



**ORTHODOX
CHURCH in
AMERICA**

Metropolitan Council Meeting

Fall 2016

Officers' Reports



**Meeting of the Metropolitan Council
September 19 to September 22, 2016
Officers' Reports**

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**The Metropolitan Council
September 19-22, 2016**

Chancellor's Report

“To prominently position the OCA within the broader cultural context”

Over the last couple of years His Beatitude, Metropolitan Tikhon, with the concurrence of the Holy Synod, has been putting forward the vision of an OCA built on four pillars, like the pillars of the altar: **spiritual life, stewardship, evangelism/outreach** and **external relations**. Helping to shape this vision into concrete forms is one of the main tasks of the Metropolitan Council, together with the Holy Synod and the OCA's officers and administration. His Beatitude's and the OCA officers' shared hope is that at this meeting of the Metropolitan Council we could begin to plan more systematically.

As a starting point we can go back to His Beatitude's report to the Spring MC meeting this year. For each of the pillars he spoke about “enduring goals” (more on this later.) For example, under “Evangelism and Outreach” he listed the following as enduring goals:

- To plant, grow and revive current and future parish and mission communities within our dioceses;
- To prominently position the OCA within the broader cultural context in addressing:
 - Contemporary moral and ethical issues (family and human sexuality; bio-medical; and philanthropy)
 - Improve communications both internally and externally
- To effectively practice Mt. 25 ministries in reaching out to those in need, both within and outside our parishes

I would like to consider the second of these, “to prominently position the OCA within the broader cultural context.” This past July I heard Bishop Paul speak very frankly at the FOCA convention in Chicago about our mission in North America. He said that we as Orthodox often talk about “baptizing the culture,” but when it comes to North America with its varieties of cultures—ethnic, political, social, religious, age-related—we haven't even begun to understand what we're dealing with. This means that we need to do a lot more listening before we can just go out and baptize that culture. In fact, if we don't do more listening, we will find that many in this mixed set of cultures will just dismiss us out of hand. Bishop Paul did not underestimate the difficulty of listening, especially to views that conflict with Orthodox tradition, but he said “we need to get out of our comfort zones and listen to what people are saying”—even our own people—if we really wish to do the apostolic work of the gospel. The news is not all bad: if we listen closely we will find opportunities, since Orthodox Christianity at its best can respond to the deepest spiritual longings of many who have given up on religion and life.

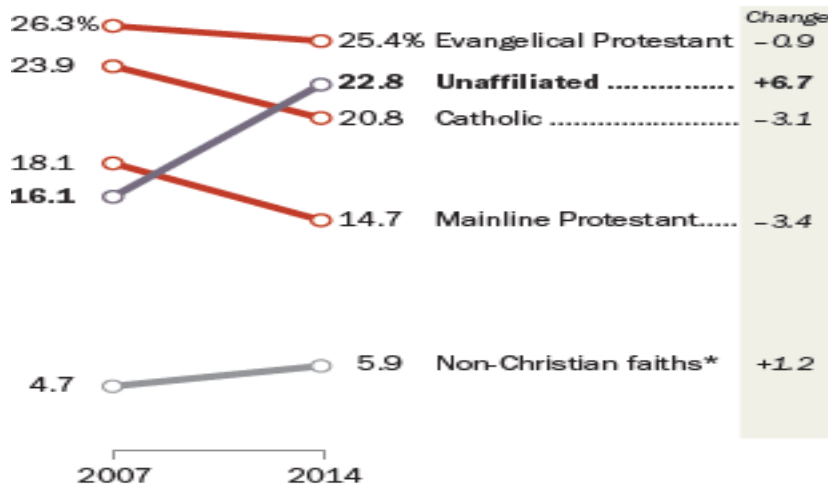
Orthodoxy and the Religious Landscape in America

The Pew Research Center completed some extensive studies last year on religious behavior and attitudes of Americans, and this included a sampling of Orthodox. The data are not perfect, but they are instructive and give us good reason to dig deeper and listen more. If you ever thought that the Orthodox were unified in their attitudes on some fundamental questions of the day you will be surprised (and perhaps shocked) at the range that was found.

I’ll just focus on a few of the findings that are relevant to us (for the full study, which is well worth reviewing, see <http://www.pewforum.org/religious-landscape-study/>.) First, the number of unaffiliated increased significantly, by almost 7% over seven years (2007-2014) to almost a quarter of the US population.

Changing U.S. Religious Landscape

Between 2007 and 2014, the Christian share of the population fell from 78.4% to 70.6%, driven mainly by declines among mainline Protestants and Catholics. The unaffiliated experienced the most growth, and the share of Americans who belong to non-Christian faiths also increased.



* Includes Jews, Muslims, Buddhists, Hindus, other world religions and other faiths. Those who did not answer the religious identity question, as well as groups whose share of the population did not change significantly, including the historically black Protestant tradition, Mormons and others, are not shown.

Source: 2014 Religious Landscape Study, conducted June 4-Sept. 30, 2014

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The growth of the “nones” is especially dramatic among the younger generations. More than a third of all millennials (born 1981-1996) now consider themselves atheist, agnostic or nothing in particular. And let’s not fool ourselves: they include many of our own children and grandchildren.

Unaffiliated Make Up Growing Share Across Generations

% of each generation that identifies current religion as atheist, agnostic or nothing in particular

	2007	2014	Change
Silent generation (b. 1928-1945)	9	11	+2
Baby Boomers (b.1946-1964)	14	17	+3
Generation X (b. 1965-1980)	19	23	+4
Older Millennials (b. 1981-1989)	25	34	+9
Younger Millennials (b. 1990-1996)	n/a	36	n/a

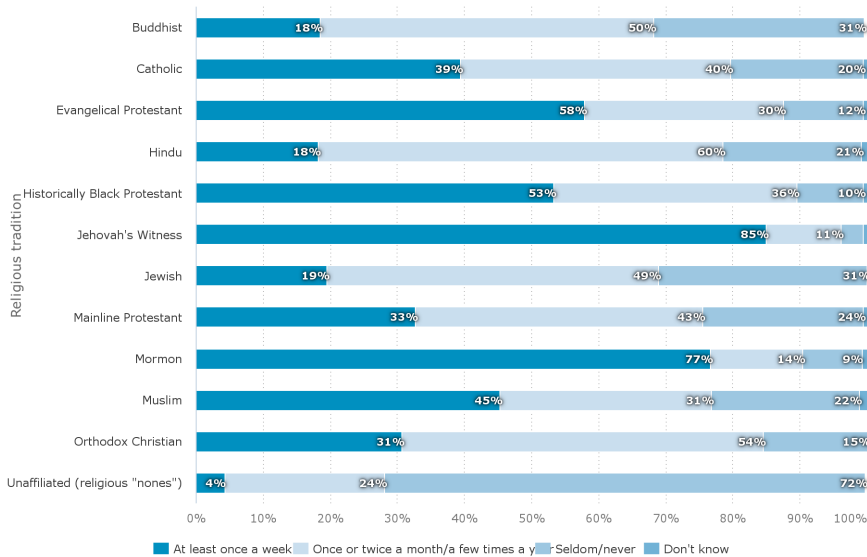
2014 Religious Landscape Study, conducted June 4-Sept. 30, 2014. All changes are statistically significant.

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But this doesn’t mean that this vast swath of people has given up on spiritual life. The chart below shows attendance at religious services by religious group. Mormons and Jehovah’s witnesses are by far the most active, followed by Evangelicals and the Black churches. Orthodox are just so-so (only 31% attend at least once a week.) But notice that 28% of the unaffiliated (religious “nones”) attend once or twice a month or at least a few times a year (and 4% of them go weekly.)

Attendance at religious services by religious group

% of adults who attend religious services ...



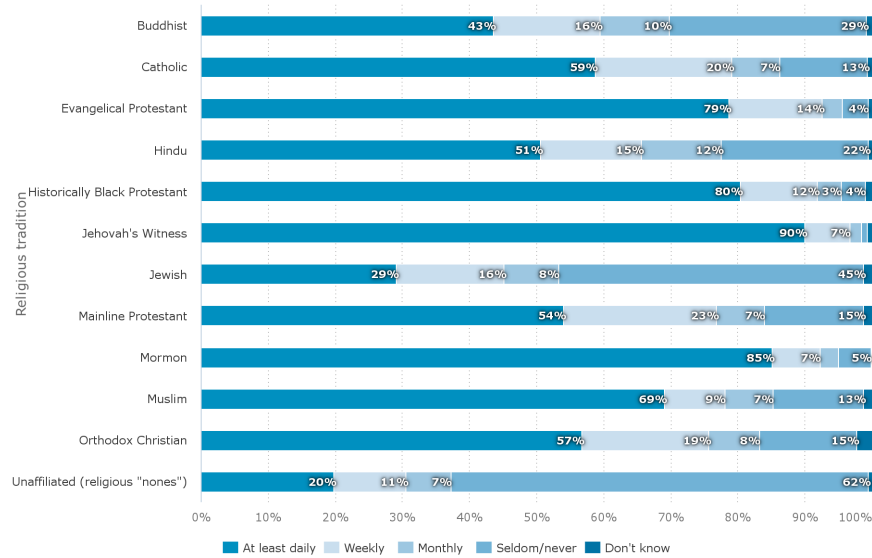
Similar findings comes through in the practice of prayer, as seen in the chart below.

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Frequency of prayer by religious group

% of adults who pray...



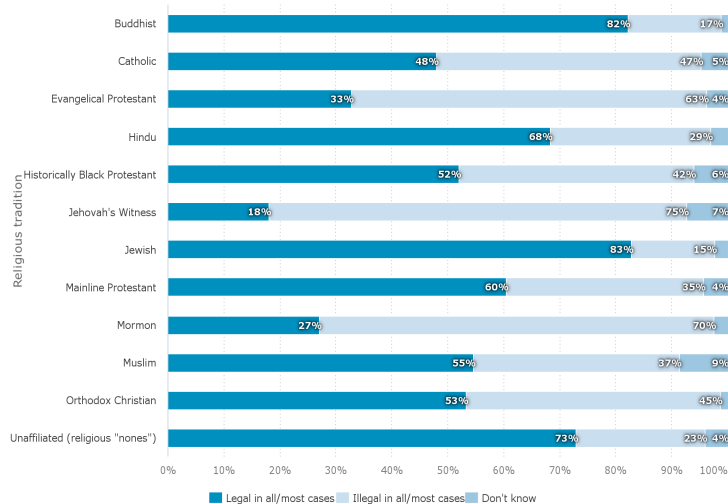
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Here again Orthodox are only in the middle of the pack among those who pray at least daily. But notice too that 20% of the “nones” pray at least daily. These are spiritually thirsty people who can’t seem to find a water-fountain in the religions they have encountered. For some of these seekers Orthodox Christianity could be a home. And they represent an opportunity for the Orthodox if we are ready to listen.

The Pew study also reveals an opportunity to listen to our own Orthodox people, because the findings show a disconnect between many who describe themselves as Orthodox and what we have come to regard as standard Orthodox positions on some key contemporary social questions. Here for example is the chart of findings regarding attitudes toward abortion. 53% of the Orthodox believe that abortion should be legal in all or most cases.

Views about abortion by religious group

% of adults who say abortion should be...



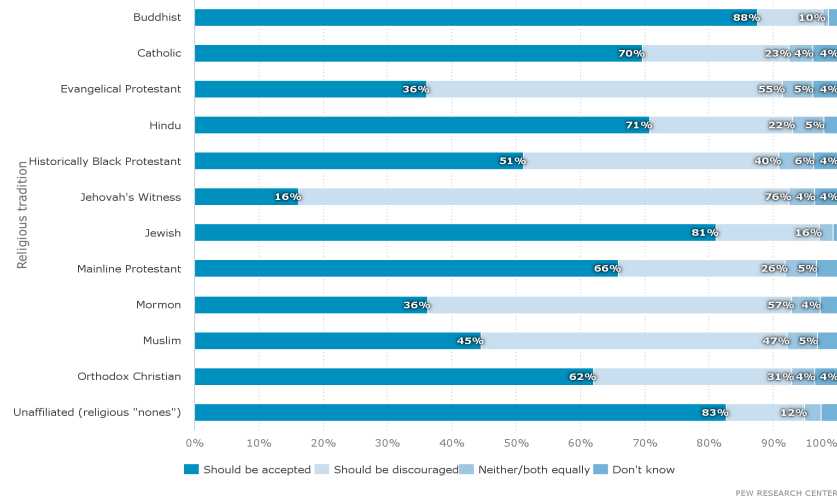
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A similar disconnect appears in attitudes on homosexuality, where 62% of Orthodox believe that homosexuality should be accepted in society. In a related finding, 54% of Orthodox strongly

favor same-sex marriage. All of this reveals the need for more listening as well as teaching if we are going to “prominently position the OCA within the broader cultural context” and truly baptize our culture.

Views about homosexuality by religious group

% of adults who say homosexuality...



The MC, Leadership and Planning

It might appear that none of this information about American religious attitudes is immediately relevant to the business at hand for our Metropolitan Council meeting. But as I pointed out at the beginning, if our task is to help put into practice the vision His Beatitude outlined, then we are going to face such questions all along the way. And since our main business as the Metropolitan Council is governance, it is wise to keep in mind the broader framework and mission we have as Orthodox Christians in America before we get too stuck into the weeds of reports on current business. Also, from time to time during the course of our meeting we ought to be able to lift up our eyes to these bigger questions. For this same reason the Internal Governance Committee invited Protodeacon Peter Danilchick and Mr Charles Ajalat to conducting a retreat on leadership for the Metropolitan Council and the Standing Synod.

As part of the preliminary homework for this retreat, Protodeacon Peter created a survey to help the members of the Standing Synod and Metropolitan Council assess where we are collectively and individually concerning important governance issues. The first item on the retreat agenda will be to review the results and I look forward with interest to how we see ourselves.

We have dealt with a number of major challenges over the last few years, and we successfully navigated the All-American Council in 2015 that passed the revised Statutes and the Financial Resolution, both of which were landmark decisions that required huge amounts of labor in advance of the AAC and no little discussion at the Council itself. In the end those two resolutions passed overwhelmingly.

Now that this necessary business is done, it is time to turn our attention as MC to serious planning for the future. This has been a regular item of discussion within the Chancery at meetings with His Beatitude and the officers. As the old saying goes, “failure to plan is planning to fail.” A quick review of the OCA Statute shows that the planning function needs to be spelled out more clearly among the competencies of the various bodies. If there is a gap in the list of

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OCA responsibilities between the Holy Synod, the Standing Synod, the Metropolitan, the All American Council and the Metropolitan Council, it is this issue of planning, which appears to fall between the cracks. In fact, planning is not mentioned there at all.

Everyone who is working for the Church at the OCA-wide level is working very hard and puts in enormous numbers of hours. The reports from the Secretary, Treasurer, Offices and Departments are excellent testimony to this. We do a lot of things, we listen to lots of reports, many good people are offering their time, talents and treasure for the building up of the Church, but we seem to lack focus. Nor do not have a mechanism to take the Metropolitan's vision, make it our own, take it forward and put it into practice. We aren't looking at how all the various pieces of the OCA puzzle ought to fit together for the long-term health of the Church, the best use of our resources and the advancement Christ's mission. This is why I was especially struck by Protodeacon Peter's survey and most particularly this question:

“Leadership has a plan that spells out specific goals and objectives for the next three to five years, i.e., what are we going to do?”

The simple answer is that we don't yet have such a plan. We have a mission, a vision and His Beatitude's “four pillars,” but we don't yet have a plan.

Let me give you one example of why this is a bottleneck. Take the OCA Archives. This is a precious preserve of our history, and the current conditions under which they are stored are simply atrocious. Just a few weeks ago a severe rainstorm brought a couple of inches of water in the archives area. While there was no severe damage, this state of affairs cannot be allowed to continue. We've known this for a long time, and over the last two years a high-powered committee of consultants and experts drawn from across the United States and Canada has been considering how best to protect and preserve this collection now and into the future. Additional paid experts have been brought in to look carefully at the current condition of the archives and their current housing. The bottom-line long-term recommendation is that they need to be housed elsewhere than in the basement. But this leaves a lot of other questions to answer. Should all the archives always be part of the chancery building? Should we consider moving the archives off-site? Should we completely renovate the basement? Should we build an extension to the chancery? Most of these questions depend on the answer to the bigger question of whether the chancery remains at the current property or not. That in turn is linked to a host of additional long-term questions. And in virtually every other area of OCA governance similar long-term questions could be asked. Who is looking at these overarching and interlocking questions about the OCA's direction?

His Beatitude at the last All-American Council and then again at the previous MC meeting went over his vision of our apostolic ministry and his framework of the “four pillars.” As I said earlier he also spoke of “enduring goals” in each of these categories at the February 2016 MC meeting. Here they are again.

1 Spiritual Life

- Establishing and sustaining vibrant Christ-centered parishes
- Fostering clergy health (spiritual, emotional, physical, financial)

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- Strengthening theological education at all levels: seminaries, continuing education, college ministries, K-12 church schools)
- Encouraging, supporting and fostering an appreciation of monastic life and the sacred value of a life of prayer

2 Stewardship

- Build an understanding of stewardship as the sacrificial giving back of the first fruits of the many blessings that God has given each of us;
- Ensure that the talents of the clergy and the faithful are utilized in the most effective manner;
- Nurture good stewardship of the physical, financial and administrative assets of the Church

3 Evangelism and outreach

- To plant, grow and revive current and future parish and mission communities within our dioceses;
- To prominently position the OCA within the broader cultural context in addressing:
 - Contemporary moral and ethical issues (family and human sexuality; bio-medical; and philanthropy)
 - Improve communications both internally and externally
- To effectively practice Mt. 25 ministries in reaching out to those in need, both within and outside our parishes

4 External Relations

- To humbly, but steadfastly, uphold the vision of the OCA for the establishment of a universally-recognized and canonically sound ecclesiological structure for Orthodoxy in North America;
- To actively participate in pan-Orthodox endeavors, particularly in the Assembly of Bishops process;
- To strengthen our relations with other Local Orthodox Churches;
- To prioritize our participation in ecumenical bodies, maintain our faithfulness to Orthodoxy while presenting a worthy witness to the world;
- To carefully consider appropriate avenues for engaging non-Christian groups and governmental bodies

Now is the time to take up the more detailed fleshing out of what this vision of the four pillars would look like in terms of concrete planning of *specific* goals and objectives for the next 2 years before the 2018 All American Council and beyond. At the same time, we need to preserve the proper hierarchical and conciliar balance that is one of the hallmarks of the OCA. This means we need to preserve the reality that Metropolitan Tikhon and the Holy Synod are directing the planning process, while allowing for a healthy and necessary participation on all levels of the Church. *How* we move ahead with this planning process while maintaining this balance will be addressed by His Beatitude in his report.

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Chancellor's Areas of Focus

The normal day-to-day routine includes emails, phone calls, discussions and specific assignments from Metropolitan Tikhon. The Metropolitan's office is involved in preparing draft texts for His Beatitude, addressing complaints against (and from) bishops, crisis situations, requests for transfers, lifting of depositions, meetings with Metropolitan Tikhon, officers and others, calls with Cindy Heise and ORSMA consultants about ongoing cases, calls with diocesan bishops, chancellors and seminary administration, and meetings related to the OCA's external relations. There is also the life of St Sergius chapel which has a regular schedule of services for feastdays and weekends.

In addition, my work as chancellor has had a number of areas of particular focus since the last MC meeting.

Department of Pastoral Life

While I formally chair this department, the bulk of the work is being carried out under the able administration of Fr Nathan Preston. As you will see from his report, the department is engaged in a number of very promising areas and collaborative partnerships, starting with the successful peer-learning program being piloted in the Diocese of Eastern Pennsylvania and partially funded by a grant from the Lilly Foundation. A good number of clergy (and clergy wives) are involved—mostly OCA but also from other jurisdictions—and a new batch of facilitators will be trained in coming weeks. The department (through Fr Nathan) has also been in conversations with each of the bishops about how best to support celibate clergy, especially those who face the loss of a spouse through death, divorce or separation.

Similarly, at the behest of His Beatitude, conversations are underway with the bishops about pastoral approaches to difficult sexual identity questions. As the report says, "At the fore of this exploration, though, is our attempt to understand why this particular subject seems so often to carry with it such a deep sense of mistrust, often hampering or seeming to prevent outright that open discussion and peer sharing of experience from priest to priest that would seem necessary. In addition to understanding the ways in which OCA clergy deal pastorally with this need, we seek to know, in short, why they seem to fear to talk about it."

The department is also taking initial steps to look at clergy compensation across the OCA, with a view to updating the OCA's clergy compensation guidelines. Finally, we are working toward revising the OCA's "Guidelines for Clergy," which are now over twenty years old and do not reflect the variety of practices from diocese to diocese. The department has just submitted a grant application for \$14,000 to the Louisville Institute for funds to assist with bringing together representatives from the dioceses to complete this project before the next All American Council.

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

Seminaries

Together with Metropolitan Tikhon, I serve on the boards of St Herman, St Tikhon's and St Vladimir's Seminaries. This is taking an increasing amount of time as financial, governance and

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other pressures (such as accreditation by the Association of Theological Schools) face our schools. In addition, I teach a course in the Doctor of Ministry program at St Vladimir's Seminary ("Ministry in a Secular Age").

In related academic work, Alex Liberovsky and I attended the Northeast Slavic, East European and Eurasian Studies Conference at the NYU Jordan Center for the Advanced Study of Russia in April. This opportunity grew out of a visit by the chair of NESEEEES to the Archives. Alex presented an introduction to the OCA Archives and I gave a paper illustrating the wealth of material we have there, *The Amerikanskii Pravoslavnyi Vestnik (The Russian Orthodox American Messenger) 1917-18: in the Aftermath of Revolutions in Russia*. This will be published sometime next year in the *St Vladimir's Theological Quarterly*. An adapted excerpt appeared in *Jacob's Well* (Diocese of New York and New Jersey) but I'm attaching the full article for those who want to know more about this critical and extremely interesting formative period of our history as the Orthodox Church in America as we approach the hundred-year anniversary of the February and October revolutions in Russia (see Appendix 1). And right now, in this political year for the US, looking back at 1917 there are some intriguing political dimensions to the history of our church. In fact, differences over politics led to an early proposal (in July 1917) that the North American Church would "undertakes no political propoganda of any kind..." The Mission (as it was known) acknowledged that, "As a free Church, it has as its members the sons of various governments, even when the politics of these governments are diametrically opposed to one another."

ORSMA (Office for Review of Sexual Misconduct Allegations)

Cindy Heise's report (to be presented at the MC meeting) will give you a picture of ORSMA's current caseload and activities. I continue to be impressed with her professionalism, organizational ability and insight. We have a team of excellent professionals as consultants to ORSMA and who work together very well: Bernard Wilson (investigative consulting), Robert Koory (legal) and Dr Albert Rossi (mental health.) I say this every time but it bears repeating.

SMPAC (Sexual Misconduct Policy Advisory Committee):

The SMPAC report will also be presented at the MC meeting. SMPAC now meets monthly via teleconference to review cases and consider the policy and procedure questions that arise from time to time. The highlight of the last few months was a very effective and energetic day-long workshop with the Holy Synod of Bishops which included case studies, role-playing and lively conversation about how to best handle some of these difficult pastoral situations. As always, I am grateful to he SMPAC volunteer members for their dedication and commitment: Dr Rossi, Bernard Wilson, Robert Koory, Fr Alexander Garklavs, Pdn Peter Danilchick (Metropolitan Tikhon, Cindy Heise, Fr Eric Tosi and I are ex-officio members. The chancellor is currently the chair of SMPAC.)

Legal Matters

A fair amount of time has been devoted to discussing and responding to active and potential legal matters, all of which will be reported on greater detail by Judge Lanier, Angela Parks and the MC Legal Committee. This includes the suit brought against the OCA, the chancellor and others by Jan VanDuyn (the case was eventually dismissed); the suit brought by Bishop Matthias against Metropolitan Tikhon and Archbishop Nathaniel; St Nicholas Church, Philadelphia; resolution of the Children's Home property distribution (with the help of Judge Lanier I prepared an affidavit

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that was submitted to the office of the PA Attorney General to explain the relationship of the various entities involved, including the Metropolitan Council. See Appendix 2).

Chancellor's Calendar since the February 2016 MC Meeting (selected events)

February

21-3/1 Delegation with Metropolitan Tikhon to Finland; various presentations

March

17 Metropolitan Tikhon meets with officers

18-19 Accompanied Metropolitan Tikhon to Istanbul for celebration of Sunday of Orthodoxy with Patriarch Bartholomew and the Synod of the Ecumenical Patriarchate

28 SMPAC full-day meeting

29-4/1 Holy Synod meeting

April

2 Presentation on OCA history and archives with Alexis Liberovsky at Slavic studies conference, New York University

7 Meetings with Archives consultants

10 Served and gave sermon at Pan-Orthodox Lenten Vespers, St Nicholas Albanian Orthodox Church, Queens

May

3 Metropolitan Tikhon meets with officers

6 Russian Consulate Paschal reception

9 Metropolitan Tikhon meets with officers

10 Metropolitan Tikhon hosted Archbishop Demetrios (GOA) for lunch at Chancery

12 Metropolitan Tikhon meets with officers

14 St Herman Seminary Board teleconference

18 Metropolitan Tikhon hosted Metropolitan Nicholovos (Malankara) for lunch at Chancery

19-21 St Vladimir's Seminary Board meeting and commencement

24-25 Meeting of the Standing Synod

27-30 St Tikhon's Seminary Board and commencement; Monastery Memorial Day Pilgrimage

June

7 Fr Vasile Susan Church court (part 1)

9 Metropolitan Tikhon meets with officers

10-11 Accompanied Metropolitan Tikhon to Dallas for installation of Bishop Alexander

14-16 ORSMA workshop with Holy Synod, Dormition Monastery, Rives Junction, MI

19-25 Teaching for DMin Intensive at St Vladimir's Seminary ("Ministry in a Secular Age")

29 Visit of Archimandrite Alexander (Pihach) of St Catherine's Church, Moscow (OCA)

July

1 Adn Joseph Matusiak begins full time at chancery as Metropolitan's Secretary and Stewardship Director

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6 ORSMA conference call with diocesan chancellors
10 Archimandrite Juvenaly (Repass) visits chancery and makes presentation on kmission in Guatemala
12 Metropolitan Tikhon meets with officers
14 St Vladimir's Seminary, Vespers and alumni BBQ
19 Fr Vasile Susan Church Court (part 2)
22-25 Accompanied Metropolitan Tikhon to FOCA Convention, Chicago
28 Metropolitan Tikhon meets with officers
29-31 Served at St Andrew's Camp, Jewell, NY

August

4 External Affairs meeting at chancery; St Tikhon's Board conference call
7 Served at Annunciation Church, Brick, NJ
11 Fr Vasile Susan Church Court (conference call)
15 Feast of Dormition; Metropolitan Tikhon and chancery staff visit Fr Dan and Matushka Tamara Skvir, Rocky Point, Long Island
16 Metropolitan Tikhon meets with officers
18 Metropolitan Tikhon hosts representatives of the Anglican Church of North America (ACNA) for lunch at Chancery
21 Served at Holy Trinity Church, Yonkers, NY
22-24 Mission School (22: gave talk on "Mission in a Secular Age")
25-26 St Tikhon's Seminary Board retreat and meeting

September

1-12 Vacation
13 Metropolitan Tikhon meets with officers; Pastoral Life Department teleconference

Respectfully submitted,

Fr John A. Jillions,
Chancellor

September 14, 2016

The *Amerikanskii Pravoslavnyi Vestnik* (The Russian Orthodox American Messenger) 1917-18: in the Aftermath of Revolutions in Russia¹

John A Jillions

Introduction and Background

The *Amerikanskii Pravoslavnyi Vestnik* (The Russian Orthodox American Messenger) was published 1896-1973 with some interruptions (1919-21 and 1931-35) and is an important resource for American cultural and religious history in the Archives of the Orthodox Church in America.² It was published in Russian (and often with at least one or two articles also in English translation) and was the first official periodical and the primary vehicle for communication among the faithful of the “North American Orthodox Mission,” a diocese of the Orthodox Church of Russia.

