



**Meeting of the Lesser Synod and Metropolitan Council
February 18 to 20, 2009
Proposed Agenda**

The Lesser Synod consisting of Metropolitan JONAH, Archbishop JOB, Archbishop NATHANIEL and Bishop BENJAMIN will be present for the Metropolitan Council meeting.

Wednesday, February 18

<i>Time</i>	<i>Event</i>	<i>Location</i>	<i>Responsibility</i>
4:00 PM	Vespers	St. Sergius Chapel	Metropolitan
5:00 PM	Dinner	Chancery	Chancery Staff
6:00 PM	Retreat	Chancery	Metropolitan

Metropolitan JONAH will lead the evening retreat. The theme will be on "The Spiritual Process". The retreat will be held in the Chapel.

10:00 PM	Transport	East Norwich Inn	Chancery Staff
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Thursday, February 19

6:30 AM	Transport	East Norwich Inn	Chancery Staff
7:00 AM	Divine Liturgy	St. Sergius Chapel	Metropolitan
<i>There will be a group photo of the Metropolitan Council after Liturgy</i>			
8:30 AM	Breakfast	Chancery	Chancery Staff
9:15 AM	Transport	Chancery	Chancery Staff
10:00 AM	Session 1	East Norwich Inn	Chancery
	A.	Agenda: Introduction	Fr. Alexander
	B.	Approval of Previous MC Minutes	Fr. Alexander
	C.	Opening Remarks	Metropolitan JONAH
	D.	Organization of the Metropolitan Council	Metropolitan JONAH
		1. Briefing on Duties	
		2. Discussion on new Audit committee as per AAC Statute Revision	
		3. Appointment of Audit, Charity, Ethics, Finance, Investment, Legal committees	
		4. Appointment of SIC Implementation, Crisis Management and Strategic Vision	

- Committees**
- 5. Appointment of Administrative Committee
 - 6. Cost Responsibility Fr. Michael
- E. Committee Reports Committee chairs
 - F. SIC Implementation Report Archbishop JOB

<i>Time</i>	<i>Event</i>	<i>Location</i>	<i>Responsibility</i>
1:00 PM	Lunch	East Norwich Inn	Chancery Staff
2:30 PM	G. Report of Officers		Officers
	H. Final Approval of 2009 Budget		Fr. Tassos and Fr. Tate
	I. Assessment Allocation for 2009		
5:30 PM	Dinner	East Norwich Inn	Chancery Staff
7:00 PM	J. Legal Issues	East Norwich Inn	Legal Committee
	1. Responsibilities of MC		Thaddeus Wojcik
	2. Kondratick Suit		Legal Committee
	3. Koumantakos Suit		
	4. Excess Benefits		
	5. Other legal matters		

Friday, February 20

8:00 AM	Breakfast	East Norwich Inn	Hotel
	K. Other Business		Fr. Alexander
	1. St. Tikhon Seminary		
	L. Strategic Plan		Strategic Planning Committee
	1. Introduction		Metropolitan JONAH
	2. The rest of the presentation as per the guidance of the Holy Synod and the Strategic Plan Committee		
2:00 PM	Projected Conclusion	East Norwich Inn	Chancery Staff

**OCA Charity Committee
February 4, 2009**

The Charity Committee was constituted officially by the Holy Synod in October 2008 with membership as follows: Fr John Reeves, Chmn.; Dimitri Solodow; Andrea Dimech-Diamantis; and Fr Maximus Urbanowicz. Each member has current or previous experience with 501-C-3 non-for-profits.

I. Grant applications were received from three OCA 501-C-3's, as follow:

- a. **St George Food Pantry**
St George Orthodox Church
Pharr, Texas
--\$8000 request to help purchase truck to aid in food distribution ministry: total anticipated cost approximately \$15,000—balance to be raised from other donors.
Website: www.stgeorgepantry.org.

- b. **Loaves and Fishes Ministry**
Atlanta, GA
--\$5000 for food for ministry recipients—two meals/day; five days/week; to help pay the cook and for maintenance of the ministry site. Recipients themselves help maintain the site and are compensated. Additionally, funds would be used to help provide Christmas presents and food for 70 families served by Loaves and Fishes. Additionally, funds would help provide Christmas day meal for the homeless.
Article online:
<http://www.oca.org/RHArticle.asp?SID &ArticleID#7>

- c. **Raphael House—**
San Francisco, CA
--\$5000 for stipends for live-in volunteers; also to help pay for transportation costs at the time of their departure. Typical year: \$15,000 spent in this category.
Website: www.raphaelhouse.org

Committee members agreed that each met criteria and grants were authorized for the full amounts requested in each case. Funds were disbursed before the end of 2008.

Status: \$22,000 remain to be distributed in grant form. No new applications are pending as of this date.

II. 9-11 Funds have now been distributed as follow:

\$25,000 – Pentagon
\$90,000--NYDIS (from Honesdale Loan)
\$25,000--NYDIS (from Operations-2008)
\$151,500—NYDIS (from Wachovia)
\$291,500.00 Sub-TOTAL
 \$588.78--NYDIS (additional from OCA)
\$292,088.78 TOTAL

Status: Funds now totally distributed.

III. Bibles for Russia—276 copies of the new edition of the Orthodox Study Bible have been shipped to Russia for distribution in theological academies and monasteries in Russia and Ukraine to complete the expenditures for the original \$65,000 Department of Defense donation to the OCA in the early 1990's.

The balance of funds had previously been used to fund a Bible translation project of the Patriarchate in the Chuvash language.

Status: Funds now totally distributed.

IV. No further **benevolence distributions** have been made since our report in September.

Status: Funds available.

V. Approximately **\$61,013 remain** for distribution in the various categories Disasters, Personal benevolence and Grants, as needed.

VI. This spring **the committee** will review its own criteria for letting grants and report back to the Metropolitan Council any changes it might deem appropriate.

VII. For Administration: We do ask that the website be more user-friendly for applicants—i.e. easier to find; and that the criteria for grants be printed on a cover to the application itself, along with a mission statement for the Charity Committee.

VIII. Professional Development: I attended a seminar in Church Management and Tax Law, by CMTC, October 2008.

Respectfully submitted,

Fr John Reeves

Special Investigating Committee Report Update

Immediate Recommendations

- ✓ Retirement/Resignation/Removal of Metropolitan HERMAN and referral to the Holy Synod for discipline prior to the 15th AAC
 - *Metropolitan HERMAN retired on September 4, 2008*
- ✓ Referral of Metropolitan THEODOSIUS to the Holy Synod for discipline prior to the 15th AAC
 - *Action referred to the Holy Synod on September 4, 2008*
- ✓ Referral of former Treasurers and Comptroller to the Holy Synod for discipline prior to the 15th AAC
 - *Resolution by MC/HS on September 5, 2008 and letters issued on September 10, 2008*
- ✓ Joint letter of apology and repentance from the Holy Synod and Metropolitan Council prior to 15th AAC & joint letter of apology and commendation to John Kozey
 - *Apology posted on OCA website on September 5, 2008*
 - *Holy Synod pastoral letter of October 9, 2008*
- ✓ A joint Holy Synod and Metropolitan Council statement of commitment to implement the recommendations prior to the 15th AAC
 - *Resolution passed on September 5, 2008 and discussed at AAC*
- Seek recovery of funds from named individuals immediately after the joint session
 - *Lawsuit pending*
- ✓ OCA Legal Committee to review the Report for possible referral to Nassau County District Attorney and other authorities and report by September 30, 2008
 - *Report reviewed and sent to Nassau County DA on September 30, 2008*
 - *Legal Committee Update at MC meeting*
- ✓ Publication on the OCA website of the unabridged SIC Report no later than September 5, 2008
 - *Report posted on OCA website on September 3, 2008*
 - *Final report posted on November 12, 2008*
- ✓ Report of the OCA's external auditors to the HS and MC on the adequacy of the internal financial controls and release of the report at the 15th AAC
 - *Audit report by Weiser received and distributed at AAC*
- ✓ Establish committee to oversee and report on progress of SIC recommendations
 - *Completed September 5, 2008*
 - *Archbishop JOB appointed Chair*
- ✓ Designate MC Ethics Committee as ombudsman for concerns
 - *Completed on September 5, 2008*

- *Need new Ethics Committee*
- Presentation from General Counsel to the HS and MC on fiduciary and legal responsibilities
 - *General Counsel to present at this MC*
- Develop a “Crisis management” plan and provide effective communication
 - *Committee formed on September 5, 2008*
 - *Presentation at this MC*

Long Term Recommendations

- Annual external audits of all OCA bodies and institutions. Audit records of former Diocese of NY/NJ. Publish audits within 30 days
 - *Weiser audit completed.*
 - *Diocese records collected and working*
 - *STS records collected and being worked on*
 -
- Establish qualifications for OCA Auditors
 - *Statute Amendment passed at 15th AAC*
 - *Waiting for appointment*
- OCA Annual Audits to be presented to HS and MC and then published on the OCA website within 30 days
 - *Financial reports posted on website*
 - *Question on monthly as opposed to quarterly*
- Publication of the OCA’s Annual Budget and monthly financial reports on OCA website
 - *Reports published and budget presented at 15th AAC*
 - *Final budget passed at MC meeting*
- Implement changes to ensure OCA website is current, reliable and answers readers’ questions
 - *Web Team currently redesigning website to be re-launched in 2009*
 - *DMC list of goals for next three months*
- Establishment at the 15th AAC of a long term strategic planning committee to review:
 - *The relationship of the dioceses of the OCA to the Central Church*
 - *The division of responsibilities and funding*
 - *The separate and joint roles and responsibilities of the HS and MC*
 - *The role, functions, structure and funding of the Central Church and geographic location*
 - *Development, documentation and implementation of sound business policies, procedures, processes and practices*
 - *Review of the Statute of the Orthodox Church in America and of all HS, MC and Chancery policies*
 - *Report to the HS and MC beginning in 2009*
 - *Holy Synod meeting in DC, Mexico and Retreat in Colorado Springs*
 - *MC Meeting*
 - *Appointment of committee*



Officers' Reports

Spring 2009 Metropolitan Council Meeting

February 18 to 20, 2009

Chancellor's Report

1. A “new day” at the Chancery. The arrival of His Beatitude, Metropolitan JONAH has brought change to the Chancery of the Orthodox Church in America. The presence of the new Primate has several implications for the Central Church Administration. He is, of course, a new “boss.” That means changes of personal style and management. But there has also been a renewal of vision and a needed change in direction. Of course, the recovery and rebuilding of the Central Church Administration, as indeed that of the Orthodox Church in America, will be a formidable process. Many changes have been occurring on different fronts and with varying degrees of completion. In general, the “transitions” that have been occurring during the past two years are now behind and a new era of transition begins. Liturgical life, with weekly services in addition to the regular weekend services, has increased. Certain re-alignments within the existing job descriptions have occurred and others are being considered. The country's economic breakdown has necessitated budget restraints and adjustments in the staff's benefits packages. The details of these changes will be discussed by the Secretary and Treasurer. All in all, a “new day” has dawned at the Chancery in Syosset, full of expectations and promises.

2. Legal issues. A good deal of time, money and effort has been spent on several difficult legal issues. Our own time and efforts have also been much devoted to legal issues. The details of these issues will be discussed during executive sessions of the Metropolitan Council. An overview of some of these legal matters was communicated to Metropolitan Council members by the Chair of the Legal Committee, Gregory Nescott.

3. Pastoral issues. On-going pastoral issues are an almost daily occurrence. The Chancellor, together with assistant Gregory Sulich, process routine clergy transfers, acceptances and releases, some coordinated between dioceses and others done between jurisdictions. More complicated pastoral matters, some having potential legal implications have also been addressed. Contacts with both St. Vladimir's and St. Tikhon's Seminaries have been maintained. These contacts include participation at the seminaries' respective Trustees meetings as well as meetings with faculty members. Discussions here also relate to the next item.

4. Sexual misconduct issues, etc. Our office is in the process of coordinating a revision and update of the OCA's *Policies, Standards and Procedures on Sexual Misconduct*. This revision has been an important item of discussion at meetings of the Holy Synod of Bishops. Recent incidents of alleged misconduct have brought out the necessity of revision. The existing document was prepared and adopted by the Holy Synod of Bishops in 2003. The changes to be made will address ethical issues and

aspects not covered in the original document. Related to this process, the Holy Synod has begun work with the Central Church Administration in developing programs of harassment training for clergy and Church employees. Both pastoral and practical aspects of such training will be considered. At the same time, a joint effort between Church administration and seminary officials will begin to implement the Holy Synod's decision to study and institute a formal process of screening candidates for Holy Orders.

5. Strategic Plan. The Strategic Plan initiative was proposed by our office at a meeting of the Metropolitan Council in the summer of 2008. Later, in the fall of 2008, the Special Investigative Committee reiterated the need for such a plan as part of their recommendations. While a good deal of the actual process of the plan is yet to be worked out, preliminary presentations at the recent Holy Synod meeting have motivated Metropolitan JONAH to bring this subject up at meetings within the Chancery. An articulation of the function of the Central Church Administration will be a key element in the Strategic Plan. Chancery officers and personnel have been engaged in productive discussions on this subject.

*Report prepared by Archpriest Alexander Garklavs
February 7, 2009*

Secretary's Report

1. Overview. This report will be short as it has only been a few months since the last Metropolitan Council meeting. There has, however, been a flurry of activity as we adjust to the new Metropolitan and the events that followed. This combined with the ongoing operations and projects meant a busy time for all.

2. Human Resources. As part of the last report there continues to be work on the files of the Church. All year-end evaluations have been complete, all annual statements have been signed and just a few Metropolitan Council members are missing their statements. The 501(C)3 status has been filed with the IRS. However in auditing the parish files, we found them to be incomplete. As such a letter will be going to parish asking for relevant information for the files. This is important because we must have the proper documentation for every parish that claims the OCA as the umbrella organization. We will need full cooperation of all the parishes and dioceses. In addition, as part of the review of the Sexual Misconduct procedures, we will need to update all parish files to ensure compliance. This has been neglected and is out of date according to our insurance carrier. This update will be part of the outgoing letter. Finally, the health insurance and pension plan has been restructured to save the operations over \$80,000 will not reducing coverage. More of this will be in Fr. Michael's Tassos' report. Reappointment letters are prepared and pending final approval.

As a note, the officers have now met with the health insurance broker about restructuring the options for clergy, the Church insurance broker on reviewing the current coverage, and the pension board on current benefits.

3. Organization. There has been a transition with the new Metropolitan as he puts in place his personal staff. Brother Gregory Stevens has taken the place of Peter Ilchuk who had left on January 1 for a new position in Pittsburgh. Archdeacon Kirill Sokolov is the new Archdeacon for the Church and will be continuing his work with the website. We do have a part time, temporary assistant in the archives, Nikolaj Kostor. There are some other positions that may be considered on the flow chart but is on hold until further notice. Fr. Andrew Jarmus will speak more on the department structure in his report. The new Metropolitan Council structure will be discussed at this meeting with new appointments for the various positions being proposed by Metropolitan JONAH. Finally there will be some organizational changes in the Boards and Commissions. A major change is that the Department of Archives has been folded into the organizational chart under the Secretary. The Department of Military Chaplains has been closed and moved to the Office of Military Chaplains as per the flow chart.

4. Council and Synods. There has been much activity in this area. Following the AAC, there was a collection of "lessons learned" compiled and filed to assist in the planning of the next Council. This process will need to begin this summer.

There was a flurry of events beginning with the Enthronement in Washington that was very successful. We were able to keep that within budget and the Synod was able to meet

and begin the conversation on the Strategic Plan. The Synod was also present in Mexico for the historic enthronement of Bishop ALEJO and held a series of meetings there as well. His Beatitude was also present at the inauguration of the new President and for the March for Life. While there, he was able to meet with various people on Orthodox issues. The upcoming Holy Synod retreat in Colorado Springs will focus on the Strategic Plan that will lead into the regular Holy Synod meeting in March. All of these events required much time to plan, organize and operate the logistics.

5. Archives. There is not much to report here other than a continual clean up and organization. This has been sped along with the new assistant. There are some long-range plans being worked on.

6. Estate Management. Much progress has been made in this area though with the financial difficulties, major work will be place don hold. The new Metropolitan is moving into His apartments as well as looking at reorganizing the layout. This will be a gradual process as we ensure that all needs are met. The two attics were cleaned and organized and all the unused offices made ready for use. A handyman has been working with us and has completed various minor repairs. All equipment has gone through their annual inspection. There will be some painting in the spring but major work will be delayed due to a cash flow. The spring clean up of trees and grounds are being planned.

7. Other Issues. Fr. Andrew Jarmus will speak on website plans. The old Canon equipment (copier and scanner) lease was up and we received new and better equipment at a better lease. There were some minor repairs with the server and computers (which are aging rapidly in some cases). We are still waiting for a better cash flow to implement Blackbaud, electronic document management system, and electronic time sheet.

The legal issues will be discussed with the Legal Committee report.

*Report prepared by Archpriest Eric G. Tosi
February 7, 2009*

Director of Ministries and Communications Report

1. OCA.org web site. The OCA.org web site continues to grow as an important public face for the Orthodox Church in America. Since November of last year, after the All-American Council, web site postings have increased from about 35 per month to over 60 per month.

At a recent meeting with His Beatitude, the Chancery management team and webmaster Archdeacon Kirill Sokolov, a number of design issues were discussed regarding the OCA web site. A tentative time line has been established that would see fully redesigned OCA.org web site on line by late spring of this year.

Among the initial steps earmarked for completion by the end of February 2009, is a restructuring of the OCA.org index (main) page to create a cleaner layout, making it easier for visitors to find the information on the site. This preliminary work will lay the groundwork for further steps in the design process.

Recently, we have also been involved in an extensive clean up of the site, replacing dated contact information, updating photos, etc. There are over 800 pages to review. This work is ongoing.

Additional efforts on the web site have included creating a page for articles by, and information about, His Beatitude, Metropolitan Jonah, and adding a "Minutes" listing to the Metropolitan Council page.

In other work related to the Internet, we are now setting up private discussion forums for the Holy Synod and Metropolitan Council.

2. Media Partnering. In my report to the 15th All-American Council, I indicated that one goal for OCA Communications would be to seek media partnerships to optimize our potential for communications.

Our work at the AAC with Ancient Faith Radio was very successful and has forged a continuing working relationship. We are now developing an idea for a regular AFR podcast featuring His Beatitude.

