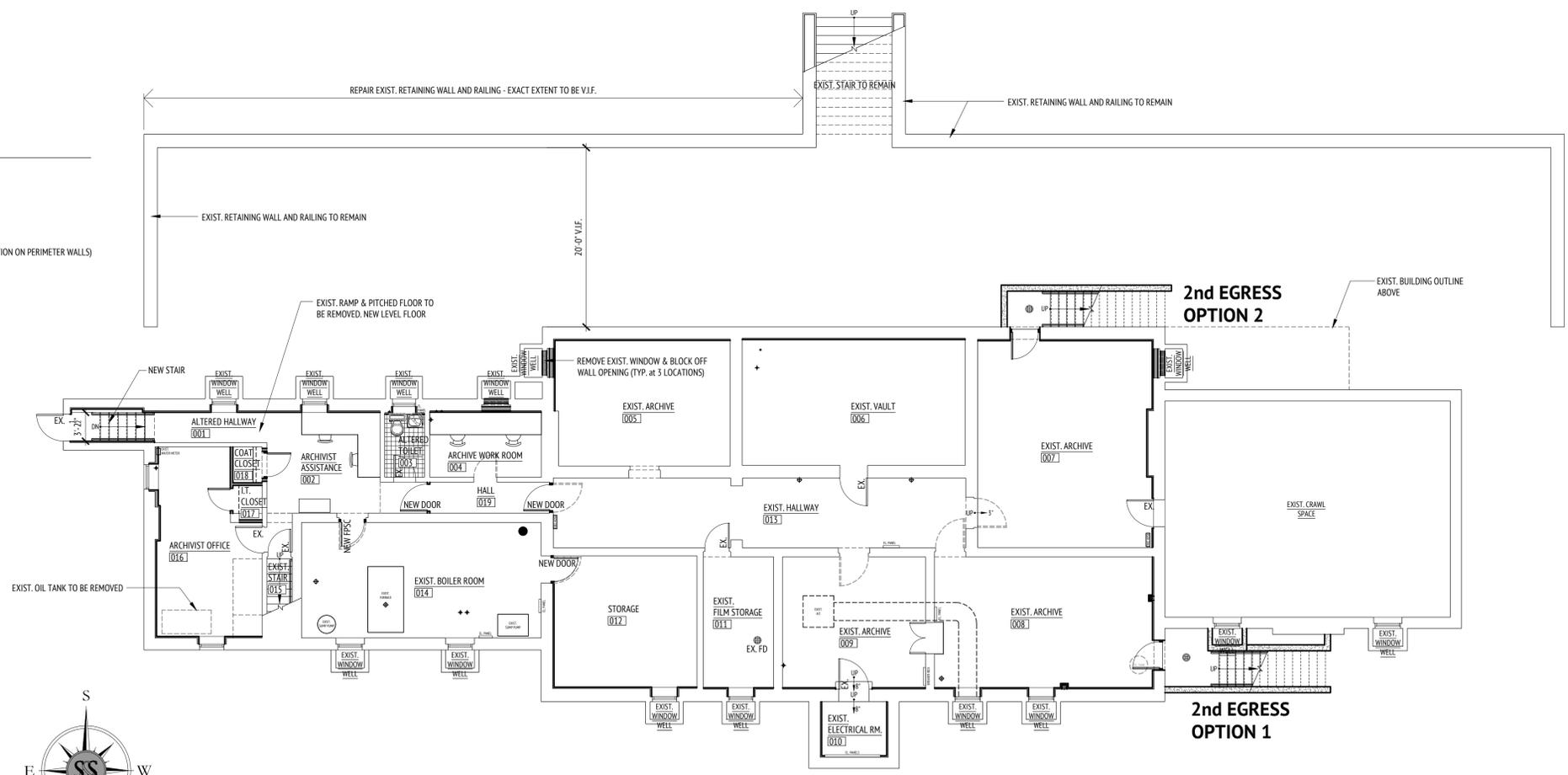
51 Glen Street | Glen Cove NY | 516 676-9200  
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**M.E.P. ENGINEER**  
Bladykas Engineering, PC

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

**LEGEND:**

- EXISTING TO REMAIN
- EXISTING TO BE REMOVED
- NEW WALL (w/ RIGID INSULATION ON PERIMETER WALLS)
- EX. EXISTING
- FD FLOOR DRAIN
- V.I.F. VERIFY IN FIELD



**PROPOSED BASEMENT PLAN**

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

**REVISIONS**

#	Description	Date

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 EXPRESSLY AUTHORIZED BY CONTRACT, WITHOUT THE SPECIFIC WRITTEN AUTHORIZATION OF SMIROS & SMIROS ARCHITECTS.

**PROPOSED**  
Basement Plan

Date: 8/02/13  
Job #: 681  
Drawn By: DIM/TR  
Chk By: JM

**SK-2**

1/8" = 1'-0"

**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)**

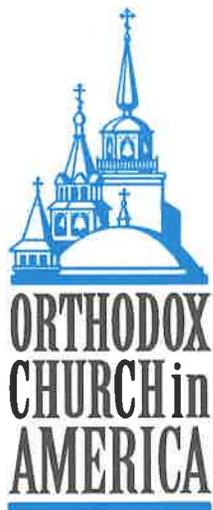
*Exhibit A – Comparative Balance Sheets:* Our balance sheet as of June 30, 2017 shows total assets of \$3,311,947, total liabilities of \$204,175 and net assets of \$3,107,771, an increase of \$280,901 year-to-date. We have total cash of \$348,178, of which \$41,797 is unrestricted. Accounts receivable of \$132,540 represents May/June diocesan assessments due, most of which were received in July. Other current assets include payroll reimbursement from the OCA Pension Office of \$7,645, and prepaid expenses of \$12,057 for 2017 Blackbaud maintenance. Our restricted investments and trusts show a balance of \$2,550,344. Our current liabilities include \$46,752 in accounts payable and accrued expenses, and \$34,937 remaining on a retirement obligation. Our net assets at the beginning of the year were \$2,826,869; with the net surplus for the first half of the year stand at \$3,107,772 at June 30, 2017.

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.



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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  
Treasurer

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

**EXHIBIT A**

	<b>June 30, 2017</b>	<b>June 30, 2016</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
<i>Unrestricted</i>		
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
<i>Temporarily Restricted</i>		
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
<b>Total Cash</b>	\$ 348,178	\$ 97,496
<b>Accounts Receivable</b>		
Diocesan Support Receivable	\$ 132,540	\$ 147,048
Pledges Receivable	\$ -	\$ -
Desk Calendar Receivable	\$ -	\$ -
<b>Total Accounts Receivable</b>	\$ 132,540	\$ 147,048
<b>Other Current Assets</b>		
Bequest Receivable	\$ -	\$ 123,025
Due from OCA Pension Dept	\$ 7,645	\$ 7,100
Prepaid Expense	\$ 12,057	\$ 5,389
Other	\$ -	\$ -
<b>Total Other Current Assets</b>	\$ 19,702	\$ 135,514
<b>Total Current Assets</b>	\$ 500,420	\$ 380,058
<b>Fixed Assets</b>		
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)	\$ (33,000)
Accum Deprec Chapel Equip & Fur	\$ (25,000)	\$ (25,000)
<b>Total Fixed Assets</b>	\$ 261,181	\$ 249,878

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

**EXHIBIT A**

	<b>June 30, 2017</b>	<b>June 30, 2016</b>
<b>Restricted Investments and Trusts</b>		
FOS Endowment -Phila Trust Co	\$ 77,820	\$ 65,519
J McGuireTrust - Wells Fargo Advisors	\$ -	\$ 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
<b>Total Restricted Investments and Trusts</b>	\$ 2,550,344	\$ 2,218,056
 <b>TOTAL ASSETS</b>	<b>\$ 3,311,945</b>	<b>\$ 2,847,992</b>
 <b>LIABILITIES &amp; EQUITY</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued Expenses	\$ 46,742	\$ 64,859
Deferred Revenue	\$ -	\$ -
Auto loan - Chase Auto Finance	\$ -	\$ 6,173
Accrued endowment distributions	\$ -	\$ -
Retirement Obligation	\$ 34,937	\$ 41,503
Other (Loan Payable to Diocese of theSouth)	\$ -	\$ -
Reserves for Archives	\$ -	\$ -
<b>Total Current Liabilities</b>	\$ 81,679	\$ 112,535
 <b>Long Term Liabilities</b>		
Deferred Compensation and annuities		
Hvizd Annuity liability	\$ 72,868	\$ 76,728
Deferred revenue	\$ 327	\$ 327
Unitrust Liab reserves	\$ 49,301	\$ 48,028
<b>Total Deferred compensation and annuities</b>	\$ 122,496	\$ 125,083
<b>Total Liabilities</b>	\$ 204,175	\$ 237,618
 <b>Equity</b>		
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
<b>Total Net Assets</b>	\$ 2,547,260	\$ 2,547,260
<b>Current Year Activity - 2017</b>	\$ 280,901	\$ -
<b>Current Year Activity - 2016</b>	\$ 279,609	\$ 63,114
<b>Total Net Assets</b>	\$ 3,107,770	\$ 2,610,374
<b>Total Equity</b>	\$ 3,107,770	\$ 2,610,374
 <b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 3,311,945</b>	<b>\$ 2,847,992</b>

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

**EXHIBIT A**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
	\$ -	\$ -
<b>Unrestricted Surplus/(Deficit) - 2016</b>	\$ 37,925	\$ 17,793
<b>Temp Restricted Surplus/(Deficit)</b>	\$ 239,779	\$ 3,459
<b>Perm Restricted Surplus/(Deficit)</b>	\$ 1,905	\$ 41,862
	<u>\$ 279,609</u>	<u>\$ 63,114</u>
<b>Unrestricted Surplus/(Deficit) - 2017</b>	\$ 75,818	\$ -
<b>Temp Restricted Surplus/(Deficit)</b>	\$ 49,807	\$ -
<b>Perm Restricted Surplus/(Deficit)</b>	\$ 155,276	\$ -
	<u>\$ 280,901</u>	<u>\$ -</u>

Orthodox Church in America						EXHIBIT B -1	
Statement of Activities vs Budget- RECAP BY DEPARTMENT							
For the months ended 6/30/17							
	FINAL Budget 2017	Actual Q1 2017	Actual Q2 2017	YTD 6/30/2017	2017 Budget 6/30/2017	Variance to Budget	
<b>Unrestricted Funds:</b>							
Diocesan Support	\$ 1,732,001	\$ 414,941	\$ 469,568	\$ 884,509	\$ 866,001	\$ 18,509	
Contributions	\$ 2,000	\$ 2,115	\$ 3,089	\$ 5,204	\$ 1,000	\$ 4,204	
Chapel	\$ 12,000	\$ 2,567	\$ 4,955	\$ 7,522	\$ 6,000	\$ 1,522	
Continuing Education Workshop Revenue	\$ 18,000	\$ -	\$ -	\$ -	\$ 9,000	\$ (9,000)	
Other	\$ 17,700	\$ 33,152	\$ 6,953	\$ 40,105	\$ 8,850	\$ 31,255	
<b>Total Revenues</b>	<b>\$ 1,781,701</b>	<b>\$ 452,775</b>	<b>\$ 484,565</b>	<b>\$ 937,340</b>	<b>\$ 890,851</b>	<b>\$ 46,490</b>	
<b>Expenses:</b>							
Executive Offices	\$ 426,675	\$ 105,851	\$ 102,259	\$ 208,110	\$ 213,338	\$ (5,228)	
Administration	\$ 456,714	\$ 127,963	\$ 100,789	\$ 228,752	\$ 228,357	\$ 395	
Metropolitan Expenses	\$ 54,955	\$ 14,544	\$ 11,999	\$ 26,543	\$ 27,478	\$ (935)	
Holy Synod	\$ 54,523	\$ 9,778	\$ 23,275	\$ 33,053	\$ 27,262	\$ 5,792	
Metropolitan Council	\$ 21,100	\$ 14,510	\$ -	\$ 14,510	\$ 10,550	\$ 3,960	
Property Support	\$ 228,137	\$ 52,046	\$ 50,513	\$ 102,559	\$ 114,069	\$ (11,510)	
Communications/TOC	\$ 78,380	\$ 18,247	\$ 14,640	\$ 32,887	\$ 39,190	\$ (6,303)	
External Affairs/ St Catherine's	\$ 118,409	\$ 15,012	\$ 20,447	\$ 35,459	\$ 59,205	\$ (23,746)	
Archives	\$ 101,636	\$ 27,541	\$ 32,631	\$ 60,172	\$ 50,818	\$ 9,354	
St Sergius Chapel	\$ 11,000	\$ 1,786	\$ 4,706	\$ 6,492	\$ 5,500	\$ 992	
Ordination Candidate Testing	\$ 18,400	\$ 6,247	\$ 3,824	\$ 10,071	\$ 9,200	\$ 871	
Office of Policy on Sexual Misconduct	\$ 95,852	\$ 23,580	\$ 7,073	\$ 30,653	\$ 47,926	\$ (17,273)	
Board of Theological Education	\$ 1,200	\$ 736	\$ -	\$ 736	\$ 600	\$ 136	
PCC Expenses	\$ -	\$ 531	\$ -	\$ 531	\$ -	\$ 531	
Church Planting Grants	\$ 101,000	\$ 27,300	\$ 26,200	\$ 53,500	\$ 50,500	\$ 3,000	
Seminary Support	\$ 7,000	\$ -	\$ -	\$ -	\$ 3,500	\$ (3,500)	
Strategic Planning-Continuing Education	\$ 7,500	\$ -	\$ -	\$ -	\$ 3,750	\$ (3,750)	
<b>Total Operating Expenses</b>	<b>\$ 1,782,481</b>	<b>\$ 445,672</b>	<b>\$ 398,356</b>	<b>\$ 844,028</b>	<b>\$ 891,241</b>	<b>\$ (47,213)</b>	
<b>Net Operating Surplus(Deficit)</b>	<b>\$ (780)</b>	<b>\$ 7,103</b>	<b>\$ 86,209</b>	<b>\$ 93,312</b>	<b>\$ (390)</b>	<b>\$ 93,702</b>	
<b>"Stewards of the Orthodox Church" and Departmental Ministries:</b>							
<b>Revenue (Appeals &amp; DVP Program)</b>	<b>\$ 114,000</b>	<b>\$ 12,635</b>	<b>\$ 9,100</b>	<b>\$ 21,735</b>	<b>\$ 57,000</b>	<b>\$ (35,265)</b>	
<b>Expenses:</b>							
Administrative Expenses	\$ 6,318	\$ 282	\$ 182	\$ 464	\$ 3,159	\$ (2,695)	
Institutional Chaplaincy	\$ 7,850	\$ 2,420	\$ 1,900	\$ 4,320	\$ 3,925	\$ 395	
Evangelization	\$ 9,100	\$ 1,500	\$ 1,500	\$ 3,000	\$ 4,550	\$ (1,550)	
Liturgical Music	\$ 12,000	\$ 1,500	\$ 3,005	\$ 4,505	\$ 6,000	\$ (1,495)	
Pastoral Life	\$ 10,000	\$ 1,500	\$ 1,500	\$ 3,000	\$ 5,000	\$ (2,000)	
Christian Education	\$ 12,252	\$ 1,500	\$ 1,788	\$ 3,288	\$ 6,126	\$ (2,838)	
Youth and Young Adults	\$ 31,575	\$ 5,993	\$ 4,847	\$ 10,840	\$ 15,788	\$ (4,948)	
Diaconal Vocations	\$ 15,250	\$ 3,000	\$ 3,812	\$ 6,812	\$ 7,625	\$ (813)	
Christian Service/Humanitarian Aid	\$ 8,575	\$ 1,500	\$ 1,500	\$ 3,000	\$ 4,288	\$ (1,288)	
<b>Total Expenses</b>	<b>\$ 112,920</b>	<b>\$ 19,195</b>	<b>\$ 20,034</b>	<b>\$ 39,229</b>	<b>\$ 56,460</b>	<b>\$ (17,231)</b>	
<b>Net SOCA/Departmental Costs</b>	<b>\$ 1,080</b>	<b>\$ (6,560)</b>	<b>\$ (10,934)</b>	<b>\$ (17,494)</b>	<b>\$ 540</b>	<b>\$ (18,034)</b>	
<b>Net Operating Income</b>	<b>\$ 300</b>	<b>\$ 543</b>	<b>\$ 75,275</b>	<b>\$ 75,818</b>	<b>\$ 150</b>	<b>\$ 75,668</b>	
<b>Net Operating Income (GAAP Basis)</b>	<b>\$ 300</b>	<b>\$ 543</b>	<b>\$ 75,275</b>	<b>\$ 75,818</b>	<b>\$ 150</b>	<b>\$ 75,668</b>	
<b>Temporarily Restricted:</b>							
Revenues	\$ 20,700	\$ 3,343	\$ 66,978	\$ 70,321	\$ 10,350	\$ 59,971	
Expenses	\$ (25,650)	\$ (10,110)	\$ (10,404)	\$ (20,514)	\$ (12,825)	\$ (7,689)	
<b>Net Surplus/(Deficit)</b>	<b>\$ (4,950)</b>	<b>\$ (6,767)</b>	<b>\$ 56,574</b>	<b>\$ 49,807</b>	<b>\$ (2,475)</b>	<b>\$ 52,282</b>	
<b>Permanently Restricted:</b>							
Revenues	\$ 10,000	\$ 49,664	\$ 118,065	\$ 167,729	\$ 5,000	\$ 162,729	
Expenses	\$ -	\$ (2,639)	\$ (9,814)	\$ (12,453)	\$ -	\$ (12,453)	
<b>Net Surplus/(Deficit)</b>	<b>\$ 10,000</b>	<b>\$ 47,025</b>	<b>\$ 108,251</b>	<b>\$ 155,276</b>	<b>\$ 5,000</b>	<b>\$ 150,276</b>	
<b>Total Change in Net Assets</b>	<b>\$ 5,350</b>	<b>\$ 40,801</b>	<b>\$ 240,100</b>	<b>\$ 280,901</b>	<b>\$ 2,675</b>	<b>\$ 278,226</b>	