The mission began in Russian Alaska in the late 18th century and was accepted by many Aleut, Yupik, and Tlingit native villages. 19th century immigration to the US and Canada from Eastern Europe and the Middle-East and then a large movement of Greek Catholic (“Uniate”) reversions to the Orthodox Church by immigrants from Austro-Hungary (Galicians and Carpatho-Rusyns) led by Fr Alexis Toth beginning in 1892 swelled the Mission’s population. By 1917 the Mission was a multi-ethnic patchwork of over 300 parishes across Canada, Alaska and the lower-48 states of the US. Beside the majority Russian, Galician and Carpatho-Rusyn parishes, other parishes were predominantly Arabic, Serbian, Albanian, Bulgarian, Romanian and Greek communities. Until 1922 the only formal Orthodox ecclesiastical organization continued to be the North American Orthodox Mission, under the oversight of the Russian Bishop, but plenty of other

¹ An earlier version of this paper was given at the Northeast Slavic, East European and Eurasian Studies Conference, NYU Jordan Center for the Advanced Study of Russia, April 2, 2016.

² I am grateful to the Archivist of the Orthodox Church in America, Alexis Liberovsky, for his invaluable information about *The Messenger*. It ran features in both English and Russian until 1902, after which the entire magazine was in Russian, while an English supplement was published until approximately 1910. After that, it was again occasionally bilingual. In its last decades, the *Vestnik* was appeared in Russian only. The Messenger remained the sole official organ of the Church until 1965, when an English language publication, *The Orthodox Church*, appeared. By 1973, demand for a Russian language magazine had dropped significantly, and *The Messenger* ceased publication. Microfilm of the *Vestnik* is widely available in academic libraries. Detailed historical information on the *Vestnik* is available in Russian here:

<http://www.pravenc.ru/text/114454.html>

https://ru.wikipedia.org/wiki/Американский_православный_вестник

<http://www.orthodox.cn/localchurch/americanorthodoxmessenger/index.html>

<http://cyberleninka.ru/article/n/missionerskiy-zhurnal-amerikanskiy-pravoslavnyy-Vestnik-i-ego-rol-v-otrazhenii-duhovnoy-kulturnoy-i-obschestvennoy-zhizni-russkih>;

and in English very briefly here:

http://orthodoxwiki.org/Russian_Orthodox_American_Messenger.

Orthodox parishes of various ethnic identities were essentially congregational and loosely affiliated to episcopal authority overseas. From the beginning of the 20th century the Mission was significantly on its own financially, and this independence deepened after the outbreak of World War I with the drain this imposed on the Tsar's finances. One of the essential facts of life that parishes had learned in North America was that parishioners and clergy would not be able to rely on government money for building churches, supporting clergy and creating a church infrastructure to expand the mission and serve the needs of the community. Nevertheless, some financial support for the parishes in Alaska, seminaries, charitable work, publication and central administration of the mission in North America continued to come from the Russian Orthodox Church until the end of 1917. And with the February Revolution and the calling of the long anticipated All-Russia Church Council for the end of 1917, there were hopes that the Church in Russia would be able to significantly assist the Mission to expand and develop. But a sense of reliance on faith and on each other—bishops, clergy and laity working together—to build parish life and expand the Mission became a basic part of the Mission's collective identity and served it well during the hard times.

Vestnik published a directory of the Church in the January issue of 1918 and this is a useful statistical snapshot of the Church. "The Orthodox Diocese of North America and Canada" as it was then called, under newly elected Patriarch Tikhon (Bellavin) and the Holy Synod of Russia, was headed by Archbishop Evdokim (Meschersky, 1869-1935) of the Aleutian Islands and North America, Bishop Alexander (Nemolovsky) of Canada, Bishop Philip (Stavitsky) of Alaska, Bishop Stephen (Dzubay) of Pittsburgh and Bishop Eftimios (Ofiesh) of Brooklyn (for Arabic-speaking parishes). The Albanian and Serbian parishes had separate administrators as well.

Russian parishes in the US (except Alaska): 195 (among these are a large number of Galician and Carpatho-Rusyn parishes, several Bulgarian parishes and at least one mainly Greek parish, in Galveston, under Fr Michael Andreade, dean of the Texas District)

Alaskan parishes: 17

Canadian parishes: 62

Albanian parishes: 4

Syro-Arab parishes: 23

Serbian parishes: 19

Total number of parishes in The Orthodox Diocese of North America and Canada: 320

Other church institutions and organizations:

- Theological Seminary (Tenafly, NJ)
- Russian National Home of St Vladimir, including private bank [credit union] and printing office (NYC)
- Monastery of St Tikhon (South Canaan, PA)
- St Mary's Nunnery and Orphanage (Springfield, VT)
- Holy Cross Monastery (Wostok, Alberta, Canada)
- Russian Orthodox Catholic Mutual Aid Society (Wilkes-Barre, PA)
- Women's Russian Orthodox Catholic Mutual Aid Society (Coaldale, PA)

- Russian Christian Orthodox Immigrant Society (NYC)
- League of Russian Clergy of the Diocese (Pittsburg, PA)
- Association of the Citizen Clergy of the Eastern Holy Orthodox Catholic Church of America, Inc (NYC)
- Russian Charity Society
- [Women's College in Brooklyn: this isn't listed here but it features elsewhere in the pages of *Vestnik*.]

Using the *Vestnik* of 1917 and 1918 this paper considers the shape of church life in the North American Mission following the 1917 February and October revolutions in Russia, looking especially for the immediate effects of these cataclysmic events. The paper is divided into four sections. Section 1 will give a brief review of the *Vestnik*'s history and the state of the Mission at the start of 1917. Section 2 will focus on the issues published after the February Revolution and the abdication of Tsar Nicholas II, and Section 3 will focus on the period following the October Revolution. Section 4 will draw some conclusions.

I The *Amerikanskii Pravoslavnyi Vestnik* and the Mission at the start of 1917

The *Vestnik*'s first issue of 1917 was January 5/18, and carried on its title page standard publication and pricing information as a weekly published every Thursday for an annual subscription of \$3 (6 rubles) for 52 issues, or 10 cents for single copies. This changed over the course of the year, and is an indicator of the financial pressures facing the Mission. August 9/22 it went to a biweekly, keeping the \$3 annual subscription but now charging 15 cents for single copies and making a plea for subscribers to pay their bill so publication can continue. January 1918 it went to publication once a month, with single copies now 25 cents. The last half of 1918 *Vestnik* was published only twice, with combined issues for July-August-September and then October–November-December 1918. After that *Vestnik* ceased publication entirely until 1922.

Vestnik was edited and published during this period by Fr Leonid Turkevich (1876 -1965) the Dean of St Nicholas Cathedral in New York City (15 East 97th St) and a leading figure in the Mission's life as pastor, scholar, poet, administrator, and later as Metropolitan Leonty. He spent his last years living in a small apartment at the stately home in Syosset, NY that is now the headquarters of the Orthodox Church in America and where its archives are housed (the mansion was donated to the church in 1957 for the sum of \$1.) Many of his personal papers are kept in the archives, but his important handwritten journals, which he kept for much of his long life are housed in the Library of Congress and remain virtually unexamined by scholars. These include journals he kept during 1917-18 when he attended the All-Russian Sobor in Moscow as a representative of the North American Mission. The Bolshevik Revolution broke out during the Council as Patriarch Tikhon was elected, and Turkevich had a harrowing return to America through eastern Russia and then Japan and across the Pacific.

The first *Vestnik* of 1917 gives a sense of the state of the Mission at the time before either revolution occurred. World War I had been underway for just over two years and the

Orthodox were especially hopeful that Russia and its allies would prevail over the German Austro-Hungarian empire, which they saw as oppressors—together with the Uniate Greek Catholics under Rome—of the Orthodox Christian minorities in Galicia and Carpatho-Rus'. In America thousands of Galician and Carpatho-Rusyn Uniate immigrants had “returned” to their Orthodox roots, led by the fiery former Uniate priest Fr Alexis Toth (1853-1909) who is now recognized in the Orthodox Church in America as St Alexis of Wilkes-Barre. This movement began with Toth’s return to the Orthodox Church in 1892 and continued, with individuals, clergy and entire parishes leaving the Unia—or leaving and then later returning again—causing upheaval in the communities and families of immigrants where Uniates and Orthodox lived side-by-side. When Fr Toth died in 1909 it is estimated that 20,000 Uniates had followed him into Orthodoxy. By 1916 it is estimated that 163 former Uniate parishes had joined the Mission, bringing as many as perhaps 100,000 Eastern Catholics. (The term “Uniate” is considered pejorative by some today, but its use here and in *Vestnik* reflects the combative relations at the time.)

The January 5/18 issue, 1917 (16 pages) opens with a greeting from the editors of the *Vestnik* to Archbishop Evdokim, the bishops, pastors and their flocks of the North American Mission wishing them happiness in the New Year. Here is the rest of the contents, which gives the flavor of church life and concerns at the time.

1. Ukaz of Tsar Nicholas II of August 16, 1916: in view of their pastoral demands and parish record-keeping requirements, clergy will not be required to collect additional statistics or pass on information from parish metrical books to district government authorities.

2. Recent decisions by the Archbishop, including:

- In response to a request from Priest Vyshegrodtsov in Albion, MI for an award to church donors Archbishop Evdokim authorizes the central administration to prepare a gift of a good Bible in Slavonic or Russian.
- A message of gratitude in response to a message from Priest M. Poplavsky in Seattle reporting a donation of \$1,500 by the Russian General Consul N. Bogoyavlensky toward the building of an emigrant home.
- Response to report of Priest M. Berk of Elmira, NY that the mortgage for the building of a church in Corning NY has been granted and asking for the Archbishop’s signature: granted. “Keep up the good work.” (Is this St Mary’s parish in Corning? If so it is now in the Carpatho-Russian Diocese, and claims on its website that it was still Eastern Catholic in 1917; the parish is not listed in the 1918 directory.)
- Archbishop Evdokim is glad to hear from Priest L. Zakrevsky of plans to build a church in St Louis and assurances that the people will support this. “I am ready to serve you,” Archbishop Evdokim replies.

- The Archbishop is happy to hear as well from Priest V. Levkanich about the Second Convention for [Pravoslavny] Unity in Braddock, PA near Pittsburg. “I live only for the people,” says the Archbishop. This issue of *Vestnik* also publishes a report on this Convention by Priest Dmitri Krishka. He says the main goal is “to defend and confirm the Orthodox faith among the persecuted Ugro-Russians.” Some thought the English word “Orthodox” should be used rather than “Pravoslavny” in the Convention’s title since the Uniates also call themselves “pravoslavny.” In addition, the Convention had extensive discussion about expanding the operations of the “Pittsburg American Orthodox Messenger” as their publication.

3. Organizing a new parish in East Hammond, Indiana by Priest Benjamin Kedrovsky from Gary, Indiana. There were 70 Russian families there, twelve of whom were Orthodox. The rest were Uniates who belonged to a parish in neighboring Whiting. In the two weeks prior to the first organizational meeting on October 29, 1916, Fr Kedrovsky had gone from home to home with leaflets to have conversations about returning to the Orthodox Church. Most were cold, some were openly hostile. He didn’t expect much. When they gathered on the appointed day outside a hall rented for the purpose there were about 15 Orthodox standing outside, and off to the side a larger group of Uniates looking suspicious. But when he invited them to go inside for a conversation most of them joined in, about 90 altogether. “After saying a prayer I addressed them and spoke of their life without a church or a school and called on them to start a parish...” Apparently this was effective enough that even one of the most hostile Uniates who had broken off with his own brother for his return to Orthodoxy was convinced and urged everyone to join together as one to build a church in East Hammond. They chose six people as the temporary parish council and agreed to meet again on November 12th. Meanwhile the Uniate priest heard about all this and had his own meeting to upbraid the renegades. Fr Kedrovsky writes, “And I went to East Hammond every day to meet with people in their homes.” On Nov 12th 120 people gathered for the meeting. A Priest-monk from Chicago was invited (Fr Timon) and together they served vespers and he gave a sermon. The choir from the Gary parish sang. At the same time, the Uniate priest served his own vespers at the Polish Catholic church with about ten people and told them to “fear the Russian schism like a burning oven.” Fr Kedrovsky sent this report with the parish’s petition to join the Orthodox Church. The people were requesting “a Ugro-Russian hieromonk.” He underlined the importance of sending a priest who could begin a school immediately. (Apparently these efforts were successful: a year later, in the January 1918 listing of parishes, East Hammond has St Nicholas Church, served by Fr Isidor Kostuk).³

4. Fr Leonid Turkevich reported on the good results of the Mission’s booth at the Russian Bazaar in New York City 4-10 December. With the help of the Archbishop’s loan of \$300 as seed money, they were able to sell enough goods to raise \$1,860.03 to send to those suffering as a result of the war in Russia. The full accounts of the bazaar in aid of

³ For further information on Fr Benjamin Kedrovsky, see Theodore F Panchak, *A commentary on the life and pastoral ministry of Fr. Benjamin Kedrovsky of Gary, Indiana* [SVS MDiv Thesis, microform].

the Red Cross show funds being raised for American ambulances to be sent to Russia and for relief to Russian prisoners of war (March 1, 1917; 1917:110-11; see also “American Ambulance in Russia,” *Vestnik* 23 Aug 1917: 492.)

The war was having an impact on the Mission’s finances, which as a result had to make some adjustments. One interesting example of this is seen in the issue of Feb 15, 1917. It includes an article (in both English and Russian), reprinted from an Anglican newspaper in Hawaii on the new Orthodox parish in Honolulu and the arrival of the young Fr John Dorosh and his wife on December 20, 1916. “The Russian Archbishop has been deprived of a large grant from Russia owing to the war, and so the young couple could be given no money. They came at their own expense, not knowing what there was at this end for their support, but, as the young priest said, ‘If I could get no support I should have taken some secular work in order to maintain myself and my wife. We were not afraid, although friends advised me not to come.’ They certainly had the right Missionary spirit.” (1917:69.) The Anglican church in fact helped them out, and Fr Dorosh presented to Anglican Bishop Henry Restarick a letter from Archbishop Evdokim introducing Fr Dorosh as “a young able-bodied missionary of good mind and strong character.” Notably, Archbishop Evdokim asked the Anglican bishop to give the young priest episcopal oversight for the time being.

Even while the Uniate battles were continuing, there was at the same time significant interest and progress in other ecumenical relations. Fr Sebastian Dabovich, for example, reported glowingly (in Russian and English) on the meeting of the World Conference on Faith and Order preparatory meeting that took place in Garden City, Long Island, NY in January 1917, headed by Dr John R Mott (March 15, 1917; a further report on the conference was published in English in the issue of April 12, 1917.)

5. Remembering Metropolitan Makari (Bulgakov) of Moscow, 1816-1882, scholar and theologian, whose will left annual prizes for best scholarly work in Russia, “The Macarian Prizes” of the Imperial Academy of Sciences.

6. “Celebration in Brooklyn,” by Priest John Kedrovsky, reporting on the visit of Archbishop Evdokim to bless the cornerstone for the building of a new Transfiguration Church to replace the 80-year-old Russian church in very poor condition. The crowd held Russian and American flags, Fr Nicholas Irvine (a convert) spoke of the indestructible truth of the Orthodox faith which had already put down deep roots here in America. The Brooklyn Borough President, Mr Lewis Pounds (1867-1947) was present as well and signed the act of church founding. He spoke of how moved he was by the grandeur of the event.

The OCA archives include documents and the death-mask of John Kedrovsky (1879-1934), donated by his grandson Victor Maslov in 2013. Kedrovsky has a significant place in the history of the Orthodox Church in North America. He was a married priest who was suspended in 1918 by Archbishop Alexander (Nemolovsky) but went to the Soviet Union in 1923 to participate in the “Council” of the “Renovated Church” that collaborated with the Bolshevik government and deposed Patriarch Tikhon (Archbishop

Evdokim had returned to Russia to attend the Sobor in August 1917 and joined the Renovated Church in 1922.) The “Living Church” as it was also known had re-introduced the practice of having married bishops, and at that same council Kedrovsky was appointed as “Archbishop of North America.” He returned to the US and in 1924 initiated a court action to seize control of over a hundred church properties. He was largely unsuccessful, except for a major victory in 1925 when he and the Renovated Church were recognized by the US courts as the legitimate owners of St Nicholas Russian Orthodox Cathedral on 97th Street in New York City. As a result, Metropolitan Platon and his clergy had to leave the cathedral that had been built by the celebrated dean and missionary, Fr Alexander Hotovitsky (1872-1937, later martyred in the Soviet Union) under the direction of Saint Tikhon when he was Archbishop of North America.

7. Brief description of the convoluted history of St Nicholas Church in Vostok, Alberta, Canada and its move from the Unia, written by the dean of the area, Priest P. Bozhik. The church started as a Uniate community of Galicians in 1905, received 40 acres at no cost from the Canadian government to start a church. The parish became Orthodox in 1910, but with various court cases by 1916, of the 17 people left, ten returned to the Unia. The Uniates protested but the court upheld the Orthodox ownership of then property. “But here’s the question: the church and the land are worth \$800, but the court case cost \$8,000. The judge was impressed that we stood together for defense of our faith and our people.” He was especially moved when told that the Mission in Canada had sent 2000 of its members to the Canadian armed forces. (The US military was also apparently recruiting Russian immigrants in large numbers: the February 1, 1917 edition of *Vestnik* included a brief notice by Fr Arkady Piotrovsky that there was an opening for an Orthodox priest in the US Army, *Vestnik* 1917:40.)

8. “What is the reason for the great movement of the Ugro-Russian [Carpatho-Russian] people to Orthodoxy?” (reprint of article that first appeared in the “American Orthodox Messenger” of Pittsburg.) By Fr George Baran, “Ugro-Russian Orthodox Priest.”

9. Notice (in English) that the Russian Orthodox Mission of Alaska will begin publishing a journal on the history of the church there, “Orthodox Alaska.” Annual subscription \$3, write to Russian Orthodox Mission, Sitka, Alaska. “Besides material of common interest the publication will deal with material of a historical character of [extraordinary] interest pertaining to the magnificent part of the Russian Orthodox Mission of Alaska.” An expanded article in Russian on the same subject follows, wishing success to this new publishing venture.

10. Book review by Fr Leonid Turkevich: *Rodnaya Rech* [the mother tongue], *Second book of oral and written exercises for reading and conversation in school and in families*. With drawings. By Iv. G. Borukh. First edition. 50 cents. New York. 1916.

11. From Diocesan Life:

Rochester, NY: layman Ivan Salastin reports on organizing a parish, plans for a meeting and electing a parish committee. Says that the people promised to give their last cent to

build the parish. The biggest difficulty is attracting Uniate Galicians who seem reluctant either based on their past oppression in Austro-Hungary or because of a “fanatic “ Uniate priest who regularly preaches against “the Russians.” Nevertheless, “almost all the members of the Uniate church call themselves Orthodox and love our faith, but some kind of prejudice prevents them from uniting with us.” They hope to buy a former Uniate parish being sold for \$6,500, of which \$2,000 needs to be paid up-front and the rest can be held as mortgage. “Even though we’re a small group, we believe that God will help us to realize our good intentions and we will overcome our local enemies of the Church.” (NB: two months later, in the *Vestnik* of March 29, 1917 it is reported by one Afanasy Kolomiets that all this is a mirage. There is no parish in Rochester. Salastin has gathered a few people and preaches “God knows what.” Locals are confused and want nothing to do with priests. Besides, people are leaving the area because work at the local munitions factory has dried up. “Fr P Dubrovsky went around from home to home to see if people wanted to build a church. But it didn’t go well, and some even wanted to beat him up.”)

Shenando, PA: Fr M Lototsky reports that all is going brilliantly with parishioners from the Russian Empire taking a very active interest in strengthening and expanding the parish. They even have their own cemetery, which they are offering to the Orthodox Galicians as well “who are having to endure not a little trouble from the persecutors of Orthodoxy.”

Trenton, NJ: Fr I Zheltonoga reports that the parish meeting agreed to begin a reading room. Annual membership is 60 cents and 50 cents. Forty people signed up and agreed to use the initial funds to purchase books and journal subscriptions of both a spiritual and secular nature. They asked His Eminence Archbishop Evdokim to be the honorary president.

13. A full-page advertisement for Royal typewriters (in Russian.)

II Reactions to the February Revolution

The first notice in *Vestnik* that the situation in Russia has changed dramatically comes with Tsar Nicholas II’s letter of abdication, signed on March 15, 1917 and published as the first item in the *Vestnik* on March 29, 1917. But most of the rest of this issue reflects the ongoing life of the North American Mission, which is not unlike previous issues. There’s a continuing (and intriguing) series on Archbishop Evdokim’s missionary travels across the South and West. An update on the Rochester situation as well as news from Donoro (PA), Beller (Ohio) and Montreal. Diocesan correspondence and resolutions about parishes in the diocese. A report on Archbishop Evdokim’s visit to the new Orthodox women’s college in Brooklyn. An editorial warning against the divisive nationalism of the Ukrainian movement which is spilling over into communities in the United States. A congratulatory note from the Holy Synod of Russia celebrating the 25th anniversary of the Uniate return to Orthodoxy with Fr Alexis Toth in 1892. Planning a celebration for Fr Theophan Obushkevich, who will be marking his 50th anniversary of priesthood and service in America, and noting that this event might be put off because

Archbishop Evdokim will be traveling to Russia, “even during this dangerous wartime period” to lobby “for the great needs of the Mission.”

There had long been hopes that the American diocese, with its unique missionary situation in comparison to a typical Russian diocese, would be able to organize itself more nimbly to reflect the pastoral needs and mission in North America. Now, with the abdication of the Tsar and the installation of a democratic government it looked like the Church both in Russia and in America would be free to order its own life without government interference. Great hopes were now pinned on the long-planned Council of the Church in Russia, where reform and reorganization—which had been under discussion since the early 1900’s, even among the normally conservative bishops—could finally be realized. And the North American Mission looked toward the anticipated council of bishops, clergy and laity to support a fresh direction for the Mission, and also to give it much needed financial support.

Thus the March 29 *Vestnik* that includes the Tsar’s abdication letter also has a number of articles that focus on a new direction for pastoral life in North America. There’s a report on the second class to graduate from the Seminary in Tenafly, NJ: seven seminarians completed the program. “Our tree is bearing fruit...even beyond America,” citing the missionary work of Fr Ivan Dorosh who graduated in the first seminary class and is now serving in Honolulu. Fr Leonid Turkevich reprints a report from the archives on a visionary 1908 pastoral congress in North America. This could now be dusted off and reconsidered (it included participation of Archbishop Platon, Fr Alexis Toth, Fr Alexander Hotovitsky, Fr Theophan Buketoff and Fr Leonid Turkevich.) *Vestnik* now announces plans for publishing a new journal (to start in September 1917) that will focus exclusively on the pastoral, preaching and missionary work of the Mission. As a springboard for wide discussion of pastoral needs in the Mission Fr Turkevich publishes (in parallel English and Russian) a sympathetic reflection based on the views of Mary Baker Eddy (1821-1910, founder of Christian Science) of what draws children and youth to the church (“True Attraction”). He encourages readers to send thoughtful reactions for consideration (“typewritten please, and no personal remarks.”)

This optimistic current dominates the next issues of *Vestnik* as preparations for the long awaited Church Council (Sobor) are made, with plans for developing the Mission in North America. New parish by-laws are published (in English only) concerning the parish, clergy, parish councils, and parishioners and their duties and relationship with each other and the local bishop. Among the duties of the parish council are “the protection of the Orthodox faith against various anti-religious sectarian doctrines which penetrate into the parish; the working out of local methods in the struggle with Unia” and “taking general measures to make the moral life of the parishioners more stable and elevated” (May 24, 1917: 294; a note says the by-laws are to be continued in the next issue but there is nothing further on this in any subsequent issue that year or the next.)

The July 13th issue publishes a “Project for Reform of the North American Orthodox Mission,” to be submitted as a proposal to the Council of the Russian Church to take place later in the year and at which the Mission will be represented by Archbishop

Evdokim, Fr Turkevich and others (1917: 434-435.) The project envisions that the Mission will now be a full-fledged autonomous church, and renamed “The North American Local Orthodox Church.” It is to be five dioceses overseen by an Exarch of the Russian Orthodox Church, who is to be elected by the General Sobor [Council] of bishops, clergy and laity of the North American Church and confirmed by the Holy Synod of the Church of Russia. The new status will permit it to appoint bishops, clergy and lay leadership and to govern its own internal life, with decisions being made by majority vote and confirmed by the bishop or—in cases of unresolved conflict—submitted to the Holy Synod in Russia. Among the provisions:

- 6) The Orthodox Church undertakes no political propaganda of any kind.
- 7) It freely confesses the teachings of the *Eastern* (and not the western) incorruptible Holy Orthodox Church.
- 8) As a free Church, it has as its members the sons of various governments, even when the politics of these governments are diametrically opposed to one another.

In terms of practical administration, the plan proposes a number of funds to support the work of the Church:

- General Missionary fund
- Mission Bank
- Pension Fund
- Orphans Fund
- Education Fund
- Church Building Fund
- Diocesan Treasury

The plan includes a department for statistics to collect data on parishes of all nationalities, clergy, pensions, monasteries and their membership, school teachers and students, charitable and educational institutions, publishing activities, conferences, meetings, congresses, church councils and immigration.

The Education department is responsible for 1) “Educating the people in the spirit of the Eastern Orthodox Church, 2) preparing worthy pastors for taking on important service among the Slavic and eastern peoples of America, 3) publishing activity, 4) supplies of books.