I have also been in discussions with the administrators of the Antiochian Archdiocese's web site regarding a common web presence for (at a minimum) both of our jurisdictions. As a pilot project, we are looking examining the feasibility of developing a web site offering information and resources for Holy Week and Pascha—content would come from current materials on our respective web sites and also new material from both churches. We hope that this project will pave the way for further work. Our vision is the creation of a web site that would offer general information for those just beginning their exploration of Orthodox Christianity, “seekers.” While every Church web site offers elements for seekers, we believe that a pan-Orthodox evangelical witness on the Internet could make a significant statement about the mission of the Orthodox Church and the

vision of one, unified local Church for North America

3. OCPC. Also in the area of partnerships, I have addressed in previous MC reports the reevaluation of the Orthodox Christian Publication Center [OCPC]. I have stated my belief that, while the Church certainly has publication needs, it does not necessarily need to be actually printing and selling material. To this end, I had approached SVS Press to examine the possibility of working with them on future publication and distribution of OCPC inventory and OCA publications. In his report, Fr. Michael Tassos has provided a progress update on this initiative.

4. Departmental Restructuring [cont'd]. In the upcoming strategic planning process, one of the areas that will be evaluated vis-à-vis the role of the central administration is the ministry departments. It is possible that the strategic planning process will yield changes in the function that the central Church administration plays in Church ministries. However, until that, there is ongoing work that cannot be neglected: for example, management of the Church Planting Grants, and work on liturgical music and translation. To this end the department structures were left essentially as-is in the budget scenarios presented by Fr. Michael at the AAC.

A principal of the ministry restructuring proposal I presented at the 2008 Fall MC Meeting was to fund ministries adequately, so that they could actually accomplish their mandated work. The perennial challenge for ministry department chairs has been high expectations of "deliverables" with minimal funding to get their jobs done. They find themselves in a "Catch 22." They don't have enough funding to do their work as well as they would like to; and because they are not doing their jobs optimally, they are not receiving more funding.

The ideal situation would be to adjust our budget so that all our existing ministry departments received appropriate funding to carry out the work before them. However, given our current financial situation, this does not look like a realistic possibility. Further consideration is necessary regarding central Church ministries, even before the strategic plan. Perhaps a more realistic approach at this time would be to identify a smaller number of key ministry areas and fund them better -- rather than spreading that funding across seven departments as we have been to this point. I have noted this as an area of continued discussion.

5. Other Developments. With the blessing of, and in consultation with, Metropolitan Jonah, I am examining the possibility restructuring my role at the Chancery to also allow for pastoral responsibilities in a parish. Should this be possible, it would result in lightening some of the Chancery's costs related to salary and benefits.

*Report prepared by Archpriest Andrew Jarmus
February 7, 2009*

Orthodox Church in America

Treasurer's Report

For the year 2008

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**Orthodox Church in America
Treasurer's Report
For the period January 1, 2008 through December 31, 2008**

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

Following is an update on the financial position of the Orthodox Church in America as well as various other financial matters covering the period January 1st through December 31st, 2008. Because a number of people have requested more detailed information over the past year as well as the fact that this report covers an entire year, several additional schedules have been prepared. My intent is not overwhelm anyone but to be as thorough as possible. As with the prior reports, attached are copies of the Comparative Balance Sheet, Statement of Activities, Statement of Unrestricted Activities Actual to Budget, a schedule of Legal expenses to date, and a Schedule of Temporarily Restricted Funds. Additionally, there are reports on the salaries paid during the year, travel, insurance, benefits, diocesan assessments, and some cost cutting initiatives.

These reports are not quite complete. We only recently received the inventory counts and checking account information for the Orthodox Christian Publication Center and we are still awaiting information from the Washington, DC cathedral on income related to Metropolitan Jonah's enthronement. Furthermore it should be noted that this information has not been audited and it was prepared based upon the accrual method of accounting.

General

For the year ended December 31, 2008, the financial performance was extremely poor. From an operating perspective we ended with a loss of \$189,006. Most of the loss is attributable to unplanned expenses in the fourth quarter which included additional legal, accounting, travel, and general rise in expenses at the chancery. Included with this report is a detailed listing of expenses for each budgeted line item. What is interesting to note is that for those expenses that could be controlled, such as salaries and benefits, we were actually at 98% of budget for the entire year. For items such as legal and travel that are not within our control, the spending greatly exceeded the budgeted amounts. Suffice to say that this is not sustainable: either spending is reigned in, the OCA incurs more debt, or an additional appeal is made, but if none of these things happens we will not be able to pay our bills. Given the fact that at this point in time it is almost impossible to predict exactly what our legal expenses will be for the year, I would like to suggest that the Holy Synod and Metropolitan Council strongly consider setting up a legal defense fund and make an appeal specifically for this purpose.

Investments

It is obviously no shock to anyone that the entire stock market has been in a tailspin of late. A number of reports have stated that the stock market experienced as much as a 34% to 38% decline in 2008. We were not immune to the ravages of the stock market and the endowment balances have declined by approximately 24% overall. Realized and unrealized losses in the charitable remainder trusts was \$417,867 and the permanently restricted endowments had realized and unrealized losses of \$764,829.

In September, 2008 we began to liquidate the investments with Wachovia Securities and move the remaining balances to the investment department of Honesdale National Bank. We instructed the bank that all investments at this point in time should be held in cash and no further investing in the stock market would take place until the investment committee decided on a further course of action. In the process we learned that the investments held at Wachovia were in a particular investment plan that gave them complete discretionary control. As such it took considerably longer to liquidate some of the funds than we had previously intended; however, by the signed agreement we had with the firm we unfortunately do not believe that we have much of a case against Wachovia. The investment committee will provide a further report at the Metropolitan Council meeting.

15th All-American Council

For the 15th All-American Council, the total income was \$250,996 and total expenses were \$265,369, for a net loss of \$4,372. While I was optimistic that we would end with a surplus, the fact that we ended with such a small loss is still positive. When we started the process of putting together a budget we truly had no idea exactly how it would play out.

Cost-Cutting initiatives

At the last meeting of the Metropolitan Council, we were asked to look at additional ways to cut expenses at the chancery. We recently met with His Beatitude and presented two immediate suggestions: (1) a cut in the amount that the OCA pays towards the pension contributions, and (2) a change to a lower cost health insurance plan. Currently almost all of the chancery employees receive a 12% employer-paid pension contribution. The officers of the chancery have agreed that given our current economic times, it would be prudent if everyone receive only 6%. This will result in an annualized savings to the OCA of \$48,274.92. The second initiative involves a change from the current Orthodox Health Plan to a Health Savings Account (HSA) administered by Aetna Insurance. The plan benefit are almost exactly the same as the current plan however it will result in an annualized savings of \$37,728.

St. Tikhon's Monastery and Bookstore

Fr. Dennis Swencki and I have begun a preliminary investigation into the finances at St. Tikhon's monastery and bookstore. Given the sensitive nature of this information, I will present my preliminary findings in Executive Session at the Metropolitan Council meeting. It does appear that there are a number of financial matters that will require a much more thorough investigation.

2009 budget

At the last meeting of the Metropolitan Council, the budget prepared by Fr. Matthew Tate, the members of the Finance Committee and myself was passed. However, since the time that it was passed a number of significant things have changed: (1) our legal expenses are running significantly ahead of anyone's prior estimates, (2) the change to having an on-site metropolitan with his own staff was never fully considered, and (3) we are in one of the worst economic times since the Great Depression.

We received a legal bill from Sahn, Ward, and Baker for their work related to the Kondratick lawsuit in January and it is another \$60,000 beyond the over \$200,000 that we spent in 2008. From a cash flow perspective, we simply do not have the money to pay for expenses like this. As of February 10, 2009 we still owe approximately \$15,000 to the Marriott in Washington, DC, almost none of the department stipends have been paid, and we are at a point where we will probably have to either scrap the Blackbaud software project or delay it well into 2009 because of our cash flow. This is simply not sustainable.

There are a number of programs that His Beatitude, Metropolitan Jonah, would like to move forward on. One of which he has already begun, namely meeting more frequently with the members of the Holy Synod. I believe that such meetings and initiatives of His Beatitude are entirely correct however they simply were not in the budget.

As I mentioned above, I would like for you to seriously consider solutions as to how we can pay our expenses. I initially suggested to His Beatitude that we set up a legal defense fund however this really can't be a sort of "I'll send \$5 to the chancery." I believe that if we are honest about the situation we will need to make an appeal for at least another \$50 per assessed member. However unpleasant this subject is, we need to deal with it directly and forthrightly in the coming week.

Respectfully submitted in Christ,



Priest Michael Tassos

Orthodox Church in America
Detailed Actual versus Budget
(Accrual Basis)
For the period January 1, 2008 through December 31, 2008

	<u>Actuals</u> <u>2008</u>	<u>Annual</u> <u>Budget</u>	<u>Variance to Budget</u> <u>Jan - Dec</u>	<u>% of Budget</u>
Operating Income				
Diocesan Fair Share	\$ 2,468,794.68	\$ 2,550,000.00	\$ (81,205.32)	96.82%
Diocesan Participation	\$ 47,000.00	\$ 60,000.00	\$ (13,000.00)	78.33%
Assessment Income	\$ 2,515,794.68	\$ 2,610,000.00	\$ (94,205.32)	96.39%
Miscellaneous Income				
Contributions	\$ 17,355.33	\$ 1,000.00	\$ 16,355.33	1735.53%
Miscellaneous Fees	\$ 2,236.69	\$ 2,000.00	\$ 236.69	111.83%
Yearbook & Calendar	\$ 37.00	\$ 4,000.00	\$ (3,963.00)	0.93%
TOC Subscriptions	\$ 1,137.85	\$ 10,000.00	\$ (8,862.15)	11.38%
OCPC Net Income	\$ 5,436.34	\$ 10,000.00	\$ (4,563.66)	54.36%
Misc. Income	\$ 16,234.65	\$ -	\$ 16,234.65	
Metropolitan's enthronement	\$ 1,200.00	\$ -	\$ 1,200.00	
All-American Council	\$ -	\$ -	\$ -	
Voluntary Support & Bequests	\$ 12,159.75	\$ 10,000.00	\$ 2,159.75	121.60%
Total Miscellaneous Income	\$ 55,797.61	\$ 37,000.00	\$ 18,797.61	150.80%
Total Administrative Income	\$ 2,571,592.29	\$ 2,647,000.00	\$ (75,407.71)	97.15%
Designated Income				
FOS Endowment	\$ -	\$ 5,000.00	\$ (5,000.00)	0.00%
Departmental Support	\$ 350.00	\$ -	\$ 350.00	
Departmental Conferences	\$ -	\$ -	\$ -	
Youth Work Contributions	\$ -	\$ -	\$ -	
St. Sergius of Radonezh Chapel	\$ 6,375.00	\$ 5,000.00	\$ 1,375.00	127.50%
Total Designated Income	\$ 6,725.00	\$ 10,000.00	\$ (3,275.00)	67.25%
FOS Income				
Individual Membership	\$ 23,220.92	\$ 50,000.00	\$ (26,779.08)	46.44%
Parish Membership	\$ -	\$ 15,000.00	\$ (15,000.00)	0.00%
FOS Designated Support	\$ -	\$ -	\$ -	
Total FOS Income	\$ 23,220.92	\$ 65,000.00	\$ (41,779.08)	35.72%
Total Designated & FOS income	\$ 29,945.92	\$ 75,000.00	\$ (45,054.08)	39.93%

Orthodox Church in America
 Detailed Actual versus Budget
 (Accrual Basis)
 For the period January 1, 2008 through December 31, 2008

	Actuals 2008	Annual Budget	Jan - Dec	Variance to Budget % of Budget
Total Operating Income	\$ 2,601,538.21	\$ 2,722,000.00	\$ (120,461.79)	95.57%
Administrative Expenditures				
Executive Offices				
Salaries 5 Full-time	\$ 423,050.31	\$ 461,000.00	\$ (37,949.69)	91.77%
Travel & lodgings	\$ -	\$ 20,000.00	\$ (20,000.00)	0.00%
Total Executive Offices	\$ 423,050.31	\$ 481,000.00	\$ (57,949.69)	87.95%
Administrative Offices				
Salaries 4 full-time	\$ 108,339.52	\$ 175,000.00	\$ (66,660.48)	61.91%
Payroll taxes	\$ 21,861.09	\$ -	\$ 21,861.09	
Health Insurance	\$ 129,981.20	\$ -	\$ 129,981.20	
Life Insurance	\$ 3,430.85	\$ -	\$ 3,430.85	
Workers Comp.	\$ (1,062.46)	\$ -	\$ (1,062.46)	
Pension	\$ 83,039.00	\$ -	\$ 83,039.00	
Printing & mailings	\$ 31,897.06	\$ 10,000.00	\$ 21,897.06	
Office expenses	\$ 26,633.09	\$ 6,000.00	\$ 20,633.09	318.97%
Service contracts/leases	\$ 17,191.05	\$ 25,000.00	\$ (7,808.95)	443.88%
Office equipment	\$ -	\$ 5,000.00	\$ (5,000.00)	68.76%
Repairs and maintenance	\$ 2,200.00	\$ -	\$ 2,200.00	0.00%
Computer services/equipment	\$ 48,720.72	\$ 10,000.00	\$ 38,720.72	487.21%
Telephone	\$ 50,047.66	\$ 36,000.00	\$ 14,047.66	139.02%
Directors' Liability insurance	\$ 6,807.08	\$ 4,000.00	\$ 2,807.08	170.18%
Legal expenses	\$ 220,016.72	\$ 25,000.00	\$ 195,016.72	880.07%
Accountant fees	\$ 116,504.00	\$ 15,000.00	\$ 101,504.00	776.69%
Bank fees & credit card charge fees	\$ 4,294.50	\$ 4,000.00	\$ 294.50	107.36%
Internet & Networking	\$ 1,931.63	\$ -	\$ 1,931.63	
Meetings & receptions	\$ 1,056.31	\$ 4,000.00	\$ (2,943.69)	26.41%
Administrative travel & lodgings	\$ 39,120.25	\$ 5,000.00	\$ 34,120.25	782.41%
Staff development	\$ 358.35	\$ -	\$ 358.35	
Auto	\$ (5,466.40)	\$ -	\$ (5,466.40)	
Outside contractors	\$ 131,850.02	\$ -	\$ 131,850.02	
Utilities	\$ 306.43	\$ -	\$ 306.43	
Transition Hiring funds	\$ 11,500.00	\$ 5,000.00	\$ (5,000.00)	0.00%
Relocation Funds	\$ 7,437.78	\$ 10,000.00	\$ 1,500.00	115.00%
Misc.	\$ 11,400.00	\$ -	\$ 11,400.00	99.13%
Special retirement	\$ 1,069,395.45	\$ 11,500.00	\$ (100.00)	305.11%
Total Administrative Offices	\$ 1,069,395.45	\$ 350,500.00	\$ 718,895.45	

This also includes salaries paid to Metropolitan Herman and Jonah. Also some salaries such as Communications are allocated across depts.

Orthodox Church in America
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 (Accrual Basis)
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	Actuals 2008	Annual Budget	Jan - Dec	Variance to Budget % of Budget
Interest on Loan				
Interest on loans	\$ 83,943.85	\$ 89,944.00	\$ (6,000.15)	93.33%
Total Interest Paid Out	\$ 83,943.85	\$ 89,944.00	\$ (6,000.15)	93.33%
HR & Benefits				
Salaries	\$ -	\$ -		
Pension	\$ -	\$ 367,775.00		
Social security	\$ -	\$ -		
Workmans comp.	\$ -	\$ 10,000.00		
Hospitalization	\$ -	\$ -		
Life insurance	\$ -	\$ 10,000.00		
Unemployment insurance	\$ -	\$ 10,000.00		
Total Office of Benefits Programs	\$ -	\$ 397,775.00		
Property Support & St. Sergius Chapel				
Salaries - Housekeeper	\$ 48,294.53	\$ 45,000.00	\$ 3,294.53	107.32%
Payroll taxes	\$ 3,920.57	\$ -	\$ 3,920.57	
Health insurance	\$ 11,928.00	\$ -	\$ 11,928.00	
Life insurance	\$ 120.54	\$ -	\$ 120.54	
Workers Compensation	\$ 46.80	\$ -	\$ 46.80	
Pension	\$ 3,686.06	\$ -	\$ 3,686.06	
Insurance (property, liability)	\$ 19,805.40	\$ 30,000.00	\$ (10,194.60)	66.02%
Electricity	\$ 15,762.89	\$ 18,000.00	\$ (2,237.11)	87.57%
Cable	\$ 229.70	\$ -	\$ 229.70	
Heating oil	\$ 17,169.58	\$ 25,000.00	\$ (7,830.42)	68.68%
Water	\$ 203.80	\$ 1,000.00	\$ (796.20)	20.38%
Gas	\$ 1,000.08	\$ -	\$ 1,000.08	
Furniture & Equipment (expense)	\$ -	\$ 3,000.00	\$ (3,000.00)	0.00%
Taxes	\$ -	\$ 28,000.00	\$ (28,000.00)	0.00%
Repairs & maintenance	\$ 1,869.14	\$ 8,000.00	\$ (6,130.86)	23.36%
Supplies & service	\$ 757.82	\$ 10,000.00	\$ (9,242.18)	7.58%
Grounds keeping	\$ 24,590.00	\$ 30,000.00	\$ (5,410.00)	81.97%
Exterminator	\$ 395.00	\$ -	\$ 395.00	
Trash removal	\$ 1,898.52	\$ -	\$ 1,898.52	
Equipment rental and maintenance	\$ 290.35	\$ -	\$ 290.35	
Janitorial services	\$ 1,553.53	\$ -	\$ 1,553.53	
Facilities - other	\$ 452.94	\$ -	\$ 452.94	
Outside contractors	\$ 1,519.62	\$ -	\$ 1,519.62	
Office expenses (food, misc. supplies)	\$ 3,261.60	\$ -	\$ 3,261.60	
Automobile	\$ 5,700.57	\$ 12,000.00	\$ (6,299.43)	47.50%

The budget for 2008 summarized all of the benefits. In order to add more specificity I have broken out the amounts within each department on a separate report.