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

EXHIBIT B-2

	FINAL Budget 2017	Actual Q1 2017	Actual Q2 2017	Actual Thru 6/30/2017	Budget 6/30/2017	Variance to Budget	2016 Actual	2017 vs 2016
<b>Unrestricted Funds:</b>								
<b>REVENUES</b>								
Diocesan Support	\$ 1,732,001	\$ 414,941	\$ 469,568	\$ 884,509	\$ 866,001	\$ 18,509	\$ 842,747	\$ 41,762
Contributions	\$ 2,000	\$ 35,126	\$ 3,090	\$ 38,216	\$ 1,000	\$ 37,216	\$ 44,516	\$ (6,300)
St. Sergius Chapel	\$ 12,000	\$ 2,567	\$ 4,955	\$ 7,522	\$ 6,000	\$ 1,522	\$ 4,648	\$ 2,874
Investment Income	\$ 4,000	\$ -	\$ 16	\$ 16	\$ 2,000	\$ (1,984)	\$ 16	\$ -
Continuing Ed/Orsma Revenues	\$ 28,000	\$ -	\$ -	\$ -	\$ 14,000	\$ (14,000)	\$ -	\$ -
Other (Yearbook/Desk Calendar/OCPC Royalty)	\$ 3,700	\$ 140	\$ 6,938	\$ 7,078	\$ 1,850	\$ 5,228	\$ 207	\$ 6,871
<b>TOTAL REVENUES</b>	<b>\$ 1,781,701</b>	<b>\$ 452,774</b>	<b>\$ 484,567</b>	<b>\$ 937,341</b>	<b>\$ 890,851</b>	<b>\$ 46,491</b>	<b>\$ 892,134</b>	<b>\$ 45,207</b>
<b>EXPENSES</b>								
<b>Executive Offices</b>								
Salaries	\$ 304,993	\$ 77,979	\$ 77,979	\$ 155,958	\$ 152,497	\$ 3,462	\$ 152,496	\$ 3,462
Clergy Housing	\$ 41,215	\$ 10,304	\$ 10,304	\$ 20,608	\$ 20,608	\$ 1	\$ 20,608	\$ -
Payroll Taxes	\$ 3,912	\$ 998	\$ 997	\$ 1,995	\$ 1,956	\$ 39	\$ 1,956	\$ 39
Benefits(Medical, Unemployment, Pension)	\$ 76,555	\$ 16,570	\$ 12,979	\$ 29,549	\$ 38,278	\$ (8,729)	\$ 37,391	\$ (7,842)
	\$ 426,675	\$ 105,851	\$ 102,259	\$ 208,110	\$ 213,338	\$ (5,228)	\$ 212,451	\$ (4,341)
<b>Administrative Offices</b>								
Salaries	\$ 215,500	\$ 55,010	\$ 54,609	\$ 109,619	\$ 107,750	\$ 1,869	\$ 63,382	\$ 46,237
Payroll Taxes	\$ 14,382	\$ 4,208	\$ 4,178	\$ 8,386	\$ 7,191	\$ 1,195	\$ 4,849	\$ 3,537
Benefits(Medical, Unemployment, Pension)	\$ 63,310	\$ 12,747	\$ 16,837	\$ 29,584	\$ 31,655	\$ (2,071)	\$ 11,808	\$ 17,776
Legal	\$ 26,000	\$ 15,593	\$ -	\$ 15,593	\$ 13,000	\$ 2,593	\$ 23,415	\$ (7,822)
Outside contractors	\$ 12,000	\$ 13,392	\$ 5,893	\$ 19,285	\$ 6,000	\$ 13,285	\$ 26,548	\$ (7,263)
Accounting/Audit	\$ 18,500	\$ -	\$ -	\$ -	\$ 9,250	\$ (9,250)	\$ -	\$ -
Travel & meetings - central admin	\$ 21,643	\$ 10,036	\$ 880	\$ 10,916	\$ 10,822	\$ 95	\$ 21,437	\$ (10,521)
Telephones	\$ 14,000	\$ 3,108	\$ 3,402	\$ 6,510	\$ 7,000	\$ (490)	\$ 6,493	\$ 17
Equipment leasing	\$ 13,103	\$ 4,847	\$ 5,047	\$ 9,894	\$ 6,552	\$ 3,343	\$ 13,304	\$ (3,410)
Postage, mailing services, printing & copying	\$ 12,500	\$ 3,322	\$ 2,335	\$ 5,657	\$ 6,250	\$ (593)	\$ 5,439	\$ 218
Computer exponso	\$ 12,000	\$ 652	\$ 1,955	\$ 2,607	\$ 6,000	\$ (3,393)	\$ 3,333	\$ (776)
Stipends	\$ 11,400	\$ -	\$ -	\$ -	\$ 5,700	\$ (5,700)	\$ 12,000	\$ (12,000)
Office Supplies	\$ 3,086	\$ 475	\$ 1,844	\$ 2,319	\$ 1,543	\$ 776	\$ 878	\$ 1,441
Food	\$ 5,250	\$ 781	\$ 701	\$ 1,482	\$ 2,625	\$ (1,143)	\$ 3,744	\$ (2,262)
Other administrative expenses(inc Auto)	\$ 3,000	\$ 1,278	\$ 875	\$ 2,153	\$ 1,500	\$ 653	\$ 1,670	\$ 483
Insurance - D&O	\$ 3,446	\$ 421	\$ -	\$ 421	\$ 1,723	\$ (1,302)	\$ 1,723	\$ (1,302)
Payroll processing fees	\$ 3,244	\$ 1,007	\$ 505	\$ 1,512	\$ 1,622	\$ (110)	\$ 1,673	\$ (161)
Bank fees, registration fees	\$ 2,850	\$ 785	\$ 438	\$ 1,223	\$ 1,425	\$ (202)	\$ 2,098	\$ (875)
Books, subscriptions, dues & other	\$ 1,500	\$ 301	\$ 1,290	\$ 1,591	\$ 750	\$ 841	\$ 1,116	\$ -475
<b>Total Administrative Offices</b>	<b>\$ 456,714</b>	<b>\$ 127,963</b>	<b>\$ 100,789</b>	<b>\$ 228,752</b>	<b>\$ 228,357</b>	<b>\$ 395</b>	<b>\$ 204,910</b>	<b>\$ 23,842</b>
<b>Metropolitan Expenses</b>								
Metropolitan Travel	\$ 43,900	\$ 12,586	\$ 8,410	\$ 20,996	\$ 21,950	\$ (954)	\$ 24,837	\$ (3,841)
Office expense	\$ 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	\$ -
Office of Military Chaplaincy - Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82	\$ (82)
<b>Total Metropolitan Expenses</b>	<b>\$ 54,955</b>	<b>\$ 14,544</b>	<b>\$ 11,999</b>	<b>\$ 26,543</b>	<b>\$ 27,478</b>	<b>\$ (935)</b>	<b>\$ 29,602</b>	<b>\$ (3,059)</b>
<b>Holy Synod</b>								
Travel	\$ 37,500	\$ 4,813	\$ 19,193	\$ 24,006	\$ 18,750	\$ 5,256	\$ 29,585	\$ (5,579)
Special Episcopal Stipends	\$ 14,400	\$ 3,600	\$ 3,600	\$ 7,200	\$ 7,200	\$ -	\$ 7,200	\$ -
Food	\$ 2,000	\$ 1,365	\$ -	\$ 1,365	\$ 1,000	\$ 365	\$ 1,328	\$ 37
Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies, Postage	\$ 623	\$ -	\$ 481	\$ 481	\$ 312	\$ 170	\$ 971	\$ (490)
Episcopal Salary/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Holy Synod</b>	<b>\$ 54,523</b>	<b>\$ 9,778</b>	<b>\$ 23,274</b>	<b>\$ 33,052</b>	<b>\$ 27,262</b>	<b>\$ 5,791</b>	<b>\$ 39,084</b>	<b>\$ (6,032)</b>
<b>Metropolitan Council</b>								
Travel and Meetings - MC	\$ 20,000	\$ 14,510	\$ -	\$ 14,510	\$ 10,000	\$ 4,510	\$ 9,073	\$ 5,437
Internal Audit - Travel, Lodging and Meals, Supp	\$ 1,100	\$ -	\$ -	\$ -	\$ 550	\$ (550)	\$ 949	\$ (949)
	\$ 21,100	\$ 14,510	\$ -	\$ 14,510	\$ 10,550	\$ 3,960	\$ 10,022	\$ 4,488
<b>Property Support</b>								
Salaries	\$ 46,350	\$ 11,819	\$ 11,820	\$ 23,639	\$ 23,175	\$ 464	\$ 23,176	\$ 463
Payroll Taxes	\$ 3,546	\$ 904	\$ 904	\$ 1,808	\$ 1,773	\$ 35	\$ 1,772	\$ 36
Lawn/Grounds Upkeep	\$ 31,000	\$ 3,500	\$ 7,085	\$ 10,585	\$ 15,500	\$ (4,915)	\$ 14,860	\$ (4,075)
Benefits(Medical, Unemployment, Pension)	\$ 14,091	\$ 3,435	\$ 3,275	\$ 6,710	\$ 7,046	\$ (335)	\$ 5,837	\$ 873
Insurance	\$ 36,000	\$ 8,604	\$ 8,884	\$ 17,488	\$ 18,000	\$ (512)	\$ 17,554	\$ (66)
Depreciation	\$ 31,000	\$ 4,081	\$ 4,081	\$ 8,162	\$ 15,500	\$ (7,338)	\$ 15,616	\$ (7,454)
Town Services Fee	\$ 35,000	\$ 9,000	\$ 9,000	\$ 18,000	\$ 17,500	\$ 500	\$ 16,000	\$ 2,000
Auto expense	\$ 4,600	\$ 970	\$ 415	\$ 1,385	\$ 2,300	\$ (915)	\$ 3,489	\$ (2,104)
Electricity	\$ 10,000	\$ 3,492	\$ 1,884	\$ 5,376	\$ 5,000	\$ 376	\$ 4,688	\$ 688
Heating oil	\$ 13,000	\$ 5,270	\$ 1,043	\$ 6,313	\$ 6,500	\$ (187)	\$ 6,138	\$ 175
Garbage removal	\$ 2,000	\$ 480	\$ 480	\$ 960	\$ 1,000	\$ (40)	\$ 960	\$ -
Outside contractors	\$ 100	\$ -	\$ -	\$ -	\$ 50	\$ (50)	\$ -	\$ -
Gas & Water	\$ 250	\$ 27	\$ 31	\$ 58	\$ 125	\$ (67)	\$ 104	\$ (46)
Supplies	\$ 1,200	\$ 89	\$ 1,205	\$ 1,294	\$ 600	\$ 694	\$ 1,903	\$ (609)
Other	\$ -	\$ 375	\$ 407	\$ 782	\$ -	\$ 782	\$ -	\$ 782
<b>Total Property Support</b>	<b>\$ 228,137</b>	<b>\$ 52,046</b>	<b>\$ 50,514</b>	<b>\$ 102,560</b>	<b>\$ 114,069</b>	<b>\$ (11,509)</b>	<b>\$ 111,897</b>	<b>\$ (9,337)</b>



	FINAL Budget 2017	Actual Q1 2017	Actual Q2 2017	Actual Thru 6/30/2017	Budget 6/30/2017	Variance to Budget	2016 Actual	2017 vs 2016
- Seminary	\$ 5,000	\$ 25	\$ 1,525	\$ 1,550	\$ 2,500	\$ (950)	\$ 2,427	\$ (877)
- Kavalenko Trust	\$ 2,500	\$ 2,186	\$ 1,923	\$ 4,109	\$ 1,250	\$ 2,859	\$ 4,433	\$ (324)
- McGuire Trust	\$ 3,200	\$ 183	\$ 275	\$ 458	\$ 1,600	\$ (1,142)	\$ 847	\$ (389)
- All American Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Other Bequests	\$ -	\$ -	\$ 61,880	\$ 61,880	\$ -	\$ 61,880	\$ -	\$ 61,880
<b>Total Temporarily Restricted Revenues</b>	\$ 20,700	\$ 3,343	\$ 66,978	\$ 70,321	\$ 10,350	\$ 59,971	\$ 11,589	\$ 58,732
<b>Expenses:</b>								
- Charily	\$ 5,000	\$ 4,800	\$ -	\$ 4,800	\$ 2,500	\$ 2,300	\$ -	\$ 4,800
- Mission School	\$ -	\$ -	\$ 2,377	\$ 2,377	\$ -	\$ 2,377	\$ -	\$ 2,377
- Church Planting Grants	\$ 5,000	\$ -	\$ -	\$ -	\$ 2,500	\$ (2,500)	\$ -	\$ -
- Seminary	\$ 5,000	\$ -	\$ -	\$ -	\$ 2,500	\$ (2,500)	\$ (5,110)	\$ 5,110
- Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Kavalenko Trust	\$ 325	\$ 350	\$ 928	\$ 1,278	\$ 163	\$ 1,116	\$ 733	\$ 545
- McGuire Trust	\$ 4,325	\$ 350	\$ 15	\$ 365	\$ 2,163	\$ (1,798)	\$ 325	\$ 40
- All American Council (including PCC)	\$ 6,000	\$ 4,610	\$ 7,084	\$ 11,694	\$ 3,000	\$ 8,694	\$ 462	\$ 11,232
- Other (Release from Restrictions)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ (1,500)
<b>Total Temporarily Restricted Disbursements</b>	\$ 25,650	\$ 10,110	\$ 10,404	\$ 20,514	\$ 12,825	\$ 7,689	\$ 8,130	\$ 22,604
<b>Net Temporarily Restricted Surplus/(Deficit)</b>	\$ (4,950)	\$ (6,767)	\$ 56,574	\$ 49,807	\$ (2,475)	\$ 52,282	\$ 3,459	\$ 36,128
<b>Permanently Restricted Funds:</b>								
<b>Revenue:</b>								
- St Andrew's Endowment	\$ 1,000	\$ 808	\$ 4,397	\$ 5,205	\$ 500	\$ 4,705	\$ 3,543	\$ 1,662
- Mission Endowment	\$ 4,000	\$ 37,383	\$ 27,570	\$ 64,953	\$ 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	\$ 1,760
<b>Total Revenues</b>	\$ 10,000	\$ 49,664	\$ 118,065	\$ 167,729	\$ 5,000	\$ 162,729	\$ 45,914	\$ 121,815
<b>Funds Released:</b>								
- St Andrew's Endowment	\$ -	\$ 141	\$ 6,634	\$ 6,775	\$ -	\$ 6,775	\$ 241	\$ 6,534
- Mission Endowment	\$ -	\$ 1,065	\$ 1,325	\$ 2,390	\$ -	\$ 2,390	\$ 1,811	\$ 579
- Main Endowment	\$ -	\$ 1,340	\$ 1,762	\$ 3,102	\$ -	\$ 3,102	\$ 1,840	\$ 1,262
- FOS Endowment	\$ -	\$ 93	\$ 93	\$ 186	\$ -	\$ 186	\$ 160	\$ 26
<b>Total Funds Released</b>	\$ -	\$ 2,639	\$ 9,814	\$ 12,453	\$ -	\$ 12,453	\$ 4,052	\$ 8,401
<b>Net Permanently Restricted Surplus/(Deficit)</b>	\$ 10,000	\$ 47,025	\$ 108,251	\$ 155,276	\$ 5,000	\$ 150,276	\$ 41,862	\$ 113,414
<b>Total Change in Net Assets</b>	\$ 5,350	\$ 40,801	\$ 240,100	\$ 280,901	\$ 2,675	\$ 278,226	\$ 63,113	\$ 217,788

Orthodox Church in America  
Statement of Activities vs Budget- RECAP BY DEPARTMENT  
For the months ended 7/31/17