This hopeful atmosphere is amplified enormously by the enthusiastic welcome the United States government gives to the new democratic Russian government and its ambassador to the US, Boris Bakhmeteff (1880-1951.) *Vestnik* has a substantial two-part article (in Russian only by an unsigned observer—Fr Turkevich?) in the issues of July 26 and Aug 2, 1917, reporting in detail on Bakhmeteff’s reception in New York in early July, 1917, with major events at Battery Park, a procession to City Hall, and programs at Carnegie Hall and Madison Square Garden. The article also speaks at length about preparations for his arrival as the various normally divisive groups of Russians came together in conferences to plan their participation in these events.

The great importance of the political reversal in Russia gave Russians not only a new, albeit Provisional Government, but in America a new ambassador ... The Russian colony in America with his arrival in fact took part personally in the life of their homeland and the renewal of its order.

Through this event social democrats and social revolutionaries were given the possibility of personally participating in greeting the new order they had hoped to see for so long ... In preparing for the arrival of the new ambassador the most diverse groups of the Russian colony took part. Only the "Leninists," or as they are called here "the New Worlders" (novo-mirtsii)--according to the newspaper that publishes their views—refused to take part.

The various groups of Russian immigrants, divided between social democrats social revolutionaries, conceded on this occasion to work together and agreed on a number of points as they prepared for the arrival of the new ambassador. The delegation to meet the ambassador must not include anyone who defends the old regime. There should be no mention of any desire to restore the old regime. And there can be no talk of negotiating with Germany a separate peace to end the war; on the contrary, all efforts to continue the war to a victorious end must be encouraged. But the final preparatory meeting risked breaking apart after 4 ½ hours of debate over who should be permitted to speak: only representatives of the various workers groups or also representatives of the clergy and brotherhoods as the oldest and most numerous of the organizations in America, and the Jews. The riotous meeting was finally calmed by an appeal from one of the Jewish representatives, who reminded everyone that such bickering did not serve the Russian cause well in front of the American public to whom Ambassador Bakhmeteff was sent. So three representatives were finally elected to make welcoming speeches on behalf of the Russian community in New York.

The events began in Battery Park with the participation of former President Theodore Roosevelt, Mayor John Mitchel (mayor 1914-17, at 34 the youngest mayor of NY), the famous union leader Samuel Gompers and many others. The ambassador and his party arrived from Hoboken on a specially decorated ferry. The sun was shining and bands played. There were a number of brief welcoming speeches, including Fr P Popov on behalf of Archbishop Evdokim, the Mission, clergy and the brotherhoods. It was a glorious welcome. "As our Archbishop Evdokim later said in his conversation with Bakhmeteff, 'No Russian ambassador to America ever received from anyone or anywhere or at any time such a welcome as the new ambassador of a Free Russia received in New York.'"

The main speeches were in a packed Carnegie Hall. The proceedings began with a female vocalist singing the new patriotic hymn, "America the Beautiful" (first published in 1910). The audience had the text and notes as well, and repeated the verses. All the speakers emphasized their joy at the overthrow of the autocratic regime in Russia, which now joined the US as a free and democratic nation. The writer was an eyewitness and noted that Roosevelt was especially well received. It was obvious that the retired

President still had the affections of the crowd. He spoke at great length and with a powerful oratorical skill that held the attention of the audience, speaking on behalf of America as a venerable democracy to the new democratic Russia, warning the country against excesses and extremes and theoretical ideologies. He exhorted Russia to give freedom to Jews and Protestants. He expressed his admiration for the armies of Russia, which for three years had stood against the German foe. But he also warned any German immigrants who might be listening to either get on board with the US and be patriotic citizens, or “go back to their homeland and serve their beloved Kaiser.”

Samuel Gompers (1850-1924) was the next speaker, the battle-scarred founder and president of the American Federation of Labor (AFL). He spoke softly, without Roosevelt’s flourishes. Like Roosevelt he noted that the US as the oldest democracy in the world could be a mentor to Russia. But he warned that the American experience was very mixed, and he pointed to recent news of a pogrom in St Louis against blacks as houses were burned down, and hundreds of lives were lost as a result of inhuman cruelty.

(These were the infamous East St Louis race riots of July 2, 1917. “Men, women, and children were beaten and shot to death. Around six o’ clock that evening, white mobs began to set fire to the homes of black residents. Residents had to choose between burning alive in their homes, or run out of the burning houses, only to be met by gunfire. In other parts of the city, white mobs began to lynch African Americans against the backdrop of burning buildings.”⁴ Immigrants were targets as well: the previous week’s edition (July 12, 1917) printed a letter from Fr Basil Kolesnikov of Desloges, Missouri near St Louis reporting that a band of rioters against Russian workers on Saturday July 1st shot at the church and parish house, broke into the house, beat him up, stole valuables, threatened him with murder and threw him out of the house. “We ran to [Farmington]. My parishioners left the house and ran. I ask for your holy prayers and to intercede for us with the authorities.” Archbishop Evdokim replied with concern and said he had passed this on to the Russian consulate. He asked to be updated on developments.)

Samuel Gompers went on:

We consider ourselves to have existed 140 years. But we, the citizens of a free America, must now admit to our shame, that in the very cradle of our Republic we have examples in our time of such pogroms that would only have been possible under Russia’s old regime. What can we now say to our great and honored guests? What can we say to the representatives of the newest democracy, the largest in the world? Nothing other than this:

Gentlemen: you have proclaimed the beginning of the purest brotherhood, equality and liberty, and you desire that these beginnings would be completely triumphant in your government life. That’s wonderful. We congratulate you for this grand inspiration. But we would add one thing. To bring to life this great

⁴ <http://www.blackpast.org/aah/east-st-louis-race-riot-july-2-1917>.

democratic beginning is an enormous task, it is a truly grand and high and virtuous goal. And for this reason we would only wish that in your new beginning there would be no place in your life for the kind of tragic events that we have witnessed and the terrible things now happening in St Louis, which sets back our humanity a hundred years. Long live the great Russian democracy! And may its great beginning of equality, brotherhood, love and justice be triumphant! I greet you, citizens of a Great Russia!

The audience erupted with shouts and applause. Gompers electrified them. But Roosevelt was furious at this public washing of American dirty laundry in front of the foreign ambassador and jumped up to counter what the labor leader had just said. They started a back and forth dispute that Mayor John Mitchell had difficulty stepping in to quell. Finally, after banging insistently on the lectern and calling out repeatedly "Gentlemen" he brought the argument to an end, restored order, reminded everyone why they were gathered, and urged everyone to behave in such a way that the honored guests of New York and America would feel that they were among a disciplined citizenry which understood the full importance and solemnity of the occasion.

Mayor Mitchell then invited Ambassador Bakhmeteff to speak. "He spoke quietly and quickly, so it was difficult to hear," but he recounted how democracy had taken hold of Russia's heart and soul. He affirmed Russia's intention to bring the war against German aggression to a good conclusion, with peace for all. The ambassador left a deep impression on the audience of how quickly, successfully and peacefully democracy had taken over in Russia.

The next evening the big event was in Madison Square Garden for a "Festival of the Russian Revolution," where the social revolutionaries of New York were gathered to greet the ambassador. The Garden was decorated throughout in revolutionary red, with signs proclaiming "Long live a revolutionary and free Russia," "The Revolutionary Army", "The Revolutionary Navy," "Deputies of the workers and soldiers," "The revolutionary proletariat." The most impressive speaker was one Reutsky, representative of the workers, who assured the new ambassador that all immigrants were in support of the war effort to expel from Russia the enemy occupiers and bring the war to a victorious end. But this was received with chaotic and conflicting shouts, some saying "Bravo" and others, "Get out of here." It was very clear that many did not at all support the war.

To bring order the organizers quickly moved the agenda forward and called on Ambassador Bakhmeteff to speak. He told them about the changes that had come about in Russia, and they listened attentively and applauded loudly when he ended with the words, "The revolution has saved Russia!" The article concludes by noting that for the first time, the disparate elements of the Russian People in America had come together as one.

Vestnik continues reporting on the aftermath of the February Revolution over the next few months. In the issue of May 3, 1917 a *New York Times* report of March 19th is reprinted in English (with a Russian translation) entitled "Echo of the Russian Revolution in America," with subtitle, "Omits Czar's Name at Russian Service: Archbishop

Evdokim Avoids the Usual Mention of the Royal at the Cathedral.”

In churches and synagogues throughout the city yesterday the Russian revolution was hailed as a great blow for the freedom of the race. For the first time too the congregation of the big Russian cathedral on East Ninety-seventh Street offered up no prayers for Czar Nicholas and his family... The congregation was quick to notice such a conspicuous change in the ritual, and the keenest excitement prevailed throughout the service... ‘Hello—the Russian freedom’ one of the worshippers shouted in broken English. ... He was quickly silenced by worshippers who stood near him. (1917:244-45)

The article goes on to say that apart from this change, Archbishop Evdokim “took no notice of the revolution.” The incident in New York was by no means extraordinary: the entire Russian Orthodox Church had dropped the Tsar and was now praying for the Provisional Government.

This *Vestnik* article is followed by another in English with Russian translation, reporting on two New York City Baptist preachers and a Jewish Rabbi who spoke to their congregations about the Revolution. Dr Charles Eaton, pastor of Madison Avenue Baptist Church, traced the cause of the revolution to corruption in Russia, which has its roots in the Orthodox Church: “He expressed his sentiments on the Orthodox Church by waving his hands, stamping his feet and shouting, “to hell with it; down with it; to hell with it.” He likewise warned that the same could happen to America which was like an ostrich with its head in the sand, thinking it was safe, “whereas men in unborn centuries would ask the question, ‘what strange corruption killed America?’” Pastor Reiser of Grace Methodist Episcopal Church spoke in similar terms about a brighter future in Russia with the overthrow of the tsar, vodka, bureaucracy and drunkenness. Rabbi Wise speaking at Carnegie Hall regretted that “the American people had not done more to help the cause of liberty in Russia.” He praised Russia for its bloodless revolution and spoke of “the part played by the Russian Jews in the struggle for freedom. The young Jews have been in the vanguard of the struggle. They have stood out and lived for the cause of liberty, and the Russian Jew at his highest is the highest type of Jew in the world.” (1917: 246-7)

III Reactions to the October Revolution

One can immediately see the difference between the 1917 and 1918 volumes of *Vestnik*: 496 pages and then 128 pages. From weekly to bi-weekly to monthly to quarterly to ceasing publication altogether. Other publishing in the Mission had also been cut back, including separate publication of a church calendar and a directory of parishes (these were now folded in to the January and February 1918 issues of *Vestnik*.) And the editors made a special plea to readers in January to pay-up their \$3 annual subscription in advance to ensure that the *Vestnik* could keep publishing and perhaps return to biweekly issues. In February, although the initial response to the January plea has been good, the editors ask readers—if they can’t pay the full \$3 immediately, to at least send \$1.50 for a 6 months subscription. While in the past there were many complimentary copies sent out, times have changed and “No one should rely on receiving the *Vestnik* free any longer”

(February 1917: 25.) They still hoped to start biweekly publication again, in March, but this never happened.

With the February Revolution the Mission in America was looking forward to a newly invigorated national and church life with the summoning of the long anticipated Church Council for the end of 1917.

The last issue of the 1917 edition is August 23rd, as there was a publishing hiatus for the last quarter of the year. The editor, Fr Leonid Turkevich with Abp Evdokim and two other representatives of the Mission were in Moscow for the Council. Archbishop Evdokim had published a review of his years in the Mission as a kind of valedictory and farewell (Aug 2, 1917: 450-451), sensing that he might not be returning to the US. In his absence, he left Bishop Alexander (Nemolovsky, 1876-1960) in charge.

There was much hope for the prospering of the mission in America under the new conditions of freedom in Russia. Yes, there was anxiety about bringing the war with Germany to a close, expelling the invaders from Russia and liberating the people of Galicia and Carpatho-Rus', but President Wilson's Declaration of War on April 2, 1917 buoyed hopes that victory would be imminent (Wilson's announcement on May 17 calling up troops was published in Russian (May 24, 1917: 290.)

As Fr Turkevich and the others went to Moscow they hoped too that the council would catch their enthusiasm for the Mission and would recognize its maturity after more than 120 years of growth in America. The Council would grasp the great potential in North America and would set aside serious money to support expansion. True, Russia was undergoing a political and social hurricane, with abdication of the tsar after a thousand years of autocracy. But there was a sense among those attending the Council that the chaos of the present would eventually pass and bring a new order of life (see the editorial on the February revolution, June 14, 1917: 345-347.) No one foresaw the terrible days ahead as the October Revolution and the Russian Civil War unfolded.

The 1918 edition opens with an apology for the *Vestnik's* irregularity, "but readers will understand the obvious reasons for this." While the bloody October Revolution was bringing untold suffering to Russia it was also reminding the faithful in America of the blessings of freedom.

We are living through a sharp crisis, not only materially, but spiritually and morally. The old spiritual and cultural values are being reevaluated. We encounter a mass of new 'enlighteners' who are establishing their own authority that refuses to engage with the knowledge, experience and authority that has been gathered over time....In these present days of a great world war, when oppression and affliction are everywhere, the Church of Christ and the Orthodox Faith have come upon days of heavy testing. If Orthodox Christians everywhere have been accustomed from time immemorial to look upon Holy Russia as the treasury and guardian of the Orthodox Faith, in our days even there oppression and affliction have begun for confessors of the Orthodox Faith. We know that there in Holy

Rus' the blood of Christians is flowing like a river as brothers are killing brothers in a civil war, and that those who are most zealous for the faith—the clergy—have stained with their blood the land of Russia in their battle with evil and violence, defending the faith and the Church of Christ, exhorting those who have gone astray and have lost their conscience and sense of shame.

But the blessing of God is here in the country of Washington. On the foundation of the free laws of the American Constitution, our Orthodox Faith and Church are free to conduct all our religious, public church services. And all those who confess the Orthodox Faith are equally free of any restrictions and violence. On the contrary, they possess the rights and protections of the laws and constitution of a constitutional country. Who would have believed that Russian Orthodox people here in America—seas and oceans away from their Motherland of Holy Rus—could be safer and more tranquil than in the longsuffering and tragic Motherland during these days of great trial and affliction, and that here in this land we can more peacefully confess our Orthodox faith and pray in our Russian Orthodox churches.

In these days of great sadness and trial in Russia—and over the whole world—may our small band of faithful children of the Orthodox Faith and the Orthodox Church unite together in friendship around their Holy Orthodox churches. And may the pastors and faithful give their strength peacefully and in unity for the good and flourishing of our Mother here—the Orthodox Mission, which nourishes us and has led us here amidst innumerable thorns and obstacles, so that the Orthodox Faith and Church would receive here in North America the rights of citizenship and protection of the laws of the Constitution. [A footnote emphasizes this last point: “The Orthodox Mission has a charter under the laws of the United States as “The Archbishop and Consistory of the Russian Orthodox Greek Catholic Church.”](January 1918: 2).

On January 25, 1918 the All-Russia Sobor meeting in Moscow issued a response to the decree of the Soviet of People's Commissars on the separation of church and state (this was published in *Vestnik* in the June 1918 issue, both in Russian and English.) “Reports are being received from all parts of Russia concerning unprecedented acts of violence perpetrated against the Church by [individual] social organizations and by persons who are now in power.” The Sobor says that this decree masquerades as promoting religious freedom while in fact it enshrines persecution of all religion and removes all rights from religious bodies. “While welcoming every genuine expansion of freedom of conscience the Council was nevertheless pointing out that by the operation of the decree in question the freedom not only of the Orthodox Church but also the freedom of all religious bodies and associations in general is annihilated.”

Amidst this tragedy there was also gratitude that the Patriarchate of Moscow had been restored after its long abolition since Peter the Great. It was a source of joy and pride that the American Mission's own previous and beloved Archbishop Tikhon (1865-1925), who served here 1898-1907 had been elected to this heavy responsibility. (It's important to

note that until recently there was still a living memory of Archbishop Tikhon's time in America. When I was serving Holy Trinity parish in Rahway, NJ, an elderly widow, the wife of a priest, Matushka Eva (Evelyn) Krehel (1899-1991), remembered Archbishop Tikhon visiting her parish in Ambridge, Pennsylvania when she was a child. "He was so tall. When I looked up at him wearing his mitre I thought he was God." When she heard that Archbishop Tikhon had been canonized as a saint in 1989 she exclaimed, "Our Tikhon?!")

Bishop Alexander's pastoral letter of January 25, 1918, published in the February issue of *Vestnik* focuses on the election of Patriarch Tikhon and the persecution unleashed by the Bolshevik revolution. "This is a persecution like the first centuries of Christianity, looting the churches, slaughtering priests." Bishop Alexander quotes from Patriarch Tikhon's message to the Bolshevik government calling on them to stop their violence and the civil war they initiated. Using the strongest church language possible he proclaims that they are "anathema" until they turn from their violence. The Patriarch calls on all Orthodox faithful to defend their right to believe according to their conscience and to be ready to suffer for the holiness of the Church. Bishop Alexander writes, "A number of bishops, afraid for the safety of the Patriarch, asked him to soften his tone in his proposed the letter, but he replied, 'I will in no way back down. I am ready for death.'" Bishop Alexander continues, "Do you hear, American Orthodox Rus', this fiery word of His holiness the Patriarch, who was once your archpastor? On your knees, everyone, pastors and faithful. We will weep over the afflictions of our Mother Orthodox Church and pray that these difficult times of the humiliation of Orthodoxy will soon be over for what from time immemorial was Holy Rus." (In passing Bishop Alexander mentions that most of the Bolsheviks are Jews. This is a jarring note not typical of the *Vestnik*.)

The February 1918 issue of *Vestnik* continues the sad reporting on Russia's decline into violence, civil war and persecution of believers. There is a two-part story (in parallel Russian and English) on the Moscow Council, which was in session as the Revolution broke out. On November 1/14 the Council sent Metropolitan Platon and a delegation carrying white flags with red crosses sewn on them, to seek a meeting with the Bolshevik leaders and plead with them to stop the civil war and the bombardment of the Kremlin. (Metropolitan Platon served as head of the North American Mission following Archbishop Tikhon, 1907-14. He returned as head of the Church in 1922 and died in America in 1934.)

Through the streets and lanes of the stormy original Capitol, under the thunder of cannon and the cracking of machine guns and rifles, with the singing of "God save Thy people... the marching Embassy went to the revolutionary war camp headquarters on Twerskoy Street, in the building that once belonged to the Governor General. (February 1917: 22).

Some soldiers made the sign of the cross and removed their hats as the procession came by, but most mocked and threatened them. Metropolitan Platon's report was detailed in the observations of what the delegation heard, saw and encountered. He was especially struck by the Bolshevik contempt toward the Jewish population. "In general the

animosity displayed toward the Jews was indescribable” (February 1917: 23.) But his meeting with the revolutionary officer, one Soloviev, was exceedingly cordial. He reassured Metropolitan Platon that there would be no unnecessary bloodshed, that the young cadets defending the Provisional Government simply needed to surrender and they would not be mistreated. Nor were further attacks on the Kremlin planned. He told Metropolitan Platon, “By evening you will hear of peace.” Soloviev even got the Metropolitan’s blessing before he sent him back safely to the Council.

But that same day far to the north in Tsarskoe Selo, Fr John Kochurov had been taken out of town and shot, the first priest-martyr of the Bolshevik revolution. The March 1918 issue reported his murder and the murder as well of Metropolitan Vladimir of Kiev on February 2, 1918. Fr John Kochurov was of special interest to the *Vestnik* because he had been a well-known priest in the North American Mission.

Archpriest John Kochurov is shot to death while wearing his vestments. Wounded he falls to the ground, breathing with difficulty, beginning to convulse, and someone in the maddened crowd shouts “finish him off like a dog.” Archpriest John Kochurov—our own American missionary. He was lively, and in the midst of the difficulties of missionary life he was always kind, a fiery preacher, a wonderful brother and comrade. Fr John was beloved by everyone in the Mission, who called him—privately and even openly—“Vanya Kochurov” despite his rather full figure. He founded the Chicago parish, he built the beautiful Chicago church, he organized parishes in Streator and Joliet [Illinois]. Fr John was one of the first missionaries in that golden age when Fr Toth was still living and working with Fathers Hotovitsky [also later martyred], Nedzelnitsky, Kappanadze. His departure from the Mission [in 1907] was a sad event for both missionaries and the faithful. Fr John Kochurov was always fiery and so we were not surprised to learn of his heroic end. But why these senseless deaths? What is the meaning of this? It’s not ours to judge. Bowing our heads before the unsearchable ways of Divine Providence, we can only boldly proclaim: “holy martyrs, crowned with blood for the sake of Christ, pray to Him for the salvation of our unfortunate mother Holy Rus.” (March 1918: 34-35.)

The April issue publishes Patriarch Tikhon’s Christmas pastoral letter of Dec 18, 1917 to the bishops, clergy, monastics and faithful. “For ourselves we know that the power of God is made perfect in weakness... Our country is being torn apart by outside invaders and by civil war.” But above all, says the patriarch, there is a spiritual warfare eating away at the soul of the Church and of the nation: “Our holy church is suffering from the neglect of its children, from coldness of heart, and with the church all of Russia is suffering... May all her faithful children unite together in a bond of love with their archpastors and pastors to work together in spirit and with strength.”

The same issue of *Vestnik* publishes (in parallel Russian and English) Patriarch Tikhon’s address to the 364 members of the Holy Council of the Russian Orthodox Church on Nov 4, 1917 concerning his inspection of the Kremlin churches after the first days of the Bolshevik Revolution. He reports in great detail —splattered brains on one wall are

noted—but while the damage was extensive, there was no wholesale destruction (April 1918: 54-60.)

The April *Vestnik* reports on the continuing life in the North American Mission in light of the traumatic events in Russia.

Various reformers have come on the scene, dreaming of reordering the whole Church on revolutionary-democratic foundations. Financial support for the Mission from Russia has been cut off. And the Uniates have begun to loudly shout that Russia has been overthrown, ‘Moscow rubles’ are over and there’s no reason now for the sons of Transcarpathian Rus’ to hold on to Orthodoxy. On the face of it these all look like good reasons if not for the complete collapse of the Mission then at least its severe weakening. But God was with us. And the Mission not only did not suffer terribly in numbers, but grew stronger between October and March with the addition of three very strong parishes: in Duquesne, Cleveland and Youngstown (more than 100 families, or at least 4000 people.) [The May issue notes a report that the Uniates are lamenting that parishes are still leaving them to return to the Orthodox Church. May 1918: 79.] And as far as the internal life of the Mission, the tragedy that has overthrown the Russian nation has drawn our missionaries and our people even closer and religious feeling has increased powerfully. Our parishes have never before been so full as they are now. Never before have the faithful defended their pastors as they do now, and never before have the enemies of the church felt the strength of Orthodoxy as they do now, for who besides Christ through His Grace holds together the poor Mission? Who besides Him sends boundless patience to the missionaries and immovable steadfastness to the people?!

The article also goes on to report signs of the normal life that continue to percolate throughout the Mission:

- Lenten mission services
- Visits of Bishop Alexander to parishes in Ansonia, Bridgeport, Jersey City, Tenafly, Brooklyn, Scranton, Pittsburg, Garfield, New York, Akron, Buffalo and others.
- A benefit concert at the home of well-known artist Princess Lvova collected \$600 for the orphanage in Springfield, Vermont. A Palm Sunday bazaar in New York collected more than \$500 for the orphanage.
- St Tikhon’s Monastery, founded in 1905 by Archbishop Tikhon, finally has an energetic young abbot—Igumen Nikon-- to undertake necessary repairs and bring order to the monastery which had been close to collapse. He is now collecting funds for this.
- Priest John Soroka, who had been suspended in January for working against the bishop is now restored after writing a letter of apology and serving a period of penance at St Tikhon’s monastery. “We warmly welcome him back and rejoice.”

The next *Vestnik* issues of 1918 continue to give a picture of church life in America while disaster spreads in Russia. Here are some of the highlights.

May, 1918:

- Bishop Alexander exhorts the parishes to organize big Independence Day celebrations for July 4th. They should be sure to take photos and publicize these celebrations in the American press. “Let all American see that we are deeply grateful.” (May 1918: 68.)
- A cable from Fathers Turkevich and Kukulevsky en route back to the US from the Moscow council, via eastern route and now in Japan. (May 1918: 79.)
- New York Cathedral priest P. Popov was called in to bring sacraments to a Russian man on death row in Sing-Sing prison (Ossining, NY), one Vladimir Nich, aka Vladimir Leschuk. He was convicted of armed robbery and murder of a Mr Kominsky and had appealed in vain, with the help of Bishop Alexander and Fr Popov and the financial assistance of the Russian colony in New York). Fr Popov accompanied Mr Nich to the execution. “With a cross in his hands and with a prayer on his lips [Fr Popov] accompanied him to the electric chair and at the moment of execution read the prayers for the departure of the soul. The unfortunate man continued to assert his innocence and until the last moment believed he would be spared. The next day his body was buried according to the Orthodox rite.” (May 1918: 80.)

June, 1918:

Since church publishing has been cut off in Russia there is need to take initiative and begin more vigorous and expanded publishing in America. The article notes the need in America for liturgical books, and books on theology, catechism, education in church life. Those who already have collected libraries and subscriptions for many years now need to share what they have with others in need of spiritual education. Others need to start writing. “Missionaries, don’t hide your treasures, the time has come for action and for strengthening our own field—the flock of Christ in this land. We need to take an interest in our younger brothers and sisters...Many of you could take pen in hand and set out your thoughts about our Faith and the Church. Many could successfully put together needed pamphlets and publish on a cooperative basis.” Especially needed are prayer books with parallel English text. The *Vestnik* editors offer to help as best they can, despite lack of funds.

July-August-September, 1918:

Bishop Alexander issues a letter on September 13, 1918 calling attention to the financial difficulties facing the seminary in Tenafly, NJ which will have a delayed opening (not until October 1st) due to necessary repairs to the building. Clergy (“missionaries”) are asked to make a collection as soon as possible for the seminary. “The needs are enormous. Every cent is valuable. Please help, Fathers and brothers, for the sake of Christ. Inspire the faithful with your fiery sermons. The seminary after all exists not for the children of priests, but for the children of poor Russian workers.” (1918: 104.)

In the same issue Fr Leonid Turkevich writes an article on the significance of Archbishop Tikhon's pastorate in America, which he says was a decisive period for creating a North American church (1918: 106-107.) This was the time of growth of the Russian and Serbian parishes. The change in name to include North America. The move of the cathedral to New York from San Francisco. Creation of two new vicariates, for Brooklyn (for Arabic speaking parishes under Bishop Raphael Hawaweeny) and for the Alaskan parishes. Publication of a service book in English [by Anglican Isabel F. Hapgood], "which introduced thousands of Americans and English people to the Orthodox liturgy." Archbishop Tikhon helped bring the Orthodox Church onto the American scene. He received an honorary doctorate from the Anglican Nashotah House. He regularly published articles and sermons in both English and Russian. Fr Turkevich proposes that the best way to honor Archbishop Tikhon, now Patriarch of Russia in the most difficult of conditions, would be to collect his works in America and publish them in both Russian and English. "Without doubt, in our day of wavering, shaken thoughts and feelings returning to this pure fountain of a Christian worldview and churchly contemplation of life... is the best path toward peace of soul and heart" (1918: 107.)