A portion of the health insurance and pension amounts here were for assistants to the Metropolitan

Amount was overpaid in 2007 resulting in a credit for 2008

Orthodox Church in America
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	Actuals 2008	Annual Budget	Jan - Dec	Variance to Budget % of Budget
Metropolitan's quarters	\$ -	\$ 1,000.00	\$ (1,000.00)	0.00%
Misc.	\$ 182.00	\$ -	\$ 182.00	
St. Sergius chapel	\$ 4,601.08	\$ 5,000.00	\$ (398.92)	92.02%
Depreciation & amortization (non-cash)	\$ 45,920.00	\$ -	\$ 45,920.00	
Total Property Support	\$ 215,160.12	\$ 216,000.00		
Capital Additions				
Building Improvements				
Computer software/hardware				
Total Capital expenditures	\$ -	\$ -	\$ -	
Residence Support				
Salaries 2 part time	\$ 22,462.85	\$ 25,000.00	\$ (2,537.15)	89.85%
Total Residence Support	\$ 22,462.85	\$ 25,000.00	\$ (2,537.15)	89.85%
Holy Synod				
Salaries	\$ 12,514.75	\$ -	\$ 12,514.75	
Payroll taxes	\$ 65.40	\$ -	\$ 65.40	
Health insurance	\$ 9,696.00	\$ -	\$ 9,696.00	
Workers compensation	\$ 135.00	\$ -	\$ 135.00	
Pension	\$ 99.00	\$ -	\$ 99.00	
Stipends - Bishops	\$ 10,637.00	\$ 25,000.00	\$ (14,363.00)	42.55%
Consultation work to Holy Synod	\$ 3,150.00	\$ 5,000.00	\$ (1,850.00)	63.00%
Travel, lodging & meeting expenses	\$ 90,941.35	\$ 40,000.00	\$ 50,941.35	227.35%
Lesser Synod travel, lodging & meetings	\$ 6,747.97	\$ 3,000.00	\$ 3,747.97	224.93%
Food	\$ 1,624.03	\$ -	\$ 1,624.03	
Liturgical items for new Metropolitan	\$ 17,757.79	\$ -	\$ 17,757.79	
Postage	\$ 2,792.12	\$ -	\$ 2,792.12	
Printing and copying	\$ 3,491.13	\$ -	\$ 3,491.13	
Supplies	\$ 2,640.00	\$ -	\$ 2,640.00	
Computers	\$ 1,107.00	\$ -	\$ 1,107.00	
Special Projects	\$ -	\$ 10,000.00	\$ (10,000.00)	
Misc.	\$ 256.53	\$ -	\$ 256.53	
Total Holy Synod	\$ 163,655.07	\$ 83,000.00	\$ 80,655.07	197.17%
Metropolitan Council				
Audit Committee:				
Meeting & travel expense	\$ 4,698.32	\$ -	\$ 4,698.32	
Total Audit Committee	\$ 4,698.32	\$ -	\$ 4,698.32	

Metropolitan's
 salary was included
 in Executive
 (above)

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	<u>Actuals</u> <u>2008</u>	<u>Annual</u> <u>Budget</u>	<u>Jan - Dec</u>	<u>Variance to Budget</u> <u>% of Budget</u>
Reorganization task force	\$ -	\$ 4,000.00		
<u>Metropolitan Council</u>				
Food	\$ 103.56	\$ -	\$ 103.56	
Meeting & travel expense	\$ 39,198.69	\$ 40,000.00	\$ (801.31)	
Telephone	\$ 51.21	\$ -	\$ 51.21	
Equipment leasing	\$ 267.15	\$ -	\$ 267.15	
Other	\$ 612.00	\$ -	\$ 612.00	
Total Metropolitan Council	\$ 40,232.61	\$ 40,000.00	\$ 232.61	100.58%
<u>Special Investigation committee:</u>				
Other services	\$ 83.16	\$ -	\$ 83.16	
Travel and meetings	\$ 29,264.65	\$ -	\$ 29,264.65	
Telephone	\$ 29.51	\$ -	\$ 29.51	
Total Special Investigation Committee	\$ 29,377.32	\$ 20,000.00	\$ 9,377.32	146.89%
Total Metropolitan Council	\$ 74,308.25	\$ 64,000.00	\$ 10,308.25	116.11%
<u>Metropolitan Jonah's Enthronement</u>				
Food	\$ 8,909.66	\$ -	\$ 8,909.66	
Printing and copying	\$ 292.76	\$ -	\$ 292.76	
Utilities	\$ 33.98	\$ -	\$ 33.98	
Travel and meetings	\$ 35,710.66	\$ -	\$ 35,710.66	
Total Metropolitan Jonah Enthronement	\$ 44,947.06	\$ -	\$ 44,947.06	
<u>Department of Communications</u>				
<u>Public Relations</u>				
Salaries	\$ 79,497.46	\$ 40,600.00	\$ 38,897.46	195.81%
Payroll taxes	\$ 1,339.70	\$ -	\$ 1,339.70	
Health insurance	\$ 11,416.80	\$ -	\$ 11,416.80	
Life insurance	\$ 196.59	\$ -	\$ 196.59	
Workers Comp.	\$ 22.50	\$ -	\$ 22.50	
Pension expense	\$ 5,995.14	\$ -	\$ 5,995.14	
Travel, lodging & meeting exp.	\$ -	\$ 3,000.00	\$ (3,000.00)	0.00%
Telephone	\$ 1,172.05	\$ -	\$ 1,172.05	
Repairs	\$ 295.46	\$ -	\$ 295.46	
Office supplies & expenses	\$ -	\$ 5,000.00	\$ (5,000.00)	0.00%
Postage	\$ -	\$ -	\$ -	

Paid to Sahn,
Ward, and Baker
re: Kondratick

Orthodox Church in America
 Detailed Actual versus Budget
 (Accrual Basis)
 For the period January 1, 2008 through December 31, 2008

	Actuals 2008	Annual Budget	Jan - Dec	Variance to Budget % of Budget
Outside contractors - Sourcebook	\$ 8,050.00	\$ 20,000.00	\$ 8,050.00	157.75%
Website	\$ 31,550.00	\$ -	\$ 11,550.00	
Auto	\$ 828.00	\$ -	\$ 828.00	
Insurance	\$ 132.28	\$ -	\$ 132.28	
Gas	\$ 33.98	\$ -	\$ 33.98	
Networking	\$ 1,358.75	\$ -	\$ 1,358.75	
Misc.	\$ 101.44	\$ -	\$ 101.44	
Total Public Relations	\$ 141,990.15	\$ 68,600.00	\$ 73,390.15	206.98%
Orthodox Church Newspaper				
Salaries 2 part time	\$ 50,115.48	\$ 55,000.00	\$ (4,884.52)	91.12%
Payroll taxes	\$ 942.26	\$ -	\$ 942.26	
Health insurance	\$ 515.00	\$ -	\$ 515.00	
Workers comp.	\$ 22.50	\$ -	\$ 22.50	
Pension	\$ 2,918.14	\$ -	\$ 2,918.14	
Postage	\$ 13,893.80	\$ 40,000.00	\$ (26,106.20)	34.73%
Addresses & printing	\$ 102,062.40	\$ 70,000.00	\$ 32,062.40	145.80%
Office supplies	\$ 689.04	\$ 1,000.00	\$ (310.96)	68.90%
News services	\$ -	\$ 3,000.00	\$ (3,000.00)	0.00%
Misc.	\$ 717.50	\$ 3,000.00	\$ (2,282.50)	23.92%
Total Orthodox Church Newspaper	\$ 171,876.12	\$ 172,000.00	\$ (123.88)	99.93%
Church Yearbook/Sourcebook				
Printing	\$ -	\$ -	\$ -	
Preparation	\$ -	\$ -	\$ -	
Distribution	\$ -	\$ -	\$ -	
Total Church Yearbook/Sourcebook	\$ -	\$ -	\$ -	
Church Calendar				
Printing	\$ -	\$ 6,000.00	\$ (6,000.00)	
Preparation	\$ -	\$ -	\$ -	
Distribution	\$ -	\$ 4,000.00	\$ (4,000.00)	
Total Church Calendar	\$ -	\$ 10,000.00	\$ (10,000.00)	
Total Department of Communications	\$ 313,866.27	\$ 250,600.00	\$ 63,266.27	125.25%
Dept. of External Affairs & Interchurch Relations				
<u>External Affairs:</u>				
Salaries	\$ 34,265.04	\$ 32,000.00	\$ 2,265.04	107.08%
Payroll taxes	\$ 614.31	\$ -	\$ 614.31	
Pension	\$ 2,541.50	\$ -	\$ 2,541.50	
Travel (Inter-Orthodox Affairs)	\$ 15,803.11	\$ 15,000.00	\$ 803.11	105.35%
Travel ecumenical affairs	\$ -	\$ 5,000.00	\$ (5,000.00)	0.00%

These costs were included in communications

Orthodox Church in America
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	Actuals 2008	Annual Budget	Jan - Dec	Variance to Budget % of Budget
Travel government	\$ -	\$ 2,000.00	\$ (2,000.00)	0.00%
SCOPA expenses	\$ -	\$ 4,000.00	\$ (4,000.00)	0.00%
Office expenses	\$ 3,170.99	\$ 6,000.00	\$ (2,829.01)	52.85%
Meeting & receptions	\$ -	\$ 2,000.00	\$ (2,000.00)	0.00%
Allocations	\$ 9,500.00	\$ 7,000.00	\$ 2,500.00	135.71%
Special delegations	\$ -	\$ 4,000.00	\$ (4,000.00)	0.00%
Total External Affairs	\$ 65,894.95	\$ 77,000.00	\$ (11,105.05)	85.58%
St. Catherine Representation Church:				
Salaries	\$ 27,612.24	\$ -	\$ 27,612.24	
Health insurance	\$ 8,842.00	\$ -	\$ 8,842.00	
Life insurance	\$ 48.26	\$ -	\$ 48.26	
Workers Compensation	\$ 22.50	\$ -	\$ 22.50	
Payroll taxes	\$ 476.96	\$ -	\$ 476.96	
Pension	\$ 1,539.00	\$ -	\$ 1,539.00	
Other	\$ 2,568.10	\$ -	\$ 2,568.10	
Total St. Catherine	\$ 41,109.06	\$ 26,000.00	\$ 15,109.06	158.11%
Total External Affairs & Interchurch Relations	\$ 107,004.01	\$ 103,000.00	\$ 4,004.01	103.89%
All-American Council				
Preconciliar Commission expenses	\$ 43,455.74	\$ 50,000.00	\$ (6,544.26)	86.91%
Total All-American Council - Preconciliar Commission	\$ 43,455.74	\$ 50,000.00		
Standing Commissions				
Orthodox Christian Publication Center	\$ 12,000.00	\$ -	\$ 12,000.00	
Canons & Statutes Commission	\$ 5,500.00	\$ -	\$ 5,500.00	
Medical Ethics Commission	\$ 6,904.83	\$ -	\$ 6,904.83	
Total Standing Commissions	\$ 24,404.83	\$ -	\$ 24,404.83	
Debt Reduction				
Debt reduction	\$ -	\$ -	\$ -	
Total Debt Reduction	\$ -	\$ -	\$ -	
Director of Development and FOS				
Stipend 1 full-time	\$ -	\$ -	\$ -	
Health ins.	\$ 2,378.00	\$ -	\$ 2,378.00	
Pension	\$ 256.50	\$ -	\$ 256.50	
Travel, lodging & meeting expense	\$ -	\$ 4,000.00	\$ (4,000.00)	
Printing & mailings	\$ -	\$ 6,000.00	\$ (6,000.00)	

Orthodox Church in America
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Development/Office expense	\$ -	\$ 2,000.00	\$ (2,000.00)	21.95%
Total Development/Fund Raising	\$ 2,634.50	\$ 12,000.00	\$ (9,365.50)	
Department of Christian Education				
Stipends 1 part time	\$ 18,000.00	\$ 12,000.00	\$ 6,000.00	150.00%
Travel, lodging & meeting expense	\$ 1,408.55	\$ 3,000.00	\$ (1,591.45)	46.95%
Printing & mailing	\$ -	\$ 1,000.00	\$ (1,000.00)	0.00%
Office expenses	\$ 276.50	\$ -	\$ 276.50	
Curriculum & teaching development	\$ 3,578.20	\$ 8,000.00	\$ (4,421.80)	44.73%
Workshops, consulting & resources	\$ 2,600.00	\$ 5,000.00	\$ (2,400.00)	52.00%
Total Department of Christian Education	\$ 25,863.25	\$ 29,000.00	\$ (3,136.75)	89.18%
Dept. of Youth/Young Adult & Campus Ministries				
Salaries 1 part time	\$ 9,000.00	\$ 9,000.00	\$ -	100.00%
Travel, lodgings & meeting exp.	\$ 480.25	\$ 1,000.00	\$ (519.75)	48.03%
Mailing/publications	\$ -	\$ 1,000.00	\$ (1,000.00)	0.00%
Office expenses/project development	\$ -	\$ 1,000.00	\$ (1,000.00)	0.00%
Misc.	\$ -	\$ -	\$ -	
Total Youth/Young Adult & Campus Ministries	\$ 9,480.25	\$ 12,000.00	\$ (2,519.75)	79.00%
Dept. of Christian Witness & Humanitarian Aid				
Travel & lodging	\$ 1,832.46	\$ -	\$ 1,832.46	
Meeting expense	\$ 562.40	\$ 1,000.00	\$ (437.60)	56.24%
Project development	\$ -	\$ -	\$ -	
Resource handbook	\$ -	\$ 6,000.00	\$ (6,000.00)	0.00%
Parish ministries conference	\$ -	\$ -	\$ -	
Stipends	\$ 6,000.00	\$ 6,000.00	\$ -	100.00%
Total Dept. of Christian Witness & Humanitarian Aid	\$ 8,394.86	\$ 13,000.00	\$ (4,605.14)	64.58%
Department of Evangelization				
Stipends 1 part time	\$ 5,400.00	\$ 7,200.00	\$ (1,800.00)	75.00%
Travel to planting grant sites	\$ -	\$ 1,000.00	\$ (1,000.00)	0.00%
OCMC representation	\$ -	\$ -	\$ -	
Admin. Comm. Meeting expense	\$ -	\$ 1,200.00	\$ (1,200.00)	0.00%
Annual Evangelism conference	\$ 593.50	\$ 10,000.00	\$ (9,406.50)	5.94%
Printing/mailling & Development	\$ 5,413.00	\$ 2,000.00	\$ 3,413.00	270.65%
Projects: Demographics, language	\$ -	\$ 1,000.00	\$ (1,000.00)	0.00%

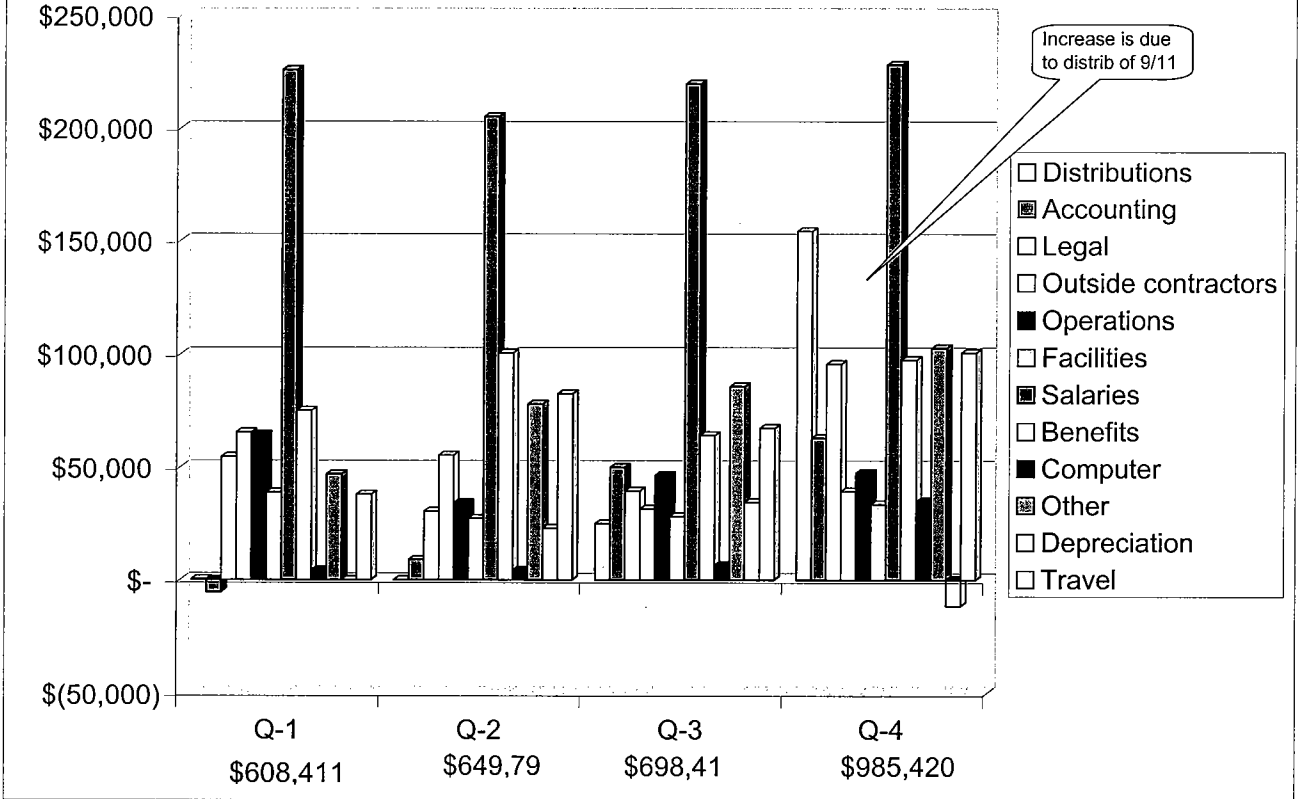
Orthodox Church in America
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	Actuals 2008	Annual Budget	Variance to Budget		% of Budget
			Jan - Dec		
Telephone & office expense	\$ 471.26	\$ 500.00	\$ (28.74)		94.25%
Seminary teaching development	\$ -	\$ 1,000.00	\$ (1,000.00)		0.00%
Misc.	\$ 750.00	\$ 500.00	\$ 250.00		150.00%
Total Dept of Evangelization	\$ 12,627.76	\$ 24,400.00	\$ (11,772.24)		51.75%
<u>Dept. of Pastoral Life & Ministry</u>					
Salaries 1 part time	\$ 3,000.00	\$ 3,600.00	\$ (600.00)		83.33%
Seminarian Internship Program	\$ -	\$ 20,000.00	\$ (20,000.00)		0.00%
Travel, lodging & meeting exp.	\$ 1,388.24	\$ 1,000.00	\$ 388.24		138.82%
Printing & mailings	\$ -	\$ 2,000.00	\$ (2,000.00)		0.00%
Office expenses	\$ -	\$ 500.00	\$ (500.00)		0.00%
Project development	\$ 188.70	\$ 500.00	\$ (311.30)		37.74%
Pastoral ministries Conference	\$ -	\$ -	\$ -		
Total Dept. of Pastoral Life & Ministry	\$ 4,576.94	\$ 27,600.00	\$ (23,023.06)		16.58%
Total Committee on Late Vocations	\$ -	\$ -	\$ -		
<u>Department of Chaplaincies</u>					
Travel	\$ 564.50	\$ 1,000.00	\$ (435.50)		56.45%
Dues	\$ 1,700.00	\$ 1,800.00	\$ (100.00)		94.44%
Rec	\$ -	\$ 500.00	\$ (500.00)		0.00%
PR and mail	\$ -	\$ 500.00	\$ (500.00)		0.00%
Project Development	\$ -	\$ 500.00	\$ (500.00)		0.00%
Institutional Chaplains	\$ -	\$ 2,000.00	\$ (2,000.00)		0.00%
Misc.	\$ -	\$ -	\$ -		
Total Dept. of Chaplaincies	\$ 2,264.50	\$ 6,300.00	\$ (4,035.50)		35.94%
<u>Dept. of Liturgical Music and Translations</u>					
Stipend 1 part time	\$ 3,600.00	\$ 3,600.00	\$ -		100.00%
Travel, lodging & meeting exp.	\$ -	\$ 1,000.00	\$ (1,000.00)		0.00%
Office expenses	\$ 105.56	\$ 500.00	\$ (394.44)		21.11%
Music/Translations projects	\$ 9,020.00	\$ 10,000.00	\$ (980.00)		90.20%
Total Dept. of Liturgical Music/Translations	\$ 12,725.56	\$ 15,100.00	\$ (2,374.44)		84.28%