EXHIBIT B -3

	FINAL Budget 2017	Actual Q1 2017	Actual Q2 2017	Actual Q3 2017	YTD 7/31/2017	2017 Budget 7/31/2017	Variance to Budget
<b>Unrestricted Funds:</b>							
Diocesan Support	\$ 1,732,001	\$ 414,941	\$ 469,568	\$ 138,930	\$ 1,023,439	\$ 1,010,334	\$ 13,105
Contributions	\$ 2,000	\$ 2,115	\$ 3,089	\$ 501	\$ 5,705	\$ 1,167	\$ 4,538
Chapel	\$ 12,000	\$ 2,567	\$ 4,955	\$ 199	\$ 7,721	\$ 7,000	\$ 721
Continuing Education Workshop Revenue	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ (10,500)
Other	\$ 17,700	\$ 33,152	\$ 6,953	\$ 12	\$ 40,117	\$ 10,325	\$ 29,792
<b>Total Revenues</b>	<b>\$ 1,781,701</b>	<b>\$ 452,775</b>	<b>\$ 484,565</b>	<b>\$ 139,642</b>	<b>\$ 1,076,982</b>	<b>\$ 1,039,326</b>	<b>\$ 37,656</b>
<b>Expenses:</b>							
Executive Offices	\$ 426,675	\$ 105,851	\$ 102,259	\$ 34,134	\$ 242,244	\$ 248,894	\$ (6,650)
Administration	\$ 456,714	\$ 127,963	\$ 100,789	\$ 37,956	\$ 266,708	\$ 266,417	\$ 292
Metropolitan Expenses	\$ 54,955	\$ 14,544	\$ 11,999	\$ 2,202	\$ 28,745	\$ 32,057	\$ (3,312)
Holy Synod	\$ 54,523	\$ 9,778	\$ 23,275	\$ 5,220	\$ 38,273	\$ 31,805	\$ 6,468
Metropolitan Council	\$ 21,100	\$ 14,510	\$ -	\$ 2,953	\$ 17,463	\$ 12,308	\$ 5,155
Property Support	\$ 228,137	\$ 52,046	\$ 50,513	\$ 22,767	\$ 125,326	\$ 133,080	\$ (7,754)
Communications/TOC	\$ 78,380	\$ 18,247	\$ 14,640	\$ 5,746	\$ 38,633	\$ 45,722	\$ (7,089)
External Affairs/ St Catherine's	\$ 118,409	\$ 15,012	\$ 20,447	\$ 10,970	\$ 46,429	\$ 69,072	\$ (22,643)
Archives	\$ 101,636	\$ 27,541	\$ 32,631	\$ 9,539	\$ 69,711	\$ 59,288	\$ 10,423
St Sergius Chapel	\$ 11,000	\$ 1,786	\$ 4,706	\$ 699	\$ 7,191	\$ 6,417	\$ 774
Ordination Candidate Testing	\$ 18,400	\$ 6,247	\$ 3,824	\$ 1,000	\$ 11,071	\$ 10,733	\$ 338
Office of Policy on Sexual Misconduct	\$ 95,852	\$ 23,580	\$ 7,073	\$ 13,531	\$ 44,184	\$ 55,914	\$ (11,730)
Board of Theological Education	\$ 1,200	\$ 736	\$ -	\$ -	\$ 736	\$ 700	\$ 36
PCC Expenses	\$ -	\$ 531	\$ -	\$ -	\$ 531	\$ -	\$ 531
Church Planting Grants	\$ 101,000	\$ 27,300	\$ 26,200	\$ 8,000	\$ 61,500	\$ 58,917	\$ 2,583
Seminary Support	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 4,083	\$ (4,083)
Strategic Planning-Continuing Education	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 4,375	\$ (4,375)
<b>Total Operating Expenses</b>	<b>\$ 1,782,481</b>	<b>\$ 445,672</b>	<b>\$ 398,356</b>	<b>\$ 154,717</b>	<b>\$ 998,745</b>	<b>\$ 1,039,781</b>	<b>\$ (41,036)</b>
<b>Net Operating Surplus(Deficit)</b>	<b>\$ (780)</b>	<b>\$ 7,103</b>	<b>\$ 86,209</b>	<b>\$ (15,075)</b>	<b>\$ 78,237</b>	<b>\$ (455)</b>	<b>\$ 78,692</b>
<b>"Stewards of the Orthodox Church" and Departmental Ministries:</b>							
<i>Revenue (Appeals &amp; DVP Program)</i>	\$ 114,000	\$ 12,635	\$ 9,100	\$ 1,998	\$ 23,733	\$ 66,500	\$ (42,767)
<b>Expenses:</b>							
Administrative Expenses	\$ 6,318	\$ 282	\$ 182	\$ 260	\$ 724	\$ 3,686	\$ (2,962)
Institutional Chaplaincy	\$ 7,850	\$ 2,420	\$ 1,900	\$ 500	\$ 4,820	\$ 4,579	\$ 241
Evangelization	\$ 9,100	\$ 1,500	\$ 1,500	\$ 500	\$ 3,500	\$ 5,308	\$ (1,808)
Liturgical Music	\$ 12,000	\$ 1,500	\$ 3,005	\$ 747	\$ 5,252	\$ 7,000	\$ (1,748)
Pastoral Life	\$ 10,000	\$ 1,500	\$ 1,500	\$ 500	\$ 3,500	\$ 5,833	\$ (2,333)
Christian Education	\$ 12,252	\$ 1,500	\$ 1,788	\$ 500	\$ 3,788	\$ 7,147	\$ (3,359)
Youth and Young Adults	\$ 31,575	\$ 5,993	\$ 4,847	\$ 125	\$ 10,965	\$ 18,419	\$ (7,454)
Diaconal Vocations	\$ 15,250	\$ 3,000	\$ 3,812	\$ 1,000	\$ 7,812	\$ 8,896	\$ (1,083)
Christian Service/Humanitarian Aid	\$ 8,575	\$ 1,500	\$ 1,500	\$ 500	\$ 3,500	\$ 5,002	\$ (1,502)
<b>Total Expenses</b>	<b>\$ 112,920</b>	<b>\$ 19,195</b>	<b>\$ 20,034</b>	<b>\$ 4,632</b>	<b>\$ 43,861</b>	<b>\$ 65,870</b>	<b>\$ (22,009)</b>
<b>Net SOCA/Departmental Costs</b>	<b>\$ 1,080</b>	<b>\$ (6,560)</b>	<b>\$ (10,934)</b>	<b>\$ (2,634)</b>	<b>\$ (20,128)</b>	<b>\$ 630</b>	<b>\$ (20,758)</b>
<b>Net Operating Income</b>	<b>\$ 300</b>	<b>\$ 543</b>	<b>\$ 75,275</b>	<b>\$ (17,709)</b>	<b>\$ 58,109</b>	<b>\$ 175</b>	<b>\$ 57,934</b>
<b>Net Operating Income (GAAP Basis)</b>	<b>\$ 300</b>	<b>\$ 543</b>	<b>\$ 75,275</b>	<b>\$ (17,709)</b>	<b>\$ 58,109</b>	<b>\$ 175</b>	<b>\$ 57,934</b>
<b>Temporarily Restricted:</b>							
Revenues	\$ 20,700	\$ 3,343	\$ 66,978	\$ 12,576	\$ 82,897	\$ 12,075	\$ 70,822
Expenses	\$ (25,650)	\$ (10,110)	\$ (10,404)	\$ (24,017)	\$ (44,531)	\$ (14,963)	\$ (29,569)
<b>Net Surplus/(Deficit)</b>	<b>\$ (4,950)</b>	<b>\$ (6,767)</b>	<b>\$ 56,574</b>	<b>\$ (11,441)</b>	<b>\$ 38,366</b>	<b>\$ (2,888)</b>	<b>\$ 41,254</b>
<b>Permanently Restricted:</b>							
Revenues	\$ 10,000	\$ 49,664	\$ 118,065	\$ 18,915	\$ 186,644	\$ 5,833	\$ 180,811
Expenses	\$ -	\$ (2,639)	\$ (9,814)	\$ (3,001)	\$ (15,454)	\$ -	\$ (15,454)
<b>Net Surplus/(Deficit)</b>	<b>\$ 10,000</b>	<b>\$ 47,025</b>	<b>\$ 108,251</b>	<b>\$ 15,914</b>	<b>\$ 171,190</b>	<b>\$ 5,833</b>	<b>\$ 165,357</b>
<b>Total Change in Net Assets</b>	<b>\$ 5,350</b>	<b>\$ 40,801</b>	<b>\$ 240,100</b>	<b>\$ (13,236)</b>	<b>\$ 267,665</b>	<b>\$ 3,121</b>	<b>\$ 264,544</b>

Department	Actual 2016	Final Approved Budget 2017	Variance	Projected 2017	Final Budget 2018	Variance	% of Budget
<b>Total Operating Revenues</b>	\$ 1,867,845	\$ 1,769,701	\$ (98,144)	\$ 1,817,402.00	\$ 1,749,344	\$ (68,058)	(1) 94.8%
<b>Expenses by Department/Office:</b>							
Administration	\$ 436,777	\$ 445,814.20	\$ 9,037	\$ 436,374.48	\$ 436,172.29	\$ (202)	23.6%
Executive	\$ 425,199	\$ 437,574.81	\$ 12,376	\$ 428,668.39	\$ 430,142.16	\$ 1,474	23.3%
Archives	\$ 101,577	\$ 101,636.41	\$ 59	\$ 102,554.56	\$ 101,667.68	\$ (887)	5.5%
External Affairs	\$ 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	\$ 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%
<b>Total Expenses</b>	\$ 1,701,432	\$ 1,663,482.00	\$ (37,950)	\$ 1,633,776.34	\$ 1,647,000.96	\$ 13,125	89.2%
<b>Operating Surplus/(Deficit)</b>	\$ 166,413	\$ 106,219.00	\$ (60,194)	\$ 183,625.66	\$ 102,343.04	\$ (81,183)	5.5%
<b>SOCA/Departmental/Appeal Revenues</b>	\$ 73,046	\$ 114,000.00	\$ 40,954	\$ 69,822.00	\$ 96,090.96	\$ 26,269	(4) 5.2%
<b>Departmental Expenses</b>	\$ (100,355)	\$ (112,219.00)	\$ (11,864)	\$ (91,215.00)	\$ (103,434.00)	\$ (12,219)	5.6%
<b>Net SOCA/Dept Surplus/(Deficit)</b>	\$ (27,309)	\$ 1,781.00	\$ 29,090	\$ (21,393.00)	\$ (7,343.04)	\$ 14,050	-0.4%
<b>Planting Grants funded from Operations</b>	\$ (105,667)	\$ (101,000.00)	\$ 4,667	\$ (103,930.00)	\$ (77,000.00)	\$ 26,930	(5) 4.2%
<b>Seminary/Monastery Grants funded from Operations</b>	\$ (12,000)	\$ (7,000.00)	\$ 5,000	\$ (7,000.00)	\$ (18,000.00)	\$	1.0%
<b>PCC/ACC Expenses funded from Operations</b>	\$ (227)	\$ -	\$ 227	\$ -	\$ -	\$ -	
<b>Total Operating Surplus/(Deficit)</b>	\$ 21,210	\$ -	\$ (21,210)	\$ 51,302.66	\$ 0.00	\$ (51,303)	0.0%
<b>Total Operating Revenues</b>					\$ 1,845,434.96		
<b>Total Operating Expenses</b>					\$ 1,845,434.96		

(1) Diocesan Support based on new formula; with Dioceses at 48% in 2017 moving 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 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

	<u>Actual 2015 Census</u>	<u>actual 2015 Assessment</u>	<u>actual 2016 Assessment</u>	<u>Projected 2017</u>	<u>Prelim 2018</u>		<u>2018 Proj AAC Assess</u>	<u>2015 Actual</u>
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	\$ 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%				

Summary Budget 2018-Exh C2

The Orthodox Church in America Summary Budget - 2017 By Department and Category						Exhibit C-2			
Description	05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 TOC/Comm	14 Holy Synod	15 Met's Office	16 MC
<b>Total Revenues</b>	\$ 1,735,844.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses:</b>									
Auto Expense	\$ 1,800.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 250.00	\$ -
Salaries & Benefits	\$ 307,258.29	\$ 418,997.16	\$ 99,905.68	\$ 38,911.05	\$ 65,598.58	\$ -	\$ -	\$ -	\$ -
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ 18,325.00	\$ -	\$ -	\$ -	\$ -
Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,700.00	\$ 14,400.00	\$ 6,000.00	\$ -
Travel & Entertainment	\$ 9,130.00	\$ 5,300.00	\$ 1,000.00	\$ 12,600.00	\$ -	\$ -	\$ 43,500.00	\$ 55,700.00	\$ 26,400.00
Telecommunications	\$ 6,900.00	\$ 5,800.00	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ 26,250.00	\$ -	\$ -	\$ -	\$ -
Computer	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
Legal, Acctg, Consulting	\$ 57,000.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 33,000.00	\$ -	\$ -	\$ -
Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues & Fees	\$ 3,840.00	\$ 45.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 2,774.00	\$ -
Corporate Insurance	\$ 3,446.00	\$ -	\$ -	\$ -	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -
Office Expenses	\$ 42,798.00	\$ -	\$ 762.00	\$ 100.00	\$ 2,500.00	\$ 500.00	\$ 3,380.00	\$ 2,600.00	\$ 1,800.00
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ 31,500.00	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	\$ 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
<b>Net Surplus/(Deficit)</b>	\$ 1,299,671.71	\$ (430,142.16)	\$ (101,667.68)	\$ (65,611.05)	\$ (217,273.58)	\$ (81,200.00)	\$ (61,280.00)	\$ (67,324.00)	\$ (28,200.00)

Summary Budget 2018-Exh C2

Description	17 St Cath	20 SOCA	29 BOT	34 Ord Cand	35 ORSMA	39 Cont Ed	80 Depts	Subtotal Unrestricted	50 AAC	25 Charity
<b>Total Revenues</b>	\$ -	\$ 85,090.96	\$ -	\$ -	\$ 6,000.00	\$ 7,500.00	\$ 11,000.00	\$ 1,845,434.96	\$ 370,250.00	\$ 5,000.00
<b>Expenses:</b>										
Auto Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,050.00	\$ -	\$ -
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 44,331.20	\$ -	\$ -	\$ 975,001.96	\$ -	\$ -
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,325.00	\$ -	\$ -
Stipends	\$ 45,600.00	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 55,500.00	\$ 171,700.00	\$ 21,000.00	\$ -
Travel & Entertainment	\$ 15,000.00	\$ -	\$ 1,200.00	\$ -	\$ 3,500.00	\$ 1,500.00	\$ 11,200.00	\$ 186,030.00	\$ 234,012.00	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,700.00	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,250.00	\$ -	\$ -
Computer	\$ -	\$ 638.00	\$ -	\$ -	\$ -	\$ -	\$ 1,152.00	\$ 10,790.00	\$ -	\$ -
Legal, Acclg, Consulting	\$ -	\$ -	\$ -	\$ 20,400.00	\$ 18,500.00	\$ -	\$ 11,000.00	\$ 140,000.00	\$ 70,100.00	\$ -
Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 5,000.00
Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ 599.00	\$ -	\$ 16,300.00	\$ 33,558.00	\$ 155.00	\$ -
Corporate Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,446.00	\$ -	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000.00	\$ -	\$ -
Office Expenses	\$ -	\$ 2,644.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 59,584.00	\$ 38,613.00	\$ -
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500.00	\$ -	\$ -
<b>Total Expenses</b>	\$ 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
<b>Net Surplus/(Deficit)</b>	\$ (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	\$ -

Summary Budget 2018-Exh C2

Description	30 Missions	40 Seminary	90 Endowments	Subtotal Restricted	10 Chapel	Total	Proj 2017	Variance
<b>Total Revenues</b>	<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 400,250.00</b>	<b>\$ 12,000.00</b>	<b>\$ 2,257,684.96</b>	<b>\$ 2,053,120.00</b>	<b>\$ 204,564.96</b>
Expenses:								
Auto Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,050.00	\$ 6,350.00	\$ 1,300.00
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975,001.96	\$ 981,796.34	\$ 6,794.38
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,325.00	\$ 16,324.00	\$ (1.00)
Stipends	\$ -	\$ -	\$ -	\$ 21,000.00	\$ -	\$ 192,700.00	\$ 143,829.00	\$ (48,871.00)
Travel & Entertainment	\$ -	\$ -	\$ -	\$ 234,012.00	\$ -	\$ 420,042.00	\$ 176,496.00	\$ (243,546.00)
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,700.00	\$ 16,816.00	\$ 116.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,250.00	\$ 26,030.00	\$ (220.00)
Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,790.00	\$ 10,924.00	\$ 134.00
Legal, Acctg, Consulting	\$ -	\$ -	\$ 350.00	\$ 70,450.00	\$ -	\$ 210,450.00	\$ 161,765.00	\$ (48,685.00)
Distributions	\$ 82,000.00	\$ 23,000.00	\$ 4,000.00	\$ 114,000.00	\$ 1,800.00	\$ 118,300.00	\$ 143,700.00	\$ 25,400.00
Dues & Fees	\$ -	\$ -	\$ -	\$ 155.00	\$ -	\$ 33,713.00	\$ 32,568.00	\$ (1,145.00)
Corporate Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,446.00	\$ 38,554.00	\$ (892.00)
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000.00	\$ 35,000.00	\$ (1,000.00)
Office Expenses	\$ -	\$ -	\$ -	\$ 38,613.00	\$ 4,400.00	\$ 102,597.00	\$ 58,701.00	\$ (43,896.00)
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500.00	\$ 31,564.00	\$ 64.00
<b>Total Expenses</b>	<b>\$ 82,000.00</b>	<b>\$ 23,000.00</b>	<b>\$ 4,350.00</b>	<b>\$ 478,230.00</b>	<b>\$ 6,200.00</b>	<b>\$ 2,234,864.96</b>	<b>\$ 1,880,417.34</b>	<b>\$ (354,447.62)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ (77,000.00)</b>	<b>\$ (18,000.00)</b>	<b>\$ 10,650.00</b>	<b>\$ (77,980.00)</b>	<b>\$ 5,800.00</b>	<b>\$ 22,820.00</b>	<b>\$ 172,702.66</b>	<b>\$ (149,882.66)</b>









The Orthodox Church in America  
 Trial Balance Report  
 Income Statement by Account/Dept  
 Preliminary Budget 2018