October-November-December, 1918:

Vestnik publishes letter of Patriarch Tikhon to the Soviet of People's Commissars, October 26, 1918 (the first anniversary of the Bolshevik Revolution.) He enumerates a long list of violence and injustice, all in the name of freedom. "Is it freedom when no one can openly express their opinion without the threat of being accused of being a counter-revolutionary? Where is the freedom of speech and of publishing, where is the freedom of church preaching? Many courageous preachers have already paid with the blood of martyrdom..." He urges the Bolsheviks to celebrate the first year of their power by putting an end to this brutality and destruction and starting to rebuild.

One of the last *Vestnik* articles 1918 is an account of a memorial liturgy served by Patriarch Tikhon on March 31, 1918 in the chapel of the Moscow Theological seminary. The preacher, Fr P. Lakhostky, spoke boldly about just a few of the accounts of suffering and murder. Bishops and priests rounded up, arrested, humiliated, shot, simply because of their faith. He goes on to name people they knew, former students of the seminary, friends, or unknown clergy who have been killed as they carried out their duties as priests, monks, bishops. Metropolitan Vladimir of Kiev. A priest in Stavropol shot in his vestments and carrying a cross. Another priest dragged from the altar while serving the liturgy and shot in the church vestibule. A priest murdered while his daughter pleads for his life; his wife begs for his corpse and is refused; his three sons are shot later that day for protesting his execution.

IV Conclusions

What emerges from this brief study of a single but consequential year in the life of *The Russian Orthodox American Messenger* reflects a North American Church that is interested in and affected by events well beyond the merely parochial. If one is accustomed to church life as self-preoccupied and insular, it is surprising and refreshing

to see the breadth of interests in such a small church publication. Similarly, if one assumes that Orthodox people are instinctively conservative and on the political right wing, then the instantly positive response to the democratic February revolution in Russia is equally surprising and attests to a long desired change.

While this paper has been focused on simply showing the effects of revolution on the church in North America, as seen through the eyes of *Vestnik*, 1917-18 might also be a case study in the broader discussion of how Orthodoxy adapts (or not) to the surrounding culture, and more particularly the surrounding political culture.⁵ Is Orthodoxy inherently authoritarian? Or does it re-shape itself to fit whatever political system in which it finds itself? And in whatever system it inhabits, how free is it to stand apart from “the powers that be” and stand as a voice of critical moral conscience?

The aftermath of the February and October Revolutions in 1917 shows the North American Mission to have profited well from its over 100 years of history and its missionary expansion and struggle, especially after 1892 and the return of thousands of Eastern Catholics to their ancestral Orthodox roots. Russia is the “Mother Church,” but there is already a very strong sense of identity as a multi-ethnic Mission in North America. The Church brings together not only Russians, but Galicians, Carpatho-Rusyns, Serbs, Arabs, Albanians, Bulgarians and others, including at least one Greek community. The Mission has its own vocation and sense of purpose in this land. It already had long experience having to be self-reliant and work together as bishops, clergy and faithful to overcome difficulties and opponents to build the Church up without expecting much financial help from Russia. Normal church life in America continued even as Russia was disrupted by a world war and two revolutions.

The February Revolution brought hope that the long anticipated project for reform and expansion in North America could finally move forward, with perhaps the active help of the Russian Church. The old regime had held the Church back, and under new conditions of freedom Russia and the US could join forces as democratic nations. The Mission could prosper in America as a fully engaged partner in civil society.

The October Revolution dashed some of those hopes, but also made the members of the Mission realize that they would need to draw on their self-reliance and faith and come together as never before. Perhaps here in North America the Church would be able to

⁵ I am grateful to Prof Nadieszda Kizenko (SUNY Albany) for her comments on this paper as respondent at the Northeast Slavic, East European and Eurasian Studies Conference. She put the material here in the context of the wider conversation about the political adaptability of Orthodoxy and cited the work of Lucian Leustean, Elizabeth Prodromou and Kornely Kakachia. In a 2013 review essay she mentioned the Orthodox experience in America of the early 20th century as a good example of the Church—and its laity in particular—engaging with civil society. This reflects the breadth of the Church, “tolerating a broader range of opinions” within the overarching focus on “‘the one thing needful’: the sacraments, the liturgy, an the life in Christ.” (See her review of Sergei Chapnin, *Церковь в постсоветской России: возрождение, качество веры, диалог с обществом. Субъективные размышления о настоящем и будущем* [*The Church in post-Soviet Russia: Rebirth, Quality of Faith, Dialogue with Society. Subjective Musings on the Present and the Future*]. Moscow: Arefa, 2013. *St Vladimir's Theological Quarterly* 57:1 (2013), 98.

flourish in a manner now brutally cut off in Russia itself. But the Mission also felt a personal connection to all that was happening in Russia. Their own Archbishop Tikhon as Patriarch of Moscow was now leading the Church of Russia through its fiery ordeal and calling all to remain steadfast witnesses of faith.

STATEMENT of Archpriest John A. Jillions, Chancellor of the Orthodox Church in America, having his residence in Suffolk County and principal place of business in Nassau County, State of New York, regarding those matters referenced herein.

I am Archpriest John A. Jillions, an ordained Presbyter of the Orthodox Church in America, having my residence in Suffolk County, State of New York and principal place of business in Nassau County, State of New York. As of the date of this writing I am now appointed and continue to serve as Chancellor of the Orthodox Church in America, a Religious Corporation of the State of New York incorporated by act of the New York Legislature, Chapter 519 of the Laws of 1972, effective May 24, 1972.

I make this statement regarding the Orthodox Church in America, St. Tikhon's Children's Home, St. Tikhon's Monastery and the Diocese of Eastern Pennsylvania of the Orthodox Church in America, on my oath, in good faith, and under penalty of perjury, of sincere belief and personal knowledge that the matters related herein are true and correct, to the best of my knowledge.

This statement relates matters regarding the purpose, history and interrelationship of the above named church bodies in connection with a certain proposed transfer of certain assets of the St. Tikhon's Children's Home.

The governing Statute of the Orthodox Church in America ("OCA") opens with a preamble that outlines its history and purpose.

The Orthodox Church in America, as a local autocephalous [self-governing] Orthodox Church, belongs to the worldwide communion of Orthodox Churches. It unites in its fold Orthodox Christians of various national backgrounds and traditions. It grew from the Alaskan mission established in 1794 by the Church of Russia. Expanding across the United States and Canada, it became a Diocese of that Church. In 1924 this Diocese was reorganized as an autonomous Metropolitanate under the title "the Russian Orthodox Greek Catholic Church of North America." On April 10, 1970, the Patriarch and the Holy Synod of the Church of Russia granted autocephaly to the Metropolitanate. The Metropolitanate accepted and affirmed its new status and reorganized under the title "The Orthodox Church in America" at sessions of the All-American Council of the Orthodox Church in America held in October, 1970, at Saint Tikhon's Monastery in South Canaan, Pennsylvania.

The religious entity which became the Orthodox Church in America over its history operated in practice under a variety of formal and informal names, a fact which causes some confusion when reading older documents relating to the Church. From 1900 it was formally known as "The Diocese of the Aleutians and North America" of the Russian Orthodox Church," but commonly it was referred to in American documents as "The Russian Orthodox Church," "The North American Orthodox Mission," "The Russian Orthodox Greek Catholic Church," "The Russian Mission" or simply "The Mission."

St Tikhon's Monastery (incorporated in Pennsylvania in 1905), the **Diocese of Eastern Pennsylvania** (incorporated in Pennsylvania March 19, 1979) and the **St Tikhon's Russian Orphanage Home** (aka St Tikhon's Children's Home, incorporated in Pennsylvania and 1940) are all contiguous religious entities in South Canaan, PA. All are

constituent bodies of the Orthodox Church in America, although each have their own particular forms of relating to the OCA. The Monastery and the Orphanage are institutions under the immediate canonical and pastoral oversight of the Primate of the Orthodox Church in America (currently Metropolitan Tikhon [Mollard]). This fact makes them “stavropegial institutions,” using the language of the OCA Statute (Article XIV; see appendix A for the full text of that Statute.) The Diocese of Eastern Pennsylvania is a diocese of the OCA and while its bishop has oversight of his own diocesan institutions (see Art VII), he also is a member of the Holy Synod of Bishops of the Orthodox Church in America, which is “the supreme canonical authority in the Church” (Art II of the OCA Statute.) In this sense, “the Orthodox Church in general and the Orthodox Church in America in particular are hierarchical in structure” (OCA Statute, Preamble.) However, the OCA is also conciliar in nature, and as such its “highest legislative and administrative authority” is the “All American Council” (Art III of the OCA Statute.) This brings together the Holy Synod and representatives of the clergy and laity from across the Church. Among the All American Council’s competencies is the right to “approve and implement Church-wide initiatives with regard to the missionary, educational, financial, and philanthropic activities of the Church.” (III. 4.c of the OCA Statute).

Since the All-American Council normally meets only every three years, there is a permanent executive body of Church administration—the Metropolitan Council—which carries on administrative work between All American Councils. The Metropolitan of the OCA presides over meetings of the Metropolitan Council, which consists of the OCA church officers and clergy and lay representatives from all the dioceses. Among its competencies is the overseeing the management of Church properties and investments. This includes authorizing “the purchase, rental, sale, mortgaging, or alienation of the real and personal property of the Church” (V.7.h. of the OCA Statute).

The St. Tikhon’s Russian Orphanage provided invaluable service to children in need, especially during and after the Second World War, but since the 1970’s, the Orphanage has not operated an orphanage or any other charitable institution (there is no record of Board activity of the Orphanage from 1981 until 2010, when discussions began concerning the formal dissolution of the Orphanage and the disposition of its assets). However, it still continues to own the original property in South Canaan, PA currently under discussion, and over the years has permitted this property to be used for purposes of the Monastery, the Diocese and the Seminary, each of these latter institutions being united by their commitment to the work of the Orthodox Church in America. The useful service of the Orphanage as a home for children has come to an end and to resolve this matter most naturally within the family of the Orthodox Church in America, the Orphanage Board desires to transfer its property to the Diocese of Eastern Pennsylvania and St Tikhon’s Monastery (the latter’s 1905 charter incidentally includes provision for an orphanage, should that be necessary in future.)

St Tikhon’s Monastery, according to its 1905 charter, “is formed for the purpose of the worship of Almighty God according to the faith, doctrine, creed, discipline and practicus of the Greek Orthodox Church of North America and the Aleutian Islands, The erection and maintenance of an Orphanage Home for the care and training of Orphan Children. For the erection and maintenance of a monastery to be kept and maintained in connection with and in accordance with the teachings and doctrines of said church...” The monastery holds an important place in the history of the Orthodox Church in America, the Diocese of Eastern

Pennsylvania and the neighboring St. Tikhon's Seminary. It currently houses about a dozen monks under the authority of its abbot (currently Archimandrite Sergius [Bowyer]). It has been a place of pilgrimage for well over a hundred years (especially on Memorial Day Weekend). Its members regularly serve and visit local parishes of the Diocese of Eastern Pennsylvania.

The Orphanage Board currently includes the Primate of the Orthodox Church in America (Metropolitan Tikhon [Mollard]), the bishop of the Diocese of Eastern Pennsylvania (Archbishop Mark [Maymon]), the abbot of St Tikhon's Monastery (Archimandrite Sergius [Bowyer]), the Chancellor of the Orthodox Church in America (Very Rev John A Jillions), the Dean of St Tikhon's Seminary (Very Rev Steven Voytovich), Judge E.R. Lanier (General Counsel of the OCA), Very Rev Daniel Donlick, Very Rev John Perich, Gregg Nescott, Esq., and David M. Yeosock, PE. The Board's desire to resolve the long-standing fallow status of the Orphanage led to conversations with the Diocese of Eastern Pennsylvania and St Tikhon's Monastery. This was followed by a professional survey of the property and discussion of various scenarios for its subdivision and transfer of the real property interest held by the Orphanage. At a meeting of the Board of Directors of the Orphanage on January 27, 2012 it was agreed that every effort should be made to secure permission to subdivide and donate the property to the Diocese and the Monastery. On February 11, 2015 the OCA's Metropolitan Council approved this as well.

The Orthodox Church in America, the Diocese of Eastern Pennsylvania, St. Tikhon's Monastery and the members of the Board of the St. Tikhon's Children's Orphanage Home all desire to make the highest, best, and most efficient use of the real property of the Orphanage in furtherance of the religious goals and objectives of the Orthodox Church in America which each of these parties shares and to which each of them is fraternally committed by bonds of Christian love.

August 23, 2016.

Archpriest John A. Jillions, Chancellor of the Orthodox Church in America

Appendices

1. Statute of the Orthodox Church in America (2015)
2. St Tikhon's Orphanage Charter (1940)
3. St Tikhon's Monastery Articles of Incorporation (1905)
4. By-laws of the Diocese of Eastern Pennsylvania (2016)

Secretary's Report
Archpriest Eric George Tosi
Fall 2016 Metropolitan Council Meeting
September 19 - 22, 2016

1. Overview

It was a busy spring and summer at the central Church. There were a number of trips abroad by His Beatitude and selected staff, a series of important meetings and events and various initiatives planned and brought to a conclusion. The addition of ADN Joseph Matusiak in his full time position as Secretary to the Primate and Director of SOCA has been a huge help for His Beatitude. Some planned projects have been initiated and will have an impact on various operations of the Church. Overall, it was a busy but rewarding time as we move into the remainder of the year.

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

We do look forward to the annual St. Sergius Day celebration at the Chancery on Saturday, September 24 where we will have some visiting hierarchs and choir.

2. Human Resources

We are thankful to the work of Ray Boyd as he established a solid base for the Stewards of the OCA. He was able place SOCA on a solid foundation, reached out to past members of FOS and was able to begin fundraising in earnest. Melanie Ringa will report more on his efforts. Ray has since moved to Seattle to be closer to his family and through that move we were able to put together a new position which combined SOCA and Secretary to the Metropolitan. The staff remains stable and Roman Ostash is awaiting his Green Card.

The Employee Handbook has been updated and implemented as of the last Metropolitan Council meeting.

The major accomplishment in the area of Human Resources is the initial completion of the chancery database. This has been an ongoing operation for the past two years which has been delayed due to budgetary restrictions. The first round has been completed and we now have limited reporting in place. While this may sound banal, it is, in fact, the result of a lot of time and effort by Barry Migyanko and Ryan Platte, often late at night. The result is that we now have an updated clergy and parish listing that can be fed into the website, we can now generate different reports, and we can track various operational issues. Much of the information had become outdated and required numerous entries in different areas of the database. While not yet completely ready, the work hours saved

while be incredibly valuable. The next phase is continuing to complete the main database project and have it feed into Raiser's Edge and elsewhere. Eventually, the plan is for dioceses and parishes to be able to update their information and generate reports by themselves.

However, there is a lingering problem that we will need to address in the immediate future. The main server is now past its effective date and parts are starting to go. Usually servers last 5 years and we are getting close to 10 years on ours. A new server will run around \$10,000 so we must make plans to replace the server over the next year. The information is backed up in two places so we are not in danger of losing information but a server crash can seriously halt operations.

3. Operations

Chancery operations continue to be diverse and hectic. The normal rounds of meetings, planning sessions and simply doing the business of the Church can fill the schedule very quickly. His Beatitude continues to meet with the Officers and prioritizes work and issues. The main job of the Chancery must continue to be supporting his work as his work load can often be full of activity. As the Secretary of the Church, my main duties lie in planning, administration and management of the many areas for which I am responsible. But lately we have been able to be proactive in planning and enacting some forward looking programs.

I will reiterate the need to continuing to look at the operations and committee program on the Metropolitan Council. We need to make sure we are effectively utilizing the limited time we have together and ensure that the work of the Council is addressed. Over the past few years as the situation in the Church stabilized, the enthusiasm for the committees has waned and it is often difficult to get reports. Perhaps a more effective method can be put forward which ensures participation and effectiveness in future operations of the Council? This should be discussed with His Beatitude to ensure we are meeting the needs of the Church.

I understand that the Human Resources Committee has been examining the current Chancery structure with His Beatitude and we all look forward to giving input on that matter. We have limited personnel and limited finances so we must always ensure we are getting the most efficient use of time and talent. I do know that His Beatitude has been looking at various alternative structures and ideas for the Boards, Commissions, Departments, and Offices. Again, with limited funding we need to find the best use of the talent of the Church to ensure that the multifaceted work of the Church continues. Any input and assistance we can give in this area would be most helpful.

Our insurance needs continue to be met as we signed new contracts with Guide One and Travelers so that we are fully covered in the many areas. This has been effective as insurance coverage has been extended on a few legal issues. As a note, similar legal issues we faced just a few years ago would not have been covered and caused our legal fees to skyrocket. Our current coverage has kept these to a manageable level.

I will also highlight the continued need to examine health insurance for our clergy. The rates continue to grow and even our limited participation in Orthodox Health Plans has not helped the vast majority of clergy. The market is only going to get worse and we need to look into alternative ways to assist the OCA clergy. The rising costs of such plans are now making it difficult for a parish to pay a priest AND cover health insurance (in some cases the health insurance is more than the actual salary paid to the priest). I do know that other jurisdictions are facing the same issue and also do not have a solution. I would again propose that we gather a few health insurance experts from the OCA to discuss possible alternatives that can be presented to the Church. As a reminder, it is mandated by the Holy Synod that such insurances (and the pension) are to be provided for by the parishes in the clergy compensation package.

While I will not go into detail about legal work, as that will be reported separately, I would note that there continues to be strong cooperative effort with the Legal Committee. There were a few legal issues that were worked through which involved areas as diverse as contracts to threats of legal action. The new General Counsel, Judge E.R. Lanier has taken a very proactive approach to some issues which we will face in the future including the impact of the *Obergefell* and other such political issues decision which resulted in the recent "Statement of Sincerely Held Religious Beliefs." This statement by the Synod has been widely received and other jurisdictions are adopting it as part of their own statements. The OCA is still waiting for New York to approve Religious Expression Coverage and I encourage every parish and diocese to get the same from their carrier. The cost is modest (about \$100 a year) but in the current religious climate, it can be a huge help if a parish faces legal action.

Much gratitude must go to Cindy Heise who continues to examine cost effective background check companies for use by the Church. She has been working with a number of companies and will have a proposal on a new company which we have begun to utilize on the central Church level. I see great progress in the dioceses as we move forward in this regard and Cindy's recent meeting with the Chancellors was very successful.

Discussions continue with the RBO to look into providing life insurance to members of the clergy and church workers of the OCA. The plan is very reasonable and can provide some limited relief to clergy families. Of most critical concern is enabling clergy families to cover the cost of funerals which all too often the family is unable to do. More discussion on this needs to happen.

4. Councils and Synods

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

logistics on nominations and consecration of bishops to specific requests on a host of issues.

Planning for the 19th All American Council has proceeded through the summer. There is a separate report on this along with recommendations. We contracted Conference Direct and sent forth a RFP (Request for Proposals) and had 18 cities respond. This was narrowed to the 3 finalists and after a site visit to all 3, a recommendation has been put forth. Much gratitude must go to Dn. Peter Ilchuk and Roxanne Kramer for wading through the many proposals and negotiating with the hotels. I believe we have found an excellent site and have negotiated a better deal than the last AAC. The next steps are establishing a Preconciliar Commission, signing the final contract, visiting and meeting with the local people and beginning the work for 2018.

5. Archives

There has been a lot of work in the Archives this summer. The Archives Committee received the final report from the experts and Alex Liberovsky, Matushka Tamara Skvir and I met to prioritize the recommendations. Among the work completed is a cleaning of some space, continuing winnowing of the material, and cataloging the resources. Three new data loggers have been donated (not an insignificant amount) and they will begin to record atmosphere information for analysis. There was a few major storms this summer which caused significant flooding in the basement. This is a major concern and needs to be addressed. The immediate solution has been to get new window well covers, sealing the windows and fixing some gutter issues (these were all in the recommendations from the report). While this will abate some issues, it will not solve them. The Archives Committee is slated to meet in November and such issues will be discussed as planning moves forward on the future of the Archives.

Alex Liberovsky continues his work in the Archives in providing information and doing presentations on the history of the OCA. He has submitted a separate report. We did not have an intern this summer as Adelphi University did not have any available. However, Alex and I are looking at someone for next year.

6. Estate Management

There is a growing list of work needed on Chancery property and building. We are limited by the budget as to what we can accomplish and so prioritizing is critical. Despite this some good work has been done. We were able to have a seminarian work part time this summer and he painted the exterior pillars, bell tower, and the third floor. He will continue working through the building this year completing out painting projects. These were long overdue as we have paint peeling in rooms, cracks in the plaster and an overall need to freshen the approach to the Chancery. We also had some overdue plumbing and electrical work done which included replacing broken and leaky faucets and plumbing, repair of outdoor lights, electrical outlets and other minor electrical issues. The roof and gutter was worked on but I will again reiterate that we will need to get the roof replaced

in the next few years as it is way past its time. The roofer is preparing an estimate and we may be able to do it in stages. The central air conditioner in His Beatitude's apartment finally died (it was close to 20 years old) and we replaced it for a very good price. All of the fire extinguishers and the furnace have had their annual inspection.

The expected pool removal still has not happened due to budgetary issues. We do need to continue to place this at the forefront of any projects due to the liability we can potentially incur. Other such projects that we will need to plan are the expected roof replacement in a few years and the need to repave the driveway and parking lot which are beginning to show their wear. Another potential project is the replacement of the front and chapel doors which are also very old, drafty and not in the best shape. Of course they are custom sized doors so the expense of this is not cheap. There are a number of dead trees that will need to be removed and we did have some fall during the spring and summer which we removed in a very cost effective manner. We should also power wash the building this summer (it has been over five years) as the mildew from the Long Island summers does build up. While none of these projects is immediate, we do need to plan for them as they will be a considerable expense.

7. Communications

This portion of my job takes a considerable time, often during the weekends and off-hours. We have a great team and even though Fr. John Matusiak has retired from parish ministry, he will continue as our senior editor and writer. We are in daily contact and often plan articles and postings well in advance. Jessica Fuhrman and Ryan Platte continue to provide technical support.

The new *OCA Review* has been a big success and is released at the end of every month. This will continue. The annual Desk Calendar is also in the planning stages.

After a search for potential designers for the proposed website refresh, we decided on going with the Simple Focus again. They gave us the best price and are very familiar with our website as they did the original redesign. The proposed project is \$10,500 and Melanie is looking for donors to fund the project. We had hoped to complete this over the summer but the funding is not yet in place.

We are working in cooperation with SVS Press to publish the new metric book for clergy and we finally have the first round of proofs. Archbishop Benjamin, Fr. Alexander Garklavs and Dn. Gregory Hatrak have been instrumental in the project. I plan to have a final proof ready for the October Holy Synod. We are also looking into updating and republishing the so called "Red Book" and the History of the Orthodox Church in America book.

8. Crisis Management

There have been a few crisis management issues over the past months. Some necessitated the activation of the Team and others were handled on a more localized basis with

members of the Legal Team and Bernie Wilson. These issues come forward at different times and they are dealt with in a timely manner. There is always a coordinated effort. Specifics can be spoken about in an executive session as they often deal with very sensitive issues.

9. Other

We had a very successful Mission School at the end of August at the Immaculate Conception Seminary. Over 26 students attended from just about every diocese. We also had over 8 teachers and His Beatitude and Archbishop Michael in attendance. These students were selected by their bishop. Recordings will be going up on the OCA website in due time and we also had our first Facebook Live session at the Wednesday evening roundtable. We plan to hold the third of the Mission Schools next summer.

I continue to manage the Mentorship program for third year students at St. Vladimir's Seminary. I teach a class once a month and greatly enjoy my interaction with the seminarians. I was also appointed Assistant Professor of Liturgics and teach the 2nd year students on Tuesday evenings. There are also a host of issues relating to ordination and placement after graduation of which I am involved. Having me at SVS makes a great difference as the OCA is now more involved in the preparation of future OCA clergy.

I also continue to work with the Eastern Orthodox Committee on Scouting and the Religious Relations Task Force of the Boy Scouts. I will be the Assistant Chief Chaplain at the 2017 National Jamboree and the Chief Chaplain at the World Jamboree in 2018 (a first for the Orthodox). The witness we provide to such events is incredibly important and we need to continue this work. Funding is being slashed for such work and we need to continue to support this important witness.

I do continue to accept, with His Beatitude's blessings, invitations to speak on evangelism. I gave a workshop and two lectures in Madrid, Spain to a group of pan Orthodox clergy and laypeople. I also gave the keynote address at the recent Small Parish Forum in Canton, OH. I have been asked by Alexei Krindatch to write on a chapter on the forthcoming study on evangelism by the Assembly of Bishops. I have also provided a few articles on evangelism. I also do travel with His Beatitude or on behalf of His Beatitude on occasion for official visits or events.

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

**OCA ARCHIVES ADVISORY COMMITTEE
REPORT TO THE METROPOLITAN COUNCIL
Fall 2016**

Members

Metropolitan Tikhon, *Synod Liaison*
Alexis Troubetzkoy, *Chairman*
Archpriest John Erickson
Dr. Jurretta Heckscher
Archpriest John Jillions, *OCA Chancellor*
Alexis Liberovsky, *Committee Secretary*
Lisa Mikhalevsky, *Metropolitan Council Liaison*
Melanie Ringa, *OCA Treasurer*
Daria Safronova-Simeonoff
Gregory Shesko
Dr. Anatol Shmelev
Matushka Tamara Skvir
Archpriest Eric Tosi, *OCA Secretary*
Archpriest Vladimir von Tsurikov

Consultants

Sergei D. Arhipov
Dr. David Ford
Matthew Garklavs
Dr. Scott M. Kenworthy
Archpriest John Perich
Eleana Silk
Popadija Kitty Vitko

Mission Statement:

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

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

The *ARCHIVES FACILITIES CONDITIONS ASSESSMENT*, funded by the Metropolitan Council a year ago, was conducted, after scheduling delays, by consultants Ernest Conrad, an environmental engineer, and Dr. Gregory Galer, a paper conservator, on April 7, 2016. In mid-June, their extensive report was received and distributed to the members of the Archives Advisory Committee. The report is divided into two main sections titled *The Building* and *The Collections*, and covers the following topics:

- building physical construction features and its thermal and moisture resistant properties;
- present means of building heating, cooling, and relative humidity climate control;
- gaseous and particulate filtration;
- lighting;
- housekeeping and pest management;
- collections policies and exhibitions;
- collection storage;
- emergency, safety, fire prevention, and security elements.