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Detailed Actual versus Budget
(Accrual Basis)
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	<u>Actuals</u> <u>2008</u>	<u>Annual</u> <u>Budget</u>	<u>Jan - Dec</u>	<u>Variance to Budget</u> <u>% of Budget</u>
<u>Department of History & Archives</u>				
Salaries 1 full-time 1 part-time	\$ 66,818.84	\$ 57,000.00	\$ 9,818.84	117.23%
Payroll taxes	\$ 4,195.86	-	\$ 4,195.86	
Health insurance	\$ 18,648.00	-	\$ 18,648.00	
Life insurance	\$ 296.40	-	\$ 296.40	
Workers comp.	\$ 22.50	-	\$ 22.50	
Pension	\$ 4,963.90	-	\$ 4,963.90	
Telephone	\$ 391.03	-	\$ 391.03	
Insurance	\$ 209.40	-	\$ 209.40	
Travel, lodging & meeting expenses	\$ 47.89	\$ 1,000.00	\$ (952.11)	4.79%
Auto	\$ 414.03	-	\$ 414.03	
Office expenses	\$ 270.37	\$ 200.00	\$ 70.37	135.19%
Outside contractors	\$ 3,885.00	-	\$ 3,885.00	
Printing and copying	\$ 571.00	-	\$ 571.00	
Project development	\$ -	\$ 200.00	\$ (200.00)	0.00%
Equipment	\$ -	\$ 100.00	\$ (100.00)	0.00%
Total Dept. of History & Archives	\$ 100,734.22	\$ 58,500.00	\$ 42,234.22	172.20%
Bibles for Russians				
Special payment - 9/11 Funds	\$ 25,588.75	\$ 25,000.00	\$ 588.75	102.36%
Total Operating Expenses before balance sheet & other items	\$ 2,790,544.40	\$ 2,333,719.00	\$ 456,825.40	119.57%
Net income				
	\$ (189,006.19)	\$ 388,281.00		
Other Cash Budget Items:				
Bibles for Russians				
	\$ 40,172.00	\$ 67,500.00		
Debt Reduction				
	\$ 87,654.15	\$ 87,656.00	\$ (1.85)	100.00%
Capital Additions				
Building Improvements	\$ 5,168.50	\$ 40,000.00	\$ (34,831.50)	12.92%
Computer software/hardware	\$ 3,000.00	\$ 15,000.00	\$ (12,000.00)	20.00%
Total Capital Additions	\$ 8,168.50	\$ 55,000.00	\$ (46,831.50)	14.85%

Orthodox Church in America 2008 Expenses by Qtr



	Q-1	Q-2	Q-3	Q-4	Var - Q-3 to Q-4
Distributions	\$ 300	\$ -	\$ 25,000	\$ 154,194	\$ 129,194.02
Accounting	\$ (5,496)	\$ 9,000	\$ 50,000	\$ 63,000	\$ 13,000.00
Legal	\$ 54,602	\$ 30,326	\$ 39,496	\$ 95,592	\$ 56,095.99
Outside contractors	\$ 65,541	\$ 55,292	\$ 31,486	\$ 39,298	\$ 7,811.86
Operations	\$ 64,527	\$ 34,179	\$ 46,383	\$ 47,510	\$ 1,126.44
Facilities	\$ 38,836	\$ 27,255	\$ 28,193	\$ 33,582	\$ 5,388.47
Salaries	\$ 225,860	\$ 205,274	\$ 219,708	\$ 228,146	\$ 8,438.03
Benefits	\$ 75,093	\$ 100,593	\$ 64,099	\$ 97,371	\$ 33,272.17
Computer	\$ 4,269	\$ 4,288	\$ 6,505	\$ 34,884	\$ 28,379.63
Travel	\$ 37,916	\$ 82,597	\$ 67,319	\$ 100,657	\$ 33,338.55
Other	\$ 46,964	\$ 78,034	\$ 85,787	\$ 102,665	\$ 16,878.44
Depreciation	\$ -	\$ 22,960	\$ 34,440	\$ (11,480)	\$ (45,920.00)
Total	\$ 608,411	\$ 649,797	\$ 698,416	\$ 985,420	\$ 157,809.58

Orthodox Church in America
 Operating Expenses for the year 2008
 By quarter

	Q-1	Q-2	Q-3	Q-4	Year
Distributions	\$ 300.00	\$ -	\$ 25,000.00	\$ 154,194.02	\$ 179,494.02
Business exp.	(12,420)	978	(598)	11,513	(527)
Office exp	2,165	4,807	4,463	33,468	44,904
Accounting	(5,496)	9,000	50,000	63,000	116,504
Legal	54,602	30,326	39,496	95,592	220,017
Outside contractors	65,541	55,292	31,486	39,298	191,617
Moving	0	0	11,500	0	11,500
Program exp	8,722	5,910	172	219	15,022
Facility exp	34,013	19,487	19,003	25,915	98,418
Facility equip	4,823	7,769	9,190	7,666	29,447
Repairs	2,708	820	542	295	4,365
Operations	64,527	34,179	46,383	47,510	192,599
Equip leasing	4,494	5,553	6,349	795	17,191
Other expenses	0	288	0	1,702	1,990
Salaries	225,860	205,274	219,708	228,146	878,987
Payroll taxes	10,510	7,443	8,833	6,723	33,510
Health ins	51,600	62,167	31,970	47,668	193,405
Life ins	3,335	1,051	0	537	4,923
Workers comp	(8,211)	2,620	2,871	1,975	(746)
Stipends	13,837	33,200	22,152	23,600	92,789
Computer	4,269	4,288	6,505	34,884	49,947
Pension	17,858	27,312	20,425	40,468	106,063
Reconciliations	1	0	0	0	1
Utilities	13,431	5,501	7,354	8,463	34,750
Telephone	13,028	11,994	10,136	14,927	50,085
Network/Computing	394	822	1,494	2,000	4,709
Insurance	6,665	6,735	6,336	6,439	26,175
Internal services	591	0	0	0	591
Travel	37,916	82,597	67,319	100,657	288,488
Staff training	70	0	0	0	70
Auto	(8,028)	1,992	4,440	4,140	2,544
Other	1,307	(567)	11,447	(4,896)	7,290
Depreciation	0	20,768	31,152	(10,384)	41,536
Amortization	0	2,192	3,288	(1,096)	4,384
Total	\$ 608,411	\$ 649,797	\$ 698,416	\$ 985,420	\$ 2,942,044

Orthodox Church in America
Detailed Actual versus Budget
(Accrual Basis)
Salaries and Benefits
For the period January 1, 2008 through December 31, 2008

	Actuals 2008	Annual Budget	Variance \$	%
Executive Offices				
Salaries 5 Full-time	\$ 423,050.31	\$ 461,000.00	\$ (37,949.69)	91.77%
Administrative Offices				
Salaries 4 full-time	\$ 108,339.52	\$ 175,000.00	\$ (66,660.48)	61.91%
Payroll taxes	\$ 21,861.09		\$ 21,861.09	
Health Insurance	\$ 129,981.20		\$ 129,981.20	
Life insurance	\$ 3,430.85		\$ 3,430.85	
Workers Comp.	\$ (1,062.46)		\$ (1,062.46)	
Pension	\$ 83,039.00		\$ 83,039.00	
HR & Benefits				
Pension		\$ 367,775.00	\$ (367,775.00)	
Social security		\$ -	\$ -	
Workmans comp.		\$ 10,000.00	\$ (10,000.00)	
Hospitalization		\$ -	\$ -	
Life insurance		\$ 10,000.00	\$ (10,000.00)	
Unemployment insurance		\$ 10,000.00	\$ (10,000.00)	
Property Support & St. Sergius Chapel				
Salaries - Housekeeper	\$ 48,294.53	\$ 45,000.00	\$ 3,294.53	107.32%
Payroll taxes	\$ 3,920.57	\$ -	\$ 3,920.57	
Health insurance	\$ 11,928.00	\$ -	\$ 11,928.00	
Life insurance	\$ 120.54	\$ -	\$ 120.54	
Workers Compensation	\$ 46.80	\$ -	\$ 46.80	
Pension	\$ 3,686.06	\$ -	\$ 3,686.06	
			\$ -	
			\$ -	
Residence Support				
Salaries 2 part time	\$ 22,462.85	\$ 25,000.00	\$ (2,537.15)	89.85%
Holy Synod				
Salaries	\$ -	\$ -	\$ -	
Payroll taxes	\$ 65.40	\$ -	\$ 65.40	
Health insurance	\$ 9,696.00	\$ -	\$ 9,696.00	
Workers compensation	\$ 135.00	\$ -	\$ 135.00	
Pension	\$ 99.00	\$ -	\$ 99.00	
Department of Communications				
Salaries	\$ 79,497.46	\$ 40,600.00	\$ 38,897.46	195.81%
Payroll taxes	\$ 1,339.70		\$ 1,339.70	
Health insurance	\$ 11,416.80		\$ 11,416.80	
Life insurance	\$ 196.59		\$ 196.59	
Workers Comp.	\$ 22.50		\$ 22.50	
Pension expense	\$ 5,995.14		\$ 5,995.14	
Orthodox Church Newspaper				
Salaries 2 part time	\$ 50,115.48	\$ 55,000.00	\$ (4,884.52)	91.12%
Payroll taxes	\$ 942.26	\$ -	\$ 942.26	
Health insurance	\$ 515.00	\$ -	\$ 515.00	
Workers comp.	\$ 22.50	\$ -	\$ 22.50	
Pension	\$ 2,918.14	\$ -	\$ 2,918.14	

Orthodox Church in America
Detailed Actual versus Budget
(Accrual Basis)
Salaries and Benefits
For the period January 1, 2008 through December 31, 2008

	<u>Actuals 2008</u>	<u>Annual Budget</u>	<u>Variance</u>	
			\$	%
Dept. of External Affairs & Interchurch Relations				
<u>External Affairs:</u>				
Salaries	\$ 34,265.04	\$ 32,000.00	\$ 2,265.04	107.08%
Payroll taxes	\$ 614.31	\$ -	\$ 614.31	
Pension	\$ 2,541.50	\$ -	\$ 2,541.50	
<u>St. Catherine Representation Church:</u>				
Salaries	\$ 27,612.24	\$ -	\$ 27,612.24	
Health insurance	\$ 8,842.00	\$ -	\$ 8,842.00	
Life insurance	\$ 48.26	\$ -	\$ 48.26	
Workers Compensation	\$ 22.50	\$ -	\$ 22.50	
Payroll taxes	\$ 476.96	\$ -	\$ 476.96	
Pension	\$ 1,539.00	\$ -	\$ 1,539.00	
Director of Development and FOS				
Stipend 1 full-time	\$ -	\$ -	\$ -	
Health ins.	\$ 2,378.00	\$ -	\$ 2,378.00	
Pension	\$ 256.50	\$ -	\$ 256.50	
Department of History & Archives				
Salaries 1 full-time 1 part-time	\$ 66,818.84	\$ 57,000.00	\$ 9,818.84	117.23%
Payroll taxes	\$ 4,195.86	\$ -	\$ 4,195.86	
Health insurance	\$ 18,648.00	\$ -	\$ 18,648.00	
Life insurance	\$ 296.40	\$ -	\$ 296.40	
Workers comp.	\$ 22.50	\$ -	\$ 22.50	
Pension	\$ 4,963.90	\$ -	\$ 4,963.90	
Total	<u>\$ 1,195,617.64</u>	<u>\$ 1,288,375.00</u>	<u>\$ (92,757.36)</u>	<u>92.80%</u>
SUMMARY				
Salaries	\$ 860,456.27	\$ 890,600.00	\$ (30,143.73)	96.62%
Payroll taxes	\$ 33,416.15	\$ -	\$ 33,416.15	
Health insurance	\$ 193,405.00	\$ -	\$ 193,405.00	
Life insurance	\$ 4,092.64	\$ 10,000.00	\$ (5,907.36)	40.93%
Workers comp.	\$ (790.66)	\$ 10,000.00	\$ (10,790.66)	-7.91%
Pension	\$ 105,038.24	\$ 367,775.00	\$ (262,736.76)	28.56%
Unemployment insurance	\$ -	\$ 10,000.00	\$ (10,000.00)	0.00%
Total	<u>\$ 1,195,617.64</u>	<u>\$ 1,288,375.00</u>	<u>\$ (92,757.36)</u>	<u>92.80%</u>

Orthodox Church in America
 Balance Sheet
 As of December 31, 2007 and December 31, 2008

	Dec. 31, 2007	Dec. 31, 2008
Assets		
Cash and Cash Equivalents	\$ 679,696	\$ 341,778
Accounts Receivable	19,474	0
Assessments Receivable	228,953	0
Notes Receivable	37,369	28,320
Prepaid Expenses	28,016	31,446
Inventory	23,708	23,708
Investments	2,784,831	1,792,069
Fixed Assets	416,637	378,886
Total Assets	\$ 4,218,683	\$ 2,596,207
 Liabilities		
Accounts Payable & Accrued Expenses	\$ 212,499	\$ 157,432
Loans Payable	1,120,267	997,323
Deferred compensation	59,798	0
Deferred revenue	6,360	0
Annuity and Unitrust Agreements	812,722	812,722
Total Liabilities	\$ 2,211,647	\$ 1,967,477
 Net Assets		
Unrestricted net assets	(274,286)	(614,633)
Temporarily Restricted Net Assets	126,506	(568,817)
Permanently Restricted Net Assets	2,154,816	1,812,180
Total Net Assets	2,007,036	628,730
Total Liabilities and Net Assets	\$ 4,218,683	\$ 2,596,207

ORTHODOX CHURCH IN AMERICA
 DETAILED BALANCE SHEET
 December 31, 2007 and December 31, 2008

	Dec 31, 2007	Dec 31, 2008
ASSETS		
Current Assets		
Checking/Savings		
Unrestricted		
Commerce Checking- Operating	\$ 126,931.05	\$ 2,656.55
Commerce Bank- Payroll	7,541.71	12,470.70
Astoria Bank- St.Sergius Chapel	2,403.44	4,283.16
Honesdale Bank Checking	15,700.71	15,700.71
Keybank OCPC	14,995.61	14,995.61
Royal Bank of Canada Checking	7.18	7.18
Petty Cash- Chancery Office	2,000.00	1,158.58
	169,579.70	51,272.49
Temporarily Restricted		
Commerce Bank- 15th All American Council	0.00	1,637.92
Commerce Bank - Restricted	85,574.61	31,678.78
Commerce Bank- Money Market	72,904.79	39,275.45
Honesdale Bank Money Market	351,637.03	217,913.69
	510,116.43	290,505.84
Total Checking/Savings	679,696.13	341,778.33
Accounts Receivable		
Assessments Receivable		
Albanian	3,600.00	0.00
Eastern PA		0.00
Western PA	21,122.50	0.00
Midwest	202,230.00	0.00
New England	0.00	0.00
Romanian	2,000.00	0.00
South	0.00	0.00
Total Assessments Receivable	228,952.50	0.00
Pledges Receivable	19,474.29	0.00
All American Council	0.00	0.00
Total Accounts Receivable	19,474.29	0.00
Other Current Assets		
OCPC Stock Inventory	23,707.79	23,707.79
Due from OCA Pension Dept	3,611.36	7,267.17
Notes Receivable	37,369.13	28,320.12
Prepaid Expense	5,168.50	0.00
A/R Employee Assistance Program	19,236.00	24,178.92
Other	0.00	0.00
Total Other Current Assets	89,092.78	83,474.00
Total Current Assets	1,017,215.70	425,252.33
Fixed Assets		
Plant Fund Building & Improve	531,783.27	531,783.27
Plant Fund Furniture & Equip	50,847.18	50,847.18
Plant Fund Auto & Garden Equip	71,874.50	77,043.00
Plant Fund Computer Equip	306,622.20	306,622.20

ORTHODOX CHURCH IN AMERICA
 DETAILED BALANCE SHEET
 December 31, 2007 and December 31, 2008