Prelim Bud 2018-Exh C3

		Subtotal	50	25	30	40	90	Subtotal
		Unrestricted	AAC	Charity	Missions	Seminary	Endowments	Restricted
G/L #	Description							
<b>REVENUES:</b>								
4345	Individual/Business Contributions	\$ 110,090.96	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
4346	Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4350	Appeals	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 15,000.00
4503	Interest Income	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
4505	Realized gains/losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
4640	OCCPC Royalty Income	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4642	AAC Ad Book	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4645	Desk Calendar Revenue	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4724	Program Fees	\$ 24,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4902	Special Events	\$ -	\$ 73,250.00	\$ -	\$ -	\$ -	\$ -	\$ 73,250.00
4722	Diocesan Proportional Funding	\$ 1,706,644.00	\$ 295,000.00	\$ -	\$ -	\$ -	\$ -	\$ 295,000.00
<b>Total Revenues</b>		<b>\$ 1,845,434.96</b>	<b>\$ 370,250.00</b>	<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 400,250.00</b>
Auto	6900 Auto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6901 Auto Insurance	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6902 Auto Repairs	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6903 Auto Gasoline	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sutotal - Auto	\$ 5,050.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6600 Salaries	\$ 761,537.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6606 FICA/Medicare	\$ 30,348.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6607 Unemployment Ins	\$ 9,643.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6609 Payroll Processing Fees	\$ 3,538.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6610 Health Insurance	\$ 110,051.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6620 Life Insurance	\$ 5,086.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6640 Workers Comp	\$ 2,782.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6680 Pension Expense	\$ 52,015.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sutotal - Comp& Benefits	\$ 975,001.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DA	6990 Depreciation Expense	\$ 16,325.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DA	6995 Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sutotal - Depn Amort	\$ 16,325.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6650 Stipends	\$ 121,300.00	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ 21,000.00
STIP	6651 Stipends - HS	\$ 14,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6655 Stipend-Christian Ed	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6656 Stipend - Missions	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6658 Stipend - Lit Music	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6665 Stipend - Christian Witness	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6667 Stipend - Chaplains	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Stipends	\$ 171,700.00	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ 21,000.00
TE	6831 Conference, Meetings/Activities	\$ 3,100.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
TE	6832 Travel	\$ 126,100.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
TE	6833 Lodging	\$ 40,330.00	\$ 47,240.00	\$ -	\$ -	\$ -	\$ -	\$ 47,240.00
TE	6834 Meals	\$ 16,500.00	\$ 116,772.00	\$ -	\$ -	\$ -	\$ -	\$ 116,772.00
TE	6835 Moving Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Travel & Entertainment	\$ 186,030.00	\$ 234,012.00	\$ -	\$ -	\$ -	\$ -	\$ 234,012.00
Tel	6505 Telephone	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6720 Telephone	\$ 7,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6725 Mobile Phones	\$ 5,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6727 Telecommunications	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Telecom	\$ 16,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6285 Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6288 Garbage Removal	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6701 Heating Oil	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6703 Water	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6705 Electricity	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Utilities	\$ 26,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6670 Computer Expense	\$ 7,920.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6733 Website	\$ 2,870.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Computer	\$ 10,790.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6210 Contract Services	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6211 Accounting Fees	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -	\$ 350.00	\$ 350.00
Consult	6214 Legal Fees	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6215 Outside Contract Service	\$ 84,000.00	\$ 70,100.00	\$ -	\$ -	\$ -	\$ -	\$ 70,100.00
Consult	6217 Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Consulting	\$ 140,000.00	\$ 70,100.00	\$ -	\$ -	\$ -	\$ 350.00	\$ 70,450.00
DIST	6050 Distributions	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	G/L #	Description	Subtotal	Felim Bud 201825xh C3			30	40	90	Subtotal
			Unrestricted	AAC	Charity	Missions	Seminary	Endowments	Restricted	
DIST	6051	Charity Distributions	\$ -	\$ -	\$ 5,000.00	\$ 82,000.00	\$ 23,000.00	\$ 4,000.00	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fees	6095	Bank Fees	\$ 2,245.00	\$ 155.00	\$ -	\$ -	\$ -	\$ -	\$ 155.00	
Fees	6096	Dues	\$ 16,225.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fees	6515	Memberships	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Subtotal - Fees	\$ 33,558.00	\$ 155.00	\$ -	\$ -	\$ -	\$ -	\$ 155.00	
Insur	6512	Insurance - D&O	\$ 3,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insur	6750	Insurance	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Subtotal - Insurance	\$ 39,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MtgTax	6271	Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MtgTax	6273	Real Estate & Prop Tax	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Subtotal - Int & Ins	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office	6105	Food	\$ 7,736.00	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ 200.00	
Office	6110	Flowers/Candles/Lit Items	\$ 2,300.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
Office	6115	Office Expense - Other	\$ -	\$ 563.00	\$ -	\$ -	\$ -	\$ -	\$ 563.00	
Office	6502	Postage & Mailing	\$ 17,518.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 300.00	
Office	6503	Printing & Copying	\$ 3,826.00	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	
Office	6504	Supplies	\$ 7,306.00	\$ 13,050.00	\$ -	\$ -	\$ -	\$ -	\$ 13,050.00	
Office	6507	Equipment Leasing	\$ 20,148.00	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -	\$ 13,000.00	
Office	6511	Advertising Expense	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Subtotal - Office	\$ 59,584.00	\$ 38,613.00	\$ -	\$ -	\$ -	\$ -	\$ 38,613.00	
Prop	6286	Lawn and Prop Maintenance	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prop	6290	Repairs and Maintenance	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Subtotal - Property Repairs & Maint	\$ 31,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total expenses	\$ 1,750,434.96	\$ 363,880.00	\$ 5,000.00	\$ 82,000.00	\$ 23,000.00	\$ 4,350.00	\$ 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 Trial Balance Report Income Statement by Account/Dept Preliminary Budget 2018			Prelim Bud	2018-Exh C3	
G/L #	Description	10 Chapel	Total	Proj 2017	Variance
<b>REVENUES:</b>					
4345	Individual/Business Contributions	\$ 12,000.00	\$ 124,090.96	\$ 99,125.00	\$ 24,965.96
4346	Bequests	\$ -	\$ -	\$ 33,011.00	\$ (33,011.00)
4350	Appeals	\$ -	\$ 15,000.00	\$ 7,748.00	\$ 7,252.00
4503	Interest Income	\$ -	\$ 10,500.00	\$ 40,032.00	\$ (29,532.00)
4505	Realized gains/losses	\$ -	\$ 5,000.00	\$ 100,000.00	\$ (95,000.00)
4640	OCPC Royalty Income	\$ -	\$ 3,500.00	\$ 3,000.00	\$ 500.00
4642	AAC Ad Book	\$ -	\$ -	\$ -	\$ -
4645	Desk Calendar Revenue	\$ -	\$ 200.00	\$ 320.00	\$ (120.00)
4724	Program Fees	\$ -	\$ 24,500.00	\$ 17,550.00	\$ 6,950.00
4902	Special Events	\$ -	\$ 73,250.00	\$ -	\$ 73,250.00
4722	Diocesan Proportional Funding	\$ -	\$ 2,001,644.00	\$ 1,752,334.00	\$ 249,310.00
	<b>Total Revenues</b>	<b>\$ 12,000.00</b>	<b>\$ 2,257,684.96</b>	<b>\$ 2,053,120.00</b>	<b>\$ 204,564.96</b>
Auto	6900 Auto	\$ -	\$ -	\$ 1,568.00	\$ (1,568.00)
Auto	6901 Auto Insurance	\$ -	\$ 3,000.00	\$ 2,864.00	\$ 136.00
Auto	6902 Auto Repairs	\$ -	\$ 250.00	\$ 128.00	\$ 122.00
Auto	6903 Auto Gasoline	\$ -	\$ 1,800.00	\$ 1,790.00	\$ 10.00
	Sutotal - Auto	\$ -	\$ 5,050.00	\$ 6,350.00	\$ (1,300.00)
Comp	6600 Salaries	\$ -	\$ 761,537.37	\$ 761,195.77	\$ 341.60
Comp	6606 FICA/Medicare	\$ -	\$ 30,348.52	\$ 30,322.39	\$ 26.13
Comp	6607 Unemployment Ins	\$ -	\$ 9,643.74	\$ 9,604.83	\$ 38.90
Comp	6609 Payroll Processing Fees	\$ -	\$ 3,538.00	\$ 3,538.00	\$ -
Comp	6610 Health Insurance	\$ -	\$ 110,051.10	\$ 117,279.44	\$ (7,228.34)
Comp	6620 Life Insurance	\$ -	\$ 5,086.00	\$ 5,086.00	\$ -
Comp	6640 Workers Comp	\$ -	\$ 2,782.00	\$ 2,782.00	\$ -
Comp	6680 Pension Expense	\$ -	\$ 52,015.23	\$ 51,987.90	\$ 27.33
	Sutotal - Comp& Benefits	\$ -	\$ 975,001.96	\$ 981,796.34	\$ (6,794.38)
DA	6990 Depreciation Expense	\$ -	\$ 16,325.00	\$ 16,324.00	\$ 1.00
DA	6995 Amortization Expense	\$ -	\$ -	\$ -	\$ -
	Sutotal - Depn Amort	\$ -	\$ 16,325.00	\$ 16,324.00	\$ 1.00
STIP	6650 Stipends	\$ -	\$ 142,300.00	\$ 93,425.00	\$ 48,875.00
STIP	6651 Stipends - HS	\$ -	\$ 14,400.00	\$ 14,404.00	\$ (4.00)
STIP	6655 Stipend-Christian Ed	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -
STIP	6656 Stipend - Missions	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -
STIP	6658 Stipend - Lit Music	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -
STIP	6665 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
TE	6831 Conference, Meetings/Activities	\$ -	\$ 13,100.00	\$ 1,825.00	\$ 11,275.00
TE	6832 Travel	\$ -	\$ 186,100.00	\$ 120,145.00	\$ 65,955.00
TE	6833 Lodging	\$ -	\$ 87,570.00	\$ 38,634.00	\$ 48,936.00
TE	6834 Meals	\$ -	\$ 133,272.00	\$ 15,892.00	\$ 117,380.00
TE	6835 Moving Expenses	\$ -	\$ -	\$ -	\$ -
	Subtotal - Travel & Entertainment	\$ -	\$ 420,042.00	\$ 176,496.00	\$ 243,546.00
Tel	6505 Telephone	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
Tel	6720 Telephone	\$ -	\$ 7,800.00	\$ 7,920.00	\$ (120.00)
Tel	6725 Mobile Phones	\$ -	\$ 5,800.00	\$ 5,800.00	\$ -
Tel	6727 Telecommunications	\$ -	\$ 1,100.00	\$ 1,096.00	\$ 4.00
	Subtotal - Telecom	\$ -	\$ 16,700.00	\$ 16,816.00	\$ (116.00)
Util	6285 Janitorial Service	\$ -	\$ -	\$ 500.00	\$ (500.00)
Util	6288 Garbage Removal	\$ -	\$ 2,000.00	\$ 1,920.00	\$ 80.00
Util	6701 Heating Oil	\$ -	\$ 13,000.00	\$ 12,626.00	\$ 374.00
Util	6703 Water	\$ -	\$ 250.00	\$ 232.00	\$ 18.00
Util	6705 Electricity	\$ -	\$ 11,000.00	\$ 10,752.00	\$ 248.00
	Subtotal - Utilities	\$ -	\$ 26,250.00	\$ 26,030.00	\$ 220.00
Comp	6670 Computer Expense	\$ -	\$ 7,920.00	\$ 8,054.00	\$ (134.00)
Comp	6733 Website	\$ -	\$ 2,870.00	\$ 2,870.00	\$ -
	Subtotal - Computer	\$ -	\$ 10,790.00	\$ 10,924.00	\$ (134.00)
Consult	6210 Contract Services	\$ -	\$ 12,000.00	\$ 25,070.00	\$ (13,070.00)
Consult	6211 Accounting Fees	\$ -	\$ 19,350.00	\$ 19,200.00	\$ 150.00
Consult	6214 Legal Fees	\$ -	\$ 25,000.00	\$ 20,593.00	\$ 4,407.00
Consult	6215 Outside Contract Service	\$ -	\$ 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	6050 Distributions	\$ 800.00	\$ 3,300.00	\$ 20,800.00	\$ (17,500.00)

			10	Prelim Bud	2018- <del>Est</del> Bud	
	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	6092	Business Reg Fees	\$ -	\$ 3,088.00	\$ 2,478.00	\$ 610.00
Fees	6095	Bank Fees	\$ -	\$ 2,400.00	\$ 2,315.00	\$ 85.00
Fees	6096	Dues	\$ -	\$ 16,225.00	\$ 15,775.00	\$ 450.00
Fees	6515	Memberships	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -
		Subtotal - Fees	\$ -	\$ 33,713.00	\$ 32,568.00	\$ 1,145.00
Insur	6512	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	\$ 892.00
MtgTax	6271	Mortgage Interest	\$ -	\$ -	\$ -	\$ -
MtgTax	6273	Real Estate & Prop Tax	\$ -	\$ 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	6115	Office Expense - Other	\$ -	\$ 563.00	\$ -	\$ 563.00
Office	6502	Postage & Mailing	\$ -	\$ 17,818.00	\$ 13,838.00	\$ 3,980.00
Office	6503	Printing & Copying	\$ -	\$ 14,826.00	\$ 4,931.00	\$ 9,895.00
Office	6504	Supplies	\$ -	\$ 20,356.00	\$ 6,662.00	\$ 13,694.00
Office	6507	Equipment Leasing	\$ -	\$ 33,148.00	\$ 18,588.00	\$ 14,560.00
Office	6511	Advertising Expense	\$ -	\$ 750.00	\$ 750.00	\$ -
		Subtotal - Office	\$ 4,400.00	\$ 102,597.00	\$ 58,701.00	\$ 43,896.00
Prop	6286	Lawn and Prop Maintenance	\$ -	\$ 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	\$ -	\$ -	\$ 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 O				
		Net Surplus				

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

<b>Preliminary 2016 Net Surplus</b>	<b>\$ 290,215.00</b>
<b>Adjustments:</b>	
- 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	<u>\$ (2,544.58)</u>
<b>Adjusted Net Surplus, 12/31/16</b>	<b><u>\$ 279,609.00</u></b>

Exhibit D

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

THE ORTHODOX CHURCH IN AMERICA

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DECEMBER 31, 2016 AND 2015

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## **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.

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**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

**DRAFT****THE ORTHODOX CHURCH IN AMERICA****STATEMENTS OF FINANCIAL POSITION****DECEMBER 31, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
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	-
Property and equipment, net	234,104	265,495
Total assets	<u>\$ 3,124,108</u>	<u>\$ 2,888,126</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 131,630	\$ 140,458
Deferred revenue	-	8,442
Loans payable	1,764	18,263
Retirement obligation	40,637	47,203
Annuity and unitrust agreements	123,212	126,504
Total liabilities	<u>297,243</u>	<u>340,870</u>
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	<u>2,826,865</u>	<u>2,547,256</u>
Total liabilities and net assets	<u>\$ 3,124,108</u>	<u>\$ 2,888,126</u>

See notes to financial statements.

**DRAFT****THE ORTHODOX CHURCH IN AMERICA****STATEMENT OF ACTIVITIES****YEAR ENDED DECEMBER 31, 2016**

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

See notes to financial statements.

**DRAFT****THE ORTHODOX CHURCH IN AMERICA****STATEMENT OF ACTIVITIES****YEAR ENDED DECEMBER 31, 2015**

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Permanently restricted</u>	<u>Total</u>
<b>OPERATING SUPPORT, REVENUE AND RECLASSIFICATIONS</b>				
Support:				
General contributions	\$ 26,563	\$ -	\$ 2,748	\$ 29,311
Fellowship of Orthodox Stewards	-	51,784	-	51,784
Missions	-	1,608	-	1,608
Seminary	-	17,740	-	17,740
Charity	-	1,082	-	1,082
Donated services	137,400	-	-	137,400
Total support	<u>163,963</u>	<u>72,214</u>	<u>2,748</u>	<u>238,925</u>
Revenue:				
Assessments	1,911,410	-	-	1,911,410
All-American Council income	-	340,334	-	340,334
Net investment income	748	(9,591)	-	(8,843)
Change in actuarial value of annuities and unitrusts	-	(59,246)	-	(59,246)
Other revenue	30,007	-	-	30,007
Total revenue	<u>1,942,165</u>	<u>271,497</u>	<u>-</u>	<u>2,213,662</u>
Reclassifications:				
Satisfaction of restrictions	443,560	(443,560)	-	-
Total operating support, revenue and reclassifications	<u>2,549,688</u>	<u>(99,849)</u>	<u>2,748</u>	<u>2,452,587</u>
Expenses:				
Program services	1,218,596	-	-	1,218,596
General and administrative	1,137,170	-	-	1,137,170
Development	190,253	-	-	190,253
Total expenses	<u>2,546,019</u>	<u>-</u>	<u>-</u>	<u>2,546,019</u>
Change in net assets	<u>3,669</u>	<u>(99,849)</u>	<u>2,748</u>	<u>(93,432)</u>
Net assets, beginning of year	<u>84,884</u>	<u>1,529,106</u>	<u>1,026,698</u>	<u>2,640,688</u>
Net assets, end of year	<u>\$ 88,553</u>	<u>\$1,429,257</u>	<u>\$1,029,446</u>	<u>\$2,547,256</u>

See notes to financial statements.

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**THE ORTHODOX CHURCH IN AMERICA**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
<b>Cash flows from operating activities:</b>		
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	-	(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	<u>442,088</u>	<u>51,242</u>
<b>Cash flows from investing activities:</b>		
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)	-
Net cash (used in) investing activities	<u>(530,640)</u>	<u>(728,708)</u>
<b>Cash flows from financing activities:</b>		
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	<u>186,750</u>	<u>889,199</u>
Cash and cash equivalents, end of year	<u>\$ 81,699</u>	<u>\$ 186,750</u>

THE ORTHODOX CHURCH IN AMERICA

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.

THE ORTHODOX CHURCH IN AMERICA

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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.

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**THE ORTHODOX CHURCH IN AMERICA**

**NOTES TO FINANCIAL STATEMENTS**

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**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.

THE ORTHODOX CHURCH IN AMERICA

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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.

THE ORTHODOX CHURCH IN AMERICA

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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.

THE ORTHODOX CHURCH IN AMERICA

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.