While some preliminary email discussion and commentary on the report has taken place among Committee members, the Committee will meet in late November to deliberate appropriate implementation of the report's recommendations. Some measures have already been implemented, in particular, the purchase of three digital data loggers for accurate monitoring of temperature and humidity. The loggers have been funded by gracious donations from Committee members. The assessment report is available from the Archivist, should any members of the Holy Synod or Metropolitan Council wish to read it in its entirety.

The OCA Archives continue to receive a steady flow of historical inquiries by phone and email, as well as visitors conducting onsite research. These inquiries and visitors come from both within the Church and outside of it. In some cases, the OCA Archives are the initial or only point of contact with the Church for those outside of it. In this way, by providing historical information, the OCA Archives serve the Church and are a vehicle of missionary outreach. Perhaps the most significant visit in recent months occurred on May 19 when officials from the Ministry of Foreign Affairs of the Russian Federation came to see the Church's Archives and to discuss possible cooperation in studying and preserving Russia's historical legacy in the United States. They were impressed by the wide range of priceless historical material preserved by the Orthodox Church in America.

While Adelphi University's Community Fellows Program could not provide a student intern for the OCA Archives this summer, we look forward to future participation in this program. Other internship possibilities, also, continue to be explored.

The Committee is pleased to welcome its two recently appointed new members: Archpriest Vladimir von Tsurikov, former dean and archivist at Holy Trinity Seminary in Jordanville and now Director of The Museum of Russian Art (TMORA) in Minneapolis, and Daria Safronova-Simeonoff, Archivist of the Diocese of Alaska and at the Baranov Museum in Kodiak. Their wide-ranging expertise is sure to further the Committee's work.

In the immediate future, the Committee's work will focus on implementation of recommendations in the assessment report to improve the environmental and preservation conditions in the current facilities of the OCA Archives, while also continuing efforts towards the eventual relocation of the collections to a more appropriate venue.

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

Respectfully submitted,

Alexis Liberovsky
OCA Archivist
Secretary – Archives Advisory Committee

September 2016 report on technology services

Ryan Platte, Technical Manager, Orthodox Church in America

We have launched a major project to add fully custom reporting to the new Chancery database system. I have delivered some of the most critical functionality, and am to complete the project with delivery of the remaining features.

I have completed the “retire old services” project, saving \$250/month we were paying for legacy hosting plans.

I set up Stripe payments for the new OCA Charity page.

In anticipation of the courses launching this fall, I worked with Mark Pearson to upgrade the education.oca.org Moodle installation and migrate it to new hosting. The new setup is less expensive, more flexible, and can be upgraded independently from our core server.

Our primary server is running on an aging environment. The hardware and virtualization technology are old and causing avoidable problems in our online services. There are now better options available for less money than this 2011 setup. In addition, our primary system needs software updates from bottom to top. With the numerous websites and services relying on this server, upgrades require considerable preparation and testing time, and carry high risk of unnoticed defects. I have used the Charity and Education projects to lay the foundation for both software and hardware upgrades to be done independently and more quickly. With two services running on the new, modern system, tackling further upgrades is now a more approachable task.

In the new systems to which we’re moving, each service and website runs under free-of-charge, automatically updated SSL certificates (visible in browsers as a lock icon or https://). This keeps outside parties such as employers or other surveillance from learning anything about our users other than that they visited our site, addressing an increasing problem.

In addition to those highlights, my ongoing routine activities have continued:

- Set up new email accounts and provided personal support to users
- Investigated and reported a targeted phishing attack with fraudulent emails sent to our officers; educated staff on such threats
- Maintained and upgraded WordPress and Readings software
- Made numerous fixes to various website issues, including display issues on newly-released devices
- Researched & recommended solution for private Holy Synod collaboration
- Maintained new Chancery database application with features and fixes
- Maintained server infrastructure

Website Development Proposal

On Behalf of Orthodox Church in America

Prepared by: Matt Washburn | **Date:** March 29, 2016



MESSAGE



M E S S A G E

March 29, 2016

Orthodox Church of America

c/o Archpriest John Tosi

PO Box 675

Syosset, NY 11791

Father Tosi,

Thanks again for considering Message as a partner for the redesign of your website.

Based on our conversation on March 16, here is a revised proposal for the OCA web redevelopment project. If you have any questions about anything you see, or would like more information about anything in particular, please don't hesitate to contact me any time.

Sincerely,

Matt Washburn

President, Message

matt@wearemessage.com

(901) 757-8898

Orthodox Church in America is looking to redevelop its website with a goal of updating the look, reorganizing the content, and making the site navigation easier and more efficient.

About Us

Message is a creative agency that focuses on web design, branding, and of course, messaging. Through 13 years of award-winning work for clients big and small, we've learned a few things about how to help organizations build an effective marketing strategy, and we're excited about the opportunity to share what we've learned with you.

Selected Work

Message has had the opportunity to work with clients in almost every industry imaginable. Here are a few recent success stories that are relevant to this project.

- ▶ **Big Cork Vineyards** // bigcorkvineyards.com
- ▶ **Germantown United Methodist Church** // germantownumc.org
- ▶ **Mercer Capital** // mercercapital.com
- ▶ **Memphis Orthopedic Group** // memphisorthogroup.com
- ▶ **Winchester Farms** // winchesterfarms.com

What's the plan?

Message has the expertise needed to help Orthodox Church of America with the full range of requested services. Here's how we'll do it.

Setting the Stage

- ▶ We'll begin with a kick-off meeting, where we'll meet with your team to understand your organization, asking you a series of questions that will help us learn more about what makes you unique, and how that translates to the web. Together, we'll go through all the content on your current site, discussing what works, and what doesn't. This meeting is the foundation for the project, and allows us to align our efforts with your goals.

Website Design

- ▶ We'll begin with a research process that includes a deep dive into your existing website, and a thorough review of the websites of similar organizations.
- ▶ From there, we'll start a creative process called the Team Workshop method*, which is a brainstorming exercise that is centered on idea generation and rapid iteration. We'll conduct regular internal reviews of design options to ensure that the work is strategically sound and based more on fact than opinion.
- ▶ At the end of this process, we'll present three distinct design concepts for you to consider, and together we'll identify the proper design direction to execute.
- ▶ Once the direction is chosen for the brand and site design, we'll draft high-fidelity web comps for each of your properties. The comps will be delivered as layered, organized PSDs ready for handoff to your development team.

Ongoing Support

In addition to our initial project-based efforts, Message is ready to help after your site launches with your design, development, and marketing needs on an ongoing basis, including:

- ▶ Content and design enhancements
- ▶ CMS updates and maintenance
- ▶ Advanced SEO activity, including keyword adjustment and ongoing site optimization
- ▶ Search engine marketing activities, including Google AdWords, targeted landing pages, and more.

These are typically provided as part of an optional monthly retainer after the conclusion of the initial project, and pricing is dependent on your needs. Ongoing support hours can also be purchased in pre-paid blocks of 10-20 hours, based on your needs, at a rate of \$150/hr.

Who's the team?

You'll be working mostly with Matt Washburn, who will handle the project planning, as well as helping you plan the content strategy and determine the information architecture for your new site. Daniel Turner is our Creative Director, and will serve as the lead designer and developer for this project. Chris Bishop, Andrew Millen, Jen Pittman, Clare Freeman, and Andy Newton will jump in from time to time to help with specialized tasks.

How long will it take?

Once the project kicks off, we anticipate that this project will take 75-90 days. Individual hourly estimates for the associated tasks are as follows:

	ESTIMATED HOURS
Project Management	5
Research, Sketching, and Pre-Design	10
Site Design and Revisions (2 Options)	40
Design Revisions	10
Pre-Launch Testing and Documentation	5
Total Hours	70

How much will it cost?

We estimate 70 hours of work for this project, to be billed at \$150.00 per hour, resulting in an estimated project fee of \$10,500. Additional hours, if required, will be billed at a rate of \$150.00 per hour.

Next Steps

This proposal is meant to serve as an overview of the services that Message can provide on behalf of Orthodox Church of America, Inc.. We'd welcome the opportunity to to answer any questions you may have about our proposal and to discuss next steps. To arrange a meeting or phone call, please contact Matt Washburn via email at matt@wearemessage.com or by phone at (901) 757-8898.

**Orthodox Church in America
Treasurer's Report
September 2016**

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

This report presents: (1) the interim financial results as of June 30, 2016; (2) summary interim financial results as of August 31, 2016; (3) the proposed budget for 2017; and (4) the 2015 D'Arcangelo & CO, LLP Draft Financial Audit Report.

(1) 2016 Financial Results (Exhibits A, B-1 and B-2)

Exhibit A – Comparative Balance Sheets: Our balance sheet as of June 30, 2016 shows total assets of \$2,847,991, total liabilities of \$237,618 and net assets of \$2,610,373, an increase of \$63,113 year-to-date. We have total cash of \$97,496, of which \$22,167 is unrestricted. Accounts receivable of \$147,047 represents May/June diocesan assessments due, most of which were received in July. Other current assets include payroll reimbursement from the OCA Pension Office of \$7,100, and prepaid expenses of \$5,389 for 2016 Blackbaud maintenance. Our restricted investments and trusts show a balance of \$2,218,056. Our current liabilities include \$61,679 in accounts payable and accrued expenses, \$6,173 as the balance on the auto loan and \$41,503 remaining on a retirement obligation. Our net assets at the beginning of the year were \$2,547,260, and with the net surplus for the first half of the year stands at \$2,610,373 at June 30, 2016.

Our loan payable to the Diocese of the South has been paid off with the final payment made in June 2016.

Exhibit B-1 – Recap Actual versus Budget

The 2016 budget projected a balanced Operating budget. Our actual results show a surplus of \$63,113. Our Unrestricted Fund (Operating fund) had a net surplus of \$43,162 for the quarter ended March 31, 2016, a net deficit of \$25,370 for the quarter ended June 30, 2016, **for a year-to-date operating surplus of \$17,792.** Exhibit B-1 is a one-page recap of the year-to-date results, and **Exhibit B-2** contains the detail line accounts by department. Highlights of the main revenue and expense category actual results for the year are:

1. Revenues – Total revenues were under budget by \$9,853, with \$34,390 representing, offset by general contributions exceeding budget by \$43,516.
2. Expenses
 - a. Expenses through June 30th were under budget by \$5,802, due to several factors:
 - i. No activity in the Continuing Education Workshops (\$5K);
 - ii. Fewer expenses in the Communications/TOC are (\$6K).
 - iii. No distributions to date for the Seminaries (\$5K).



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

- iv. Metropolitan Travel expenses in excess of budget by \$5.3K due to the trip to Finland.
 - v. Holy Synod expenses over budget by \$9.6 due to the timing of the retreat held in June.
3. "Stewards of the Orthodox Church" Revenue and Expenses
 - a. The year-to-date revenues were \$38,313 as compared with the budget of \$29,590;
 - b. Diaconal Vocations Program and Online Choral Conducting fees were under budget by \$750;
 - c. Departmental expenses were \$39,731 compared to a budget of \$51,375, for a positive variance of \$11,644.
 4. Temporarily Restricted Funds: Total revenues were \$11,589 and expenses were \$8,130, including the required annuity payments and seminary distributions of \$5,110, for a net surplus of \$3,459.
 5. Permanently Restricted Funds: We had income and unrealized investment gains of \$45,914 and expenses of \$4,052 for a net surplus of \$41,862.

(2) Summary Interim P&L – August 31, 2016: (Exhibit B-3)

- A summary profit and loss statement, as of August 31, 2016, is included as Exhibit B-3. For the 2 month period from July 1 through August 31, 2016, we had a net operating surplus of \$17,883. Year-to-date operating surplus is \$35,675. The Temporarily Restricted funds had net deficit of \$11,205, and the Permanently Restricted funds had a net surplus of \$71,790 due to unrealized investment income in the endowment funds. Year-to-date our overall net surplus is \$141,581 through Aug 31, 2016.

(3) Proposed Budget – 2017: (Exhibit C)

- The overall Operating Budget, including the "Stewards of the OCA", Departmental programs, and funding for Mission Planting Grants and Seminaries, is a balanced budget – *Exhibit C*. Exhibit C includes a column for Final 2015, the Budget for 2016, Projected 2016, and Preliminary Budget 2017.
- **Operating Revenues:** Assessments for 2017 are budgeted according to the Finance Resolution adopted at the 18th All-American Council. The 2016 assessments are very close to the projections used in the Finance Resolution analysis, and close to the 2016 budgeted amounts. The 2017 budget reflects the 2% decrease for those dioceses still above the 34% proportional level. The result is a projected decrease of \$38,491 for 2017. The detail by diocese is presented on Exhibit C-1. The operating revenues also include \$10K in Continuing Education revenues. The net result is a total projected decrease of \$62.5K from 2016 projected operating income.
- **Operating Expenses:** The budget for *2016* lowered operating expenses by \$53K from 2015 actual. The 2016 expenses are projected to come in approximately

\$20K over budget due mainly to the combination of the addition of General Counsel and Metropolitan's secretary, along with legal fees pertaining to a lawsuit. The proposed budget for 2017 includes a small increase of \$5,245 over the projected 2016. The increases in the 2017 Operating Expenses are as follows:

- Administration - \$15.4K, due to and personnel.
 - Archives— increase of \$2.1K for funding of Archives Committee meeting.
 - ORSMA – decrease of \$6K due to lower travel costs for investigator.
 - Executive – A decrease of \$32.5K due to termination of stipend and health insurance for Metropolitan JONAH.
 - Stewards of the OCA and Departmental Ministries: The budgeted revenues are \$114K, an increase of \$30K over projected 2016. Department expenses are budgeted at \$112K, for a small surplus of \$1.8K. (Exhibit C-19 contains the detail by Department).
 - The resulting net surplus from operations is \$108,000. This projected surplus will be used as follows:
 - i. **Funding of Planting Grants from Operations:** As we have done in 2014, 2015 and 2016, Planting Grants will be funded from the operational budget. \$101K of the operating surplus is proposed funding for our Planting Grant Program for 2016.
 - ii. **Funding of Seminary Grants from Operations:** Similar to the plight of our Planting Grants, there have been no appeals for the Seminaries in recent years. As the Metropolitan has identified the importance of our Seminaries and Monasteries in his vision for the Church, we are proposing to \$7K of our operating surplus for grants to these institutions.
- **Restricted Funds:** These funds are Charity, Missions, Seminary, AAC and Endowments. We are budgeting \$30,000 in revenues, \$133,650 in expenses, for a net deficit of \$103,650, of which \$101,000 for Planting Grants and \$7,000 for Seminaries will be funded by the surplus in Operations. The Endowment funds will show a small surplus of \$4,350.
 - **Chapel:** The budget for this fund includes \$12K in revenues, \$11K in expenses, for a net surplus of \$1,000.

The total budgeted surplus across all funds is \$5,350.

- 4. D'Arcangelo & Co LLP Audit Report and Financials – 2015: Exhibit D** The final 2015 Audit Report and Financial Statements are attached, along with a reconciliation of the preliminary results presented at the February 2016 meeting with the final audited numbers. Once again we received an “unqualified” opinion. There were five adjustments, resulting in a final net deficit of \$93,432 versus the preliminary deficit of \$79,932. **The Operating fund had a small SURPLUS of**

\$3,669; Temporarily Restricted Fund had a deficit of \$99,849, and Permanently Restricted Fund had a surplus of \$2,748.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Melanie Ringa", with a long horizontal flourish extending to the right.

Melanie Ringa
Treasurer

Orthodox Church in America
Comparative Balance Sheets
As of June 30, 2016 and June 30, 2015

EXHIBIT A

	June 30, 2016	June 30, 2015
ASSETS		
Current Assets		
<i>Unrestricted</i>		
Commerce Checking- Operating	\$ 1,124.00	\$ 53,959.00
Commerce Bank- Payroll	\$ 1,701.00	\$ 2,404.00
Astoria Bank- St.Sergius Chapel	\$ 18,908.00	\$ 21,730.00
Petty Cash- Chancery Office	\$ 434.00	\$ 846.00
	\$ 22,167.00	\$ 78,939.00
<i>Temporarily Restricted</i>		
Commerce Bank- All American Council	\$ 3,948.00	\$ 113,713.00
Commerce Bank - Restricted	\$ 31,967.00	\$ 24,506.00
Commerce Bank- Reserved	\$ 39,414.00	\$ 39,392.00
	\$ 75,329.00	\$ 177,611.00
Total Cash	\$ 97,496.00	\$ 256,550.00
Accounts Receivable		
Assessments Receivable	\$ 147,047.00	\$ 123,937.00
Pledges Receivable	\$ -	\$ -
Desk Calendar Receivable	\$ -	\$ -
Total Accounts Receivable	\$ 147,047.00	\$ 123,937.00
Other Current Assets		
Bequest Receivable	\$ 123,025.00	\$ 503,025.00
Due from OCA Pension Dept	\$ 7,100.00	\$ 7,647.00
Prepaid Expense	\$ 5,389.00	\$ 111,978.00
Other	\$ -	\$ -
Total Other Current Assets	\$ 135,514.00	\$ 622,650.00
Total Current Assets	\$ 380,057.00	\$ 1,003,137.00
Fixed Assets		
Plant Fund - Real Estate	\$ 45,000.00	\$ 45,000.00
Plant Fund Building & Improve	\$ 531,783.00	\$ 531,783.00
Plant Fund Furniture & Equip	\$ 55,399.00	\$ 23,521.00
Plant Fund Auto & Garden Equip	\$ 96,172.00	\$ 96,172.00
Plant Fund Computer Equip	\$ 27,602.00	\$ 27,602.00
Plant Fund Software	\$ 33,000.00	\$ 33,000.00
Plant Fund Chapel Equip & Furn	\$ 25,000.00	\$ 25,000.00
Construction in progress (Iconostasis for AAC)	\$ -	\$ 31,878.00
Accum Deprec Bld & Improvements	\$ (361,535.00)	\$ (348,240.00)
Accum Deprec Furn & Equip	\$ (28,223.00)	\$ (23,521.00)
Accum Deprec Auto & Garden Equi	\$ (90,880.00)	\$ (80,297.00)
Accum Deprec Computer Equip	\$ (25,440.00)	\$ (21,113.00)
Accum Deprec Computer Software	\$ (33,000.00)	\$ (33,000.00)
Accum Deprec Chapel Equip & Fur	\$ (25,000.00)	\$ (25,000.00)
Total Fixed Assets	\$ 249,878.00	\$ 282,785.00

Orthodox Church in America
Comparative Balance Sheets
As of June 30, 2016 and June 30, 2015

EXHIBIT A

	June 30, 2016	June 30, 2015
Restricted Investments and Trusts		
Fellowship of Orthodox Stewards	\$ 65,519.00	\$ 68,397.00
J McGuire Trust	\$ 210,756.00	\$ 209,763.00
Kavalenko Nimcrut	\$ 74,132.00	\$ 76,729.00
St. Andrew's	\$ 98,678.00	\$ 102,556.00
Main Endowment	\$ 937,621.00	\$ 569,128.00
HVIZD Annuity	\$ 86,730.00	\$ 89,954.00
Mission Endowment	\$ 744,620.00	\$ 777,157.00
Wells Fargo - Quasi Restricted Bequests	\$ -	\$ -
Total Restricted Investments and Trusts	\$ 2,218,056.00	\$ 1,893,684.00
TOTAL ASSETS	\$ 2,847,991.00	\$ 3,179,606.00
LIABILITIES & EQUITY		
Current Liabilities		
Accounts payable and accrued Expenses	\$ 61,679.00	\$ 21,285.00
Deferred Revenue	\$ -	\$ 3,492.00
Auto loan - Chase Auto Finance	\$ 6,173.00	\$ 16,756.00
Accrued endowment distributions	\$ -	\$ -
Retirement Obligation	\$ 41,503.00	\$ 42,010.00
Other (Loan Payable to Diocese of the South)	\$ -	\$ 13,998.00
Reserves for Archives	\$ 3,507.00	\$ -
Total Current Liabilities	\$ 112,862.00	\$ 97,541.00
Long Term Liabilities		
Deferred Compensation and annuities		
Hvizd Annuity liability	\$ 76,728.00	\$ 79,973.00
Deferred revenue	\$ -	\$ -
Unitrust Liab reserves	\$ 48,028.00	\$ 53,025.00
Total Deferred compensation and annuities	\$ 124,756.00	\$ 132,998.00
Total Liabilities	\$ 237,618.00	\$ 230,539.00
Equity		
Unrestricted Net Assets, 12/31/11	\$ (705,117.00)	\$ (705,117.00)
Temporarily Restricted Net Assets, 12/31/11	\$ 1,818,363.00	\$ 1,818,363.00
Permanently Restricted Net Assets, 12/31/11	\$ 1,020,429.00	\$ 1,020,429.00
Total Net Assets	\$ 2,133,675.00	\$ 2,133,675.00
Current Year Activity - 2016	\$ 63,113.00	\$ -
Current Year Activity - 2015	\$ (93,427.00)	\$ 308,380.00
Current Year Activity - 2014	\$ 89,175.00	\$ 89,175.00
Current Year Activity - 2013	\$ (54,791.00)	\$ (54,791.00)
Current Year Activity - 2012	\$ 472,628.00	\$ 472,628.00
Total Net Assets	2,610,373.00	2,949,067.00

**Orthodox Church in America
Comparative Balance Sheets
As of June 30, 2016 and June 30, 2015**

EXHIBIT A

	June 30, 2016	June 30, 2015
Total Equity	\$ 2,610,373.00	\$ 2,949,067.00
TOTAL LIABILITIES & EQUITY	\$ 2,847,991.00	\$ 3,179,606.00
	\$ -	\$ -
Unrestricted Surplus/(Deficit) - 2012	\$ 783,039.00	\$ 783,039.00
Temp Restricted Surplus/(Deficit)	\$ (311,942.00)	\$ (311,942.00)
Perm Restricted Surplus/(Deficit)	\$ 1,531.00	\$ 1,531.00
	\$ 472,628.00	\$ 472,628.00
Unrestricted Surplus/(Deficit) - 2013	\$ (52,031.00)	\$ (52,031.00)
Temp Restricted Surplus/(Deficit)	\$ (4,049.00)	\$ (4,049.00)
Perm Restricted Surplus/(Deficit)	\$ 1,289.00	\$ 1,289.00
	\$ (54,791.00)	\$ (54,791.00)
Unrestricted Surplus/(Deficit) - 2014	\$ 58,992.00	\$ 58,992.00
Temp Restricted Surplus/(Deficit)	\$ 26,734.00	\$ 26,734.00
Perm Restricted Surplus/(Deficit)	\$ 3,449.00	\$ 3,449.00
	\$ 89,175.00	\$ 89,175.00
Unrestricted Surplus/(Deficit) - 2015	\$ 57,157.00	\$ 21,287.00
Temp Restricted Surplus/(Deficit)	\$ (153,332.00)	\$ 278,370.00
Perm Restricted Surplus/(Deficit)	\$ 2,748.00	\$ 8,723.00
	\$ (93,427.00)	\$ 308,380.00
	\$ -	
Unrestricted Surplus/(Deficit) - 2016	\$ 17,792.00	\$ -
Temp Restricted Surplus/(Deficit)	\$ 3,459.00	\$ -
Perm Restricted Surplus/(Deficit)	\$ 41,862.00	\$ -
	\$ 63,113.00	\$ -