	Dec 31, 2007	Dec 31, 2008
Plant Fund Software	0.00	3,000.00
Plant Fund Chapel Equip & Furn	25,000.00	25,000.00
Plant Fund Real Estate	-0.14	0.00
Plant Fund Capitalized Closing	87,681.59	87,681.59
Accum Deprec Bld & Improvements	-248,527.07	-261,822.07
Accum Deprec Furn & Equip	-45,346.11	-47,698.11
Accum Deprec Auto & Garden Equi	-71,875.33	-71,875.33
Accum Deprec Computer Equip	-266,192.91	-289,581.91
Accum Deprec Chapel Equip & Fur	-19,750.00	-22,250.00
Accum Deprec Real Estate	-0.33	0.00
Accum Amort Capital Close Cost	-5,480.00	-9,864.00
Total Fixed Assets	416,636.85	378,885.82
 Restricted Investments and Trusts		
Wachovia Metro Deferred Comp. Cash	11,092.13	0.00
Wachovia Metro DC Investments	102,507.32	0.00
Wachovia Metro DC Allow for MV	-904.31	0.00
Total Wachovia Metropolitan Deferred Compensation	112,695.14	0.00
Fellowship of Orthodox Stewards Cash/Cash Equiv	542.66	436.17
FOS Investments	126,255.61	111,422.37
FOS Allowance for F. M. V.	-8,147.86	-44,624.01
Total Wachovia Fellowship of Orthodox Stewards Endowment	118,650.41	67,234.53
A & B York Trust Cash/Cash Equiv	51,661.97	45,460.13
A & B York Investments	519,341.23	349,380.93
A & B Allowance for F. M. V.	67,264.81	-4,324.34
Total Wachovia A & B York Trust	638,268.01	390,516.72
J McGuire trust Cash/Cash Equiv	21,791.02	14,803.40
J McGuire Investment	241,922.33	193,414.29
J McGuire Allow for F. M. V.	19,115.03	8,557.23
Total Wachovia J. McGuire Nimcrut	282,828.38	216,774.92
Kavalenko Nimcrut Cash/Cash Equiv	1,410.90	-283.10
Kavalenko Nimcrut Investments	73,670.96	56,710.77
Kavalenko Nimcrut Allow for M. V.	840.97	-1,488.14
Total Wachovia L. Kavalenko Trust	75,922.83	54,939.53
St. Andrew Cash/Cash Equiv	1,778.41	1,125.22
St. Andrews Investments	160,005.47	118,898.69
St. Andrews Allowance for M. V.	-8,559.46	-19,921.94
Wachovia St. Andrews Endowment	153,224.42	100,101.97
Antonia Rotko Cash/ash Equiv	16,180.06	9,604.30
Antonia Rotko Investments	173,824.40	125,764.03
Antonia Rotko Allow for M.V.	17,745.55	9,106.18
Total Wachovia A Rotko Nimcrut Trust	207,750.01	144,474.51
Wachovia Main Endow Cash/Cash Equiv	75,290.73	28,488.63
Wachovia Main Endow Investments	930,231.70	669,144.95

ORTHODOX CHURCH IN AMERICA
 DETAILED BALANCE SHEET
 December 31, 2007 and December 31, 2008

	Dec 31, 2007	Dec 31, 2008
Wachovia Main Endow Allowance for F.M.V.	82,866.45	13,289.95
Total Wachovia Main Endowment	1,088,388.88	710,923.53
HVIZD Annuity	107,103.10	107,103.10
Wachovia Other Investments	-0.20	0.00
Total Restricted Investments and Trusts	2,784,830.98	1,792,068.81
TOTAL ASSETS	\$ 4,218,683.53	\$ 2,596,206.96
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts payable and accrued Expenses	212,499.41	120,182.00
Pension and other benefits	0.00	13,974.06
Auto loan - Ford Motor Credit	21,360.33	9,444.81
Accrued unitrust distributions	17,857.04	17,857.04
Accrued endowment distributions	5,419.05	5,419.05
Other	99.00	0.00
Current portion of Long term debt	87,666.15	95,257.40
Total Current Liabilities	344,900.98	262,134.36
Long Term Liabilities		
Deferred Compensation and annuities		
Deferred Compensation liability	59,797.92	0.00
Deferred Compensation liability	6,359.71	0.00
Hvizd Annuity liability	98,989.76	98,989.76
Unitrust liability	187,485.19	187,485.19
York trust liability	526,247.14	526,247.14
Total Deferred compensation and annuities	878,879.72	812,722.09
Honesdal National Bank, Long term portion	987,865.82	892,620.42
Total Liabilities	\$ 2,211,646.52	\$ 1,967,476.87
Equity		
Unrestricted Net Assets	\$ (274,285.76)	\$ (274,126.89)
Current Year Activity		(189,006.16)
Total Unrestricted Net Assets	(274,285.76)	(463,133.05)
Temporarily Restricted Net Assets	\$ 126,506.27	\$ 126,506.27
Current Year Activity		-695,323.42
	126,506.27	-568,817.15
Permanently Restricted Net Assets	2,154,816.50	2,154,816.50
Current Year Activity		(494,136.21)
	2,154,816.50	1,660,680.29
Total Equity	2,007,037.01	628,730.09
TOTAL LIABILITIES & EQUITY	\$ 4,218,683.53	\$ 2,596,206.96

Orthodox Church in America
Statement of Activities
(Accrual Basis - Unaudited)
For the period January 1, 2008 through December 31, 2008

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Support and revenue:				
Contributions:				
Fellowship of Orthodox Stewards	\$22,921			\$22,921
Charity		4,917		4,917
Charity - Christmas stocking program		39,127		39,127
Missions		50,703		50,703
Seminary		53,101		53,101
Legacies and bequests	12,160			12,160
General contributions	17,355			17,355
Metropolitan Jonah		5,000		
Other	6,521	-		6,521
	<u>58,957</u>	<u>152,848</u>	<u>-</u>	<u>206,805</u>
Revenue:				
Assessments - Diocesan	2,517,691			2,517,691
15th All-American Council		250,997		250,997
Orthodox Christian Publication Center	4,809			4,809
Newspaper	1,138			1,138
Programs	9,030			9,030
	<u>2,532,668</u>	<u>250,997</u>	<u>-</u>	<u>2,783,664</u>
Total support and revenue before net assets released from restrictions	2,591,625	403,844	-	2,995,469
Net assets released from restrictions:				
15th All-American Council		(255,370)		(255,370)
9/11 fund	151,500		(151,500)	-
Charity		(137,890)		(137,890)
Christmas stocking		(33,200)		(33,200)
Missions		(90,000)		(90,000)
Seminary		(85,300)		(85,300)
Seminary internship		(18,000)		(18,000)
Total net assets release from restrictions	151,500	(619,758)	(151,500)	(619,758)
Total support, revenue and releases	<u>2,743,125</u>	<u>(215,914)</u>	<u>(151,500)</u>	<u>2,375,711</u>
Expenses:				
Program services				
9/11- NYDIS	177,089			
All American Council Preconciliar Committee	43,456			43,456
Canons and statutes	5,500			5,500
Chapel	4,601			4,601
Chaplains	2,265			2,265
Christian Witness	6,113			6,113
Christian Education	25,863			25,863
Communications	141,990			141,990
External affairs	65,895			65,895
Missions and Evangelism	12,628			12,628
History and archives	100,734			100,734
Holy Synod	163,655			163,655
Humanitarian aid	2,282			2,282
Liturgical Music and translations	12,726			12,726
Medical ethics	6,905			6,905
Metropolitan's enthronement	44,947			44,947
Metropolitan Council	40,233			40,233
Metropolitan Council - Special Investigation	29,377			29,377
Metropolitan Council - Audit Committee	4,698			4,698
Orthodox Christian Publications Center	12,000			12,000
Pastoral Life	4,388			4,388
Seminary internship	189			189
St. Catherine representation church	41,109			41,109
The Orthodox Church magazine	171,876			171,876
Youth ministry	9,480			9,480

Orthodox Church in America
Statement of Activities
(Accrual Basis - Unaudited)
For the period January 1, 2008 through December 31, 2008

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Total program services	1,129,998	-	-	952,910
Supporting services:				
General administrative	1,809,412	35,454		1,844,865
Development	2,635			2,635
Total supporting services	<u>1,812,046</u>	<u>35,454</u>	<u>-</u>	<u>1,847,500</u>
Total expenses	<u>2,942,044</u>	<u>35,454</u>	<u>-</u>	<u>2,800,409</u>
Change in net assets from operations	(198,920)	(251,368)	(151,500)	(424,698)
Other changes:				
Net investment income	9,913	14,911	18,745	43,570
Realized and unrealized gains and losses - Investments		(417,867)	(346,961)	(764,829)
Distributions			(14,420)	(14,420)
Distributions - Metropolitan Deferred Comp		(41,000)		(41,000)
Total Other changes	<u>9,913</u>	<u>(443,956)</u>	<u>(342,636)</u>	<u>(776,679)</u>
Change in net assets	<u>\$ (189,006)</u>	<u>\$ (695,323)</u>	<u>\$ (494,136)</u>	<u>\$ (1,378,466)</u>
Beginning net assets	<u>(274,128)</u>	<u>126,506</u>	<u>2,154,817</u>	<u>2,007,195</u>
Ending net assets	<u>\$ (463,134)</u>	<u>\$ (568,817)</u>	<u>\$ 1,660,681</u>	<u>\$ 628,730</u>

Orthodox Church in America
Statement of Cash Flows
For the periods ending
December 31, 2007 and December 31, 2008

	<u>December 31, 2007</u>	<u>December 31, 2008</u>
Cash flows from operating activities:		
Increase/(decrease) in net assets	\$ 379,416	\$ (1,378,307)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	82,043	41,536
Amortization of mortgage costs	4,384	4,384
Gain on sale of real estate	(158,699)	-
Realized and unrealized (gain)/loss on endowment investments	(72,286)	860,007
Net investment income from endowment investment accounts	(24,357)	(18,745)
(Increase)/decrease in:		
Accounts receivable	(15,808)	19,474
Assessments receivable	(199,960)	228,953
Notes receivable	2,180	9,049
Prepaid expenses	(3,168)	(3,430)
Inventory	892	-
Accounts payable and accrued expenses	10,567	(55,067)
Deferred compensation	(85,704)	(66,158)
Annuity and unitrust agreements	(30,638)	-
Net cash provided by/(used by) operating activities	<u>\$ (111,138)</u>	<u>\$ (358,304)</u>
Cash flows from investing activities:		
Purchase of computer equipment and software	\$ (51,113)	\$ (8,169)
Transfer from investment to operating	236,498	151,500
Proceeds from sale of real estate	554,947	
Net cash used by investing activities	<u>\$ 740,332</u>	<u>\$ 143,331</u>
Cash flows from financing activities:		
Repayments of long-term debt	(630,134)	(122,944)
Net cash (used by) financing activities	<u>\$ (630,134)</u>	<u>\$ (122,944)</u>
Net increase/(decrease) in cash	\$ (940)	\$ (337,917)
Cash at beginning of year	<u>\$ 680,637</u>	<u>\$ 679,697</u>
Cash at end of year	<u>\$ 679,697</u>	<u>\$ 341,778</u>
Supplemental disclosure of cash flow information:		
Cash paid for interest expense	<u>\$ 110,789</u>	<u>\$ 83,944</u>

Orthodox Church in America
 Schedule of Temporarily Restricted Funds and Appeals
 Through December 31, 2008

	2007 Information				2008 Activity - Through December 31, 2008				Balance at 12/31/2008	
	Balance 12/31/06	Contributions	Distributions	Expenses	Balance 12/31/2007	Contributions	Distributions	Expenses		Net 2008 Activity
Mission Appeal	\$ 56,748.57	\$ 108,085.56	\$ (58,750.00)	\$ (315.03)	\$ 105,769.10	\$ 50,703.30	\$ (90,000.00)	\$ (3,496.47)	\$ (42,793.17)	\$ 62,975.93
Seminary Appeal	\$ 3,495.03	\$ 53,524.75	\$ (13,365.39)	\$ (6,900.00)	\$ 36,754.39	\$ 53,101.46	\$ (70,605.93)	\$ (10,353.89)	\$ (27,858.36)	\$ 8,896.03
St. Herman's Seminary	\$ 3,876.23				\$ 3,876.23		\$ (3,876.23)		\$ (3,876.23)	\$ -
St. Tikhon's Seminary	\$ 5,471.16				\$ 5,471.16		\$ (5,471.16)		\$ (5,471.16)	\$ -
St. Vladimir's Seminary	\$ 5,346.16				\$ 5,346.16		\$ (5,346.16)		\$ (5,346.16)	\$ -
Seminarian Internship Fund	\$ 8,962.00				\$ 8,962.00		\$ (18,000.00)	\$ (544.00)	\$ (18,544.00)	\$ (9,582.00)
Total Seminaries	\$ 27,150.58	\$ 53,524.75	\$ (13,365.39)	\$ (6,900.00)	\$ 60,409.94	\$ 53,101.46	\$ (103,299.48)	\$ (10,897.89)	\$ (61,095.91)	\$ (685.97)
Publication Reserve Fund	\$ 20,162.66				\$ 20,162.66					\$ 20,162.66
Academic Fellowship	\$ 65,300.00				\$ 65,300.00					\$ 65,300.00
Chaplain Reserve	\$ 1,895.69				\$ 1,895.69					\$ 1,895.69
Metropolitan Jonah	\$ -				\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Charity										
Charity Appeal	\$ 74,572.56	\$ 32,124.22	\$ (7,100.00)	\$ (34.44)	\$ 99,562.34	\$ 2,241.52	\$ (67,048.50)	\$ (196.00)	\$ (65,002.98)	\$ 34,559.36
Christmas Stocking Appeal	\$ 19,790.28	\$ 47,198.25	\$ (24,462.35)		\$ 42,526.18	\$ 39,126.59	\$ (35,789.77)	\$ (19,408.78)	\$ (16,071.96)	\$ 26,454.22
Basilean Relief	\$ 30,102.75		\$ (30,117.75)		\$ (15.00)					\$ (15.00)
Other Memorials						\$ 2,175.00			\$ 2,175.00	\$ 2,175.00
Orphanages						\$ 500.00			\$ 500.00	\$ 500.00
Archbishop Gregory Memorial fund	\$ 461.00				\$ 461.00					\$ 461.00
Suskuk Memorial	\$ 90,588.78		\$ (90,000.00)		\$ 588.78					\$ 588.78
9/11 Emergency Fund	\$ 10,000.00				\$ 10,000.00		\$ (10,000.00)		\$ -	\$ -
Alaska Children's Medical Ass.	\$ 3,000.00				\$ 3,000.00		\$ (3,000.00)		\$ -	\$ -
Alaskan Clergy/Parishes	\$ 30,000.00				\$ 30,000.00		\$ (14,420.00)		\$ (14,420.00)	\$ 15,580.00
Chechan Humanitarian Relief	\$ 340.00				\$ 340.00					\$ 340.00
Kursk Submarine Disaster	\$ 644.67				\$ 644.67					\$ 644.67
Medical Assistance for Russia	\$ 659.00				\$ 659.00		\$ (659.00)		\$ -	\$ -
Project Mexico	\$ 30,600.00	\$ 525.00	\$ (25,000.00)		\$ 6,125.00					\$ 6,125.00
Russian Orphanages	\$ 713.00				\$ 713.00					\$ 713.00
Eastern European Orphanages	\$ 500.00				\$ 500.00					\$ 500.00
Sosnovka Orphanage	\$ 1,091.48				\$ 1,091.48					\$ 1,091.48
St. Catherine Representation Church	\$ 125.00				\$ 125.00					\$ 125.00
SS Martha and Mary Monastery	\$ 62,838.58				\$ 62,838.58		\$ (40,172.00)		\$ (40,172.00)	\$ 22,666.58
Russian Bible Printing	\$ 29.09				\$ 29.09					\$ 29.09
Georgian Books	\$ 356,056.19	\$ 79,847.47	\$ (176,680.10)	\$ (34.44)	\$ 259,189.12	\$ 44,043.11	\$ (171,089.27)	\$ (19,604.78)	\$ (146,650.94)	\$ 112,538.18
Sub-Total Charity										
Total of all activity before All American Council	\$ 527,313.69	\$ 241,457.78	\$ (248,795.49)	\$ (7,249.47)	\$ 512,726.51	\$ 152,847.87	\$ (364,388.75)	\$ (33,999.14)	\$ (245,540.02)	\$ 267,186.49
15th All-American Council	\$ -				\$ -	\$ 250,996.62	\$ -	\$ (255,369.50)	\$ (4,372.88)	\$ (4,372.88)
Temporarily Restricted Funds and Appeals	\$ 527,313.69	\$ 241,457.78	\$ (248,795.49)	\$ (7,249.47)	\$ 512,726.51	\$ 403,844.49	\$ (364,388.75)	\$ (289,368.64)	\$ (249,912.90)	\$ 262,813.61

OCA Investment Accounts

Wachovia Securities for year 2008

Monthly Value Gain/Loss

	<i>January 2008</i>	<i>December 2008</i>	<i>Gain/ Loss</i>
	<i>Value</i>	<i>Value</i>	
<i>Wachovia FOS Endowment</i>			
Cash and Money Market	\$ -	\$ 67,234.53	
Stocks	\$ 544.28		
Fixed Income Securities	\$ -	-	
Open end Mutual Funds	\$ 114,034.84	\$ -	
Portfolio Values Total	\$ 114,579.12	\$ 67,234.53	\$ (47,344.59)

Wachovia Andrew and Blanche York Unitrust

Cash and Money Market	\$ (13,311.35)	\$ 21,957.65	
Sweep Account	\$ 19,513.19		
Stocks	\$ 478,363.06	\$ 300,105.30	
Preferred Stock	\$ 3,382.43		
Fixed Income Securities	\$ 97,286.41	\$ 68,453.77	
Closed end Mutual Funds	\$ -		
Portfolio Values Total	\$ 585,233.74	\$ 390,516.72	\$ (194,717.02)

Wachovia J McGuire Nimerut Trust

Cash and Money Market	\$ 451.00	\$ 20,492.57	
Sweep Account	\$ 3,121.21		
Stocks	\$ 159,876.11	\$ 119,521.79	
Preferred Stock	\$ 2,983.12		
Fixed Income Securities	\$ 103,857.30	\$ 76,760.56	
Closed end Mutual Funds			
Portfolio Values Total	\$ 270,288.74	\$ 216,774.92	\$ (53,513.82)