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THE ORTHODOX CHURCH IN AMERICA

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:

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

4. ASSESSMENTS AND OTHER ACCOUNTS RECEIVABLE:

Assessments and other accounts receivable consist of the following:

	<u>2016</u>	<u>2015</u>
Assessments receivable	\$ 120,641	\$ 67,289
Other accounts receivable	<u>92,882</u>	<u>57,366</u>
Total	<u>\$ 213,523</u>	<u>\$ 124,655</u>

Department	Actual 2016	Final Approved Budget 2017	Variance	Projected 2017	Final Budget 2018	Variance	
<b>Total Operating Revenues</b>	\$ 1,867,845	\$ 1,769,701	\$ (98,144)	\$ 1,817,402.00	\$ 1,749,344	\$ (68,058)	(1)
<b>Expenses by Department/Office:</b>							
Administration	\$ 436,777	\$ 445,814.20	\$ 9,037	\$ 445,024.48	\$ 444,822.29	\$ (202)	(6)
Executive	\$ 425,199	\$ 437,574.81	\$ 12,376	\$ 428,668.39	\$ 430,142.16	\$ 1,474	
Archives	\$ 101,577	\$ 101,636.41	\$ 59	\$ 102,554.56	\$ 101,667.68	\$ (887)	
External Affairs	\$ 76,220	\$ 65,033.36	\$ (11,187)	\$ 65,493.05	\$ 65,611.05	\$ 118	
Property Maintenance	\$ 239,166	\$ 228,136.78	\$ (11,029)	\$ 214,531.37	\$ 217,273.58	\$ 2,742	
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	\$ (9,154)	\$ 63,972.00	\$ 67,324.00	\$ 3,352	
Metropolitan Council	\$ 29,901	\$ 21,100.00	\$ (8,801)	\$ 29,002.00	\$ 28,200.00	\$ (802)	
St Catherine's Representation	\$ 45,322	\$ 53,376.44	\$ 8,054	\$ 28,100.00	\$ 60,600.00	\$ 32,500	(2)
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	\$ 394	\$ 1,100.00	\$ 1,200.00	\$	
ORSMA	\$ 91,804	\$ 95,852.00	\$ 4,048	\$ 94,256.48	\$ 60,930.20	\$ (33,326)	(3)
Office of Continuing Education	\$ 13,750	\$ 7,500.00	\$ (6,250)	\$ 9,000.00	\$ 9,000.00	\$ -	
<b>Total Expenses</b>	\$ 1,701,432	\$ 1,663,482.00	\$ (37,950)	\$ 1,642,426.34	\$ 1,649,650.96	\$ 7,125	
<b>Operating Surplus/(Deficit)</b>	\$ 166,413	\$ 106,219.00	\$ (60,194)	\$ 174,975.66	\$ 99,693.04	\$ (75,183)	
<b>SOCA/Departmental/Appeal Revenues</b>	\$ 73,046	\$ 114,000.00	\$ 40,954	\$ 69,822.00	\$ 96,090.96	\$ 26,269	(4)
<b>Departmental Expenses</b>	\$ (100,355)	\$ (112,219.00)	\$ (11,864)	\$ (91,215.00)	\$ (103,434.00)	\$ (12,219)	
<b>Net SOCA/Dept Surplus/(Deficit)</b>	\$ (27,309)	\$ 1,781.00	\$ 29,090	\$ (21,393.00)	\$ (7,343.04)	\$ 14,050	
<b>Planting Grants funded from Operations</b>	\$ (105,667)	\$ (101,000.00)	\$ 4,667	\$ (103,930.00)	\$ (74,350.00)	\$ 29,580	(5)
<b>Seminary/Monastery Grants funded from Operations</b>	\$ (12,000)	\$ (7,000.00)	\$ 5,000	\$ (7,000.00)	\$ (18,000.00)	\$	
<b>PCC/ACC Expenses funded from Operations</b>	\$ (227)	\$ -	\$ 227	\$ -	\$ -	\$ -	
<b>Total Operating Surplus/(Deficit)</b>	\$ 21,210	\$ -	\$ (21,210)	\$ 42,652.66	\$ 0.00	\$ (42,653)	

**Total Operating Revenues** \$ 1,845,434.96  
**Total Operating Expenses** \$ 1,845,434.96

- (1) Diocesan Support based on new formula; with Dioceses at 48% in 2017 moving 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 2017 concluded this project.
- (6) Increase of \$8650 for Consultant to Metropolitan for office evaluation and reorganization in Q4 2017 and Q1-2018. \$ 8,650.00

## THE ORTHODOX CHURCH IN AMERICA

## NOTES TO FINANCIAL STATEMENTS

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**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.

**THE ORTHODOX CHURCH IN AMERICA**  
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**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.

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## THE ORTHODOX CHURCH IN AMERICA

## 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	-	-
Negotiable certificates of deposit	40,123	-	40,123	-
U.S. Government agency obligations	26,919	26,919	-	-
Mutual funds	140,284	140,284	-	-
Annuity investments	83,362	-	83,362	-
Corporate bonds	30,088	-	30,088	-
	<u>\$ 2,480,603</u>	<u>\$ 2,327,030</u>	<u>\$ 153,573</u>	<u>\$ -</u>

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

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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)
	<u>\$ (8,750)</u>	<u>\$ (8,843)</u>

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
	<u>813,956</u>	<u>813,956</u>
Less: accumulated depreciation	(579,852)	(548,461)
Total	<u>\$ 234,104</u>	<u>\$ 265,495</u>

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

THE ORTHODOX CHURCH IN AMERICA

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9. LOANS PAYABLE:

Loans payable consist of the following:

	<u>2016</u>	<u>2015</u>
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.	<u>-</u>	<u>6,798</u>
	<u>\$ 1,764</u>	<u>\$ 18,263</u>

A schedule of future minimum principal payments is as follows:

<u>Year ending December 31,</u>	
2017	\$ 1,764

10. LEASE COMMITMENTS:

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:

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

## THE ORTHODOX CHURCH IN AMERICA

## NOTES TO FINANCIAL STATEMENTS

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**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.

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THE ORTHODOX CHURCH IN AMERICA

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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 Pension Plan	06-1455789	\$ <del>XXXX</del>	\$ 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 ~~\$47,240,855~~. 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 ~~65%~~ funded.

THE ORTHODOX CHURCH IN AMERICA

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015

13. TEMPORARILY RESTRICTED NET ASSETS:

Temporarily restricted net assets are as follows:

	December 31,			
	2015	Additions and other changes	Releases	2016
Mission appeal	\$ 841,910	\$ 138,270	\$ 65,344	\$ 914,836
Archives fund	209,584	753	-	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 – academic fellowship	59,300	-	-	59,300
Publication reserve fund	29,556	-	-	29,556
Chaplain reserve	1,896	-	1,896	-
Seminary appeal	6,715	3,464	7,587	2,592
Other restricted purposes	-	64,731	139	64,592
	<u>\$ 1,429,257</u>	<u>\$ 358,734</u>	<u>\$ 118,955</u>	<u>\$ 1,669,036</u>

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**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016 AND 2015**

**13. TEMPORARILY RESTRICTED NET ASSETS (continued):**

	December 31,			
	2014	Additions and other changes	Releases	2015
Mission appeal	\$ 931,852	\$ (61,038)	\$ 28,904	\$ 841,910
Archives fund	209,562	22	-	209,584
Restricted endowments 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	-	-	29,556
Chaplain reserve	1,896	-	-	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:

	December 31,	
	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

THE ORTHODOX CHURCH IN AMERICA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015

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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.

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## THE ORTHODOX CHURCH IN AMERICA

## 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:

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Permanently restricted</u>	<u>Total</u>
Donor restricted endowments for:				
General purposes	\$ 84,715	\$ 115,541	\$ 231,401	\$ 431,657
Restricted purposes	(70,531)	209,843	775,762	915,074
Total endowment funds	<u>\$ 14,184</u>	<u>\$ 325,384</u>	<u>\$ 1,007,163</u>	<u>\$ 1,346,731</u>

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

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

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THE ORTHODOX CHURCH IN AMERICA

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>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Permanently restricted</u>	<u>Total</u>
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	<u>\$ (447,807)</u>	<u>\$ 209,492</u>	<u>\$ 1,005,258</u>	<u>\$ 766,943</u>

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

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Permanently restricted</u>	<u>Total</u>
Endowment net assets, January 1, 2015	<u>\$ (486,611)</u>	<u>\$ 224,386</u>	<u>\$ 1,002,510</u>	<u>\$ 740,285</u>
Investment return:				
Interest and dividend income (net of fees)	-	1,727	-	1,727
Realized and unrealized losses	-	(29,538)	-	(29,538)
Total investment return	<u>-</u>	<u>(27,811)</u>	<u>-</u>	<u>(27,811)</u>
Contributions	<u>51,721</u>	<u>-</u>	<u>2,748</u>	<u>54,469</u>
Other changes:				
Changes in funds with deficiencies	<u>(12,917)</u>	<u>12,917</u>	<u>-</u>	<u>-</u>
Endowment net assets, December 31, 2015	<u>\$ (447,807)</u>	<u>\$ 209,492</u>	<u>\$ 1,005,258</u>	<u>\$ 766,943</u>

16. SUBSEQUENT EVENTS:

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

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THE ORTHODOX CHURCH IN AMERICA  
 SUPPLEMENTAL SCHEDULE OF EXPENSES  
 YEAR ENDED DECEMBER 31, 2016

EXPENSES	Program	General and Administrative	Development	Total
Administration	\$ 1,382	\$ 385,695	\$ 34,568	\$ 421,645
Executive	-	440,281	-	440,281
Archives	101,577	-	-	101,577
External Affairs	76,220	-	-	76,220
Chapel	14,167	-	-	14,167
Property Support	10,464	218,239	10,463	239,166
Communications	-	-	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	-	29,901	-	29,901
St. Catherine's Representation Church	15,107	15,107	15,108	45,322
Stewards of the OCA	-	-	1,039	1,039
Charity	1,509	-	-	1,509
Board of Theological Education	806	-	-	806
Missions and Planting Grants	130,292	-	-	130,292
Ordination Candidate Testing	23,572	-	-	23,572
Office for Review of Sexual Misconduct Allegations	91,804	-	-	91,804
Continuing Education Expenses	13,750	-	-	13,750
Seminaries	19,587	-	-	19,587
All-American Council	6,261	-	-	6,261
Departmental Ministries	99,316	-	-	99,316
Donated Services	55,050	-	-	55,050
Total expenses	<u>\$ 705,439</u>	<u>\$ 1,133,798</u>	<u>\$ 189,365</u>	<u>\$ 2,028,602</u>

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**THE ORTHODOX CHURCH IN AMERICA**  
**SUPPLEMENTAL SCHEDULE OF EXPENSES**  
**YEAR ENDED DECEMBER 31, 2015**

<b>EXPENSES</b>	<u>Program</u>	<u>General and Administrative</u>	<u>Development</u>	<u>Total</u>
Administration	\$ 975	\$ 344,677	\$ 33,848	\$ 379,500
Executive	-	482,665	-	482,665
Archives	117,275	-	-	117,275
External Affairs	64,979	-	-	64,979
Chapel	15,455	-	-	15,455
Property Support	10,463	222,084	10,464	243,011
Publications	-	-	4,904	4,904
Communications	-	-	82,779	82,779
Holy Synod	23,981	23,981	23,982	71,944
Metropolitans Office	16,673	16,672	16,673	50,018
Metropolitans Council	-	29,488	-	29,488
St. Catherine's Representation Church	17,603	17,603	17,603	52,809
Charity	2,823	-	-	2,823
Missions and Planting Grants	136,238	-	-	136,238
Ordination Candidate Testing	29,185	-	-	29,185
Office for Review of Sexual Misconduct Allegations	84,900	-	-	84,900
Continuing Education Expenses	12,900	-	-	12,900
Seminaries	51,506	-	-	51,506
All-American Council	364,080	-	-	364,080
Departmental Ministries	131,360	-	-	131,360
Endowment Distribution	800	-	-	800
Donated Services	137,400	-	-	137,400
<b>Total expenses</b>	<u>\$1,218,596</u>	<u>\$ 1,137,170</u>	<u>\$ 190,253</u>	<u>\$2,546,019</u>

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

**Exhibit C**

Revised 9/7/2017

Department	Actual 2016	Final Approved Budget 2017	Variance	Projected 2017	Final Budget 2018	Variance	% of Budget
<b>Total Operating Revenues</b>	\$ 1,867,845	\$ 1,769,701	\$ (98,144)	\$ 1,817,402.00	\$ 1,749,344	\$ (68,058) (1)	94.8%
<b>Expenses by Department/Office:</b>							
Administration	\$ 436,777	\$ 445,814.20	\$ 9,037	\$ 436,374.48	\$ 436,172.29	\$ (202)	23.6%
Executive	\$ 425,199	\$ 437,574.81	\$ 12,376	\$ 428,668.39	\$ 430,142.16	\$ 1,474	23.3%
Archives	\$ 101,577	\$ 101,636.41	\$ 59	\$ 102,554.56	\$ 101,667.68	\$ (887)	5.5%
External Affairs	\$ 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	\$ 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	\$ 100	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%
<b>Total Expenses</b>	\$ 1,701,432	\$ 1,663,482.00	\$ (37,950)	\$ 1,633,776.34	\$ 1,647,000.96	\$ 13,125	89.2%
<b>Operating Surplus/(Deficit)</b>	\$ 166,413	\$ 106,219.00	\$ (60,194)	\$ 183,625.66	\$ 102,343.04	\$ (81,183)	5.5%
<b>SOCA/Departmental/Appeal Revenues</b>	\$ 73,046	\$ 114,000.00	\$ 40,954	\$ 69,822.00	\$ 96,090.96	\$ 26,269 (4)	5.2%
<b>Departmental Expenses</b>	\$ (100,355)	\$ (112,219.00)	\$ (11,864)	\$ (91,215.00)	\$ (103,434.00)	\$ (12,219)	5.6%
<b>Net SOCA/Dept Surplus/(Deficit)</b>	\$ (27,309)	\$ 1,781.00	\$ 29,090	\$ (21,393.00)	\$ (7,343.04)	\$ 14,050	-0.4%
<b>Planting Grants funded from Operations</b>	\$ (105,667)	\$ (101,000.00)	\$ 4,667	\$ (103,930.00)	\$ (77,000.00)	\$ 26,930 (5)	4.2%
<b>Seminary/Monastery Grants funded from Operations</b>	\$ (12,000)	\$ (7,000.00)	\$ 5,000	\$ (7,000.00)	\$ (18,000.00)	\$ -	1.0%
<b>PCC/ACC Expenses funded from Operations</b>	\$ (227)	\$ -	\$ 227	\$ -	\$ -	\$ -	
<b>Total Operating Surplus/(Deficit)</b>	\$ 21,210	\$ -	\$ (21,210)	\$ 51,302.66	\$ 0.00	\$ (51,303)	0.0%
<b>Total Operating Revenues</b>	\$ 1,867,845	\$ 1,769,701	\$ (98,144)	\$ 1,817,402.00	\$ 1,749,344	\$ (68,058)	94.8%
<b>Total Operating Expenses</b>	\$ 1,701,432	\$ 1,663,482.00	\$ (37,950)	\$ 1,633,776.34	\$ 1,647,000.96	\$ 13,125	89.2%
<b>Total Operating Surplus/(Deficit)</b>	\$ 166,413	\$ 106,219.00	\$ (60,194)	\$ 183,625.66	\$ 102,343.04	\$ (81,183)	5.5%
<b>Total Operating Revenues</b>	\$ 1,867,845	\$ 1,769,701	\$ (98,144)	\$ 1,817,402.00	\$ 1,749,344	\$ (68,058)	94.8%
<b>Total Operating Expenses</b>	\$ 1,701,432	\$ 1,663,482.00	\$ (37,950)	\$ 1,633,776.34	\$ 1,647,000.96	\$ 13,125	89.2%

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

\$	1,706,644.00	This is down \$45K from 2017
\$	7,500.00	
\$	6,000.00	
\$	29,200.00	This is down \$22K from 2017
\$	1,749,344.00	

Diocesan Support = \$1,706,644  
 Continuing Ed Revenues = \$7,500  
 ORSMA Investigation billback = \$6,000  
 Other Contributions/OCPC Rev =

- (2) Increase is for full time Dean for St Catherine's  
 Additional increase for Travel \$ 45,600.00  
 \$ 15,000.00
- (3) Decrease is lower medical insurance for Coordinator  
 and proposed reduction in Investigator fee \$ (9,927.00)  
 \$ (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.

Exhibit C-1

The Orthodox Church in America  
Assessments  
Preliminary Budget 2018

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

Description	The Orthodox Church in America Summary Budget - 2017 By Department and Category							Exhibit C-2		
	05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 TOC/Comm	14 Holy Synod	15 Met's Office	16 MC	
<b>Total Revenues</b>	\$ 1,735,844.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenses:										
Auto Expense	\$ 1,800.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 250.00	\$ -	
Salaries & Benefits	\$ 307,258.29	\$ 418,997.16	\$ 99,905.68	\$ 38,911.05	\$ 65,598.58	\$ -	\$ -	\$ -	\$ -	
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ 16,325.00	\$ -	\$ -	\$ -	\$ -	
Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,700.00	\$ 14,400.00	\$ 6,000.00	\$ -	
Travel & Entertainment	\$ 9,130.00	\$ 5,300.00	\$ 1,000.00	\$ 12,600.00	\$ -	\$ -	\$ 43,500.00	\$ 55,700.00	\$ 26,400.00	
Telecommunications	\$ 6,900.00	\$ 5,800.00	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Utilities	\$ -	\$ -	\$ -	\$ -	\$ 26,250.00	\$ -	\$ -	\$ -	\$ -	
Computer	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	
Legal, Acctg, Consulting	\$ 57,000.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 33,000.00	\$ -	\$ -	\$ -	
Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues & Fees	\$ 3,840.00	\$ 45.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 2,774.00	\$ -	
Corporate Insurance	\$ 3,446.00	\$ -	\$ -	\$ -	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	
Office Expenses	\$ 42,798.00	\$ -	\$ 762.00	\$ 100.00	\$ 2,500.00	\$ 500.00	\$ 3,380.00	\$ 2,600.00	\$ 1,800.00	
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ 31,500.00	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenses</b>	\$ 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	
<b>Net Surplus/(Deficit)</b>	\$ 1,299,671.71	\$ (430,142.16)	\$ (101,667.68)	\$ (65,611.05)	\$ (217,273.58)	\$ (81,200.00)	\$ (61,280.00)	\$ (67,324.00)	\$ (28,200.00)	

Summary Budget 2018-Exh C2

Description	17	20	29	34	35	39	80	Subtotal		50	25
	St.Cath	SOCA	BOT	Ord Cand	ORSMA	Cont Ed	Depts	Unrestricted	AAC	Charity	
Total Revenues	\$ -	\$ 85,090.96	\$ -	\$ -	\$ 6,000.00	\$ 7,500.00	\$ 11,000.00	\$ 1,845,434.96	\$ 370,250.00	\$ 5,000.00	
Expenses:											
Auto Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,050.00	\$ -	\$ -	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 44,331.20	\$ -	\$ -	\$ 975,001.96	\$ -	\$ -	
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,325.00	\$ -	\$ -	
Stipends	\$ 45,600.00	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 55,500.00	\$ 171,700.00	\$ 21,000.00	\$ -	
Travel & Entertainment	\$ 15,000.00	\$ -	\$ 1,200.00	\$ -	\$ 3,500.00	\$ 1,500.00	\$ 11,200.00	\$ 186,030.00	\$ 234,012.00	\$ -	
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,700.00	\$ -	\$ -	
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,250.00	\$ -	\$ -	
Computer	\$ -	\$ 638.00	\$ -	\$ -	\$ -	\$ -	\$ 1,152.00	\$ 10,790.00	\$ -	\$ -	
Legal, Acctg, Consulting	\$ -	\$ -	\$ -	\$ -	\$ 18,500.00	\$ -	\$ 11,000.00	\$ 140,000.00	\$ 70,100.00	\$ -	
Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	
Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ 599.00	\$ -	\$ 16,300.00	\$ 33,558.00	\$ 155.00	\$ -	
Corporate Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,446.00	\$ -	\$ -	
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 36,000.00	\$ -	\$ -	
Office Expenses	\$ -	\$ 2,644.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,584.00	\$ 38,613.00	\$ -	
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500.00	\$ -	\$ -	
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	\$ -	