Orthodox Church in America							
Statement of Activities vs Budget- RECAP BY DEPARTMENT						EXHIBIT B - 1	
For the Quarter ended 6/30/16							
	FINAL Budget 2016	Actual Q1 2016	Actual Q2 2016	Actual 6/30/2016	Q2-Budget 6/30/2016	Variance to Budget	
Unrestricted Funds:							
Assessments	\$ 1,754,274	\$ 421,910	\$ 420,837	\$ 842,747	\$ 877,137	\$ (34,390)	
Contributions	\$ 2,000	\$ 41,766	\$ 2,750	\$ 44,516	\$ 1,000	\$ 43,516	
Chapel	\$ 12,000	\$ 2,103	\$ 2,545	\$ 4,648	\$ 6,000	\$ (1,352)	
Continuing Education Workshop Revenue	\$ 28,000	\$ -	\$ -	\$ -	\$ 14,000	\$ (14,000)	
Other	\$ 7,700	\$ 169	\$ 54	\$ 223	\$ 3,850	\$ (3,627)	
Total Revenues	\$ 1,803,974	\$ 465,948	\$ 426,186	\$ 892,134	\$ 901,987	\$ (9,853)	
Expenses:							
Executive Offices	\$ 427,159	\$ 106,302	\$ 106,149	\$ 212,451	\$ 213,580	\$ (1,129)	
Administration	\$ 413,111	\$ 98,297	\$ 106,613	\$ 204,910	\$ 206,556	\$ (1,646)	
Metropolitan Expenses	\$ 48,655	\$ 21,746	\$ 7,856	\$ 29,602	\$ 24,328	\$ 5,275	
Holy Synod	\$ 58,800	\$ 12,385	\$ 26,699	\$ 39,084	\$ 29,400	\$ 9,684	
Metropolitan Council	\$ 27,300	\$ 9,073	\$ 949	\$ 10,022	\$ 13,650	\$ (3,628)	
Property Support	\$ 235,023	\$ 57,585	\$ 54,312	\$ 111,897	\$ 117,512	\$ (5,615)	
Communications/TOC	\$ 90,500	\$ 14,457	\$ 24,468	\$ 38,925	\$ 45,250	\$ (6,325)	
External Affairs/ St Catherine's	\$ 115,575	\$ 31,711	\$ 32,597	\$ 64,308	\$ 57,788	\$ 6,521	
Archives	\$ 100,524	\$ 25,030	\$ 25,041	\$ 50,071	\$ 50,262	\$ (191)	
St Sergius Chapel	\$ 8,250	\$ 1,707	\$ 3,932	\$ 5,639	\$ 4,125	\$ 1,514	
Ordination Candidate Testing	\$ 12,000	\$ 7,150	\$ 6,247	\$ 13,397	\$ 6,000	\$ 7,397	
Office of Policy on Sexual Misconduct	\$ 97,656	\$ 22,469	\$ 15,987	\$ 38,456	\$ 48,828	\$ (10,372)	
Board of Theological Education	\$ 2,000	\$ 546	\$ -	\$ 546	\$ 1,000	\$ (454)	
PCC Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Church Planting Grants	\$ 101,000	\$ 27,500	\$ 27,167	\$ 54,667	\$ 50,500	\$ 4,167	
Seminary Support	\$ 12,000	\$ -	\$ -	\$ -	\$ 6,000	\$ (6,000)	
Strategic Planning-Continuing Education	\$ 10,000	\$ -	\$ -	\$ -	\$ 5,000	\$ (5,000)	
Total Operating Expenses	\$ 1,759,553	\$ 435,958	\$ 438,017	\$ 873,975	\$ 879,777	\$ (5,802)	
Net Operating Surplus(Deficit)	\$ 44,421	\$ 29,990	\$ (11,831)	\$ 18,159	\$ 22,211	\$ (4,052)	
"Stewards of the Orthodox Church" and Departmental Ministries:							
Revenue (Appeals & DVP Program)	\$ 64,179	\$ 29,778	\$ 10,285	\$ 40,063	\$ 32,090	\$ 7,974	
Expenses:							
Administrative Expenses	\$ 2,100	\$ -	\$ 699	\$ 699	\$ 1,050	\$ (351)	
Institutional Chaplaincy	\$ 7,350	\$ 2,110	\$ 1,500	\$ 3,610	\$ 3,675	\$ (65)	
Evangelization	\$ 8,750	\$ 1,500	\$ 1,867	\$ 3,367	\$ 4,375	\$ (1,008)	
Liturgical Music	\$ 11,125	\$ 1,500	\$ 3,896	\$ 5,396	\$ 5,563	\$ (167)	
Pastoral Life	\$ 10,000	\$ 1,500	\$ 1,500	\$ 3,000	\$ 5,000	\$ (2,000)	
Christian Education	\$ 14,800	\$ 1,750	\$ 1,788	\$ 3,538	\$ 7,400	\$ (3,862)	
Youth and Young Adults	\$ 28,525	\$ 3,746	\$ 7,299	\$ 11,045	\$ 14,263	\$ (3,218)	
Diaconal Vocations	\$ 13,625	\$ 3,000	\$ 3,775	\$ 6,775	\$ 6,813	\$ (38)	
Christian Service/Humanitarian Aid	\$ 8,575	\$ 1,500	\$ 1,500	\$ 3,000	\$ 4,288	\$ (1,288)	
Total Expenses	\$ 104,850	\$ 16,606	\$ 23,824	\$ 40,430	\$ 52,425	\$ (11,995)	
Net SOCA/Departmental Costs	\$ (40,671)	\$ 13,172	\$ (13,539)	\$ (367)	\$ (20,336)	\$ 19,969	
Net Operating Income	\$ 3,750	\$ 43,162	\$ (25,370)	\$ 17,792	\$ 1,875	\$ 15,917	
Net Operating Income (GAAP Basis)	\$ 3,750	\$ 43,162	\$ (25,370)	\$ 17,792	\$ 1,875	\$ 15,917	
Temporarily Restricted:							
Revenues	\$ 20,000	\$ 8,542	\$ 3,047	\$ 11,589	\$ 10,000	\$ 1,589	
Expenses	\$ (19,976)	\$ (7,969)	\$ (161)	\$ (8,130)	\$ (9,988)	\$ 1,858	
Net Surplus/(Deficit)	\$ 24	\$ 573	\$ 2,886	\$ 3,459	\$ 12	\$ 3,447	
Permanently Restricted:							
Revenues	\$ 10,000	\$ 13,968	\$ 31,946	\$ 45,914	\$ 5,000	\$ 40,914	
Expenses	\$ -	\$ (1,780)	\$ (2,272)	\$ (4,052)	\$ -	\$ (4,052)	
Net Surplus/(Deficit)	\$ 10,000	\$ 12,188	\$ 29,674	\$ 41,862	\$ 5,000	\$ 36,862	
Total Change in Net Assets	\$ 13,774	\$ 55,923	\$ 7,190	\$ 63,113	\$ 6,887	\$ 56,226	

**Orthodox Church in America
Statement of Activities vs Budget
For the Quarter Ended 6/30/16**

EXHIBIT B-2

	FINAL Budget 2016	Actual Q1 2016	Actual Q2 2016	Actual Thru 6/30/2016	Budget 6/30/2016	Variance to Budget	Q2-2015 Actual	Q2-2016 vs Q2-2015
Unrestricted Funds:								
REVENUES								
Diocesan Assessments	\$ 1,754,274	\$ 421,910	\$ 420,837	\$ 842,747	\$ 877,137	\$ (34,390)	\$ 942,688	\$ (99,941)
Contributions	\$ 2,000	\$ 41,766	\$ 2,750	\$ 44,516	\$ 1,000	\$ 43,516	\$ 4,540	\$ 39,976
St. Sergius Chapel	\$ 12,000	\$ 2,103	\$ 2,545	\$ 4,648	\$ 6,000	\$ (1,352)	\$ 5,873	\$ (1,225)
Investment Income	\$ 4,000	\$ 9	\$ 7	\$ 16	\$ 2,000	\$ (1,984)	\$ 509	\$ (493)
Continuing Ed/orama Revenues	\$ 28,000	\$ -	\$ -	\$ -	\$ 14,000	\$ (14,000)	\$ -	\$ -
Other (Yearbook/Desk Calendar/OCPC Royalty)	\$ 3,700	\$ 160	\$ 47	\$ 207	\$ 1,850	\$ (1,643)	\$ 323	\$ (116)
TOTAL REVENUES	\$ 1,803,974	\$ 465,948	\$ 426,186	\$ 892,134	\$ 901,987	\$ (9,853)	\$ 953,933	\$ (61,799)
EXPENSES								
Executive Offices								
Salaries	\$ 304,992	\$ 74,398	\$ 78,098	\$ 152,496	\$ 152,496	\$ -	\$ 152,718	\$ (222)
Clergy Housing	\$ 41,215	\$ 10,304	\$ 10,304	\$ 20,608	\$ 20,608	\$ 1	\$ 20,608	\$ -
Payroll Taxes	\$ 3,912	\$ 978	\$ 978	\$ 1,956	\$ 1,956	\$ -	\$ 1,956	\$ -
Benefits(Medical, Unemployment, Pension)	\$ 77,040	\$ 20,622	\$ 16,769	\$ 37,391	\$ 38,520	\$ (1,129)	\$ 55,962	\$ (18,571)
	\$ 427,159	\$ 106,302	\$ 106,149	\$ 212,451	\$ 213,580	\$ (1,129)	\$ 231,244	\$ (18,793)
Administrative Offices								
Salaries	\$ 102,600	\$ 31,748	\$ 31,634	\$ 63,382	\$ 51,300	\$ 12,082	\$ 55,651	\$ 7,731
Payroll Taxes	\$ 7,849	\$ 2,429	\$ 2,420	\$ 4,849	\$ 3,925	\$ 925	\$ 3,798	\$ 1,051
Benefits(Medical, Unemployment, Pension)	\$ 27,223	\$ 6,997	\$ 4,811	\$ 11,808	\$ 13,612	\$ (1,804)	\$ 14,764	\$ (2,956)
Legal	\$ 51,000	\$ 6,981	\$ 16,434	\$ 23,415	\$ 25,500	\$ (2,085)	\$ 4,024	\$ 19,391
Outside contractors	\$ 60,500	\$ 13,293	\$ 13,255	\$ 26,548	\$ 30,250	\$ (3,702)	\$ 10,064	\$ 16,484
Accounting/Audit	\$ 25,000	\$ -	\$ -	\$ -	\$ 12,500	\$ (12,500)	\$ 31,200	\$ (31,200)
Travel & meetings - central admin	\$ 16,662	\$ 15,618	\$ 5,819	\$ 21,437	\$ 8,331	\$ 13,106	\$ 16,983	\$ 4,454
Telephone	\$ 19,000	\$ 3,381	\$ 3,112	\$ 6,493	\$ 9,500	\$ (3,007)	\$ 8,974	\$ (2,481)
Equipment leasing	\$ 21,892	\$ 5,116	\$ 8,188	\$ 13,304	\$ 10,946	\$ 2,358	\$ 10,988	\$ 2,316
Postage, mailing services, printing & copying	\$ 18,000	\$ 2,800	\$ 2,639	\$ 5,439	\$ 9,000	\$ (3,561)	\$ 2,743	\$ 2,696
Computer expense	\$ 6,000	\$ 594	\$ 2,739	\$ 3,333	\$ 3,000	\$ 333	\$ 2,974	\$ 359
Stipends	\$ 35,400	\$ 6,000	\$ 6,000	\$ 12,000	\$ 17,700	\$ (5,700)	\$ 12,000	\$ -
Office Supplies	\$ 2,500	\$ 558	\$ 320	\$ 878	\$ 1,250	\$ (372)	\$ 3,852	\$ (2,974)
Food	\$ 4,500	\$ 1,949	\$ 1,795	\$ 3,744	\$ 2,250	\$ 1,494	\$ 2,559	\$ 1,185
Other administrative expenses(inc Auto)	\$ 4,000	\$ 784	\$ 886	\$ 1,670	\$ 2,000	\$ (330)	\$ 3,533	\$ (1,863)
Insurance - D&O	\$ 3,541	\$ (1,775)	\$ 3,498	\$ 1,723	\$ 1,771	\$ (48)	\$ 1,858	\$ (135)
Payroll processing fees	\$ 3,244	\$ 956	\$ 717	\$ 1,673	\$ 1,622	\$ 51	\$ 1,622	\$ 51
Bank fees, registration fees	\$ 3,200	\$ 688	\$ 1,410	\$ 2,098	\$ 1,600	\$ 498	\$ 2,376	\$ (278)
Books, subscriptions, dues & other	\$ 1,000	\$ 180	\$ 936	\$ 1,116	\$ 500	\$ 616	\$ -	\$ 1,116
Total Administrative Offices	\$ 413,111	\$ 98,297	\$ 106,613	\$ 204,910	\$ 206,556	\$ (1,646)	\$ 189,963	\$ 14,947
Metropolitan Expenses								
Metropolitan Travel	\$ 38,700	\$ 18,557	\$ 6,280	\$ 24,837	\$ 19,350	\$ 5,487	\$ 13,044	\$ 11,793
Office expense	\$ 1,930	\$ 1,607	\$ 76	\$ 1,683	\$ 965	\$ 718	\$ 1,869	\$ (186)
Office of Military Chaplaincy - Stipends	\$ 6,000	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
Office of Military Chaplaincy - Expenses	\$ 2,025	\$ 82	\$ -	\$ 82	\$ 1,013	\$ (931)	\$ 120	\$ (38)
Total Metropolitan Expenses	\$ 48,655	\$ 21,746	\$ 7,856	\$ 29,602	\$ 24,328	\$ 5,275	\$ 18,033	\$ 11,569
Holy Synod								
Travel	\$ 42,000	\$ 6,614	\$ 22,971	\$ 29,585	\$ 21,000	\$ 8,585	\$ 21,150	\$ 8,435
Special Episcopal Stipends	\$ 14,400	\$ 3,600	\$ 3,600	\$ 7,200	\$ 7,200	\$ -	\$ 7,200	\$ -
Food	\$ 1,500	\$ 1,328	\$ -	\$ 1,328	\$ 750	\$ 578	\$ 914	\$ 414
Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies, Postage	\$ 900	\$ 843	\$ 128	\$ 971	\$ 450	\$ 521	\$ 824	\$ 147
Episcopal Salary/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ (6,000)
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ (6)
Total Holy Synod	\$ 58,800	\$ 12,385	\$ 26,699	\$ 39,084	\$ 29,400	\$ 9,684	\$ 36,094	\$ 2,990
Metropolitan Council								
Travel and Meetings - MC	\$ 25,800	\$ 9,073	\$ -	\$ 9,073	\$ 12,900	\$ (3,827)	\$ 12,615	\$ (3,542)
Internal Audit - Travel, Lodging and Meals, Supp	\$ 1,500	\$ -	\$ 949	\$ 949	\$ 750	\$ 199	\$ 477	\$ 472
	\$ 27,300	\$ 9,073	\$ 949	\$ 10,022	\$ 13,650	\$ (3,628)	\$ 13,092	\$ (3,070)
Property Support								
Salaries	\$ 46,350	\$ 11,588	\$ 11,588	\$ 23,176	\$ 23,175	\$ 1	\$ 23,176	\$ -
Payroll Taxes	\$ 3,546	\$ 886	\$ 886	\$ 1,772	\$ 1,773	\$ (1)	\$ 1,772	\$ -
Lawn/Grounds Upkeep	\$ 30,000	\$ 7,435	\$ 7,225	\$ 14,660	\$ 15,000	\$ (340)	\$ 19,650	\$ (4,990)
Benefits(Medical, Unemployment, Pension)	\$ 12,807	\$ 2,645	\$ 3,192	\$ 5,837	\$ 6,404	\$ (567)	\$ 5,973	\$ (136)
Insurance	\$ 36,000	\$ 8,950	\$ 8,604	\$ 17,554	\$ 18,000	\$ (446)	\$ 17,614	\$ (60)
Depreciation	\$ 30,000	\$ 7,808	\$ 7,808	\$ 15,616	\$ 15,000	\$ 616	\$ 14,102	\$ 1,514
Town Services Fee	\$ 32,000	\$ 8,000	\$ 8,000	\$ 16,000	\$ 16,000	\$ -	\$ 15,000	\$ 1,000
Auto expense	\$ 4,600	\$ 2,464	\$ 1,025	\$ 3,489	\$ 2,300	\$ 1,189	\$ 5,649	\$ (2,160)
Electricity	\$ 13,000	\$ 3,110	\$ 1,578	\$ 4,688	\$ 6,500	\$ (1,812)	\$ 6,372	\$ (1,684)
Heating oil	\$ 23,000	\$ 4,083	\$ 2,055	\$ 6,138	\$ 11,500	\$ (5,362)	\$ 10,538	\$ (4,400)
Garbage removal	\$ 2,000	\$ 480	\$ 480	\$ 960	\$ 1,000	\$ (40)	\$ 960	\$ -
Outside contractors	\$ 100	\$ -	\$ -	\$ -	\$ 50	\$ (50)	\$ -	\$ -
Gas & Water	\$ 320	\$ -	\$ 104	\$ 104	\$ 160	\$ (56)	\$ 81	\$ 23
Supplies	\$ 1,300	\$ 136	\$ 1,767	\$ 1,903	\$ 650	\$ 1,253	\$ (1,092)	\$ 2,995
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Property Support	\$ 235,023	\$ 57,585	\$ 54,312	\$ 111,897	\$ 117,512	\$ (5,615)	\$ 119,795	\$ (7,898)
Department of Communications and Ministries								
Printing, copying and postage "TOC"	\$ 15,000	\$ -	\$ -	\$ -	\$ 7,500	\$ (7,500)	\$ -	\$ -

	FINAL Budget 2016	Actual Q1 2016	Actual Q2 2016	Actual Thru 6/30/2016	Budget 6/30/2016	Variance to Budget	Q2-2015 Actual	Q2-2016 vs Q2-2015
The Orthodox Church - Stipends	\$ 42,000	\$ 10,500	\$ 10,500	\$ 21,000	\$ 21,000	\$ -	\$ 26,910	\$ (5,910)
Contract web master	\$ 30,000	\$ 3,581	\$ 13,594	\$ 17,175	\$ 15,000	\$ 2,175	\$ 15,256	\$ 1,920
Website hosting and maintenance	\$ 3,500	\$ 376	\$ 374	\$ 750	\$ 1,750	\$ (1,000)	\$ 1,341	\$ (591)
Benefits(Medical, Unemployment, Pension)-TOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419	\$ (419)
Total Department of Communications and Mktg	\$ 90,500	\$ 14,457	\$ 24,468	\$ 38,925	\$ 45,250	\$ (6,325)	\$ 43,925	\$ (5,000)
Department of External Affairs								
Salaries - External Affairs	\$ 35,293	\$ 8,823	\$ 8,823	\$ 17,646	\$ 17,646	\$ (0)	\$ 17,646	\$ -
St. Catherines - Stipends	\$ 51,142	\$ 12,786	\$ 12,786	\$ 25,572	\$ 25,571	\$ 1	\$ 25,591	\$ (19)
Interchurch travel	\$ 14,800	\$ 1,556	\$ 5,158	\$ 6,714	\$ 7,400	\$ (686)	\$ 10,480	\$ (3,766)
Telephone & office expense	\$ 3,800	\$ 2,778	\$ 5,155	\$ 7,933	\$ 1,900	\$ 6,033	\$ 4,183	\$ 3,750
Benefits - External Affairs(Medical, Unempl, Per	\$ 3,040	\$ 768	\$ 675	\$ 1,443	\$ 1,520	\$ (77)	\$ 1,988	\$ (545)
Other interchurch organizations	\$ 7,500	\$ 5,000	\$ -	\$ 5,000	\$ 3,750	\$ 1,250	\$ 6,020	\$ (1,020)
Total Department of External Affairs	\$ 115,575	\$ 31,711	\$ 32,597	\$ 64,308	\$ 57,787	\$ 6,521	\$ 65,908	\$ (1,600)
Department of History and Archives								
Salaries	\$ 63,548	\$ 15,887	\$ 15,887	\$ 31,774	\$ 31,774	\$ (0)	\$ 31,774	\$ -
Payroll Taxes	\$ 4,861	\$ 1,215	\$ 1,215	\$ 2,430	\$ 2,431	\$ (1)	\$ 2,430	\$ -
Benefits(Medical, Unemployment, Pension)	\$ 27,884	\$ 7,928	\$ 7,714	\$ 15,642	\$ 13,942	\$ 1,700	\$ 16,707	\$ (1,065)
Supplies/Travel	\$ 4,230	\$ -	\$ 225	\$ 225	\$ 2,115	\$ (1,890)	\$ 4,860	\$ (4,435)
Total Department of History and Archives	\$ 100,524	\$ 25,030	\$ 25,041	\$ 50,071	\$ 50,262	\$ (191)	\$ 55,571	\$ (5,500)
PCC Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Theological Education	\$ 2,000	\$ 546	\$ -	\$ 546	\$ 1,000	\$ (454)	\$ -	\$ 546
St Sergius Chapel	\$ 8,250	\$ 1,707	\$ 3,932	\$ 5,639	\$ 4,125	\$ 1,514	\$ 6,354	\$ (715)
Ordination Candidate Psychological Testing	\$ 12,000	\$ 7,150	\$ 6,247	\$ 13,397	\$ 6,000	\$ 7,397	\$ 15,158	\$ (1,761)
Planting Grants	\$ 101,000	\$ 27,500	\$ 27,167	\$ 54,667	\$ 50,500	\$ 4,167	\$ 56,334	\$ (1,667)
Seminary Support	\$ 12,000	\$ -	\$ -	\$ -	\$ 6,000	\$ (6,000)	\$ -	\$ -
Policies and Procedures Regarding Sexual Mis	\$ 97,656	\$ 22,469	\$ 15,987	\$ 38,456	\$ 48,828	\$ (10,372)	\$ 39,439	\$ (983)
Strategic Planning-Continuing Education	\$ 10,000	\$ -	\$ -	\$ -	\$ 5,000	\$ (5,000)	\$ -	\$ -
TOTAL OPERATING EXPENSES	\$ 1,759,553	\$ 435,958	\$ 438,017	\$ 873,975	\$ 879,776	\$ (5,801)	\$ 890,910	\$ (16,935)
NET OPERATING SURPLUS(DEFICIT)	\$ 44,421	\$ 29,990	\$ (11,831)	\$ 18,159	\$ 22,211	\$ (4,052)	\$ 63,023	\$ (44,864)
Stewards Income & Expenses								
Stewards of the OCA Revenue	\$ 59,179	\$ 29,028	\$ 9,285	\$ 38,313	\$ 29,590	\$ 8,724	\$ 21,994	\$ 16,319
Diaconal Vocations Revenue	\$ 3,500	\$ 750	\$ 1,000	\$ 1,750	\$ 1,750	\$ -	\$ 1,150	\$ 600
Program Fees	\$ 1,500	\$ -	\$ -	\$ -	\$ 750	\$ (750)	\$ -	\$ -
Dividends & Interest(net of investment fees)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total SOCA Income	\$ 64,179	\$ 29,778	\$ 10,285	\$ 40,063	\$ 32,090	\$ 7,974	\$ 23,144	\$ 16,919
Stewards of the OCA								
Ministries Conference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOCA Printing and Mailing Expense	\$ 2,100	\$ -	\$ 699	\$ 699	\$ 1,050	\$ (351)	\$ 1,398	\$ (699)
TOTAL SOCA Expense	\$ 2,100	\$ -	\$ 699	\$ 699	\$ 1,050	\$ (351)	\$ 1,398	\$ (699)
Net SOCA Income(Deficit)	\$ 62,079	\$ 29,778	\$ 9,586	\$ 39,364	\$ 31,040	\$ 8,325	\$ 21,746	\$ 17,618
Departmental Expenses								
Department of Institutional Chaplaincy	\$ 7,350	\$ 2,110	\$ 1,500	\$ 3,610	\$ 3,675	\$ (65)	\$ 3,162	\$ 448
Department of Evangelization	\$ 8,750	\$ 1,500	\$ 1,867	\$ 3,367	\$ 4,375	\$ (1,008)	\$ 4,170	\$ (803)
Department of Liturgical Music & Translations	\$ 11,125	\$ 1,500	\$ 3,896	\$ 5,396	\$ 5,563	\$ (167)	\$ 6,420	\$ (1,024)
Department of Pastoral Life & Vocational Develop	\$ 10,000	\$ 1,500	\$ 1,500	\$ 3,000	\$ 5,000	\$ (2,000)	\$ 17,847	\$ (14,847)
Department of Christian Education	\$ 14,800	\$ 1,750	\$ 1,788	\$ 3,538	\$ 7,400	\$ (3,862)	\$ 3,288	\$ 250
Department of Youth and Young Adults	\$ 28,525	\$ 3,746	\$ 7,299	\$ 11,045	\$ 14,263	\$ (3,218)	\$ 18,787	\$ (7,742)
Diaconal Vocations Program	\$ 13,625	\$ 3,000	\$ 3,775	\$ 6,775	\$ 6,813	\$ (38)	\$ 6,242	\$ 533
Department of Christian Service	\$ 8,575	\$ 1,500	\$ 1,500	\$ 3,000	\$ 4,288	\$ (1,288)	\$ 3,566	\$ (566)
Total Departmental Expenses	\$ 102,750	\$ 16,606	\$ 23,125	\$ 39,731	\$ 51,375	\$ (11,644)	\$ 63,482	\$ (23,751)
HONSDALE LOAN PRINCIPAL PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Income(Deficit)	\$ 3,750	\$ 43,162	\$ (25,370)	\$ 17,792	\$ 1,875	\$ 15,917	\$ 21,287	\$ (3,495)
Extraordinary Items:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Income(Deficit)	\$ 3,750	\$ 43,162	\$ (25,370)	\$ 17,792	\$ 1,875	\$ 15,917	\$ 21,287	\$ (3,495)
Unrestricted Funds:								
Net Operating Surplus/(Deficit)	\$ 3,750	\$ 43,162	\$ (25,370)	\$ 17,792	\$ 1,875	\$ 15,917	\$ 21,287	\$ (3,495)
Add Back Non-Cash Items (Depreciation & Amort)	\$ 30,000	\$ 7,808	\$ 7,808	\$ 15,616	\$ 15,000	\$ 616	\$ 7,500	\$ -
Total Operating Surplus/(Deficit) - Unrestricted	\$ 33,750	\$ 50,970	\$ (17,562)	\$ 33,408	\$ 16,875	\$ 16,533	\$ 28,787	\$ (3,495)
Temporarily Restricted Funds:								
Revenues:								
- Charity	\$ 5,000	\$ 298	\$ (25)	\$ 273	\$ 2,500	\$ (2,227)	\$ 1,067	\$ (794)
- Missions & Church Planting Grants	\$ 5,000	\$ 3,154	\$ 455	\$ 3,609	\$ 2,500	\$ 1,109	\$ 624	\$ 2,985
- Youth Ministry Bequest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Seminary	\$ 5,000	\$ 2,402	\$ 25	\$ 2,427	\$ 2,500	\$ (73)	\$ 457	\$ 1,970
- Kavalenko Trust	\$ 2,500	\$ 2,029	\$ 2,404	\$ 4,433	\$ 1,250	\$ 3,183	\$ 1,379	\$ 3,054
- McGuire Trust	\$ 2,500	\$ 659	\$ 188	\$ 847	\$ 1,250	\$ (403)	\$ 200	\$ 647
- All American Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,730	\$ (340,730)
- Other Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ (5,000)

	FINAL Budget 2016	Actual Q1 2016	Actual Q2 2016	Actual Thru 6/30/2016	Budget 6/30/2016	Variance to Budget	Q2-2015 Actual	Q2-2016 vs Q2-2015
Total Temporarily Restricted Revenues	\$ 20,000	\$ 8,542	\$ 3,047	\$ 11,589	\$ 10,000	\$ 1,589	\$ 349,457	\$ (337,868)
Expenses:								
- Charity	\$ 5,000	\$ -	\$ -	\$ -	\$ 2,500	\$ (2,500)	\$ -	\$ -
- Missions	\$ 5,000	\$ -	\$ -	\$ -	\$ 2,500	\$ (2,500)	\$ -	\$ -
- Church Planting Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Seminary	\$ 5,000	\$ 5,110	\$ -	\$ 5,110	\$ 2,500	\$ 2,610	\$ -	\$ 5,110
- Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Kavalenko Trust	\$ 2,488	\$ 2,072	\$ (1,339)	\$ 733	\$ 1,244	\$ (511)	\$ 1,268	\$ (535)
- McGuire Trust	\$ 2,488	\$ 325	\$ -	\$ 325	\$ 1,244	\$ (919)	\$ 325	\$ -
- All American Council (including PCC)	\$ -	\$ 462	\$ -	\$ 462	\$ -	\$ 462	\$ 69,494	\$ (69,032)
- Other (Release from Restrictions)	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Total Temporarily Restricted Disbursements	\$ 19,976	\$ 7,969	\$ 161	\$ 8,130	\$ 9,988	\$ (1,858)	\$ 71,087	\$ (62,957)
Net Temporarily Restricted Surplus/(Deficit)	\$ 24	\$ 573	\$ 2,886	\$ 3,459	\$ 12	\$ 3,447	\$ 278,370	\$ (274,911)
Permanently Restricted Funds:								
Revenue:								
- St Andrew's Endowment	\$ 2,500	\$ 1,986	\$ 1,557	\$ 3,543	\$ 1,250	\$ 2,293	\$ 443	\$ 3,100
- Mission Endowment	\$ -	\$ 7,460	\$ 17,812	\$ 25,272	\$ -	\$ 25,272	\$ 17,540	\$ 7,732
- Main Endowment	\$ 5,000	\$ 3,298	\$ 11,710	\$ 15,008	\$ 2,500	\$ 12,508	\$ 13,883	\$ 1,125
- FOS Endowment	\$ 2,500	\$ 1,224	\$ 867	\$ 2,091	\$ 1,250	\$ 841	\$ 1,292	\$ 799
Total Revenues	\$ 10,000	\$ 13,968	\$ 31,946	\$ 45,914	\$ 5,000	\$ 40,914	\$ 33,158	\$ 12,756
Funds Released:								
- St Andrew's Endowment	\$ -	\$ 119	\$ 122	\$ 241	\$ -	\$ 241	\$ 1,368	\$ (1,127)
- Mission Endowment	\$ -	\$ 901	\$ 910	\$ 1,811	\$ -	\$ 1,811	\$ 17,890	\$ (16,079)
- Main Endowment	\$ -	\$ 681	\$ 1,159	\$ 1,840	\$ -	\$ 1,840	\$ 4,167	\$ (2,327)
- FOS Endowment	\$ -	\$ 79	\$ 81	\$ 160	\$ -	\$ 160	\$ 1,010	\$ (850)
Total Funds Released	\$ -	\$ 1,780	\$ 2,272	\$ 4,052	\$ -	\$ 4,052	\$ 24,435	\$ (20,383)
Net Permanently Restricted Surplus/(Deficit)	\$ 10,000	\$ 12,188	\$ 29,674	\$ 41,862	\$ 5,000	\$ 36,862	\$ 8,723	\$ 33,139
Total Change in Net Assets	\$ 13,774	\$ 55,923	\$ 7,190	\$ 63,113	\$ 6,887	\$ 56,226	\$ 308,380	\$ (245,267)