	January 2008		December 2008		Gain/ Loss
	Value		Value		
Wachovia Kavalenko Nimcrut Trust					
Cash and Money Market	\$	-			
Sweep Account	\$	680.98	\$	2,756.04	
Stocks					
Preferred Stock					
Fixed Income Securities					
Open end Mutual Funds					
Portfolio Values Total	\$	73,199.60	\$	52,183.49	\$ (18,941.05)
		\$ 73,880.58		\$ 54,939.53	
Wachovia St. Andrew Endowment Fund					
Cash and Money Market	\$	-	\$	100,101.97	
Sweep Account	\$	1,781.97			
Stocks					
Preferred Stock					
Fixed Income Securities					
Open end Mutual Funds					
Portfolio Values Total	\$	147,606.33	\$	100,101.97	\$ (49,286.33)
		\$ 149,388.30		\$ 100,101.97	
Wachovia Antonia Rotko Nimcrut Trust					
Cash and Money Market	\$	(5,434.05)			
Sweep Account	\$	9,988.16	\$	5,865.74	
Stocks	\$	159,629.04	\$	111,232.46	
Preferred Stock	\$	1,118.67			
Fixed Income Securities	\$	30,330.37	\$	27,376.31	
Open end Mutual Funds					
Portfolio Values Total	\$	195,632.19	\$	144,474.51	\$ (51,157.68)

	January 2008		December 2008		Gain/ Loss
	Value		Value		
Wachovia Main Endowment					
Cash and Money Market	\$	(32,549.59)			
Sweep Account	\$	60,111.69	\$	710,923.53	
Stocks	\$	832,639.98			
Preferred Stock	\$	6,551.78			
Fixed Income Securities	\$	164,212.57			
Open end Mutual Funds					
Portfolio Values Total	\$	1,030,966.43	\$	710,923.53	\$ (320,042.90)
HVZZD Annuity	\$	110,994.10	\$	110,994.10	\$ -
Total	\$	2,530,963.20	\$	1,795,959.81	\$ (735,003.39)
			Fees		\$ 25,468.22
			Withdrawals		\$ 95,921.01
			Net Loss		\$ (613,614.16)
			% of Change		-24.24%

*Orthodox Church In America
Health Plan Saving Initiative*

Count	Employee	Department	Current Cost		Proposed Cost		Annual Current Cost		Annual Proposed Cost		Savings
			Monthly	Monthly	Monthly	Monthly	Cost	Cost	Cost	Cost	
1	Deike, Helen	Admin	\$ 808.00	\$ 526.00	\$ 9,696.00	\$ 6,312.00	\$ 9,696.00	\$ 6,312.00	\$ 3,384.00		
2	Linke, Jessica	Admin	\$ 808.00	\$ 526.00	\$ 9,696.00	\$ 6,312.00	\$ 9,696.00	\$ 6,312.00	\$ 3,384.00		
3	Liberovsky, Alexis	Archives	\$ 1,704.00	\$ 1,462.00	\$ 20,448.00	\$ 17,544.00	\$ 20,448.00	\$ 17,544.00	\$ 2,904.00		
4	Radunewa, Svetlana	Resident Support	\$ 1,704.00	\$ 1,462.00	\$ 20,448.00	\$ 17,544.00	\$ 20,448.00	\$ 17,544.00	\$ 2,904.00		
5	Sulich, Gregory	Admin	\$ 808.00	\$ 526.00	\$ 9,696.00	\$ 6,312.00	\$ 9,696.00	\$ 6,312.00	\$ 3,384.00		
6	Wood, Richard, Fr.	St. Catherine	\$ 808.00	\$ 526.00	\$ 9,696.00	\$ 6,312.00	\$ 9,696.00	\$ 6,312.00	\$ 3,384.00		
7	Garklavs, Alexander, Fr.	Exec. Salary	\$ 1,704.00	\$ 1,462.00	\$ 20,448.00	\$ 17,544.00	\$ 20,448.00	\$ 17,544.00	\$ 2,904.00		
8	Jarimus, Andrew, Fr.	Communications	\$ 1,704.00	\$ 1,462.00	\$ 20,448.00	\$ 17,544.00	\$ 20,448.00	\$ 17,544.00	\$ 2,904.00		
9	Tassos, Michael, Fr.	Treasurer	\$ 1,704.00	\$ 1,462.00	\$ 20,448.00	\$ 17,544.00	\$ 20,448.00	\$ 17,544.00	\$ 2,904.00		
10	Fr. Eric Tosi	Exec Salary	\$ 1,704.00	\$ 1,462.00	\$ 20,448.00	\$ 17,544.00	\$ 20,448.00	\$ 17,544.00	\$ 2,904.00		
11	Metropolitan Jonah	Exec	\$ 808.00	\$ 526.00	\$ 9,696.00	\$ 6,312.00	\$ 9,696.00	\$ 6,312.00	\$ 3,384.00		
12	Gregory Stevens	Admin	\$ 808.00	\$ 526.00	\$ 9,696.00	\$ 6,312.00	\$ 9,696.00	\$ 6,312.00	\$ 3,384.00		
Totals			\$ 15,072.00	\$ 11,928.00	\$ 180,864.00	\$ 143,136.00	\$ 180,864.00	\$ 143,136.00	\$ 37,728.00		

Orthodox Church in America
2009 Pension allocations
Jan-09

1/15/2009

1/31/2009

Count	Employee	Code	Total	EE W/H	Count	Employee	Total	EE W/H	JAN Total	Employee W/h	Employer Exp.	%	Saving Amount
1	Deike, Helen	Admin	\$ 1,958.33	\$ 195.83	1	Deike, Helen	\$ 1,958.33	\$ 195.83	\$ 3,916.66	\$ 391.66	\$ 470.00	12.00%	\$ 235.00
3	Linke, Jessica	Admin	\$ 1,875.00	\$ 112.50	3	Linke, Jessica	\$ 1,875.00	\$ 112.50	\$ 3,750.00	\$ 225.00	\$ 225.00	6.00%	\$ 235.00
4	Liberovsky, Alexis	Archives	\$ 2,468.20		4	Liberovsky, Alexis	\$ 2,468.20		\$ 4,936.40	\$ 225.00	\$ 592.37	12.00%	\$ 296.18
5	MacGlone, Annmarie	Pension Office	\$ 1,359.19	\$ 81.55	5	MacGlone, Annmarie	\$ 1,188.53	\$ 71.31	\$ 2,847.72	\$ 152.86	\$ 152.86	6.00%	
6	Radunceva, Svetlana	Resident Support	\$ 1,875.00	\$ 112.50	6	Radunceva, Svetlana	\$ 1,875.00	\$ 112.50	\$ 3,750.00	\$ 225.00	\$ 225.00	6.00%	\$ 235.00
7	Sulich, Gregory	Admin	\$ 1,958.34		7	Sulich, Gregory	\$ 1,958.34		\$ 3,916.68	\$ 225.00	\$ 470.00	12.00%	\$ 235.00
8	Breck, Robert (John), Fr.	Medical Ethics	\$ 282.50		8	Breck, Robert (John), Fr.	\$ 282.50						
9	Kishkovsky, Leonid, Fr.	External Affairs	\$ 1,326.25		9	Kishkovsky, Leonid, Fr.	\$ 1,326.25		\$ 2,652.50		\$ 318.30	12.00%	\$ 159.15
10	Matusiak, John, Fr.	TOC	\$ 1,820.50		10	Matusiak, John, Fr.	\$ 1,820.50		\$ 3,641.00		\$ 436.92	12.00%	\$ 218.46
11	Wood, Richard, Fr.	St. Catherine	\$ 1,068.75		11	Wood, Richard, Fr.	\$ 1,068.75		\$ 2,137.50		\$ 256.50	12.00%	\$ 128.25
12	Garklavs, Alexander, Fr.	Exec. Salary	\$ 3,958.25	\$ 217.28	12	Garklavs, Alexander, Fr.	\$ 3,958.25	\$ 217.28	\$ 7,916.50	\$ 434.56	\$ 949.98	12.00%	\$ 474.99
13	Jarmus, Andrew, Fr.	Communications 70'	\$ 3,958.25		13	Jarmus, Andrew, Fr.	\$ 3,958.25		\$ 7,916.50		\$ 949.98	12.00%	\$ 474.99
14	Tassos, Michael, Fr.	Treasurer	\$ 3,958.33		14	Tassos, Michael, Fr.	\$ 3,958.33		\$ 7,916.66		\$ 950.00	12.00%	\$ 475.00
15	Ahaarn, Maureen, P.	Pension Office	\$ 1,656.25	\$ 99.38	15	Ahaarn, Maureen, P.	\$ 1,656.25	\$ 99.38	\$ 3,312.50	\$ 198.76	\$ 198.75	6.00%	\$ 474.99
16	Fr. Eric Tosi	Exec Salary	\$ 3,958.25		16	Fr. Eric Tosi	\$ 3,958.25		\$ 7,916.50		\$ 949.98	12.00%	\$ 474.99
17	Fr. Dennis Swencki	Admin	\$ 3,125.00		17	Fr. Dennis Swencki	\$ 3,125.00		\$ 6,250.00		\$ 750.00	12.00%	\$ 375.00
18	Nicholaj Kotur	Archives	\$ 525.00		18	Nicholaj Kotur	\$ 922.50		\$ 1,447.50				
19	Metropolitan Jonah	Exec	\$ 3,556.64		19	Metropolitan Jonah	\$ 4,375.00		\$ 7,931.64		\$ 951.80	12.00%	\$ 475.90
20	Gregory Stevens	Admin	\$ 903.83		20	Gregory Stevens	\$ 1,403.83		\$ 2,807.66				
			\$ 41,571.86	\$ 819.04			\$ 43,177.06	\$ 808.80	\$ 84,688.92	\$ 1,627.84	\$ 8,847.44		\$ 4,022.91

Monthly Saving to Church \$ 4,022.91
Annualized Saving \$ 48,274.92

Actual Pd \$10,475.28

Orthodox Church in America
15th All-American Council
(Accrual Basis)
For the period January 1, 2008 through December 31, 2008

	<u>Actuals</u> <u>2008</u>	<u>Budget</u>	<u>Variance to Budget</u> <u>\$</u>	<u>% of Budget</u>
Operating Income				
Observers	\$ 30,910.00	\$ 30,000.00	\$ 910.00	
Diocesan Participation	\$ 213,286.62	\$ 200,000.00	\$ 13,286.62	106.64%
Exhibitor income	\$ 6,800.00	\$ 5,000.00	\$ 1,800.00	
	<hr/>	<hr/>	<hr/>	<hr/>
Total Operating Income	\$ 250,996.62	\$ 235,000.00	\$ 15,996.62	106.81%
Expenses				
Bank fees	\$ 103.70	\$ -	\$ 103.70	
Flowers and liturgical items	\$ 1,000.00	\$ -	\$ 1,000.00	
Office expenses	\$ 1,850.00	\$ 2,500.00	\$ (650.00)	74.00%
Outside contractors	\$ 71,716.80	\$ 50,950.00	\$ 20,766.80	140.76%
Postage	\$ 5,000.00	\$ 5,000.00	\$ -	100.00%
Printing and copying	\$ 21,696.90	\$ 2,500.00	\$ 19,196.90	867.88%
Supplies	\$ 9,208.44	\$ 5,400.00	\$ 3,808.44	170.53%
Telecommunications	\$ 310.00	\$ 1,500.00	\$ (1,190.00)	20.67%
Travel	\$ 11,096.77	\$ 42,600.00	\$ (31,503.23)	26.05%
Lodging	\$ 61,965.67	\$ 36,300.00	\$ 25,665.67	170.70%
Meals	\$ 70,921.22	\$ 87,450.00	\$ (16,528.78)	81.10%
Other administrative expenses	\$ 500.00	\$ -	\$ 500.00	
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	\$ 255,369.50	\$ 234,200.00	\$ 21,169.50	109.04%
Net income/(loss)	<u>\$ (4,372.88)</u>	<u>\$ 800.00</u>	<u>\$ (5,172.88)</u>	<u>-546.61%</u>

Diocese	January	February	March	April	May	June	July	August	September	October	November	December	Year End Total '08	Jan '09
Alaska	\$ -	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	\$ -	\$ 18,000.00	
Albanian	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	
Bulgarian	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Canada	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Eastern PA	\$ 28,341.25	\$ 28,341.25	\$ 28,341.25	\$ 28,341.25	\$ 28,341.25	\$ 28,341.25	\$ 28,341.25	\$ 27,941.25	\$ 28,341.25	\$ 28,341.25	\$ -	\$ 56,682.50	\$ 339,695.00	
Midwest	\$ 50,190.00	\$ 45,246.25	\$ 45,202.50	\$ 45,228.75	\$ 45,228.75	\$ 45,228.75	\$ 45,062.50	\$ 44,975.00	\$ 44,975.00	\$ 45,141.25	\$ -	\$ 44,992.50	\$ 546,525.00	
New England	\$ 19,326.67	\$ 19,326.67	\$ 19,326.67	\$ 19,326.67	\$ 19,326.67	\$ 19,326.67	\$ 19,326.67	\$ 19,326.67	\$ 19,326.67	\$ 19,326.67	\$ 19,326.67	\$ 19,326.67	\$ 231,920.04	
Romanian	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 4,000.00	\$ 24,000.00	
South	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 24,060.00	\$ -	\$ -	\$ 249,060.00	\$ 28,105.00
Washington/NY	\$ 49,421.66	\$ 49,421.66	\$ 49,421.66	\$ 49,421.66	\$ 49,421.66	\$ 49,421.66	\$ 49,421.66	\$ 49,421.66	\$ 49,421.66	\$ -	\$ 98,843.32	\$ 49,421.74	\$ 593,060.00	
West	\$ 21,862.50	\$ 21,862.50	\$ 21,862.50	\$ 21,862.50	\$ 21,791.83	\$ 21,791.83	\$ 21,791.83	\$ 21,791.83	\$ 21,791.83	\$ 21,791.83	\$ 21,791.83	\$ 21,791.83	\$ 261,784.64	
Western PA	\$ 20,562.50	\$ 20,562.50	\$ 20,562.50	\$ 20,562.50	\$ 20,562.50	\$ 20,562.50	\$ 20,562.50	\$ 20,562.50	\$ 20,562.50	\$ 20,562.50	\$ 20,562.50	\$ 20,562.50	\$ 246,750.00	
Stavropegial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL:													\$ 2,515,794.68	\$ 28,105.00

paid 12 months over 10 months

TOTAL Year End 2008 & Jan 2009 \$ 2,543,899.68

Σ ① = Diocese
Participation = \$47,000 -

**Orthodox Church in America
Legal Expenses 2008**

Date	Check #	Name	Memo/Issue	Debit	Credit	Total
02/13/2008	8442	Sahn, Ward & Baker, PLLC	Additional retainer for Kondratick lawsuit	10,000.00		
03/18/2008	8657	Vrona, Van Schuyler & Hester CPAs, PLLC	Consultation R. Orthodox Church	500.00		
12/15/2008	9525	Eaton & Van Winkle LLP	General - Misc	32,550.89		
12/15/2008	9525	Eaton & Van Winkle LLP	General - Misc	4,411.74		
05/20/2008	8838	Eaton & Van Winkle LLP	General Counsel	5,000.00		
01/24/2008	8326	Proskauer Rose LLP	iliff case	68,000.02		
01/15/2008	8298	Sahn, Ward & Baker, PLLC	Kondratick v. OCA	5,000.00		
02/13/2008	8427	Sahn, Ward & Baker, PLLC	Kondratick v. OCA	16,601.80		
05/30/2008	8909	Sahn, Ward & Baker, PLLC	Kondratick v. OCA	2,941.95		
08/05/2008	9089	Braut Graham LLC	Koumentakos V. Met Herman	5,000.00		
10/22/2008	9352	Braut Graham LLC	Koumentakos V. Met Herman	4,925.92		
12/15/2008	9525	Eaton & Van Winkle LLP	Koumentakos V. Met Herman	16,782.55		
06/27/2008	8954	Ethridge Quinn McAuliffe Rowan & Hartinge	Koumentakos V. Met Herman	5,000.00		
02/29/2008	8495	Genute, Michael J.	Koumentakos V. Met Herman	875.00		
03/25/2008	8609	Blanco, Thomas J. Esq	Legal Agreement for Paul Bodnar	500.00		
06/12/2008	9019	Sahn, Ward & Baker, PLLC	Robert & Elizabeth Kondratick v. OCA	587.31		
09/18/2008	9246	Sahn, Ward & Baker, PLLC	Robert & Elizabeth Kondratick v. OCA	683.00		
10/16/2008	9360	Sahn, Ward & Baker, PLLC	Robert & Elizabeth Kondratick v. OCA	6,831.99		
11/17/2008	9398	Sahn, Ward & Baker, PLLC	Robert & Elizabeth Kondratick v. OCA	1,667.84		
12/15/2008	9498	Sahn, Ward & Baker, PLLC	Robert & Elizabeth Kondratick v. OCA	3,027.00		
12/15/2008	9525	Eaton & Van Winkle LLP	Robert Kondratick v. OCA	8,041.29		
03/07/2008	8563	Sahn, Ward & Baker, PLLC	Robert Kondratick v. OCA	21,125.09		
04/18/2008	8603	Sahn, Ward & Baker, PLLC	Robert Kondratick v. OCA	5,250.30		
06/25/2008	8942	Sahn, Ward & Baker, PLLC	Robert Kondratick v. OCA	80.00		
08/07/2008	9114	Sahn, Ward & Baker, PLLC	Robert Kondratick v. OCA	3,036.91		
09/18/2008	9246	Sahn, Ward & Baker, PLLC	Robert Kondratick v. OCA	22,717.85		
10/16/2008	9360	Sahn, Ward & Baker, PLLC	Robert Kondratick v. OCA	2,995.70		
11/17/2008	9398	Sahn, Ward & Baker, PLLC	Robert Kondratick v. OCA	3,616.99		
11/17/2008	9398	Sahn, Ward & Baker, PLLC	Robert Kondratick v. OCA	240.00		
12/15/2008	9498	Sahn, Ward & Baker, PLLC	Robert Kondratick v. OCA	1,620.89		
06/30/2008	9153	Azrael, Julia	SIC	2,013.07		
07/02/2008	9153	Azrael, Julia	SIC	1,908.04		
08/05/2008	9153	Azrael, Julia	SIC	2,819.08		
08/25/2008	9153	Azrael, Julia	SIC	1,863.88		
11/17/2008	9388	Azrael, Julia	SIC	5,310.05		
12/22/2008	9522	Azrael, Julia	SIC	3,569.40		
06/24/2008	9184	Lambrides, Lamos, Moulthrop & Co	SIC	3,568.00		
06/30/2008	9184	Lambrides, Lamos, Moulthrop & Co	SIC 12/31/06 Financials	817.00		
07/30/2008	9114	Sahn, Ward & Baker, PLLC	Subdivision of Premises Investigation			
01/01/2008	84	Proskauer Rose LLP	To Record Accrued Expenses 2007		66,000.02	
04/09/2008	040908	Azrael, Julia	Transcriptions	5,068.69		
01/02/2008	8247	Proskauer Rose LLP	VOID:	0.00		
				286,016.74	68,000.02	
				286,016.74	68,000.02	220,016.72