Summary Budget 2018-Exh C2

Description	30	40	90	10	Total		Proj	Variance
	Missions	Seminary	Endowments	Chapel	Subtotal Restricted	Total	2017	
<b>Total Revenues</b>	\$ 5,000.00	\$ 5,000.00	\$ 15,000.00	\$ 12,000.00	\$ 400,250.00	\$ 2,257,684.96	\$ 2,053,120.00	\$ 204,564.96
Expenses:								
Auto Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,050.00	\$ 6,350.00	\$ 1,300.00
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975,001.96	\$ 981,796.34	\$ 6,794.38
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,325.00	\$ 16,324.00	\$ (1.00)
Stipends	\$ -	\$ -	\$ -	\$ -	\$ 21,000.00	\$ 192,700.00	\$ 143,829.00	\$ (48,871.00)
Travel & Entertainment	\$ -	\$ -	\$ -	\$ -	\$ 234,012.00	\$ 420,042.00	\$ 176,496.00	\$ (243,546.00)
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,700.00	\$ 16,816.00	\$ 116.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,250.00	\$ 26,030.00	\$ (220.00)
Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,790.00	\$ 10,924.00	\$ 134.00
Legal, Acctg, Consulting	\$ -	\$ -	\$ 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	\$ 114,000.00	\$ 118,300.00	\$ 143,700.00	\$ 25,400.00
Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ 155.00	\$ 33,713.00	\$ 32,568.00	\$ (1,145.00)
Corporate Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,446.00	\$ 38,554.00	\$ (892.00)
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000.00	\$ 35,000.00	\$ (1,000.00)
Office Expenses	\$ -	\$ -	\$ -	\$ 4,400.00	\$ 38,613.00	\$ 102,597.00	\$ 58,701.00	\$ (43,896.00)
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500.00	\$ 31,564.00	\$ 64.00
<b>Total Expenses</b>	\$ 82,000.00	\$ 23,000.00	\$ 4,350.00	\$ 6,200.00	\$ 478,230.00	\$ 2,234,864.96	\$ 1,880,417.34	\$ (354,447.62)
<b>Net Surplus/(Deficit)</b>	\$ (77,000.00)	\$ (18,000.00)	\$ 10,650.00	\$ 5,800.00	\$ (77,980.00)	\$ 22,820.00	\$ 172,702.66	\$ (149,882.66)









G/L #	Description	16			17 Prelim Bud 2008-Exh C3			29		34		35		39		80	
		MC	St Cath	SOCA	BOT	Ord Cand	ORSMA	Cont Ed	Depts								
STIP	6665 Stipend - Christian Witness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	
STIP	6667 Stipend - Chaplains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	
	Subtotal Stipends	\$ -	\$ 45,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 55,500.00	
TE	6831 Conference, Meetings/Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	
TE	6832 Travel	\$ 12,000.00	\$ 15,000.00	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	
TE	6833 Lodging	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TE	6834 Meals	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TE	6835 Moving Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Travel & Entertainment	\$ 26,400.00	\$ 15,000.00	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 11,200.00	
Tel	6505 Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tel	6720 Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tel	6725 Mobile Phones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tel	6727 Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Telecom	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Util	6285 Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Util	6288 Garbage Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Util	6701 Heating Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Util	6703 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Util	6705 Electricity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Comp	6670 Computer Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Comp	6733 Website	\$ -	\$ -	\$ 638.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,152.00	
	Subtotal - Computer	\$ -	\$ -	\$ 638.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,152.00	
Consult	6210 Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consult	6211 Accounting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consult	6214 Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consult	6215 Outside Contract Service	\$ -	\$ -	\$ -	\$ -	\$ 20,400.00	\$ -	\$ -	\$ -	\$ 18,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	
Consult	6217 Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Consulting	\$ -	\$ -	\$ -	\$ -	\$ 20,400.00	\$ -	\$ -	\$ -	\$ 18,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	
DIST	6050 Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	
DIST	6051 Charity Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	
Fees	6092 Business Reg Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550.00	
Fees	6095 Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fees	6096 Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,750.00	
Fees	6515 Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	
	Subtotal - Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,300.00	





G/L #	Description	50elim Bud 2018E-xh C3				40		90		10	
		Subtotal Unrestricted	AAC	Charity	Missions	Seminary	Endowments	Restricted	Chapel		
STIP	6665 Stipend - Christian Witness	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
STIP	6667 Stipend - Chaplains	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal Stipends	\$ 171,700.00	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ 21,000.00	\$ -	\$ -	
TE	6831 Conference, Meetings/Activities	\$ 3,100.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	
TE	6832 Travel	\$ 126,100.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00	\$ -	\$ -	
TE	6833 Lodging	\$ 40,330.00	\$ 47,240.00	\$ -	\$ -	\$ -	\$ -	\$ 47,240.00	\$ -	\$ -	
TE	6834 Meals	\$ 16,500.00	\$ 116,772.00	\$ -	\$ -	\$ -	\$ -	\$ 116,772.00	\$ -	\$ -	
TE	6835 Moving Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Travel & Entertainment	\$ 186,030.00	\$ 234,012.00	\$ -	\$ -	\$ -	\$ -	\$ 234,012.00	\$ -	\$ -	
Tel	6505 Telephone	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tel	6720 Telephone	\$ 7,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tel	6725 Mobile Phones	\$ 5,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tel	6727 Telecommunications	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Telecom	\$ 16,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Util	6285 Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Util	6288 Garbage Removal	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Util	6701 Heating Oil	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Util	6703 Water	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Util	6705 Electricity	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Utilities	\$ 26,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Comp	6670 Computer Expense	\$ 7,920.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Comp	6733 Website	\$ 2,870.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Computer	\$ 10,790.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consult	6210 Contract Services	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consult	6211 Accounting Fees	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -	\$ 350.00	\$ 350.00	\$ -	\$ -	
Consult	6214 Legal Fees	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consult	6215 Outside Contract Service	\$ 84,000.00	\$ 70,100.00	\$ -	\$ -	\$ -	\$ -	\$ 70,100.00	\$ -	\$ -	
Consult	6217 Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Consulting	\$ 140,000.00	\$ 70,100.00	\$ -	\$ -	\$ -	\$ 350.00	\$ 70,450.00	\$ -	\$ -	
DIST	6050 Distributions	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800.00	
DIST	6051 Charity Distributions	\$ -	\$ 5,000.00	\$ -	\$ 82,000.00	\$ 23,000.00	\$ 4,000.00	\$ 114,000.00	\$ 1,000.00	\$ 1,000.00	
	Subtotal - Distributions	\$ 2,500.00	\$ 5,000.00	\$ -	\$ 82,000.00	\$ 23,000.00	\$ 4,000.00	\$ 114,000.00	\$ 1,000.00	\$ 1,800.00	
Fees	6092 Business Reg Fees	\$ 3,088.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fees	6095 Bank Fees	\$ 2,245.00	\$ 155.00	\$ -	\$ -	\$ -	\$ -	\$ 155.00	\$ -	\$ -	
Fees	6096 Dues	\$ 16,225.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fees	6515 Memberships	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Fees	\$ 33,558.00	\$ 155.00	\$ -	\$ -	\$ -	\$ -	\$ 155.00	\$ -	\$ -	

G/L #	Description	50Delim Bud 2018E-xh C3				90 Endowments	Subtotal Restricted	10 Chapel
		Subtotal Unrestricted	AAC	Charity	Missions			
6512	Insurance - D&O	\$ 3,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	
6750	Insurance	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Insurance	\$ 39,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	
6271	Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6273	Real Estate & Prop Tax	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Int & Ins	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
6105	Food	\$ 7,736.00	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 1,200.00	
6110	Flowers/Candles/Lit Items	\$ 2,300.00	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 3,200.00	
6115	Office Expense - Other	\$ -	\$ 563.00	\$ -	\$ -	\$ 563.00	\$ -	
6502	Postage & Mailing	\$ 17,518.00	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	
6503	Printing & Copying	\$ 3,826.00	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	
6504	Supplies	\$ 7,306.00	\$ 13,050.00	\$ -	\$ -	\$ 13,050.00	\$ -	
6507	Equipment Leasing	\$ 20,148.00	\$ 13,000.00	\$ -	\$ -	\$ 13,000.00	\$ -	
6511	Advertising Expense	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Office	\$ 59,584.00	\$ 38,613.00	\$ -	\$ -	\$ 38,613.00	\$ 4,400.00	
6286	Lawn and Prop Maintenance	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
6290	Repairs and Maintenance	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtotal - Property Repairs & Maint	\$ 31,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total expenses	\$ 1,750,434.96	\$ 363,880.00	\$ 5,000.00	\$ 82,000.00	\$ 4,350.00	\$ 6,200.00	
7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Net Surplus/(Deficit)	\$ 95,000.00	\$ 6,370.00	\$ -	\$ (77,000.00)	\$ 10,650.00	\$ 5,800.00	
	Less: TRNA Expenses funded from OI	\$ (95,000.00)						
	Net Surplus	\$ 0.00						

The Orthodox Church in America  
 Trial Balance Report  
 Income Statement by Account/Dept  
 Preliminary Budget 2018

Prelim Bud 2018-Exh C3

G/L #	Description	REVENUES:		
		Total	Proj 2017	Variance
4345	Individual/Business Contributions	\$ 124,090.96	\$ 99,125.00	\$ 24,965.96
4346	Bequests	\$ -	\$ 33,011.00	\$ (33,011.00)
4350	Appeals	\$ 15,000.00	\$ 7,748.00	\$ 7,252.00
4503	Interest Income	\$ 10,500.00	\$ 40,032.00	\$ (29,532.00)
4505	Realized gains/losses	\$ 5,000.00	\$ 100,000.00	\$ (95,000.00)
4640	OCPC Royalty Income	\$ 3,500.00	\$ 3,000.00	\$ 500.00
4642	AAC Ad Book	\$ -	\$ -	\$ -
4645	Desk Calendar Revenue	\$ 200.00	\$ 320.00	\$ (120.00)
4724	Program Fees	\$ 24,500.00	\$ 17,550.00	\$ 6,950.00
4902	Special Events	\$ 73,250.00	\$ -	\$ 73,250.00
4722	Diocesan Proportional Funding	\$ 2,001,644.00	\$ 1,752,334.00	\$ 249,310.00
	<b>Total Revenues</b>	<b>\$ 2,257,684.96</b>	<b>\$ 2,053,120.00</b>	<b>\$ 204,564.96</b>
6900	Auto	\$ -	\$ 1,568.00	\$ (1,568.00)
6901	Auto Insurance	\$ 3,000.00	\$ 2,864.00	\$ 136.00
6902	Auto Repairs	\$ 250.00	\$ 128.00	\$ 122.00
6903	Auto Gasoline	\$ 1,800.00	\$ 1,790.00	\$ 10.00
	<b>Sutotal - Auto</b>	<b>\$ 5,050.00</b>	<b>\$ 6,350.00</b>	<b>\$ (1,300.00)</b>
6600	Salaries	\$ 761,537.37	\$ 761,195.77	\$ 341.60
6606	FICA/Medicare	\$ 30,348.52	\$ 30,322.39	\$ 26.13
6607	Unemployment Ins	\$ 9,643.74	\$ 9,604.83	\$ 38.90
6609	Payroll Processing Fees	\$ 3,538.00	\$ 3,538.00	\$ -
6610	Health Insurance	\$ 110,051.10	\$ 117,279.44	\$ (7,228.34)
6620	Life Insurance	\$ 5,086.00	\$ 5,086.00	\$ -
6640	Workers Comp	\$ 2,782.00	\$ 2,782.00	\$ -
6680	Pension Expense	\$ 52,015.23	\$ 51,987.90	\$ 27.33
	<b>Sutotal - Comp&amp; Benefits</b>	<b>\$ 975,001.96</b>	<b>\$ 981,796.34</b>	<b>\$ (6,794.38)</b>
6990	Depreciation Expense	\$ 16,325.00	\$ 16,324.00	\$ 1.00
6995	Amortization Expense	\$ -	\$ -	\$ -
	<b>Sutotal - Depn Amort</b>	<b>\$ 16,325.00</b>	<b>\$ 16,324.00</b>	<b>\$ 1.00</b>
6650	Stipends	\$ 142,300.00	\$ 93,425.00	\$ 48,875.00
6651	Stipends - HS	\$ 14,400.00	\$ 14,404.00	\$ (4.00)
6655	Stipend-Christian Ed	\$ 6,000.00	\$ 6,000.00	\$ -
6656	Stipend - Missions	\$ 6,000.00	\$ 6,000.00	\$ -
6658	Stipend - Lit Music	\$ 6,000.00	\$ 6,000.00	\$ -

G/L #	Description	Total	Projlim Bud 2018-Exh C3	
			2017	Variance
STIP	6665 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
TE	6831 Conference, Meetings/Activities	\$ 13,100.00	\$ 1,825.00	\$ 11,275.00
TE	6832 Travel	\$ 186,100.00	\$ 120,145.00	\$ 65,955.00
TE	6833 Lodging	\$ 87,570.00	\$ 38,634.00	\$ 48,936.00
TE	6834 Meals	\$ 133,272.00	\$ 15,892.00	\$ 117,380.00
TE	6835 Moving Expenses	\$ -	\$ -	\$ -
	Subtotal - Travel & Entertainment	\$ 420,042.00	\$ 176,496.00	\$ 243,546.00
Tel	6505 Telephone	\$ 2,000.00	\$ 2,000.00	\$ -
Tel	6720 Telephone	\$ 7,800.00	\$ 7,920.00	\$ (120.00)
Tel	6725 Mobile Phones	\$ 5,800.00	\$ 5,800.00	\$ -
Tel	6727 Telecommunications	\$ 1,100.00	\$ 1,096.00	\$ 4.00
	Subtotal - Telecom	\$ 16,700.00	\$ 16,816.00	\$ (116.00)
Util	6285 Janitorial Service	\$ -	\$ 500.00	\$ (500.00)
Util	6288 Garbage Removal	\$ 2,000.00	\$ 1,920.00	\$ 80.00
Util	6701 Heating Oil	\$ 13,000.00	\$ 12,626.00	\$ 374.00
Util	6703 Water	\$ 250.00	\$ 232.00	\$ 18.00
Util	6705 Electricity	\$ 11,000.00	\$ 10,752.00	\$ 248.00
	Subtotal - Utilities	\$ 26,250.00	\$ 26,030.00	\$ 220.00
Comp	6670 Computer Expense	\$ 7,920.00	\$ 8,054.00	\$ (134.00)
Comp	6733 Website	\$ 2,870.00	\$ 2,870.00	\$ -
	Subtotal - Computer	\$ 10,790.00	\$ 10,924.00	\$ (134.00)
Consult	6210 Contract Services	\$ 12,000.00	\$ 25,070.00	\$ (13,070.00)
Consult	6211 Accounting Fees	\$ 19,350.00	\$ 19,200.00	\$ 150.00
Consult	6214 Legal Fees	\$ 25,000.00	\$ 20,593.00	\$ 4,407.00
Consult	6215 Outside Contract Service	\$ 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	6050 Distributions	\$ 3,300.00	\$ 20,800.00	\$ (17,500.00)
DIST	6051 Charity Distributions	\$ 115,000.00	\$ 122,900.00	\$ (7,900.00)
	Subtotal - Distributions	\$ 118,300.00	\$ 143,700.00	\$ (25,400.00)
Fees	6092 Business Reg Fees	\$ 3,088.00	\$ 2,478.00	\$ 610.00
Fees	6095 Bank Fees	\$ 2,400.00	\$ 2,315.00	\$ 85.00
Fees	6096 Dues	\$ 16,225.00	\$ 15,775.00	\$ 450.00
Fees	6515 Memberships	\$ 12,000.00	\$ 12,000.00	\$ -
	Subtotal - Fees	\$ 33,713.00	\$ 32,568.00	\$ 1,145.00

G/L #	Description	Total	Proprietary Bud 2018-Exh C3	
			2017	Variance
Insur	6512 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	\$ 892.00
Mtg Tax	6271 Mortgage Interest	\$ -	\$ -	\$ -
Mtg Tax	6273 Real Estate & Prop Tax	\$ 36,000.00	\$ 35,000.00	\$ 1,000.00
	Subtotal - Int & Ins	\$ 36,000.00	\$ 35,000.00	\$ 1,000.00
Office	6105 Food	\$ 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	\$ -	\$ 563.00
Office	6502 Postage & Mailing	\$ 17,818.00	\$ 13,838.00	\$ 3,980.00
Office	6503 Printing & Copying	\$ 14,826.00	\$ 4,931.00	\$ 9,895.00
Office	6504 Supplies	\$ 20,356.00	\$ 6,662.00	\$ 13,694.00
Office	6507 Equipment Leasing	\$ 33,148.00	\$ 18,588.00	\$ 14,560.00
Office	6511 Advertising Expense	\$ 750.00	\$ 750.00	\$ -
	Subtotal - Office	\$ 102,597.00	\$ 58,701.00	\$ 43,896.00
Prop	6286 Lawn and Prop Maintenance	\$ 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	\$ -	\$ -	\$ -
	7060 Unrealized (Gains)/Losses	\$ 2,234,864.96	\$ 1,880,417.34	\$ 354,447.62
	Net Surplus/(Deficit)	\$ -	\$ 100,000.00	\$ (100,000.00)
		\$ 22,820.00	\$ 272,702.66	\$ (249,882.66)
	Less: TRNA Expenses funded from OI			
	Net Surplus			