Orthodox Church in America									
Statement of Activities vs Budget- RECAP BY DEPARTMENT									EXHIBIT B - 3
For the 8 months ended 8/31/16									
	FINAL	Actual Q1	Actual Q2	Actual Q3	Actual	2016 Budget	Variance		
	Budget 2016	2016	2016	8/31/2016	8/31/2016	8/31/2016	to Budget		
Unrestricted Funds:									
Assessments	\$ 1,754,274	\$ 421,910	\$ 420,837	\$ 316,972	\$ 1,159,719	\$ 1,169,516	\$ (9,797)		
Contributions	\$ 2,000	\$ 41,766	\$ 2,750	\$ 2,725	\$ 47,241	\$ 1,333	\$ 45,908		
Chapel	\$ 12,000	\$ 2,103	\$ 2,545	\$ 1,455	\$ 6,103	\$ 8,000	\$ (1,897)		
Continuing Education Workshop Revenue	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ 18,667	\$ (18,667)		
Other	\$ 7,700	\$ 169	\$ 54	\$ 1	\$ 224	\$ 5,133	\$ (4,909)		
Total Revenues	\$ 1,803,974	\$ 465,948	\$ 426,186	\$ 321,153	\$ 1,213,287	\$ 1,202,649	\$ 10,638		
Expenses:									
Executive Offices	\$ 427,159	\$ 106,302	\$ 106,149	\$ 72,907	\$ 285,358	\$ 284,773	\$ 585		
Administration	\$ 413,111	\$ 98,297	\$ 106,613	\$ 67,228	\$ 272,138	\$ 275,407	\$ (3,269)		
Metropolitan Expenses	\$ 48,655	\$ 21,746	\$ 7,856	\$ 9,603	\$ 39,205	\$ 32,437	\$ 6,768		
Holy Synod	\$ 58,800	\$ 12,385	\$ 26,699	\$ 5,355	\$ 44,439	\$ 39,200	\$ 5,239		
Metropolitan Council	\$ 27,300	\$ 9,073	\$ 949	\$ 4,771	\$ 14,793	\$ 18,200	\$ (3,407)		
Property Support	\$ 235,023	\$ 57,585	\$ 54,312	\$ 46,142	\$ 158,039	\$ 156,682	\$ 1,357		
Communications/TOC	\$ 90,500	\$ 14,457	\$ 24,468	\$ 12,995	\$ 51,920	\$ 60,333	\$ (8,413)		
External Affairs/ St Catherine's	\$ 115,575	\$ 31,711	\$ 32,597	\$ 18,341	\$ 82,649	\$ 77,050	\$ 5,599		
Archives	\$ 100,524	\$ 25,030	\$ 25,041	\$ 16,662	\$ 66,733	\$ 67,016	\$ (283)		
St Sergius Chapel	\$ 8,250	\$ 1,707	\$ 3,932	\$ 689	\$ 6,328	\$ 5,500	\$ 828		
Ordination Candidate Testing	\$ 12,000	\$ 7,150	\$ 6,247	\$ 4,000	\$ 17,397	\$ 8,000	\$ 9,397		
Office of Policy on Sexual Misconduct	\$ 97,656	\$ 22,469	\$ 15,987	\$ 17,730	\$ 56,186	\$ 65,104	\$ (8,918)		
Board of Theological Education	\$ 2,000	\$ 546	\$ -	\$ 260	\$ 806	\$ 1,333	\$ (527)		
PCC Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Church Planting Grants	\$ 101,000	\$ 27,500	\$ 27,167	\$ 17,266	\$ 71,933	\$ 67,333	\$ 4,600		
Seminary Support	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ (8,000)		
Strategic Planning-Continuing Education	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 6,667	\$ (6,667)		
Total Operating Expenses	\$ 1,759,553	\$ 435,958	\$ 438,017	\$ 293,949	\$ 1,167,924	\$ 1,173,035	\$ (5,111)		
Net Operating Surplus(Deficit)	\$ 44,421	\$ 29,990	\$ (11,831)	\$ 27,204	\$ 45,363	\$ 29,614	\$ 15,749		
"Stewards of the Orthodox Church" and Departmental Ministries:									
Revenue (Appeals & DVP Program)	\$ 64,179	\$ 29,778	\$ 10,285	\$ 11,894	\$ 51,957	\$ 42,786	\$ 9,171		
Expenses:									
Administrative Expenses	\$ 2,100	\$ -	\$ 699	\$ 289	\$ 988	\$ 1,400	\$ (412)		
Institutional Chaplaincy	\$ 7,350	\$ 2,110	\$ 1,500	\$ 1,400	\$ 5,010	\$ 4,900	\$ 110		
Evangelization	\$ 8,750	\$ 1,500	\$ 1,867	\$ 1,489	\$ 4,856	\$ 5,833	\$ (977)		
Liturgical Music	\$ 11,125	\$ 1,500	\$ 3,896	\$ 1,000	\$ 6,396	\$ 7,417	\$ (1,021)		
Pastoral Life	\$ 10,000	\$ 1,500	\$ 1,500	\$ 1,000	\$ 4,000	\$ 6,667	\$ (2,667)		
Christian Education	\$ 14,800	\$ 1,750	\$ 1,788	\$ 1,000	\$ 4,538	\$ 9,867	\$ (5,329)		
Youth and Young Adults	\$ 28,525	\$ 3,746	\$ 7,299	\$ 11,020	\$ 22,065	\$ 19,017	\$ 3,048		
Diaconal Vocations	\$ 13,625	\$ 3,000	\$ 3,775	\$ 3,017	\$ 9,792	\$ 9,083	\$ 709		
Christian Service/Humanitarian Aid	\$ 8,575	\$ 1,500	\$ 1,500	\$ 1,000	\$ 4,000	\$ 5,717	\$ (1,717)		
Total Expenses	\$ 104,850	\$ 16,606	\$ 23,824	\$ 21,215	\$ 61,645	\$ 69,900	\$ (8,255)		
Net SOCA/Departmental Costs	\$ (40,671)	\$ 13,172	\$ (13,539)	\$ (9,321)	\$ (9,888)	\$ (27,114)	\$ 17,426		
Net Operating Income	\$ 3,750	\$ 43,162	\$ (25,370)	\$ 17,883	\$ 35,675	\$ 2,500	\$ 33,175		
Net Operating Income (GAAP Basis)	\$ 3,750	\$ 43,162	\$ (25,370)	\$ 17,883	\$ 35,675	\$ 2,500	\$ 33,175		
Temporarily Restricted:									
Revenues	\$ 20,000	\$ 8,542	\$ 3,047	\$ 1,942	\$ 13,531	\$ 13,333	\$ 198		
Expenses	\$ (19,976)	\$ (7,969)	\$ (161)	\$ (13,147)	\$ (21,277)	\$ (13,317)	\$ (7,960)		
Net Surplus/(Deficit)	\$ 24	\$ 573	\$ 2,886	\$ (11,205)	\$ (7,746)	\$ 16	\$ (7,762)		
Permanently Restricted:									
Revenues	\$ 10,000	\$ 13,968	\$ 31,946	\$ 74,098	\$ 120,012	\$ 6,667	\$ 113,345		
Expenses	\$ -	\$ (1,780)	\$ (2,272)	\$ (2,308)	\$ (6,360)	\$ -	\$ (6,360)		
Net Surplus/(Deficit)	\$ 10,000	\$ 12,188	\$ 29,674	\$ 71,790	\$ 113,652	\$ 6,667	\$ 106,985		
Total Change in Net Assets	\$ 13,774	\$ 55,923	\$ 7,190	\$ 78,468	\$ 141,581	\$ 9,183	\$ 132,398		

Department	Actual 2015	Final Approved Budget 2016	Variance	Projected 2016	Preliminary Budget 2017	Variance	
Total Operating Revenues	\$ 1,944,699	\$ 1,791,974	\$ (152,725)	\$ 1,832,236.00	\$ 1,769,701	\$ (62,535)	(1)
Expenses by Department/Office:							
Administration	\$ 393,146	\$ 398,199.00	\$ 5,053	\$ 430,422.12	\$ 445,814.20	\$ 15,392	(2)
Executive	\$ 457,771	\$ 442,072.00	\$ (15,699)	\$ 438,479.31	\$ 437,574.81	\$ (904)	
Archives	\$ 117,275	\$ 100,523.00	\$ (16,752)	\$ 99,493.45	\$ 101,636.41	\$ 2,143	(3)
External Affairs	\$ 66,626	\$ 64,433.00	\$ (2,193)	\$ 65,628.86	\$ 65,033.36	\$ (596)	
Property Maintenance	\$ 239,066	\$ 235,023.00	\$ (4,043)	\$ 227,325.78	\$ 228,136.78	\$ 811	
TOC/Communications	\$ 87,683	\$ 90,500.00	\$ 2,817	\$ 79,730.00	\$ 78,380.00	\$ (1,350)	(4)
Holy Synod	\$ 71,943	\$ 58,800.00	\$ (13,143)	\$ 55,809.50	\$ 54,523.00	\$ (1,287)	(5)
Metropolitan's Office	\$ 50,020	\$ 48,655.00	\$ (1,365)	\$ 54,554.10	\$ 54,955.00	\$ 401	
Metropolitan Council	\$ 29,488	\$ 27,300.00	\$ (2,188)	\$ 20,040.00	\$ 21,100.00	\$ 1,060	
St Catherine's Representation	\$ 51,163	\$ 51,143.00	\$ (20)	\$ 53,376.44	\$ 53,376.44	\$ -	
Ordination Candidate Testing	\$ 29,185	\$ 12,000.00	\$ (17,185)	\$ 18,797.00	\$ 18,400.00	\$ (397)	
Board of Theological Education	\$ 508	\$ 2,000.00	\$ 1,492	\$ 1,016.00	\$ 1,200.00	\$ 184	
ORSMA	\$ 84,899	\$ 97,656.00	\$ 12,757	\$ 101,880.85	\$ 95,852.00	\$ (6,029)	(6)
Office of Continuing Education	\$ 12,900	\$ 10,000.00	\$ (2,900)	\$ 11,500.00	\$ 7,500.00	\$ (4,000)	
Total Expenses	\$ 1,691,673	\$ 1,638,304.00	\$ (53,369)	\$ 1,658,053.40	\$ 1,663,482.00	\$ 5,245	
Operating Surplus/(Deficit)	\$ 253,026	\$ 153,670.00	\$ (99,356)	\$ 174,182.60	\$ 106,219.00	\$ (67,780)	
SOCA/Departmental/Appeal Revenues	\$ 59,628	\$ 64,180.00	\$ 4,552	\$ 84,226.00	\$ 114,000.00	\$ 29,774	(7)
Departmental Expenses	\$ (132,360)	\$ (104,850.00)	\$ 27,510	\$ (108,112.00)	\$ (112,219.00)	\$ (4,107)	(8)
Net SOCA/Dept Surplus/(Deficit)	\$ (72,732)	\$ (40,670.00)	\$ 32,062	\$ (23,886.00)	\$ 1,781.00	\$ 25,667	
Planting Grants funded from Operations	\$ (107,334)	\$ (101,000.00)	\$ 6,334	\$ (103,334.00)	\$ (101,000.00)	\$ 2,334	
Seminary/Monastery Grants funded from Operations	\$ (39,000)	\$ (12,000.00)	\$ 27,000	\$ (7,000.00)	\$ (7,000.00)	\$ -	
PCC/ACC Expenses funded from Operations	\$ (24,505)	\$ -	\$ 24,505	\$ -	\$ -	\$ -	
Total Operating Surplus/(Deficit)	\$ 9,455	\$ -	\$ (9,455)	\$ 39,962.60	\$ 0.00	\$ (39,963)	(9)

- (1) Assessment based on new formula; with Dioceses at 50% in 2016 moving down to 48%.
 Assessments = \$1,732,001 \$ 1,732,001.00
 Continuing Ed Revenues = \$10,000 \$ 10,000.00
 ORSMA Investigation billback = \$18,000 \$ 18,000.00
 Other Contributions/OCPC Rev = \$ 9,700.00 \$ 1,769,701.00
- (2) Legal - \$20K is the net increase for Secretary to the Metropolitan; \$10K for new Net work Server
 (3) Increase due to meetings for Archives Committee and supplies.
 (4) Slight reduction due to completion of old database migration project.
 (5) Slight decrease in the Food budget.
 (6) Slight reduction due to less travel expense for response teams.
 (7) Conservative \$29K increase in line with increase from 2015 to 2016.
 (8) Increase due to additional materials for SOCA appeals.
 (9) 2016 Net Surplus from unrestricted Bequest Received.

Property Issues:

- (a) Need to start putting money aside for Roof Replacement in near future.

The Orthodox Church in America
Assessments
Preliminary Budget 2017

Exhibit C-1

	2013		2014		2014		Actual		Actual		Actual		Preliminary 2017
	Census	Assessment	Census	Assessment	Census	Assessment	Census	Assessment	Census	Assessment	Census	Assessment	
Archdiocese of Washington	757	\$ 71,915.04	746	\$ 68,599.38	\$ 69,276.00	753	761	\$ 68,490.00	\$ 63,437.00	\$ 60,899.00			\$ 60,899.00
Diocese of the South	2,471	\$ 234,744.96	2,434	\$ 223,921.98	\$ 228,528.00	2,484	2,588	\$ 232,920.00	\$ 241,604.00	\$ 242,000.00			\$ 242,000.00
Diocese of Eastern PA	2,806	\$ 266,570.04	2,764	\$ 254,279.76	\$ 246,924.00	2,684	2,585	\$ 232,650.00	\$ 171,928.00	\$ 165,051.00			\$ 165,051.00
Diocese of New England	1,823	\$ 173,184.96	1,796	\$ 165,200.22	\$ 163,668.00	1,779	1,716	\$ 154,440.00	\$ 151,500.00	\$ 145,440.00			\$ 145,440.00
Diocese of Western PA	2,079	\$ 197,505.00	2,048	\$ 188,398.98	\$ 187,500.00	2,038	2,367	\$ 213,018.00	\$ 125,798.00	\$ 120,766.00			\$ 120,766.00
Diocese of New York/NJ	3,416	\$ 324,516.00	3,365	\$ 309,554.10	\$ 301,020.00	3,272	3,207	\$ 288,630.00	\$ 217,573.00	\$ 208,870.00			\$ 208,870.00
Diocese of the Midwest	4,583	\$ 435,338.70	4,514	\$ 415,267.29	\$ 467,528.00	5,082	4,691	\$ 422,188.00	\$ 501,432.00	\$ 481,375.00			\$ 481,375.00
Diocese of the West	2,460	\$ 233,700.00	2,423	\$ 222,925.20	\$ 225,036.00	2,446	2,412	\$ 217,080.00	\$ 214,620.00	\$ 225,000.00			\$ 225,000.00
Totals	20,394	\$ 1,937,474.70	20,089	\$ 1,848,146.92	\$ 1,889,480.00	20,538	20,327	\$ 1,829,416.00	\$ 1,687,892.00	\$ 1,649,401.00			\$ 1,649,401.00
Albanian Archdiocese		\$ 14,400.00		\$ 14,400.00	\$ 21,600.00			\$ 21,600.00	\$ 21,600.00	\$ 21,600.00			\$ 21,600.00
Bulgarian Diocese		\$ 5,000.00		\$ 5,000.00	\$ 5,000.00			\$ 5,000.00	\$ 10,000.00	\$ 10,000.00			\$ 10,000.00
Romanian Episcopate		\$ 24,000.00		\$ 24,000.00	\$ -			\$ 24,000.00	\$ 36,000.00	\$ 36,000.00			\$ 36,000.00
Archdiocese of Alaska		\$ 14,195.00		\$ 14,195.08	\$ -			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00			\$ 15,000.00
		\$ 1,995,069.70		\$ 1,905,742.00	\$ 1,916,080.00			\$ 1,895,016.00	\$ 1,770,492.00	\$ 1,732,001.00			\$ 1,732,001.00
Decrease				\$ (89,327.70)	\$ (78,989.70)			\$ (21,064.00)		\$ (38,491.00)			\$ (38,491.00)
% Decrease				-4.5%	-4.0%			-1%		-2%			-2%

Summary Budget 2017-Exh C2

The Orthodox Church in America						Exhibit C-2			
Summary Budget - 2017									
By Department and Category									
Description	05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 TOC/Comm	14 Holy Synod	15 Met's Office	16 MC
Total Revenues	\$ 1,741,701.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses:									
Auto Expense	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 4,600.00	\$ -	\$ -	\$ 1,000.00	\$ -
Salaries & Benefits	\$ 296,435.98	\$ 426,674.81	\$ 100,536.41	\$ 38,333.36	\$ 63,986.78	\$ -	\$ -	\$ -	\$ -
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ -	\$ -	\$ -	\$ -
Stipends	\$ 11,400.00	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00	\$ 14,400.00	\$ 6,000.00	\$ -
Travel & Entertainment	\$ 14,143.00	\$ 7,500.00	\$ 1,000.00	\$ 15,600.00	\$ -	\$ -	\$ 37,500.00	\$ 43,900.00	\$ 20,100.00
Telecommunications	\$ 10,600.00	\$ 3,400.00	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ 25,250.00	\$ -	\$ -	\$ -	\$ -
Computer	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,380.00	\$ -	\$ -	\$ -
Legal, Acctg, Consulting	\$ 56,500.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 33,000.00	\$ -	\$ -	\$ -
Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues & Fees	\$ 4,350.00	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ 955.00	\$ -
Corporate Insurance	\$ 3,446.00	\$ -	\$ -	\$ -	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -
Office Expenses	\$ 33,939.22	\$ -	\$ 100.00	\$ 100.00	\$ 1,200.00	\$ -	\$ 2,623.00	\$ 3,100.00	\$ 1,000.00
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 445,814.20	\$ 437,574.81	\$ 101,636.41	\$ 65,033.36	\$ 228,136.78	\$ 78,380.00	\$ 54,523.00	\$ 54,955.00	\$ 21,100.00
Net Surplus/(Deficit)	\$ 1,295,886.80	\$ (437,574.81)	\$ (101,636.41)	\$ (65,033.36)	\$ (228,136.78)	\$ (78,380.00)	\$ (54,523.00)	\$ (54,955.00)	\$ (21,100.00)

Summary Budget 2017-Exh C2

	17	20	29	34	35	39	80	Subtotal	50	25
Description	St Cath	SOCA	BOT	Ord Cand	QRSMA	Cont Ed	Depts	Unrestricted	AAC	Charity
Total Revenues	\$ -	\$106,000.00	\$ -	\$ -	\$ 18,000.00	\$ 10,000.00	\$ 8,000.00	\$ 1,883,701.00	\$ -	\$ 5,000.00
Expenses:										
Auto Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,600.00	\$ -	\$ -
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 53,502.00	\$ -	\$ -	\$ 979,469.34	\$ -	\$ -
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ -	\$ -
Stipends	\$ 51,142.44	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 56,750.00	\$ 186,692.44	\$ 6,000.00	\$ -
Travel & Entertainment	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 5,850.00	\$ 2,500.00	\$ 17,100.00	\$ 166,393.00	\$ -	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500.00	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,250.00	\$ -	\$ -
Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,152.00	\$ 16,532.00	\$ -	\$ -
Legal, Acctg, Consulting	\$ -	\$ -	\$ -	\$ 18,400.00	\$ 36,500.00	\$ -	\$ 11,850.00	\$ 156,350.00	\$ -	\$ -
Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 5,000.00
Dues & Fees	\$ 2,234.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,750.00	\$ 30,789.00	\$ -	\$ -
Corporate Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,446.00	\$ -	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -
Office Expenses	\$ -	\$ 3,117.00	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 49,179.22	\$ -	\$ -
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ -	\$ -
Total Expenses	\$ 53,376.44	\$ 3,117.00	\$ 1,200.00	\$ 18,400.00	\$ 95,852.00	\$ 7,500.00	\$ 109,102.00	\$ 1,775,701.00	\$ 6,000.00	\$ 5,000.00
Net Surplus/(Deficit)	\$ (53,376.44)	\$102,883.00	\$ (1,200.00)	\$ (18,400.00)	\$ (77,852.00)	\$ 2,500.00	\$ (101,102.00)	\$ 108,000.00	\$ (6,000.00)	\$ -

Summary Budget 2017-Exh C2

	30	40	90	Subtotal	10		Proj	
Description	Missions	Seminary	Endowments	Restricted	Chapel	Total	2015	Variance
Total Revenues	\$ 5,000.00	\$ 5,000.00	\$ 15,000.00	\$ 30,000.00	\$ 12,000.00	\$ 1,925,701.00	\$ 2,038,912.00	\$ (113,211.00)
Expenses:								
Auto Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,600.00	\$ 11,592.00	\$ 2,992.00
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 979,469.34	\$ 916,187.88	\$ (63,281.45)
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ 31,232.00	\$ 232.00
Stipends	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 192,692.44	\$ 203,796.44	\$ 11,104.00
Travel & Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,393.00	\$ 160,281.60	\$ (6,111.40)
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500.00	\$ 22,356.00	\$ 4,856.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,250.00	\$ 24,280.00	\$ (970.00)
Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,532.00	\$ 7,336.00	\$ (9,196.00)
Legal, Acctg, Consulting	\$ -	\$ -	\$ 650.00	\$ 650.00	\$ -	\$ 157,000.00	\$ 199,489.48	\$ 42,489.48
Distributions	\$ 106,000.00	\$ 12,000.00	\$ 4,000.00	\$ 127,000.00	\$ 5,400.00	\$ 134,900.00	\$ 134,634.00	\$ (266.00)
Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,789.00	\$ 34,191.00	\$ 3,402.00
Corporate Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,446.00	\$ 38,554.00	\$ (892.00)
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	\$ -
Office Expenses	\$ -	\$ -	\$ -	\$ -	\$ 5,600.00	\$ 54,779.22	\$ 58,372.00	\$ 3,592.78
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ 29,970.00	\$ (1,030.00)
Total Expenses	\$ 106,000.00	\$ 12,000.00	\$ 4,650.00	\$ 133,650.00	\$ 11,000.00	\$ 1,920,351.00	\$ 1,907,272.40	\$ (13,078.59)
Net Surplus/(Deficit)	\$ (101,000.00)	\$ (7,000.00)	\$ 10,350.00	\$ (103,650.00)	\$ 1,000.00	\$ 5,350.00	\$ 131,639.60	\$ (126,289.59)

The Orthodox Church in America Trial Balance Report Income Statement by Account/Dept Preliminary Budget 2017			Prelim Bud 2017-Exh C3					
		Subtotal	50	25	30	40	90	Subtotal
G/L #	Description	Unrestricted	AAC	Charity	Missions	Seminary	Endowments	Restricted
REVENUES:								
	4345 Individual/Business Contributions	\$ 108,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4346 Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4350 Appeals	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 15,000.00
	4503 Interest Income	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
	4505 Realized gains/losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
	4640 OCPD Royalty Income	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4642 AAC Ad Book	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4645 Desk Calendar Revenue	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4724 Program Fees	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4902 Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4722 Diocesan Proportional Funding	\$ 1,732,001.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 1,883,701.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 15,000.00	\$ 30,000.00
Auto	6900 Auto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6901 Auto Insurance	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6902 Auto Repairs	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6903 Auto Gasoline	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Auto	\$ 8,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6600 Salaries	\$ 746,899.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6606 FICA/Medicare	\$ 29,760.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6607 Unemployment Ins	\$ 6,909.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6609 Payroll Processing Fees	\$ 3,244.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6610 Health Insurance	\$ 133,716.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6620 Life Insurance	\$ 2,308.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6640 Workers Comp	\$ 5,432.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6680 Pension Expense	\$ 51,199.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Comp & Benefits	\$ 979,469.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DA	6990 Depreciation Expense	\$ 31,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DA	6995 Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Depn Amort	\$ 31,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6650 Stipends	\$ 136,292.44	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
STIP	6651 Stipends - HS	\$ 14,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6655 Stipend-Christian Ed	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6656 Stipend - Missions	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6658 Stipend - Lit Music	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6665 Stipend - Christian Witness	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6667 Stipend - Chaplains	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Stipends	\$ 186,692.44	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
TE	6831 Conference, Meetings	\$ 7,550.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TE	6832 Travel	\$ 118,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TE	6833 Lodging	\$ 26,343.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TE	6834 Meals	\$ 14,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TE	6835 Moving Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Travel & Entertainment	\$ 166,393.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6505 Telephone	\$ 2,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6720 Telephone	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6725 Mobile Phones	\$ 3,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6727 Telecommunications	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Telecom	\$ 17,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6285 Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6288 Garbage Removal	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6701 Heating Oil	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6703 Water	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6705 Electricity	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Utilities	\$ 25,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6670 Computer Expense	\$ 13,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6733 Website	\$ 3,032.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Computer	\$ 16,532.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6210 Contract Services	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6211 Accounting Fees	\$ 18,500.00	\$ -	\$ -	\$ -	\$ -	\$ 650.00	\$ 650.00
Consult	6214 Legal Fees	\$ 26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6215 Outside Contract Service	\$ 100,850.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6217 Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Consulting	\$ 156,350.00	\$ -	\$ -	\$ -	\$ -	\$ 650.00	\$ 650.00
DIST	6050 Distributions	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	G/L #	Description	2017 26xh C3			30	40	90	Subtotal
			Unrestricted	AAC	Charity	Missions	Seminary	Endowments	Restricted
DIST	6051	Charity Distributions	\$ -	\$ -	\$ 5,000.00	\$ 106,000.00	\$ 12,000.00	\$ 4,000.00	\$ 127,000.00
		Subtotal - Distributions	\$ 2,500.00	\$ -	\$ 5,000.00	\$ 106,000.00	\$ 12,000.00	\$ 4,000.00	\$ 127,000.00
Fees	6092	Business Reg Fees	\$ 4,134.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	6095	Bank Fees	\$ 1,780.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	6096	Dues	\$ 12,875.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	6515	Memberships	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Fees	\$ 30,789.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insur	6512	Insurance - D&O	\$ 3,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insur	6750	Insurance	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Insurance	\$ 39,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MtgTax	6271	Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MtgTax	6273	Real Estate & Prop Tax	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Int & Ins	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6105	Food	\$ 8,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6110	Flowers/Candles/Lit Items	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6115	Office Expense - Other	\$ 586.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6502	Postage & Mailing	\$ 14,418.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6503	Printing & Copying	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6504	Supplies	\$ 7,822.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6507	Equipment Leasing	\$ 13,103.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Office	\$ 49,179.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prop	6286	Lawn and Prop Maintenance	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prop	6290	Repairs and Maintenance	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Property Repairs & Maint	\$ 31,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total expenses	\$ 1,775,701.00	\$ 6,000.00	\$ 5,000.00	\$ 106,000.00	\$ 12,000.00	\$ 4,650.00	\$ 133,650.00
	7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Net Surplus/(Deficit)	\$ 108,000.00	\$ (6,000.00)	\$ -	\$ (101,000.00)	\$ (7,000.00)	\$ 10,350.00	\$ (103,650.00)
		Less: TRNA Expenses funded from O	\$ (108,000.00)						
		Net Surplus	\$ 0.00						