Orthodox Church in America
Travel Expenses
PCC/AAC

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01/21/2008	Drillock, David	PCC Meeting	275.00
01/21/2008	Jillions, John A.	PCC Meeting	300.00
01/25/2008	FOS Tours & Travel, Inc.	PCC - M. Jannakos, M. Manzuk, B. Strom	1,151.18
02/04/2008	FOS Tours & Travel, Inc.	M. Manzuk (PCC)	139.00
02/04/2008	FOS Tours & Travel, Inc.	A. Garklavs (PCC)	194.00
02/09/2008	FOS Tours & Travel, Inc.	M. Jannakos (PCC)	257.79
02/21/2008	FOS Tours & Travel, Inc.	L. Morris (PCC)	498.00
02/21/2008	FOS Tours & Travel, Inc.	Jillions (PCC)	364.00
02/21/2008	FOS Tours & Travel, Inc.	Jillions (PCC)	112.12
02/22/2008	FOS Tours & Travel, Inc.	Manzuk (PCC)	264.00
02/22/2008	FOS Tours & Travel, Inc.	Garklavs (PCC)	155.00
03/05/2008	Willets Management Systems, Inc.	Fr.Mryon (preconciliar comm) 2/28/08	150.00
03/17/2008	Jillions, John A.	PCC Meeting	85.00
04/08/2008	Drillock, David	PCC Meeting	414.97
04/08/2008	Erickson, John	PCC Meeting	44.86
04/08/2008	Jillions, John A.	PCC Meeting	375.00
04/08/2008	Meyendorff, Paul	Consultant to PCC	50.40
05/29/2008	FOS Tours & Travel, Inc.	Michelle Jannakos	431.00
05/29/2008	FOS Tours & Travel, Inc.	Michelle Jannakos	789.91
05/30/2008	Drillock, David	PCC meeting 5/12/08	414.97
06/03/2008	FOS Tours & Travel, Inc.	Michelle Jannakos	394.00
06/09/2008	FOS Tours & Travel, Inc.	A. Safchuk- Preconciliar	202.00
06/13/2008	Jarmus, Andrew	Expense Reimbursement Town Hall Meeting	117.00
06/16/2008	Drillock, David	6/16/08 Preconciliar Meeting	213.23
06/23/2008	Jannakos, Michelle	PCC Meeting	229.00
06/27/2008	FOS Tours & Travel, Inc.	N. Liolin (PCC)	893.98
06/27/2008	FOS Tours & Travel, Inc.	M Jannakos (PCC)	621.52
06/27/2008	FOS Tours & Travel, Inc.	N. Liolin (PCC)	1,277.79
06/30/2008	Garklavs, Alexander	Town Hall Meeting	423.11
07/14/2008	Drillock, David	PCC Meeting	483.19
07/14/2008	Erickson, John	PCC Meeting	50.65
07/14/2008	Jillions, John A.	pcc	400.00
07/16/2008	FOS Tours & Travel, Inc.	Garklavs (AAC)	568.00
07/20/2008	Jannakos, Michelle	PCC Meeting	222.19
07/22/2008	FOS Tours & Travel, Inc.	Met Herman (PCC)	414.00
07/22/2008	FOS Tours & Travel, Inc.	Jillions (PCC)	510.26
07/29/2008	Jannakos, Michelle	Pre Conciliar Town Hall	327.65
08/04/2008	Garklavs, Alexander	Town Hall	467.68
08/04/2008	Garklavs, Alexander	Pittsburgh PCC & Town Hall	1,045.31
08/08/2008	FOS Tours & Travel, Inc.	Jannakos (PCC)	655.00
08/11/2008	Jannakos, Michelle	PCC Meeting	357.58
08/14/2008	Jarmus, Andrew	Orlando Town Hall	335.00
08/14/2008	Jarmus, Andrew	PCC Meeting	189.11
08/22/2008	Coachman, Inc.	PCC	145.00
09/12/2008	Erickson, John	PCC Meeting	52.35
09/15/2008	FOS Tours & Travel, Inc.	Morris (PCC)	464.50
09/15/2008	FOS Tours & Travel, Inc.	Jarmus & Tosi (AAC)	328.00
09/17/2008	Drillock, David	PCC Meeting	241.59
10/01/2008	Tosi, Eric George	AAC and Metropolitan travel	357.48
10/06/2008	FOS Tours & Travel, Inc.	Ilchuk (PCC)	288.50
10/06/2008	FOS Tours & Travel, Inc.	A Garklavs (PCC)	284.00
10/06/2008	FOS Tours & Travel, Inc.	Tosi (AAC)	253.00
10/06/2008	FOS Tours & Travel, Inc.	Jarmus (AAC)	253.00
10/16/2008	FOS Tours & Travel, Inc.	Jannakos (AAC)	675.00
10/20/2008	Drillock, David	PCC Meeting	375.00
10/20/2008	Morris, Elizabeth	PCC Meeting	76.50
10/28/2008	FOS Tours & Travel, Inc.	Woog (15th AAC, MC)	175.00
10/28/2008	FOS Tours & Travel, Inc.	Sokolov (AAC)	254.00
10/29/2008	FOS Tours & Travel, Inc.	Sulich & Detke (AAC)	364.60
10/29/2008	Willets Management Systems, Inc.	Synod, PCC	483.73
10/30/2008	FOS Tours & Travel, Inc.	Jannakos (AAC)	541.00
10/30/2008	Tosi, Eric George	AAC travel	519.77
11/17/2008	Ilchuk, Peter E.	AAC reimbursement	341.14
11/17/2008	Sokolov, Kirill C.	AAC	219.00
11/20/2008	Drillock, David	PCC Meeting	288.46
11/26/2008	Tosi, Eric George	AAC travel	405.98
12/01/2008	Skuby, Eugenia W.	AAC reimbursement	239.42
12/02/2008	John Maddex	AAC	1,363.62
12/02/2008	Ryder Transportation Service	AAC	1,604.03
12/19/2008	Ryder Transportation Service	AAC	1,386.50
12/30/2008	Skuby, Eugenia W.	AAC reimbursement	496.19
02/08/2008	FOS Tours & Travel, Inc.	M. Manzuk - PCC	248.79
02/13/2008	FOS Tours & Travel, Inc.	Lisa Morris travel to NY for Preconciliar meeting	366.00
03/05/2008	Skuby, Eugenia W.	PCC reimbursement	179.58
03/27/2008	Skuby, Eugenia W.	PCC reimbursement	140.00
06/28/2008	Jannakos, Michelle	PCC Meeting	291.46
07/14/2008	Skuby, Eugenia W.	PCC reimbursement	25.88
07/20/2008	FOS Tours & Travel, Inc.	Preconciliar Commission	224.00
09/23/2008	Skuby, Eugenia W.	PCC reimbursement	148.79
09/30/2008	Skuby, Eugenia W.	PCC reimbursement	163.07
11/06/2008	Skuby, Eugenia W.	PCC Meeting	178.35

TOTAL: \$31,305.73

Orthodox Church in America
Travel Expenses
MC

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
02/13/2008	Skordinski, Faith	Metropolitan Council travel	873.19
02/21/2008	FOS Tours & Travel, Inc.	A. Woog (MC)	236.00
03/10/2008	Skordinski, Faith	Metropolitan Council travel reimb.	627.34
05/14/2008	Silk, Eleana S.	MC Reimbursement	89.82
05/27/2008	Safchuk, Gregory	Metropolitan Council Meeting	68.09
06/04/2008	Silk, Eleana S.	SIC/MET TRAVEL	91.82
07/29/2008	Diocese of the South	Holy Synod/MC meeting	643.00
09/22/2008	FOS Tours & Travel, Inc.	Silk (AAC & MC)	413.00
09/30/2008	FOS Tours & Travel, Inc.	Woog (AAC & MC)	727.00
		TOTAL:	<u><u>\$ 3,769.26</u></u>

**Orthodox Church in America
Travel Expenses
SIC**

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01/21/2008	Peterson, Vincent	SIC Meeting	300.00
01/21/2008	Solodow, Robert	SIC	424.89
02/04/2008	Peterson, Vincent	Reim SIC 1-24 to 1-26-08	458.78
02/04/2008	Reese, John A.	Reim SIC 1-23 to 1-26-08	330.75
02/04/2008	Solodow, Robert	SIC 1/24 - 1/27/08	375.60
02/04/2008	Tkachuk, John	SIC 1-22 to 1-24-08	795.66
02/04/2008	Tkachuk, John	SIC	16.07
03/03/2008	Tkachuk, John	Sic Meeting 28 February-March 1/2008	784.69
03/03/2008	Wilson, Bernard J. CHS-V	Reimb. for SIC travel 11/16/07 - 2/21/08	1,560.16
03/04/2008	Solodow, Robert	Special Investigating Committee meeting	394.19
03/26/2008	Willets Management Systems, Inc.	SIC and Synod	551.60
04/07/2008	Reese, Philip	SIC	360.75
04/07/2008	Solodow, Robert	Reimbursement Travel - SIC	269.50
05/01/2008	Willets Management Systems, Inc.	SIC & Synod	846.70
05/22/2008	Solodow, Robert	SIC Meeting	498.54
05/22/2008	White, Fr. Constantine	SIC Meeting	508.12
05/27/2008	Tkachuk, John	SIC Travel Reimbursement 5/22-24	409.99
06/03/2008	Fester, Joseph Archpriest	SIC	34.00
06/09/2008	FOS Tours & Travel, Inc.	SIC Meeting/J. Fester	564.00
06/13/2008	Peterson, Vincent	SIC Meeting	2,001.59
06/19/2008	Skordinski, Faith	Reimbursement for SIC Meeting	928.29
06/19/2008	Tkachuk, John	June SIC Meeting	1,095.38
06/25/2008	Skordinski, Faith	SIC	432.80
06/25/2008	Solodow, Robert	SIC	712.26
06/25/2008	Willets Management Systems, Inc.	SIC	495.88
06/30/2008		SIC reimbursement for Greg	28.78
07/09/2008	Peterson, Vincent	SIC Meeting	163.02
07/22/2008	Reese, Philip	SIC	1,085.50
07/22/2008	Skordinski, Faith	SIC	686.57
07/22/2008	Solodow, Robert	SIC	328.14
07/22/2008	Tkachuk, John	SIC	672.16
07/29/2008	Peterson, Vincent	SIC Meeting	1,038.52
07/29/2008	Strikis, Steven G	sic	- 572.00
08/04/2008	Wilson, Bernard J. CHS-V	SIC Travel	1,433.98
09/05/2008	Solodow, Robert	SIC	866.18
09/05/2008	Tkachuk, John	SIC	1,001.29
09/10/2008	Wilson, Bernard J. CHS-V	SIC Travel	2,578.11
09/15/2008	Silk, Eleana S.	SIC/MET TRAVEL	106.53
09/30/2008	Willets Management Systems, Inc.	SIC	1,301.96
10/20/2008	Reese, Philip	SIC	726.52
10/20/2008	Skordinski, Faith	SIC	1,672.39
11/19/2008	Skordinski, Faith	SIC	255.76
12/29/2008	Solodow, Robert	SIC	980.16
TOTAL:			<u><u>\$ 30,647.76</u></u>

**Orthodox Church in America
Travel Expenses
Synod**

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>
01/07/2008	Ilchuk, Peter E.	Reimbursement Expenses	372.00
01/08/2008	Ilchuk, Peter E.	EZ Pass reimbursement	344.06
01/14/2008	FOS Tours & Travel, Inc.	P. Ilchuk, Bishop Antonio Pachecovera	935.68
01/21/2008	Wilets Management Systems, Inc.	Synod	2,458.05
02/28/2008	Ilchuk, Peter E.	Gas Reimbursement 2/14-2/28	374.39
03/14/2008	Ilchuk, Peter E.	Reimbursement Expenses	245.12
03/24/2008	Ilchuk, Peter E.	Reimbursement expenses	137.29
04/02/2008	Ilchuk, Peter E.	Reimbursement expenses	130.90
04/09/2008	Ilchuk, Peter E.	E-Z Pass 03/07-04/06/08	326.37
04/18/2008	E Z Pass New York	Travel expenses	159.64
04/19/2008	Peterson, Vincent	Reimb. expenses	586.00
04/29/2008	FOS Tours & Travel, Inc.	Eric Tosi Holy Synod	391.75
05/12/2008	Ilchuk, Peter E.	E-Z Pass Travel	133.45
05/15/2008	Peterson, Vincent	Travel Reimbursement	385.00
05/20/2008	E Z Pass New York	Deposit for new account	501.00
05/26/2008	Wilets Management Systems, Inc.	Audit, Synod, PCC	908.88
05/27/2008	FOS Tours & Travel, Inc.	Holy Synod Meeting	1,247.00
05/28/2008	FOS Tours & Travel, Inc.	Bishop Nikon	778.78
06/09/2008	Archpriest Jonah Andrew	Bishops Mlg in Alaska	1,185.00
06/09/2008	FOS Tours & Travel, Inc.	J. Swaiko/P. Ilchuk Bulgarian Travel	767.62
06/11/2008	Ilchuk, Peter E.	Metropolitian Travel	173.15
06/18/2008	FOS Tours & Travel, Inc.	Met Herman	1,789.42
06/27/2008	FOS Tours & Travel, Inc.	P. Ilchuk	389.00
06/28/2008	Priest Mikel Bock	Meeting w-Bshps Tikhon and Nathaniel	282.50
07/01/2008	FOS Tours & Travel, Inc.	Archbishop Seraphim	2,522.38
07/07/2008	E Z Pass New York	Travel expenses	206.83
07/31/2008	Monastery of St. John	Paffhausen Travel	850.00
08/04/2008	Ilchuk, Peter E.	Alaska Travel	500.00
08/21/2008	Ilchuk, Peter E.	Alaska Trip	266.00
08/22/2008	Ilchuk, Peter E.	Coachman reimbursement	259.00
08/29/2008	Coachman, Inc.	Synod	90.00
09/04/2008	Peterson, Vincent	Synod Meeting	1,200.00
09/08/2008	Coachman, Inc.	Synod	145.00
09/08/2008	Coachman, Inc.	Synod	114.00
09/15/2008	FOS Tours & Travel, Inc.	Archbishop Seraphim	1,458.58
09/19/2008	E Z Pass New York	Travel expenses	171.52
09/22/2008	FOS Tours & Travel, Inc.	Archbishop Seraphim	1,260.50
09/22/2008	FOS Tours & Travel, Inc.	Archbishop Seraphim	559.56
09/22/2008	FOS Tours & Travel, Inc.	Archbishop Seraphim	946.76
09/30/2008	FOS Tours & Travel, Inc.	Archbishop Seraphim	441.06
10/06/2008	FOS Tours & Travel, Inc.	Ilchuk	315.00
10/06/2008	FOS Tours & Travel, Inc.	Archbishop Seraphim	782.45
10/15/2008	Peterson, Vincent	Synod Meeting	609.50
10/16/2008	FOS Tours & Travel, Inc.	Royster	698.00
10/16/2008	FOS Tours & Travel, Inc.	Bishop Antonio Pachecovera	775.81
10/28/2008	FOS Tours & Travel, Inc.	Bishop Antonio Pachecovera	651.26
11/03/2008	Ilchuk, Peter E.	Travel Reimbursement for Synod	677.31
11/17/2008	Swencki, Dennis M.	dinner reimbursement for Archbishop Seraphim	525.21
11/19/2008	FOS Tours & Travel, Inc.	Archbishop Seraphim	1,363.84
11/19/2008	FOS Tours & Travel, Inc.	Ahearn & Met Jonah	1,567.30
11/19/2008	Paffhausen, James	Travel Reimbursement	612.60
11/25/2008	FOS Tours & Travel, Inc.	Ilchuk	698.00
11/25/2008	FOS Tours & Travel, Inc.	Sokolov	474.50
11/25/2008	FOS Tours & Travel, Inc.	Paffhausen	474.50
11/25/2008	FOS Tours & Travel, Inc.	Sokolov	389.50
11/25/2008	FOS Tours & Travel, Inc.	G. Stevens	320.50
11/25/2008	FOS Tours & Travel, Inc.	Paffhausen	320.00
11/25/2008	Garklavs, Alexander	St Tikhons and St Vlad's w-Met Jonah	149.87
11/26/2008	FOS Tours & Travel, Inc.	Tosi & Ilchuk	1,408.00
11/26/2008	FOS Tours & Travel, Inc.	Ilchuk	184.50
11/26/2008	FOS Tours & Travel, Inc.	Paffhausen, Stevens, Sulich	1,328.25
11/26/2008	Ilchuk, Peter E.	enthronement	415.52
11/30/2008	FOS Tours & Travel, Inc.	Sokolov	441.74
11/30/2008	FOS Tours & Travel, Inc.	Paffhausen	90.00
12/02/2008	Ilchuk, Peter E.	travel reimbursement - metropolitian	270.00
12/03/2008	Wilets Management Systems, Inc.	Synod	316.88
12/10/2008	E Z Pass New York	Travel expenses	139.92
12/10/2008	FOS Tours & Travel, Inc.	Archbishop Seraphim	1,525.64
12/10/2008	Ilchuk, Peter E.	travel reimbursement	100.00
12/11/2008	FOS Tours & Travel, Inc.	Sokolov	214.00
12/11/2008	FOS Tours & Travel, Inc.	Paffhausen	344.00
12/11/2008	FOS Tours & Travel, Inc.	Stevens	468.00
12/15/2008	Sokolov, Kirill C.	Travel Reimbursement	152.44
12/16/2008	Ilchuk, Peter E.	travel reimbursement	441.58
12/17/2008	FOS Tours & Travel, Inc.	Stevens	150.00
12/17/2008	FOS Tours & Travel, Inc.	Paffhausen	548.00
12/17/2008	FOS Tours & Travel, Inc.	Ilchuk	364.50
12/23/2008	FOS Tours & Travel, Inc.	Bishop Antonio Pachecovera	675.95
12/23/2008	Garklavs, Alexander	Reimbursement Expenses	113.36
12/23/2008	Tosi, Eric George	Travel Reimbursement	34.60
12/28/2008	American Express	Synod & Enthronement	5,932.24
12/29/2008	FOS Tours & Travel, Inc.	Jarmus	169.50
12/29/2008	Garklavs, Alexander	Reimbursement Expenses	345.15
12/29/2008	Linke, Jessica	met enthronement	293.55
12/30/2008	FOS Tours & Travel, Inc.	Paffhausen	1,108.00
12/30/2008	FOS Tours & Travel, Inc.	Paffhausen	214.50
12/30/2008	Wilets Management Systems, Inc.	Synod	710.84
12/31/2008	E Z Pass New York	Travel expenses	200.00