The Orthodox Church in America  
 Trial Balance Report  
 Income Statement by Account/Dept  
 Projected December 31, 2017

G/L #	Description	05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 IOC/Comm	14 Holy Synod	15 Met's Office	16 MC
<b>REVENUES:</b>										
4345	Individual/Business Contributions	\$ 15,205.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4346	Bequests	\$ 33,011.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4350	Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4503	Interest Income	\$ 32.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4505	Realized gains/losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4640	OCPC Royalty Income	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4642	TOC Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4645	Desk Calendar Revenue	\$ 320.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4724	Program Fees (Strategic Planning)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4902	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4722	Assessments	\$ 1,752,334.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	\$ 1,803,902.00	\$ -	\$ -	\$ -	\$ 2,864.00	\$ -	\$ -	\$ 1,695.00	\$ -
Auto	6900 Auto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6901 Auto Insurance	\$ -	\$ -	\$ -	\$ -	\$ 2,864.00	\$ -	\$ -	\$ 1,568.00	\$ -
Auto	6902 Auto Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6903 Auto Gasoline	\$ 1,790.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128.00	\$ -
	<b>Subtotal - Auto</b>	\$ 1,790.00	\$ -	\$ -	\$ -	\$ 2,864.00	\$ -	\$ -	\$ 1,695.00	\$ -
Comp	6600 Salaries	\$ 219,368.40	\$ 352,932.16	\$ 64,819.20	\$ 35,998.80	\$ 47,277.21	\$ -	\$ -	\$ -	\$ -
Comp	6606 FICA/Medicare	\$ 14,635.86	\$ 3,989.96	\$ 4,958.67	\$ -	\$ 3,616.71	\$ -	\$ -	\$ -	\$ -
Comp	6607 Unemployment Ins	\$ 5,810.31	\$ 2,470.53	\$ 395.00	\$ 224.00	\$ 323.00	\$ -	\$ -	\$ -	\$ -
Comp	6609 Payroll Processing Fees	\$ 3,538.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6610 Health Insurance	\$ 38,043.44	\$ 32,966.28	\$ 26,417.16	\$ -	\$ 9,926.28	\$ -	\$ -	\$ -	\$ -
Comp	6620 Life Insurance	\$ 5,086.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6640 Workers Comp	\$ 2,634.00	\$ 66.00	\$ 13.00	\$ 13.00	\$ 28.00	\$ -	\$ -	\$ -	\$ -
Comp	6680 Pension Expense	\$ 15,305.47	\$ 25,039.47	\$ 5,185.54	\$ 2,675.25	\$ 3,782.18	\$ -	\$ -	\$ -	\$ -
	<b>Subtotal - Comp &amp; Benefits</b>	\$ 304,421.48	\$ 417,464.39	\$ 101,788.56	\$ 38,911.05	\$ 64,953.37	\$ -	\$ -	\$ -	\$ -
DA	6990 Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ 16,324.00	\$ -	\$ -	\$ -	\$ -
DA	6995 Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Subtotal - Deprn Amort</b>	\$ -	\$ -	\$ -	\$ -	\$ 16,324.00	\$ -	\$ -	\$ -	\$ -
STIP	6650 Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,700.00	\$ -	\$ -	\$ -
STIP	6651 Stipends - HS	\$ -	\$ -	\$ 4.00	\$ -	\$ -	\$ -	\$ 14,400.00	\$ -	\$ -
STIP	6655 Stipend-Christian Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6656 Stipend - Missions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6658 Stipend - Lit Music	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6665 Stipend - Christian Witness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6667 Stipend - Chaplains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -
	<b>Subtotal Stipends</b>	\$ -	\$ -	\$ 4.00	\$ -	\$ -	\$ 42,700.00	\$ 14,400.00	\$ 6,000.00	\$ -
TE	6631 Conference, Meetings	\$ 1,010.00	\$ -	\$ -	\$ 400.00	\$ -	\$ -	\$ -	\$ 415.00	\$ -

		05	07	08	09	11	12/13	14	15	16
		Admin	Exec	Archives	Ext Affairs	Property	TOC/Comm	Holy Synod	Met's Office	MC
G/L #	Description									
TE	6832 Travel	\$ 4,600.00	\$ 2,060.00	\$ -	\$ 11,878.00	\$ -	\$ -	\$ 20,000.00	\$ 39,513.00	\$ 13,000.00
TE	6833 Lodging	\$ -	\$ 2,300.00	\$ -	\$ -	\$ -	\$ -	\$ 16,446.00	\$ 6,030.00	\$ 13,858.00
TE	6834 Meals	\$ 1,013.00	\$ 999.00	\$ -	\$ -	\$ -	\$ -	\$ 7,600.00	\$ 5,880.00	\$ 400.00
TE	6835 Moving Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Travel & Entertainment	\$ 6,623.00	\$ 5,359.00	\$ -	\$ 12,278.00	\$ -	\$ -	\$ 44,046.00	\$ 51,838.00	\$ 27,258.00
Tel	6505 Telephone	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6720 Telephone	\$ 3,716.00	\$ -	\$ -	\$ 4,204.00	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6725 Mobile Phones	\$ -	\$ 5,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6727 Telecommunications	\$ 1,096.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Telecom	\$ 6,812.00	\$ 5,800.00	\$ -	\$ 4,204.00	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6285 Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -
Util	6288 Garbage Removal	\$ -	\$ -	\$ -	\$ -	\$ 1,920.00	\$ -	\$ -	\$ -	\$ -
Util	6701 Heating Oil	\$ -	\$ -	\$ -	\$ -	\$ 12,626.00	\$ -	\$ -	\$ -	\$ -
Util	6703 Water	\$ -	\$ -	\$ -	\$ -	\$ 232.00	\$ -	\$ -	\$ -	\$ -
Util	6705 Electricity	\$ -	\$ -	\$ -	\$ -	\$ 10,752.00	\$ -	\$ -	\$ -	\$ -
	Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 26,030.00	\$ -	\$ -	\$ -	\$ -
Comp	6670 Computer Expense	\$ 4,134.00	\$ -	\$ -	\$ -	\$ -	\$ 3,920.00	\$ -	\$ -	\$ -
Comp	6733 Website	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080.00	\$ -	\$ -	\$ -
	Subtotal - Computer	\$ 4,134.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
Consult	6210 Contract Services	\$ 25,070.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6211 Accounting Fees	\$ 18,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6214 Legal Fees	\$ 20,593.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6215 Outside Contract Service	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 30,000.00	\$ -	\$ -	\$ -
Consult	6217 Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Consulting	\$ 64,163.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 30,000.00	\$ -	\$ -	\$ -
DIST	6050 Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIST	6051 Charity Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	6092 Business Reg Fees	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,839.00	\$ -
Fees	6095 Bank Fees	\$ 2,270.00	\$ 45.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	6096 Dues	\$ 1,500.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 875.00	\$ -
Fees	6515 Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Fees	\$ 3,810.00	\$ 45.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 2,714.00	\$ -
Insur	6512 Insurance - D&O	\$ 3,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insur	6750 Insurance	\$ -	\$ -	\$ -	\$ -	\$ 35,108.00	\$ -	\$ -	\$ -	\$ -
	Subtotal - Insurance	\$ 3,446.00	\$ -	\$ -	\$ -	\$ 35,108.00	\$ -	\$ -	\$ -	\$ -
MigTax	6271 Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MigTax	6273 Real Estate & Prop Tax	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -
	Subtotal - Int & Ins	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -



The Orthodox Church in America  
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 Projected December 31, 2017

G/L #	Description	17 St Cath	20 SOCA	29 ward of Theol	34 Ord Cand	35 ORSMA	39 Cont Ed	80 Depts	Subtotal Unrestricted	50 AAC	25 Charity
<b>REVENUES:</b>											
4345	Individual/Business Contributions	\$ -	\$ 65,472.00	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 80,977.00	\$ -	\$ -
4346	Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,011.00	\$ -	\$ -
4350	Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4503	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32.00	\$ -	\$ -
4505	Realized gains/losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,578.00
4640	OCPC Royalty Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4642	TOC Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -
4645	Desk Calendar Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4724	Program Fees (Strategic Planning)	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 7,500.00	\$ 4,050.00	\$ 17,550.00	\$ -	\$ -
4902	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4722	Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,752,334.00	\$ -	\$ -
	<b>Total Revenues</b>	\$ -	\$ 65,472.00	\$ -	\$ -	\$ 6,000.00	\$ 7,500.00	\$ 4,350.00	\$ 1,887,224.00	\$ -	\$ 1,578.00
6900	Auto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,568.00	\$ -	\$ -
6901	Auto Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,864.00	\$ -	\$ -
6902	Auto Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128.00	\$ -	\$ -
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,790.00	\$ -	\$ -
	<b>Subtotal - Auto</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,350.00	\$ -	\$ -
6600	Salaries	\$ -	\$ -	\$ -	\$ -	\$ 40,800.00	\$ -	\$ -	\$ 761,195.77	\$ -	\$ -
6606	FICA/Medicare	\$ -	\$ -	\$ -	\$ -	\$ 3,121.20	\$ -	\$ -	\$ 30,322.39	\$ -	\$ -
6607	Unemployment Ins	\$ -	\$ -	\$ -	\$ -	\$ 382.00	\$ -	\$ -	\$ 9,604.83	\$ -	\$ -
6609	Payroll Processing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,538.00	\$ -	\$ -
6610	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ 9,926.28	\$ -	\$ -	\$ 117,279.44	\$ -	\$ -
6620	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,086.00	\$ -	\$ -
6640	Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ 28.00	\$ -	\$ -	\$ 2,782.00	\$ -	\$ -
6680	Pension Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,987.90	\$ -	\$ -
	<b>Subtotal - Comp&amp; Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ 54,257.48	\$ -	\$ -	\$ 981,796.34	\$ -	\$ -
6990	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,324.00	\$ -	\$ -
6995	Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Subtotal - Deprn Amort</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,324.00	\$ -	\$ -
6650	Stipends	\$ 13,100.00	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 24,125.00	\$ 87,425.00	\$ 6,000.00	\$ -
6651	Stipends - HS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,404.00	\$ -	\$ -
6655	Stipend-Christian Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6656	Stipend - Missions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6658	Stipend - Lit Music	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6665	Stipend - Christian Witness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6667	Stipend - Chaplains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
	<b>Subtotal Stipends</b>	\$ 13,100.00	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 54,125.00	\$ 137,829.00	\$ 6,000.00	\$ -
6831	Conference Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,825.00	\$ -	\$ -

G/L #	Description	17	20	29	34	35	39	80	Subtotal	50	25
		St Cath	SOCA	Board of Theol	Ord Cand	ORSMA	Cont Ed	Depits	Unrestricted	AAC	Charity
6832	Travel	\$ 15,000.00		\$ 1,100.00		\$ 3,400.00	\$ 1,500.00	\$ 7,952.00	\$ 120,003.00		\$ -
6833	Lodging	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 38,634.00		\$ -
6834	Meals	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 15,892.00		\$ -
6835	Moving Expenses	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
	Subtotal - Travel & Entertainment	\$ 15,000.00		\$ 1,100.00		\$ 3,400.00	\$ 1,500.00	\$ 7,952.00	\$ 176,354.00		\$ -
6505	Telephone	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 2,000.00		\$ -
6720	Telephone	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 7,920.00		\$ -
6725	Mobile Phones	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 5,800.00		\$ -
6727	Telecommunications	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 1,096.00		\$ -
	Subtotal - Telecom	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 16,816.00		\$ -
6285	Janitorial Service	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 500.00		\$ -
6288	Garbage Removal	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 1,920.00		\$ -
6701	Heating Oil	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 12,626.00		\$ -
6703	Water	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 232.00		\$ -
6705	Electricity	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 10,752.00		\$ -
	Subtotal - Utilities	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 26,030.00		\$ -
6670	Computer Expense	\$ -	\$ 638.00	\$ -		\$ -	\$ -	\$ -	\$ 8,054.00		\$ -
6733	Website	\$ -	\$ 638.00	\$ -		\$ -	\$ -	\$ 1,152.00	\$ 2,870.00		\$ -
	Subtotal - Computer	\$ -	\$ 1,276.00	\$ -		\$ -	\$ -	\$ 1,152.00	\$ 10,924.00		\$ -
6210	Contract Services	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 25,070.00		\$ -
6211	Accounting Fees	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 18,500.00		\$ -
6214	Legal Fees	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 20,593.00		\$ -
6215	Outside Contract Service	\$ -		\$ -	\$ 20,542.00	\$ 36,000.00	\$ -	\$ 10,260.00	\$ 96,902.00		\$ -
6217	Investment Advisory Fees	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	Subtotal - Consulting	\$ -	\$ -	\$ -	\$ 20,542.00	\$ 36,000.00	\$ -	\$ 10,260.00	\$ 161,065.00		\$ -
6050	Distributions	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
6051	Charity Distributions	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -		\$ 4,800.00
	Subtotal - Distributions	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -		\$ 4,800.00
6092	Business Reg Fees	\$ -		\$ -		\$ 599.00	\$ -	\$ -	\$ 2,478.00		\$ -
6095	Bank Fees	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 2,315.00		\$ -
6096	Dues	\$ -		\$ -		\$ -	\$ -	\$ 3,400.00	\$ 15,775.00		\$ -
6515	Memberships	\$ -		\$ -		\$ -	\$ -	\$ 12,000.00	\$ 12,000.00		\$ -
	Subtotal - Fees	\$ -		\$ -		\$ 599.00	\$ -	\$ 15,400.00	\$ 32,568.00		\$ -
6512	Insurance - D&O	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 3,446.00		\$ -
6750	Insurance	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 35,108.00		\$ -
	Subtotal - Insurance	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 38,554.00		\$ -
6271	Mortgage Interest	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
6273	Real Estate & Prop Tax	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 35,000.00		\$ -
	Subtotal - Int & Ins	\$ -		\$ -		\$ -	\$ -	\$ -	\$ 35,000.00		\$ -

G/L #	Description	17 St Cath	20 SOCA	29 Board of Theol	34 Ord Cand	35 ORSMA	39 Cont Ed	80 Depts	Subtotal Unrestricted	50 AAC	25 Charity
6105	Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,876.00	\$ -	\$ -
6110	Flowers/Candles/Lit Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,010.00	\$ -	\$ -
6115	Office Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6502	Postage & Mailing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,838.00	\$ -	\$ -
6503	Printing & Copying	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 4,931.00	\$ -	\$ -
6504	Supplies	\$ -	\$ 226.00	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 6,662.00	\$ -	\$ -
6507	Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,588.00	\$ -	\$ -
6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ -
	Subtotal - Office	\$ -	\$ 226.00	\$ -	\$ -	\$ -	\$ -	\$ 2,100.00	\$ 54,455.00	\$ -	\$ -
6286	Lawn and Prop Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -
6290	Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,564.00	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,564.00	\$ -	\$ -
	2014 PCC Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Iconostasis (Capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total expenses	\$ 28,100.00	\$ 864.00	\$ 1,100.00	\$ 20,542.00	\$ 94,256.48	\$ 9,000.00	\$ 90,989.00	\$ 1,725,629.34	\$ 6,000.00	\$ 4,800.00
7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Net Surplus/(Deficit)	\$ (28,100.00)	\$ 64,608.00	\$ (1,100.00)	\$ (20,542.00)	\$ (88,256.48)	\$ (1,500.00)	\$ (86,639.00)	\$ 161,594.66	\$ (6,000.00)	\$ (3,222.00)
	Prelim Budget 2018	\$ (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	\$ -
	Net Surplus 2017								\$ 161,594.66		
	Net Surplus/Deficit - TRNA								\$ (110,930.00)		
	Total Net Surplus-2017								\$ 50,664.66		
	Prelim Surplus 2018								\$ 95,000.00		
	Net Surplus/Deficit - TRNA								\$ (95,000.00)		
	Total Net Surplus-2018								\$ 0.00		





G/L #	Description	30 Missions	40 Seminary	90 Endowments	Subtotal Restricted	10 Chapel	Total
6105	Food	\$ -	\$ -	\$ -	\$ -	\$ 1,096.00	\$ 8,772.00
6110	Flowers/Candles/Lit Items	\$ -	\$ -	\$ -	\$ -	\$ 3,150.00	\$ 5,160.00
6115	Office Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6502	Postage & Mailing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,838.00
6503	Printing & Copying	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,931.00
6504	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,662.00
6507	Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,588.00
6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750.00
	Subtotal - Office	\$ -	\$ -	\$ -	\$ -	\$ 4,246.00	\$ 58,701.00
6286	Lawn and Prop Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
6290	Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,564.00
	2014 PCC Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,564.00
	Iconostasis (Capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total expenses	\$ 107,000.00	\$ 10,100.00	\$ 20,700.00	\$ 148,600.00	\$ 6,188.00	\$ 1,880,417.34
7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 100,000.00
	Net Surplus/(Deficit)	\$ (103,930.00)	\$ (7,000.00)	\$ 222,404.00	\$ 102,252.00	\$ 8,856.00	\$ 272,702.66
	Prelim Budget 2018	\$ (77,000.00)	\$ (18,000.00)	\$ 10,650.00	\$ (77,980.00)	\$ 5,800.00	\$ 22,820.00
	Net Surplus 2017						
	Net Surplus/Deficit - TRNA						
	Total Net Surplus-2017						
	Prelim Surplus 2018						
	Net Surplus/Deficit - TRNA						
	Total Net Surplus-2018						

		Exhibit C-4 AUTO									
		05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 IOC/Comm	14 Holy Synod	15 Met's Office	16 MC	17 St Cath
<u>G/L #</u>	<u>Description</u>										
Auto	6900 Auto - Carwash and Supplies				\$ -					\$ 1,568.00	
6901	Auto Insurance Guide One Insurance			\$ 2,864.00						\$ -	
6902	Auto Repairs J & M Auto Repair	\$ -	\$ -			\$ 128.00					
6903	Auto Gasoline	\$ 1,790.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ 1,790.00	\$ -	\$ -	\$ -	\$ 2,864.00	\$ -	\$ -	\$ 1,696.00	\$ -	\$ -
<b>Prelim Budget 2018</b>											
<u>G/L #</u>	<u>Description</u>	05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 IOC/Comm	14 Holy Synod	15 Met's Office	16 MC	17 St Cath
Auto	6900 Auto - Carwash and Supplies					\$ -			\$ 1,500.00		
6901	Auto Insurance Guide One Insurance			\$ 3,000.00							
6902	Auto Repairs J & M Auto Repair	\$ -	\$ -					\$ 250.00			
6903	Auto Gasoline	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ 1,800.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 1,750.00	\$ -	\$ -

Auto Expenses-Exh C4

The Orthodox Church in America Trial Balance Report Income Statement by Account/De Preliminary Projected 2017											
<u>G/L #</u>	<u>Description</u>	<u>20</u> <u>SOCA</u>	<u>34</u> <u>Ord Cand</u>	<u>35</u> <u>ORSMA</u>	<u>39</u> <u>Strat Plan</u>	<u>80</u> <u>Depts</u>	<u>Subtotal</u> <u>Unrestricted</u>	<u>50</u> <u>AAC</u>	<u>25</u> <u>Charity</u>	<u>30</u> <u>Missions</u>	<u>40</u> <u>Seminary</u>
Auto											
6900	Auto - Carwash and Supplies						\$ 1,568.00				
6901	Auto Insurance Guide One Insurance						\$ 2,864.00				
6902	Auto Repairs J & M Auto Repair						\$ 128.00				
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,790.00	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,350.00	\$ -	\$ -	\$ -	\$ -
<b>Prelim Budget 2018</b>											
<u>G/L #</u>	<u>Description</u>	<u>20</u> <u>SOCA</u>	<u>34</u> <u>Ord Cand</u>	<u>35</u> <u>ORSMA</u>	<u>39</u> <u>Strat Plan</u>	<u>80</u> <u>Depts</u>	<u>Subtotal</u> <u>Unrestricted</u>	<u>50</u> <u>AAC</u>	<u>25</u> <u>Charity</u>	<u>30</u> <u>Missions</u>	<u>40</u> <u>Seminary</u>
Auto											
6900	Auto - Carwash and Supplies						\$ 1,500.00				
6901	Auto Insurance Guide One Insurance						\$ 3,000.00				
6902	Auto Repairs J & M Auto Repair						\$ 250.00				
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,550.00	\$ -	\$ -	\$ -	\$ -

Auto Expenses-Exh C4

The Orthodox Church in America: Trial Balance Report Income Statement by Account/Debit Preliminary Projected 2017						
G/L #	Description	90 ndowment	Subtotal Restricted	10 Chapel	Total	
Auto						
6900	Auto - Carwash and Supplies		\$ -		\$ 1,568.00	
6901	Auto Insurance Guide One Insurance		\$ -	\$ -	\$ 2,864.00	
6902	Auto Repairs J & M Auto Repair		\$ -	\$ -	\$ 128.00	
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ 1,790.00	
	Totals	\$ -	\$ -	\$ -	\$ 6,350.00	
Prelim Budget 2018						
G/L #	Description	90 ndowment	Subtotal Restricted	10 Chapel	Total	
Auto						
6900	Auto - Carwash and Supplies		\$ -	\$ -	\$ 1,500.00	
6901	Auto Insurance Guide One Insurance		\$ -	\$ -	\$ 3,000.00	
6902	Auto Repairs J & M Auto Repair		\$ -	\$ -	\$ 250.00	
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ 1,800.00	
	Totals	\$ -	\$ -	\$ -	\$ 6,550.00	

The Orthodox Church in America Tribal Balance Report Income Statement by Account/Dept Projected December 31, 2017 Preliminary Budget 2018																
GIL #	Description	Exhibit C-5 Salaries/Benefits														
		05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 TOC/Comm	14 Holy Synod	15 Met's Office	16 MIC	17 St Cath	20 SOCA				
	6600 Salaries	\$219,368.40	\$ 352,932.16	\$ 64,819.20	\$35,998.80	\$ 47,277.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6606 FICA	\$ 14,635.86	\$ 3,989.96	\$ 4,958.67	\$ -	\$ 3,616.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6607 Unem Insurance	\$ 5,810.31	\$ 2,470.53	\$ 395.00	\$ 224.00	\$ 323.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6608 Payroll Proc Fees	\$ 3,538.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6610 Health Insurance	\$ 38,043.44	\$ 32,966.28	\$ 26,417.16	\$ -	\$ 9,926.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6620 Life Insurance	\$ 5,086.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6640 Workers Comp	\$ 2,634.00	\$ 66.00	\$ 13.00	\$ 13.00	\$ 28.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6680 Pension	\$ 15,305.47	\$ 25,039.47	\$ 5,185.54	\$ 2,675.25	\$ 3,782.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$304,421.48	\$ 417,464.39	\$ 101,788.56	\$38,911.05	\$ 64,953.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
								****								
05	Admin:															
	Jessica (\$20400)	\$ 20,400.00	\$ 20,400.00	\$ 1,560.60	\$ 1,560.60	\$ 393.72	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Barry(\$45,900)	\$ 45,900.00	\$ 45,900.00	\$ 3,511.35	\$ 3,511.35	\$ 730.00	\$ 725.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Archdeacon Joseph	\$ 89,760.00	\$ 89,760.00	\$ 6,866.64	\$ 6,866.64	\$ 3,464.74	\$ 3,464.74	\$ 26,417.16	\$ 28,134.28	\$ 7,180.80	\$ 7,180.80	\$ 2,448.00	\$ 2,448.00	\$ 2,448.00	\$ 2,448.00	\$ 2,448.00
	Roman (\$30,6K)	\$ 30,600.00	\$ 30,600.00	\$ 2,340.90	\$ 2,340.90	\$ 590.58	\$ 600.00	\$ 9,926.28	\$ 10,571.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Judge Lanier	\$ 28,050.00	\$ 28,050.00	\$ -	\$ -	\$ 541.37	\$ 600.00	\$ 1,700.00	\$ 1,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Magellan Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Barbara - \$19.41/hr	\$ 4,658.40	\$ 5,000.00	\$ 356.37	\$ 382.50	\$ 89.91	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$219,368.40	\$ 219,710.00	\$ 14,635.86	\$14,661.99	\$ 5,810.31	\$ 5,889.74	\$ 38,043.44	\$ 40,405.76	\$15,305.47	\$15,332.80	\$ -	\$ -	\$ -	\$ -	\$ -
07	Exec:															
	Metropolitan TIKHON	\$ 88,696.80	\$ 88,696.80	\$ -	\$ -	\$ 620.88	\$ 610.00	\$ 9,926.28	\$ 10,571.49	\$ 6,154.14	\$ 6,154.14	\$ 6,154.14	\$ 6,154.14	\$ 6,154.14	\$ 6,154.14	\$ 6,154.14
	Fr John Jillions	\$106,039.52	\$ 106,039.52	\$ -	\$ -	\$ 742.28	\$ 730.00	\$ 5,808.00	\$ 5,808.00	\$ 7,356.41	\$ 7,356.41	\$ 7,356.41	\$ 7,356.41	\$ 7,356.41	\$ 7,356.41	\$ 7,356.41
	Fr Eric Tosi	\$106,039.52	\$ 106,039.52	\$ -	\$ -	\$ 742.28	\$ 730.00	\$ 12,432.00	\$ 13,240.08	\$ 7,356.41	\$ 7,356.41	\$ 7,356.41	\$ 7,356.41	\$ 7,356.41	\$ 7,356.41	\$ 7,356.41
	Melanie Ringa	\$ 52,156.32	\$ 52,156.32	\$ 3,989.96	\$ 3,989.96	\$ 365.09	\$ 360.00	\$ 4,800.00	\$ 4,920.00	\$ 4,172.51	\$ 4,172.51	\$ 4,172.51	\$ 4,172.51	\$ 4,172.51	\$ 4,172.51	\$ 4,172.51
	Totals	\$352,932.16	\$ 352,932.16	\$ 3,989.96	\$ 3,989.96	\$ 2,470.53	\$ 2,430.00	\$ 32,966.28	\$ 34,539.57	\$25,039.47	\$25,039.47	\$25,039.47	\$25,039.47	\$25,039.47	\$25,039.47	\$25,039.47
08	Archives:															
	Alex Liberovsky	\$ 64,819.20	\$ 64,819.20	\$ 4,958.67	\$ 4,958.67	\$ 395.00	\$ 395.00	\$ 26,417.16	\$ 24,534.28	\$ 5,185.54	\$ 5,185.54	\$ 5,185.54	\$ 5,185.54	\$ 5,185.54	\$ 5,185.54	\$ 5,185.54
09	Ext Affairs:															
	Fr Leonid	\$ 35,998.80	\$ 35,998.80	\$ -	\$ -	\$ 224.00	\$ 224.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Prop Support Svetlana	\$ 47,277.21	\$ 47,277.21	\$ 3,616.71	\$ 3,616.71	\$ 323.00	\$ 323.00	\$ 9,926.28	\$ 10,571.49	\$ 3,782.18	\$ 3,782.18	\$ 3,782.18	\$ 3,782.18	\$ 3,782.18	\$ 3,782.18	\$ 3,782.18
35	ORSMA:															
	Cindy Davis	\$ 40,800.00	\$ 40,800.00	\$ 3,121.20	\$ 3,121.20	\$ 382.00	\$ 382.00	\$ 9,926.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$761,195.77	\$ 761,537.37	\$ 30,322.39	\$30,348.52	\$ 9,604.83	\$ 9,643.74	\$ 117,279.44	\$110,051.10	\$51,987.90	\$51,987.90	\$51,987.90	\$51,987.90	\$51,987.90	\$51,987.90	\$51,987.90
		\$ 341.60	\$ 341.60	\$ -	\$ 26.13	\$ 38.90	\$ 38.90	\$ -	\$ (7,228.34)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0%	0%	0%	0%	0%	0%	0%	-6%	0%	0%	0%	0%	0%	0%	0%



Depreciation-Exh C6

		Exhibit C-6 Depreciation								
		05 <u>Admin</u>	07 <u>Exec</u>	08 <u>Archives</u>	09 <u>Ext Affairs</u>	11 <u>Property</u>	12/13 <u>IOC/Comm-Holy Synod</u>	14 <u>Met's Office</u>	15 <u>Met's Office</u>	16 <u>MC</u>
The Orthodox Church in America Trial Balance Report Income Statement by Account/Dept Projected December 31, 2017 Preliminary Budget 2018										
<u>G/L #</u>	<u>Description</u>									
	Depreciation & amortization									
6990	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 16,324.00				
6995	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -				
	Totals	\$ -	\$ -	\$ -	\$ -	\$ 16,324.00	\$ -	\$ -	\$ -	\$ -
Prelim Budget 2018 Depreciation & amortization										
6990	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 16,325.00				
6995	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -				
	Totals	\$ -	\$ -	\$ -	\$ -	\$ 16,325.00	\$ -	\$ -	\$ -	\$ -

Depreciation-Exh C6

The Orthodox Church in America Trial Balance Report Income Statement by Account Projected December 31, 20 Preliminary Budget 2018											
<u>G/L #</u>	<u>Description</u>	<u>17</u> <u>St Cath</u>	<u>20</u> <u>SOCA</u>	<u>34</u> <u>Ord Cand</u>	<u>35</u> <u>ORSMA</u>	<u>39</u> <u>Strat Plan</u>	<u>80</u> <u>Depts</u>	<u>Subtotal</u> <u>Unrestricted</u>	<u>50</u> <u>AAC</u>	<u>25</u> <u>Charity</u>	<u>30</u> <u>Missions</u>
	Depreciation & amortization										
6990	Depreciation		\$ 16,324.00					\$ 16,324.00			
6995	Amortization										
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,324.00	\$ -	\$ -	\$ -
<b>Prelim Budget 2018</b>											
	Depreciation & amortization										
6990	Depreciation		\$ 16,325.00					\$ 16,325.00			
6995	Amortization										
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,325.00	\$ -	\$ -	\$ -

Depreciation-Exh C6

		40		90		10		Total
		Seminary	ndowment	Subtotal	Restricted	Chapel		
<u>G/L #</u>	<u>Description</u>							
<i>The Orthodox Church in America                      Trial Balance Report                      Income Statement by Account                      Projected December 31, 20                      Preliminary Budget 2018</i>								
	Depreciation & amortization							
6990	Depreciation			\$ -		\$ -		\$ 16,324.00
6995	Amortization			\$ -		\$ -		\$ -
				\$ -		\$ -		\$ -
				\$ -		\$ -		\$ -
				\$ -		\$ -		\$ -
	Totals	\$ -	\$ -	\$ -		\$ -		\$ 16,324.00
<b>Prelim Budget 2018</b>								
	Depreciation & amortization							
6990	Depreciation			\$ -		\$ -		\$ 16,325.00
6995	Amortization			\$ -		\$ -		\$ -
				\$ -		\$ -		\$ -
				\$ -		\$ -		\$ -
				\$ -		\$ -		\$ -
	Totals	\$ -	\$ -	\$ -		\$ -		\$ 16,325.00



Stipends-Exh C7

<u>G/L #</u>	<u>Description</u>	<u>05</u> <u>Admin</u>	<u>07</u> <u>Exec</u>	<u>08</u> <u>Archives</u>	<u>09</u> <u>Ext Affairs</u>	<u>11</u> <u>Property</u>	<u>12/13</u> <u>IOC/Comm</u>	<u>14</u> <u>Holy Synod</u>	<u>15</u> <u>Met's Office</u>
15	MET's Office Mill Chaplains - Boback - Gallick	\$ 4,200.00 \$ 1,800.00 \$ 6,000.00	\$ 4,200.00 \$ 1,800.00 \$ 6,000.00						
17	St Catherine's Priest Stipend Parish/sub stipend	\$ 8,000.00 \$ 5,100.00 \$ 13,100.00	\$ 24,000.00 \$ 21,600.00 \$ 45,600.00						
50 10	AAC/PCC Chapel Ilchuk Tosi, Christina Linke/Other	\$ 6,000.00 \$ 2,000.00 \$ 2,000.00 \$ 4,000.00 \$ 7,500.00 \$ -	\$ 6,000.00 \$ 2,000.00 \$ 2,000.00 \$ 4,000.00 \$ 7,500.00 \$ -						
39	Cont Ed Department Chair Secretary	\$ 7,500.00	\$ 7,500.00						
	<b>Totals</b>	<b>\$ 147,825.00</b>	<b>\$ 181,700.00</b>						

The Orthodox Church in Ame Trial Balance Report Income Statement by Account Projected December 31, 20 Preliminary Budget 2018										
G/L #	Description	16 MC	17 St Cath	20 SOCA	34 Ord Cand	35 QRSMA	39 Strat Plan	80 Depts	Subtotal Unrestricted	50 AAC
Stipends:										
6650	Admin	\$ -	\$ 13,100.00	\$ -	\$ -	\$ -	\$ 7,500.00	\$ -	\$ 63,300.00	\$ -
6651	Holy Synod	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,400.00	\$ -
6650	Ministries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,125.00	\$ 54,125.00	\$ -
6667	Mil Chaplains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -
6650	AAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
\$ -	Totals	\$ -	\$ 13,100.00	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 54,125.00	\$ 137,825.00	\$ 6,000.00
Admin:										
Pdn Joseph Matusiak										
Mat Genevieve Gloglev										
Communcati: Fr Matusiak										
Holy Synod: Bishop Sigris										
Archbishop Alejo										
Bishop Mark										
Met JONAH										
Ministries:										
Youth Dept										
DVP Chair (Sokolov)										
Christian Ed (Zahirsky)										
Missions (Parker)										
Lit Music (Drillock)										
CSHA (Karabin)										
Pastoral Life(Preston)										
Inst Chaplain(Voytovich)										





Stipends-Exh C7

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



Stipends-Exh C7

G/L #	Description	05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 TOC/Comm	14 Holy Synod	15 Met's Office
15	MET's Office/ Mill Chaplains - Boback - Gallick	\$ 4,200.00 \$ 1,800.00 \$ 6,000.00	\$ 4,200.00 \$ 1,800.00 \$ 6,000.00						
17	St Catherine's Priest Stipend Parish/sub stipend	\$ 8,000.00 \$ 5,100.00 \$ 13,100.00	\$ 24,000.00 \$ 21,600.00 \$ 45,600.00						
50 10	AAC/PCC Chapel Ilchuk Tosi, Christina Linke/Other	\$ 6,000.00 \$ 2,000.00 \$ 2,000.00	\$ 6,000.00 \$ 2,000.00 \$ 2,000.00						
39	Cont Ed Department Chair Secretary	\$ 4,000.00 \$ 7,500.00 \$ -	\$ 4,000.00 \$ 7,500.00 \$ -						
	Totals	\$ 147,825.00	\$ 181,700.00						







Stipends-Exh C7

<u>G/L #</u>	<u>Description</u>	<u>25</u>	<u>30</u>	<u>40</u>	<u>90</u>	<u>Subtotal</u>	<u>10</u>	<u>Total</u>
		<u>Charity</u>	<u>Missions</u>	<u>Seminary</u>	<u>Endowment</u>	<u>Restricted</u>	<u>Chapel</u>	
MET's Office	Mill Chaplains - Boback - Gallick							
St Catherine's	Priest Stipend Parish/sub stipend							
AAC/PCC Chapel	Ilchuk 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<sup>st</sup> and 2<sup>nd</sup> 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 stravropejial 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.

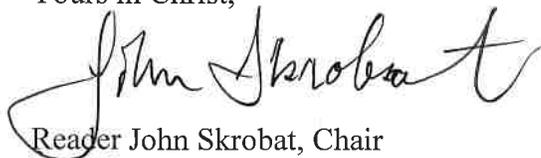
The current statute (Article 5, Section 9) states "The Committee's duties shall be to audit all accounts of The Orthodox Church in America on a semiannual basis, to review the audited accounts of all stavropegial institutions on an annual basis..." We recommend the statute be amended to read, "The Committee's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