TOTAL: \$56,099.03

Orthodox Church In America

Property and Workers Comp Annual Premium Allocation
2008

Premium amount \$ 41,056.04

Department Annual Prem	Employee#	Workers Comp	General Liab	Auto	Umbrella	Totals
Pension	105	\$ 1,052.75				\$ 1,052.75
History	115	\$ 1,052.75				\$ 1,052.75
Holy Synod	150	\$ 526.38				\$ 526.38
Medical Ethics	130	\$ 526.38				\$ 526.38
Central Administration	105	\$ 3,158.25				\$ 3,158.25
Communications	155	\$ 526.38				\$ 526.38
Property Support	135	\$ 1,052.75	\$ 23,360.25	\$ 5,130.25	\$ 3,090.79	\$ 32,634.04
External Affairs	120	\$ 526.38				\$ 526.38
Publications	140	\$ 526.38				\$ 526.38
Catherine Rep	170	\$ 526.38				\$ 526.38
Total	18	\$ 9,474.75	\$ 23,360.25	\$ 5,130.25	\$ 3,090.79	\$ 41,056.04

**Orthodox Church in America
Final 2009 budget
Based on \$90 per member**

		2009 Budgeted Amounts	
I	Executive Department		
	Metropolitan	Salary & housing	\$ 47,500.00
		Employer taxes	\$ 7,267.50
		Health insurance	\$ 6,312.00
		Workers compensation	\$ 475.00
		Life insurance	\$ 215.00
		Pension	\$ 2,850.00
	Total compensation & benefits - Metropolitan		\$ 64,619.50
	 Chancellor	Salary & housing	\$ 95,000.00
		Employer taxes	\$ 14,535.00
		Health insurance	\$ 17,544.00
		Workers compensation	\$ 950.00
		Life insurance	\$ 215.00
		Pension	\$ 5,700.00
	Total compensation & benefits - Chancellor		\$ 133,944.00
	 Secretary	Salary & housing	\$ 95,000.00
		Employer taxes	\$ 14,535.00
		Health insurance	\$ 17,544.00
		Workers compensation	\$ 950.00
		Life insurance	\$ 215.00
		Pension	\$ 5,700.00
	Total compensation & benefits - Secretary		\$ 133,944.00
	 Treasurer	Salary & housing	\$ 42,000.00
		Employer taxes	\$ 5,737.50
		Health insurance	\$ -
		Workers compensation	\$ 420.00
		Life insurance	\$ 215.00
		Pension	\$ 2,520.00
	Total compensation & benefits - Treasurer		\$ 50,892.50
	 Total Executive Department		\$ 383,400.00
 II	Administration Department		
	Controller	Salary & housing	\$ 75,000.00
		Employer taxes	\$ 6,426.00
		Health insurance	\$ -
		Workers compensation	\$ 750.00
		Life insurance	\$ 215.00
		Pension	\$ 4,500.00
	Total compensation & benefits - Controller		\$ 86,891.00
	 Administrative Assistant/Accounting Assistance	Salary & housing	\$ 45,000.00
		Employer taxes	\$ 3,442.50
		Health insurance	\$ 6,312.00
		Workers compensation	\$ 450.00
		Life insurance	\$ 215.00
		Pension	\$ 2,700.00
	Total compensation & benefits - Admin. Assist/Accountant		\$ 58,119.50
	 Administrative Assistant/Assist to Chancellor	Salary & housing	\$47,000.00
		Employer taxes	\$ 3,595.50
		Health insurance	\$ 6,312.00
		Workers compensation	\$ 470.00
		Life insurance	\$ 215.00
		Pension	\$ 2,820.00
	Total compensation & benefits - Admin. Assist/Assist to Chancellor		\$ 60,412.50
	 Administrative Assistant to Metropolitan	Salary & housing	\$47,000.00

**Orthodox Church in America
Final 2009 budget
Based on \$90 per member**

		2009 Budgeted Amounts	
	Employer taxes	\$	3,595.50
	Health insurance	\$	6,312.00
	Workers compensation	\$	470.00
	Life insurance	\$	215.00
	Pension	\$	2,820.00
Total compensation & benefits - Admin. Assistant to Metropolitan		\$	60,412.50
1st Personal Assistant to Metropolitan	Salary & housing		\$35,000.00
	Employer taxes	\$	2,677.50
	Health insurance	\$	6,312.00
	Workers compensation	\$	470.00
	Life insurance	\$	215.00
	Pension	\$	2,820.00
Total compensation & benefits - 1st Personal Assistant to Metropolitan		\$	47,494.50
2nd Personal Assistant to Metropolitan	Salary & housing		\$18,000.00
	Employer taxes	\$	1,377.00
	Health insurance	\$	6,312.00
	Workers compensation	\$	470.00
	Life insurance	\$	215.00
	Pension	\$	1,080.00
Total compensation & benefits - 2nd Personal Assistant to Metropolitan		\$	27,454.00
Metropolitan's Archdeacon	Salary & housing		\$12,000.00
	Employer taxes	\$	918.00
	Health insurance	\$	-
	Workers compensation	\$	120.00
	Life insurance	\$	215.00
	Pension	\$	720.00
Total compensation & benefits - Metropolitan's Archdeacon		\$	13,973.00
Total Administration salaries and benefits		\$	354,757.00
Other Administrative Expenses:			
	Bank fees, registration fees	\$	500.00
	Office expense	\$	10,000.00
	Accounting	\$	65,000.00
	Accounting software	\$	1,495.00
	Legal	\$	150,000.00
	Outside contractors	\$	5,000.00
	Food	\$	3,000.00
	Travel & meetings - central admin	\$	20,000.00
	Travel & meetings - Metropolitan Council	\$	40,000.00
	Travel & meetings - Holy Synod	\$	40,000.00
	Travel & meetings - Metropolitan Jonah	\$	20,000.00
	Holy Synod - charity	\$	25,000.00
	Office Supplies	\$	9,000.00
	Payroll processing fees	\$	1,500.00
	Stipend (Mat. Glagolev)	\$	11,400.00
	Computer expense	\$	12,000.00
	Mortgage interest	\$	84,000.00
	Principal on Honesdale loan	\$	90,000.00
	Total other admin. Expenses	\$	587,895.00
Total Administration Department		\$	942,652.00
III	Property Support Department		
	Housekeeping, property maintenance		
	Salary & housing	\$	45,000.00
	Employer taxes	\$	3,442.50
	Health insurance	\$	17,544.00
	Workers compensation	\$	450.00
	Life insurance	\$	215.00
	Pension	\$	2,700.00

**Orthodox Church in America
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		2009 Budgeted Amounts
Total compensation & benefits - Housekeeping, property maintenance		\$ 69,351.50
Other Property Support Expenses:		
Insurance	\$	25,000.00
Property tax	\$	25,000.00
Telephone	\$	20,000.00
Equipment Leasing	\$	12,000.00
Auto expense	\$	5,000.00
Equipment rental	\$	500.00
Janitorial	\$	2,500.00
Lawn	\$	20,000.00
Garbage removal	\$	2,000.00
Repairs	\$	2,500.00
Equipment repair	\$	2,500.00
Cable	\$	600.00
Electricity	\$	14,000.00
Gas	\$	1,000.00
Water	\$	1,800.00
Heating oil	\$	20,000.00
DSL	\$	900.00
Total Other Property Support Expenses	\$	155,300.00
Total Property Support Department	\$	224,651.50
IV Communications Department		
Dir. Of Ministries and Communications		
Salary & housing	\$	95,000.00
Employer taxes	\$	14,535.00
Health insurance	\$	17,544.00
Workers compensation	\$	950.00
Life insurance	\$	215.00
Pension	\$	5,700.00
Total compensation & benefits - Director of Ministries and Communications		\$133,944.00
The Orthodox Church Magazine - Editor		
Compensation	\$	47,034.48
Employer taxes	\$	3,598.14
Health insurance	\$	-
Workers compensation	\$	450.00
Life insurance	\$	215.00
Pension	\$	2,822.07
Total compensation & benefits - The Orthodox Church - Editor		\$54,119.69
Communications department - Other Expenses:		
Contract web master	\$	36,000.00
Office supplies & postage	\$	5,000.00
Website hosting and maintenance	\$	15,000.00
Printing, copying and postage "The Orthodox Church"	\$	50,000.00
Total Communications Dept. Other Expenses	\$	106,000.00
Total Communications Department		\$294,063.69
V External Affairs Department		
Director of External Affairs		
Compensation	\$	34,265.04
Employer taxes	\$	2,621.28
Health insurance	\$	-
Workers compensation	\$	342.65
Life insurance	\$	215.00
Pension	\$	2,055.90
Total compensation & benefits - Director of External Affairs		\$39,499.87
Rector of OCA representation church in Moscow		
Compensation	\$	26,000.00
Employer taxes	\$	1,989.00

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		2009 Budgeted Amounts	
	Health insurance	\$	6,312.00
	Workers compensation	\$	260.00
	Life insurance	\$	215.00
	Pension	\$	1,560.00
	Total compensation & benefits - Rector of OCA representation church in Moscow		\$36,336.00
External Affairs - Other Expenses:			
	Interchurch travel	\$	10,000.00
	SCOBA	\$	5,000.00
	Other interchurch organizations	\$	5,000.00
	Total External Affairs - Other Expenses	\$	20,000.00
	Total External Affairs Department		\$95,835.87
VI	Archives Department		
	Director of Archives		
	Compensation	\$	57,233.52
	Employer taxes	\$	4,378.36
	Health insurance	\$	17,544.00
	Workers compensation	\$	572.34
	Life insurance	\$	215.00
	Pension	\$	3,434.01
	Total compensation & benefits - Director of Archives		\$83,377.23
	Total Archives Department		\$83,377.23
VII	Chaplaincy		
	Institutional chaplaincy:		
	Stipend	\$	6,000.00
	OCA Credentialing	\$	1,500.00
	COMISS membership	\$	1,200.00
	AREB Religious endorsing body	\$	1,000.00
	Office expenses	\$	500.00
		\$	10,200.00
	Office of Military chaplains:		
	Stipend	\$	6,000.00
	OCA Representation for military chaplains	\$	1,200.00
	OCA Representation for VA chaplains	\$	1,000.00
	NCMAF/ECVAC fair share	\$	1,800.00
	Office expense	\$	500.00
		\$	10,500.00
	Total Chaplaincy	\$	20,700.00
VIII	Evangelization		
	Stipend	\$	6,000.00
	Strategic consultation with Dioc. Ed. Reps.	\$	3,000.00
	Travel to planting Grant sites (6)	\$	3,000.00
	Visit to seminaries	\$	700.00
	Office supplies	\$	500.00
	Total Evangelization	\$	13,200.00
IX	Liturgical Music and Translations		
	Stipend	\$	6,000.00
	Troparia & kontakia project	\$	2,300.00
	Texts for liturgical services	\$	700.00
	Composition/adaptation of music for missions	\$	1,000.00
	Office expenses	\$	500.00
	Total Liturgical Music and Translations	\$	10,500.00
X	Pastoral Life and Vocational Development		
	Late vocations stipend	\$	6,000.00
	National Clergy consultation on Strategic plan	\$	8,000.00

**Orthodox Church in America
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		2009 Budgeted Amounts	
	Seminarian internship stipend	\$	6,000.00
	Seminarian internship program (partially funded by annual appeal)	\$	11,000.00
	Office expenses	\$	500.00
	Total Pastoral Life and Vocational Development	\$	31,500.00
XI	Christian Education		
	Stipend	\$	6,000.00
	Strategica consultation with Dioc. Ed. Reps.	\$	3,000.00
	Activity book III: downloadable book	\$	4,000.00
	FOCUS unit: Genesis or Liturgical music	\$	1,000.00
	Web support: formatting and posting	\$	4,000.00
	OCA representation on OCEC	\$	400.00
	Office expenses	\$	500.00
	Total Christian Education	\$	18,900.00
XII	Youth and Young Adults		
	Stipend	\$	6,000.00
	Strategic plan consultation with Dioc. Reps.	\$	3,000.00
	OCA representation on OCF	\$	400.00
	OCF college conference scholarships	\$	1,750.00
	Visit to seminaries to speak on youth	\$	700.00
	Web site maintenance	\$	500.00
	Office expenses	\$	500.00
	Total Youth and Young Adults	\$	12,850.00
XIII	Christian Service (Diakonia)		
	Stipend	\$	6,000.00
	Strategic plan consultation with Dioc. Reps.	\$	3,000.00
	Resource handbook	\$	3,000.00
	OCA representation on Church World Service	\$	500.00
	Travel to Church World Service ann. Meeting	\$	500.00
	Office expenses	\$	500.00
	Total Christian Service	\$	13,500.00
XIV	Fellowship of Orthodox Stewards		
	Travel	\$	4,000.00
	Printing and mailings	\$	6,000.00
	Office expenses	\$	2,000.00
	Total Fellowship of Orthodox Stewards	\$	12,000.00
XV	Repay 9/11 Fund	\$	25,000.00
XVI	Review and develop Policies and Procedures Regarding Sexual Misconduct	\$	5,000.00
XVII	Strategic Planning	\$	50,000.00
	Combined total expenses	\$	2,237,130.29
	Approx. total OCA membership		24,857.00
	Total minimum cost per member	\$	90.00

**THE
ORTHODOX CHURCH IN
AMERICA
IN THE
TWENTY-FIRST CENTURY**

**Strategic Planning in the Church requires
asking the right questions
and seeking the right answers
from the perspective of the Gospel:**

- Where does the Lord want us to go?
- Where are we now?
- How will we get from “here” to “there”?
- What difficulties and opportunities will we face?
- How will we deal with them?

Core Questions We Will Need to Address :

- How do we function in a 21st Century pluralistic cultural setting?
- How do the parishes, the Dioceses, the Holy Synod, the Metropolitan Council, the AAC, the Bishops and the Metropolitan relate to each other and maintain unity as One Holy Body? What are their individual and joint responsibilities?
- How and where should the ministry and stewardship of the Church be made manifest to be most effective?

The Desired Outcomes are

- a Vision Statement which guides all of our actions
- a clearly defined Canonical set of relationships (parishes, Dioceses, Central Church, Holy Synod, Metropolitan Council, AAC, Bishops, Metropolitan)
- an organizational structure incorporating those relationships
- a financial mechanism to implement that structure
- a Statute reflecting the Vision, relationships, structure and funding
- broad acceptance throughout the Church

The Critical Factors for Success are the Holy Synod's:

- active leadership and oversight
- agreement upon and commitment to an open, inclusive process by which the Strategic Plan will be developed and communicated
- ensuring broad participation from throughout the Church
- patient building of understanding and consensus
- recognition that the pace of learning will be uneven

Also Critical for Success:

- The Holy Synod and Metropolitan Council jointly play a vital role in the strategy process. They:
 - < Set the Agenda and steer the Plan
 - < Serve as bond between Church leadership and people
- The entire Church community must be involved and feel they own the Plan:
 - < Hierarchs, Assemblies, Councils, clergy and ministry leaders
 - < All members of the parishes
 - < Benefactors, donors and supporters

A Proposed Methodology

Articulate Vision and Core Values



Design Implementing Goals and Strategies



Create Underlying Culture and Leadership



Build Structure and Processes



Rewrite Statute

Articulate Vision and Core Values

The *Vision* Statement is about what the organization wants to become. It should resonate with all members of the organization and help them feel proud, excited, and part of something much bigger than themselves. It gives shape and direction to the organization's future. *Vision Statements are aspirational.*

Core values manifest in everything the organization does, both internally and externally. An organization may identify access as a primary value; when it plans programs, it thinks first about how to remove barriers and encourage the widest possible participation. Articulating values provides everyone with guidance, with ways of choosing among competing priorities and guidelines.

Design Implementing Goals and Strategies

Goals, or objectives, broadly describe the results of what the organization wants to achieve.

Strategies are specific, measurable actions and directions designed to reach the objectives established. Strategies are fulfilled through creation, continuation, change or elimination of programs and activities.

Create Underlying Culture and Leadership

An organization's *culture* is its "operating system." It guides what people value and how they think, act and feel. It is the sum of the organization's beliefs, values, behaviors and customs.

The *culture* of an organization can be made up of such elements as: hierarchy, loyalty, higher purpose, trust, decision participation, etc. or their opposites. The culture must support or the attainment of the Vision and Values.

For example, an organization whose Values include Christ-centeredness would want to cultivate the cultural norms of Valuing the Individual, Openness, Commitment to a Higher Purpose, etc.

Leadership

Leadership is about getting results. Leaders must know what needs to be done and how to get it done in their culture.

The *Leaders'* skills are:

- articulating and communicating direction
- modeling and rewarding culture-specific behaviors
- mobilizing and aligning resources
- achieving results

Leadership behaviors to be modeled and rewarded are those which follow from the Values and Culture of the organization, and which facilitate the achievement of the Vision. Such behaviors as forthrightness, consensus-building and the willingness to make decisions are examples of the cultural and values-driven behaviors of leaders.

Build Structure and Processes

Once clear on what the organization wants to achieve, the values which will guide it and its strategies for success, it can now design the most efficient and effective *organizational structure* through which it will operate.

It is best to approach this step, as is true for all the steps in the strategic planning process, with a clean slate.

Rather than ask what an existing department or position should do, we ask what tasks must be performed for success, how they can most effectively be combined into functional groups, where those groups should reside (centrally or locally) and how they can then be managed.

Strategic Planning Team Tasks:

- develop and manage the process and timetable within the guidelines set by the Holy Synod and the Metropolitan Council
- facilitate meetings
- oversee schedules and logistics
- develop and implement the communications plan
- coordinate materials

Recommended Next Steps

- Appoint the initial members of the Strategic Planning Committee, to be chaired by a member of the Holy Synod, to develop the Plan steps and timetable, with the goal of presenting the recommended Statute Revisions at the 16th AAC
- Authorize a Strategic Planning Workshop at the next Holy Synod/MC meeting, to provide them with knowledge of the Strategic Planning Process, and then to focus on the Vision and Values