The Orthodox Church in America Trial Balance Report Income Statement by Account/Dept Preliminary Budget 2017			Prelim Bud 2017-Exh C3		
G/L #	Description	10 Chapel	Total	Proj 2016	Variance
REVENUES:					
4345	Individual/Business Contributions	\$ 12,000.00	\$ 120,000.00	\$ 98,266.00	\$ 21,734.00
4346	Bequests	\$ -	\$ -	\$ 39,941.00	\$ (39,941.00)
4350	Appeals	\$ -	\$ 15,000.00	\$ 14,700.00	\$ 300.00
4503	Interest Income	\$ -	\$ 14,000.00	\$ 30,012.00	\$ (16,012.00)
4505	Realized gains/losses	\$ -	\$ 5,000.00	\$ 65,000.00	\$ (60,000.00)
4640	OCPC Royalty Income	\$ -	\$ 3,500.00	\$ 2,000.00	\$ 1,500.00
4642	AAC Ad Book	\$ -	\$ -	\$ -	\$ -
4645	Desk Calendar Revenue	\$ -	\$ 200.00	\$ 500.00	\$ (300.00)
4724	Program Fees	\$ -	\$ 36,000.00	\$ 18,000.00	\$ 18,000.00
4902	Special Events	\$ -	\$ -	\$ -	\$ -
4722	Diocesan Proportional Funding	\$ -	\$ 1,732,001.00	\$ 1,770,493.00	\$ (38,492.00)
	Total Revenues	\$ 12,000.00	\$ 1,925,701.00	\$ 2,038,912.00	\$ (113,211.00)
Auto	6900 Auto	\$ -	\$ -	\$ 2,698.00	\$ (2,698.00)
Auto	6901 Auto Insurance	\$ -	\$ 4,100.00	\$ 4,100.00	\$ -
Auto	6902 Auto Repairs	\$ -	\$ 1,500.00	\$ 1,454.00	\$ 46.00
Auto	6903 Auto Gasoline	\$ -	\$ 3,000.00	\$ 3,340.00	\$ (340.00)
	Sutotal - Auto	\$ -	\$ 8,600.00	\$ 11,592.00	\$ (2,992.00)
Comp	6600 Salaries	\$ -	\$ 746,899.04	\$ 707,464.24	\$ 39,434.80
Comp	6606 FICA/Medicare	\$ -	\$ 29,760.94	\$ 26,744.17	\$ 3,016.76
Comp	6607 Unemployment Ins	\$ -	\$ 6,909.00	\$ 7,759.75	\$ (850.75)
Comp	6609 Payroll Processing Fees	\$ -	\$ 3,244.00	\$ 3,244.00	\$ -
Comp	6610 Health Insurance	\$ -	\$ 133,716.90	\$ 115,590.88	\$ 18,126.02
Comp	6620 Life Insurance	\$ -	\$ 2,308.00	\$ 2,308.00	\$ -
Comp	6640 Workers Comp	\$ -	\$ 5,432.00	\$ 5,432.00	\$ -
Comp	6680 Pension Expense	\$ -	\$ 51,199.46	\$ 47,644.84	\$ 3,554.62
	Sutotal - Comp & Benefits	\$ -	\$ 979,469.34	\$ 916,187.88	\$ 63,281.45
DA	6990 Depreciation Expense	\$ -	\$ 31,000.00	\$ 31,232.00	\$ (232.00)
DA	6995 Amortization Expense	\$ -	\$ -	\$ -	\$ -
	Sutotal - Depn Amort	\$ -	\$ 31,000.00	\$ 31,232.00	\$ (232.00)
STIP	6650 Stipends	\$ -	\$ 142,292.44	\$ 153,392.44	\$ (11,100.00)
STIP	6651 Stipends - HS	\$ -	\$ 14,400.00	\$ 14,404.00	\$ (4.00)
STIP	6655 Stipend-Christian Ed	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -
STIP	6656 Stipend - Missions	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -
STIP	6658 Stipend - Lit Music	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -
STIP	6665 Stipend - Christian Witness	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -
STIP	6667 Stipend - Chaplains	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -
	Subtotal Stipends	\$ -	\$ 192,692.44	\$ 203,796.44	\$ (11,104.00)
TE	6831 Conference, Meetings	\$ -	\$ 7,550.00	\$ 7,937.00	\$ (387.00)
TE	6832 Travel	\$ -	\$ 118,400.00	\$ 111,661.50	\$ 6,738.50
TE	6833 Lodging	\$ -	\$ 26,343.00	\$ 17,242.00	\$ 9,101.00
TE	6834 Meals	\$ -	\$ 14,100.00	\$ 23,441.10	\$ (9,341.10)
TE	6835 Moving Expenses	\$ -	\$ -	\$ -	\$ -
	Subtotal - Travel & Entertainment	\$ -	\$ 166,393.00	\$ 160,281.60	\$ 6,111.40
Tel	6505 Telephone	\$ -	\$ 2,100.00	\$ 2,486.00	\$ (386.00)
Tel	6720 Telephone	\$ -	\$ 11,000.00	\$ 15,356.00	\$ (4,356.00)
Tel	6725 Mobile Phones	\$ -	\$ 3,400.00	\$ 3,600.00	\$ (200.00)
Tel	6727 Telecommunications	\$ -	\$ 1,000.00	\$ 914.00	\$ 86.00
	Subtotal - Telecom	\$ -	\$ 17,500.00	\$ 22,356.00	\$ (4,856.00)
Util	6285 Janitorial Service	\$ -	\$ -	\$ 500.00	\$ (500.00)
Util	6288 Garbage Removal	\$ -	\$ 2,000.00	\$ 1,920.00	\$ 80.00
Util	6701 Heating Oil	\$ -	\$ 13,000.00	\$ 12,276.00	\$ 724.00
Util	6703 Water	\$ -	\$ 250.00	\$ 208.00	\$ 42.00
Util	6705 Electricity	\$ -	\$ 10,000.00	\$ 9,376.00	\$ 624.00
	Subtotal - Utilities	\$ -	\$ 25,250.00	\$ 24,280.00	\$ 970.00
Comp	6670 Computer Expense	\$ -	\$ 13,500.00	\$ 4,286.00	\$ 9,214.00
Comp	6733 Website	\$ -	\$ 3,032.00	\$ 3,050.00	\$ (18.00)
	Subtotal - Computer	\$ -	\$ 16,532.00	\$ 7,336.00	\$ 9,196.00
Consult	6210 Contract Services	\$ -	\$ 11,000.00	\$ 13,152.48	\$ (2,152.48)
Consult	6211 Accounting Fees	\$ -	\$ 19,150.00	\$ 18,650.00	\$ 500.00
Consult	6214 Legal Fees	\$ -	\$ 26,000.00	\$ 46,830.00	\$ (20,830.00)
Consult	6215 Outside Contract Service	\$ -	\$ 100,850.00	\$ 120,857.00	\$ (20,007.00)
Consult	6217 Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -
	Subtotal - Consulting	\$ -	\$ 157,000.00	\$ 199,489.48	\$ (42,489.48)
DIST	6050 Distributions	\$ 4,400.00	\$ 6,900.00	\$ 4,400.00	\$ 2,500.00

			10	Prelim Bud	2017- ER FD3	
	G/L #	Description	Chapel	Total	2016	Variance
DIST	6051	Charity Distributions	\$ 1,000.00	\$ 128,000.00	\$ 130,234.00	\$ (2,234.00)
		Subtotal - Distributions	\$ 5,400.00	\$ 134,900.00	\$ 134,634.00	\$ 266.00
Fees	6092	Business Reg Fees	\$ -	\$ 4,134.00	\$ 7,968.00	\$ (3,834.00)
Fees	6095	Bank Fees	\$ -	\$ 1,780.00	\$ 1,782.00	\$ (2.00)
Fees	6096	Dues	\$ -	\$ 12,875.00	\$ 12,441.00	\$ 434.00
Fees	6515	Memberships	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -
		Subtotal - Fees	\$ -	\$ 30,789.00	\$ 34,191.00	\$ (3,402.00)
Insur	6512	Insurance - D&O	\$ -	\$ 3,446.00	\$ 3,446.00	\$ -
Insur	6750	Insurance	\$ -	\$ 36,000.00	\$ 35,108.00	\$ 892.00
		Subtotal - Insurance	\$ -	\$ 39,446.00	\$ 38,554.00	\$ 892.00
MtgTax	6271	Mortgage Interest	\$ -	\$ -	\$ -	\$ -
MtgTax	6273	Real Estate & Prop Tax	\$ -	\$ 35,000.00	\$ 35,000.00	\$ -
		Subtotal - Int & Ins	\$ -	\$ 35,000.00	\$ 35,000.00	\$ -
Office	6105	Food	\$ 2,000.00	\$ 10,250.00	\$ 11,967.00	\$ (1,717.00)
Office	6110	Flowers/Candles/Lit Items	\$ 3,600.00	\$ 6,600.00	\$ 6,208.00	\$ 392.00
Office	6115	Office Expense - Other	\$ -	\$ 586.22	\$ -	\$ 586.22
Office	6502	Postage & Mailing	\$ -	\$ 14,418.00	\$ 10,878.00	\$ 3,540.00
Office	6503	Printing & Copying	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
Office	6504	Supplies	\$ -	\$ 7,822.00	\$ 6,856.00	\$ 966.00
Office	6507	Equipment Leasing	\$ -	\$ 13,103.00	\$ 20,463.00	\$ (7,360.00)
Office	6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -
		Subtotal - Office	\$ 5,600.00	\$ 54,779.22	\$ 58,372.00	\$ (3,592.78)
Prop	6286	Lawn and Prop Maintenance	\$ -	\$ 30,000.00	\$ 29,320.00	\$ 680.00
Prop	6290	Repairs and Maintenance	\$ -	\$ 1,000.00	\$ 650.00	\$ 350.00
		Subtotal - Property Repairs & Maint	\$ -	\$ 31,000.00	\$ 29,970.00	\$ 1,030.00
			\$ -	\$ -	\$ -	\$ -
		Total expenses	\$ 11,000.00	\$ 1,920,351.00	\$1,907,272.40	\$ 13,078.59
	7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ -	\$ -
		Net Surplus/(Deficit)	\$ 1,000.00	\$ 5,350.00	\$ 131,639.60	\$ (126,289.59)
		Less: TRNA Expenses funded from O				
		Net Surplus				

The Orthodox Church in America
 Trial Balance Report
 Income Statement by Account/Dept
 Projected December 31, 2016

		05	07	08	09	11	12/13	14	15	16
G/L #	Description	Admin	Exec	Archives	Ext Affairs	Property	TOC/Comm	Holy Synod	Met's Office	MC
REVENUES:										
4345	Individual/Business Contributions	\$ 9,290.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4346	Bequests	\$ 39,941.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4350	Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4503	Interest Income	\$ 12.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4505	Realized gains/losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4640	OCPD Royalty Income	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4642	TOC Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4645	Desk Calendar Revenue	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4724	Program Fees (Strategic Planning)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4902	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4722	Assessments	\$ 1,770,493.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 1,822,236.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6900 Auto	\$ -	\$ -	\$ -	\$ -	\$ 2,039.00	\$ -	\$ -	\$ 659.00	\$ -
Auto	6901 Auto Insurance	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -
Auto	6902 Auto Repairs	\$ -	\$ -	\$ -	\$ -	\$ 754.00	\$ -	\$ -	\$ 700.00	\$ -
Auto	6903 Auto Gasoline	\$ 3,340.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Auto	\$ 3,340.00	\$ -	\$ -	\$ -	\$ 6,893.00	\$ -	\$ -	\$ 1,359.00	\$ -
Comp	6600 Salaries	\$ 171,067.20	\$ 346,207.92	\$ 63,548.16	\$ 35,292.96	\$ 46,350.00	\$ -	\$ -	\$ -	\$ -
Comp	6606 FICA/Medicare	\$ 10,982.89	\$ 3,911.73	\$ 4,861.43	\$ -	\$ 3,545.78	\$ -	\$ -	\$ -	\$ -
Comp	6607 Unemployment Ins	\$ 4,012.30	\$ 2,423.46	\$ 395.00	\$ 224.00	\$ 323.00	\$ -	\$ -	\$ -	\$ -
Comp	6609 Payroll Processing Fees	\$ 3,244.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6610 Health Insurance	\$ 23,196.88	\$ 47,706.00	\$ 25,488.00	\$ -	\$ 9,600.00	\$ -	\$ -	\$ -	\$ -
Comp	6620 Life Insurance	\$ 2,308.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6640 Workers Comp	\$ 5,284.00	\$ 66.00	\$ 13.00	\$ 13.00	\$ 28.00	\$ -	\$ -	\$ -	\$ -
Comp	6680 Pension Expense	\$ 11,485.38	\$ 24,564.21	\$ 5,083.85	\$ 2,803.40	\$ 3,708.00	\$ -	\$ -	\$ -	\$ -
	Subtotal - Comp & Benefits	\$ 231,580.64	\$ 424,879.31	\$ 99,389.45	\$ 38,333.36	\$ 63,554.78	\$ -	\$ -	\$ -	\$ -
DA	6990 Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ 31,232.00	\$ -	\$ -	\$ -	\$ -
DA	6995 Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Depn Amort	\$ -	\$ -	\$ -	\$ -	\$ 31,232.00	\$ -	\$ -	\$ -	\$ -
STIP	6650 Stipends	\$ 23,400.00	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00	\$ -	\$ -	\$ -
STIP	6651 Stipends - HS	\$ -	\$ -	\$ 4.00	\$ -	\$ -	\$ -	\$ 14,400.00	\$ -	\$ -
STIP	6655 Stipend-Christian Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6656 Stipend - Missions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6658 Stipend - Lit Music	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6665 Stipend - Christian Witness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6667 Stipend - Chaplains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -
	Subtotal Stipends	\$ 23,400.00	\$ -	\$ 4.00	\$ -	\$ -	\$ 42,000.00	\$ 14,400.00	\$ 6,000.00	\$ -
TE	6831 Conference, Meetings	\$ 1,000.00	\$ -	\$ -	\$ 395.00	\$ -	\$ -	\$ -	\$ 415.00	\$ -
TE	6832 Travel	\$ 5,665.00	\$ 10,000.00	\$ -	\$ 8,560.50	\$ -	\$ -	\$ 20,563.50	\$ 38,000.00	\$ 8,530.00
TE	6833 Lodging	\$ 696.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,240.00	\$ 2,130.00	\$ 9,176.00
TE	6834 Meals	\$ 8,181.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,755.00	\$ 1,205.10	\$ 1,300.00
TE	6835 Moving Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Travel & Entertainment	\$ 15,442.00	\$ 10,000.00	\$ -	\$ 8,955.50	\$ -	\$ -	\$ 38,558.50	\$ 39,750.10	\$ 19,006.00
Tel	6505 Telephone	\$ 2,486.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6720 Telephone	\$ 4,616.00	\$ -	\$ -	\$ 10,740.00	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6725 Mobile Phones	\$ -	\$ 3,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6727 Telecommunications	\$ 914.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Telecom	\$ 8,016.00	\$ 3,600.00	\$ -	\$ 10,740.00	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6285 Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -
Util	6288 Garbage Removal	\$ -	\$ -	\$ -	\$ -	\$ 1,920.00	\$ -	\$ -	\$ -	\$ -
Util	6701 Heating Oil	\$ -	\$ -	\$ -	\$ -	\$ 12,276.00	\$ -	\$ -	\$ -	\$ -
Util	6703 Water	\$ -	\$ -	\$ -	\$ -	\$ 208.00	\$ -	\$ -	\$ -	\$ -
Util	6705 Electricity	\$ -	\$ -	\$ -	\$ -	\$ 9,376.00	\$ -	\$ -	\$ -	\$ -
	Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 24,280.00	\$ -	\$ -	\$ -	\$ -
Comp	6670 Computer Expense	\$ 2,786.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
Comp	6733 Website	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,880.00	\$ -	\$ -	\$ -
	Subtotal - Computer	\$ 2,786.00	\$ -	\$ -	\$ -	\$ -	\$ 3,380.00	\$ -	\$ -	\$ -
Consult	6210 Contract Services	\$ 13,152.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6211 Accounting Fees	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6214 Legal Fees	\$ 46,830.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6215 Outside Contract Service	\$ 19,390.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 34,350.00	\$ -	\$ -	\$ -
Consult	6217 Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Consulting	\$ 97,372.48	\$ -	\$ -	\$ -	\$ 100.00	\$ 34,350.00	\$ -	\$ -	\$ -
DIST	6050 Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIST	6051 Charity Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	6092 Business Reg Fees	\$ 1,150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,584.00	\$ -
Fees	6095 Bank Fees	\$ 1,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82.00	\$ -
Fees	6096 Dues	\$ 1,416.00	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ 125.00	\$ -
Fees	6515 Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Fees	\$ 4,266.00	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ 4,791.00	\$ -
Insur	6512 Insurance - D&O	\$ 3,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insur	6750 Insurance	\$ -	\$ -	\$ -	\$ -	\$ 35,108.00	\$ -	\$ -	\$ -	\$ -
	Subtotal - Insurance	\$ 3,446.00	\$ -	\$ -	\$ -	\$ 35,108.00	\$ -	\$ -	\$ -	\$ -

The Orthodox Church in America
 Trial Balance Report
 Income Statement by Account/Dept
 Projected December 31, 2016

		17	20	29	34	35	39	80	Subtotal	50	25
G/L #	Description	St Cath	SOCA	ard of Theol	Ord Cand	ORSMA	Cont Ed	Depts	Unrestricted	AAC	Charity
REVENUES:											
4345	Individual/Business Contributions	\$ -	\$ 75,226.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 85,516.00	\$ -	\$ -
4346	Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,941.00	\$ -	\$ -
4350	Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
4503	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.00	\$ -	\$ -
4505	Realized gains/losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4640	OCPG Royalty Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
4642	TOC Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4645	Desk Calendar Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -
4724	Program Fees (Strategic Planning)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 8,000.00	\$ 18,000.00	\$ -	\$ -
4902	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4722	Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,770,493.00	\$ -	\$ -
	Total Revenues	\$ -	\$ 75,226.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 9,000.00	\$ 1,916,462.00	\$ -	\$ 2,500.00
6900	Auto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,698.00	\$ -	\$ -
6901	Auto Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00	\$ -	\$ -
6902	Auto Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,454.00	\$ -	\$ -
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,340.00	\$ -	\$ -
	Subtotal - Auto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,592.00	\$ -	\$ -
6600	Salaries	\$ -	\$ -	\$ -	\$ -	\$ 44,998.00	\$ -	\$ -	\$ 707,464.24	\$ -	\$ -
6606	FICA/Medicare	\$ -	\$ -	\$ -	\$ -	\$ 3,442.35	\$ -	\$ -	\$ 26,744.17	\$ -	\$ -
6607	Unemployment Ins	\$ -	\$ -	\$ -	\$ -	\$ 382.00	\$ -	\$ -	\$ 7,759.75	\$ -	\$ -
6609	Payroll Processing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,244.00	\$ -	\$ -
6610	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ 9,600.00	\$ -	\$ -	\$ 115,590.88	\$ -	\$ -
6620	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,308.00	\$ -	\$ -
6640	Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ 28.00	\$ -	\$ -	\$ 5,432.00	\$ -	\$ -
6680	Pension Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,644.84	\$ -	\$ -
	Subtotal - Comp& Benefits	\$ -	\$ -	\$ -	\$ -	\$ 58,450.35	\$ -	\$ -	\$ 916,187.88	\$ -	\$ -
6990	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,232.00	\$ -	\$ -
6995	Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Depn Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,232.00	\$ -	\$ -
6650	Stipends	\$ 51,142.44	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 26,850.00	\$ 153,392.44	\$ -	\$ -
6651	Stipends - HS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,404.00	\$ -	\$ -
6655	Stipend-Christian Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6656	Stipend - Missions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6658	Stipend - Lit Music	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6665	Stipend - Christian Witness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6667	Stipend - Chaplains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 12,000.00	\$ -	\$ -
	Subtotal Stipends	\$ 51,142.44	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 56,850.00	\$ 203,796.44	\$ -	\$ -
6831	Conference, Meetings	\$ -	\$ -	\$ -	\$ -	\$ 380.00	\$ -	\$ 5,747.00	\$ 7,937.00	\$ -	\$ -
6832	Travel	\$ -	\$ -	\$ 1,016.00	\$ -	\$ 7,050.50	\$ 1,500.00	\$ 12,734.00	\$ 111,519.50	\$ -	\$ -
6833	Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,242.00	\$ -	\$ -
6834	Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,441.10	\$ -	\$ -
6835	Moving Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Travel & Entertainment	\$ -	\$ -	\$ 1,016.00	\$ -	\$ 7,430.50	\$ 1,500.00	\$ 18,481.00	\$ 160,139.60	\$ -	\$ -
6505	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,486.00	\$ -	\$ -
6720	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,356.00	\$ -	\$ -
6725	Mobile Phones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600.00	\$ -	\$ -
6727	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914.00	\$ -	\$ -
	Subtotal - Telecom	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,356.00	\$ -	\$ -
6285	Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -
6288	Garbage Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,920.00	\$ -	\$ -
6701	Heating Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,276.00	\$ -	\$ -
6703	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208.00	\$ -	\$ -
6705	Electricity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,376.00	\$ -	\$ -
	Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,280.00	\$ -	\$ -
6670	Computer Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,286.00	\$ -	\$ -
6733	Website	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170.00	\$ 3,050.00	\$ -	\$ -
	Subtotal - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170.00	\$ 7,336.00	\$ -	\$ -
6210	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,152.48	\$ -	\$ -
6211	Accounting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -
6214	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,830.00	\$ -	\$ -
6215	Outside Contract Service	\$ -	\$ -	\$ -	\$ 18,797.00	\$ 36,000.00	\$ -	\$ 12,220.00	\$ 120,857.00	\$ -	\$ -
6217	Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Consulting	\$ -	\$ -	\$ -	\$ 18,797.00	\$ 36,000.00	\$ -	\$ 12,220.00	\$ 198,839.48	\$ -	\$ -
6050	Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6051	Charity Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
	Subtotal - Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
6092	Business Reg Fees	\$ 2,234.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,968.00	\$ -	\$ -
6095	Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,782.00	\$ -	\$ -
6096	Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400.00	\$ 12,441.00	\$ -	\$ -
6515	Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -	\$ -
	Subtotal - Fees	\$ 2,234.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,400.00	\$ 34,191.00	\$ -	\$ -
6512	Insurance - D&O	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,446.00	\$ -	\$ -
6750	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,108.00	\$ -	\$ -
	Subtotal - Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,554.00	\$ -	\$ -

G/L #	Description	17 St Cath	20 SOCA	29 Card of Theol	34 Ord Cand	35 ORSMA	39 Cont Ed	80 Depts	Subtotal Unrestricted	50 AAC	25 Charity
6271	Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6273	Real Estate & Prop Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -
	Subtotal - Int & Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -
6106	Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,940.00	\$ -	\$ -
6110	Flowers/Candles/Lit Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,554.00	\$ -	\$ -
6115	Office Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6502	Postage & Mailing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,878.00	\$ -	\$ -
6503	Printing & Copying	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 2,000.00	\$ -	\$ -
6504	Supplies	\$ -	\$ 699.00	\$ -	\$ -	\$ -	\$ -	\$ 1,792.00	\$ 6,856.00	\$ -	\$ -
6507	Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,463.00	\$ -	\$ -
6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Office	\$ -	\$ 699.00	\$ -	\$ -	\$ -	\$ -	\$ 3,292.00	\$ 52,691.00	\$ -	\$ -
6286	Lawn and Prop Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,320.00	\$ -	\$ -
6290	Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650.00	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,970.00	\$ -	\$ -
	2014 PCC Expenses										
	Iconostasis (Capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total expenses	\$ 53,376.44	\$ 699.00	\$ 1,016.00	\$ 18,797.00	\$ 101,880.85	\$ 11,500.00	\$ 107,413.00	\$ 1,766,165.40	\$ -	\$ 1,500.00
7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Net Surplus/(Deficit)	\$ (53,376.44)	\$ 74,527.00	\$ (1,016.00)	\$ (18,797.00)	\$ (101,880.85)	\$ (1,500.00)	\$ (98,413.00)	\$ 150,296.60	\$ -	\$ 1,000.00
	Prelim Budget 2017	\$ (53,376.44)	\$ 102,883.00	\$ (1,200.00)	\$ (18,400.00)	\$ (77,852.00)	\$ 2,500.00	\$ (101,102.00)	\$ 108,000.00	\$ (6,000.00)	\$ -
	Net Surplus 2016								\$ 150,296.60		
	Net Surplus/Deficit - TRNA								\$ (110,334.00)		
	Total Net Surplus-2016								\$ 39,962.60		
	Prelim Surplus 2017								\$ 108,000.00		
	Net Surplus/Deficit - TRNA								\$ (108,000.00)		
	Total Net Surplus-2017								\$ 0.00		

G/L #	Description	30 Missions	40 Seminary	90 Endowments	Subtotal Restricted	10 Chapel	Total
6271	Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6273	Real Estate & Prop Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
	Subtotal - Int & Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
6105	Food	\$ -	\$ -	\$ -	\$ -	\$ 2,027.00	\$ 11,967.00
6110	Flowers/Candles/Lit Items	\$ -	\$ -	\$ -	\$ -	\$ 3,654.00	\$ 6,208.00
6115	Office Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6502	Postage & Mailing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,878.00
6503	Printing & Copying	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
6504	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,856.00
6507	Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,463.00
6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Office	\$ -	\$ -	\$ -	\$ -	\$ 5,681.00	\$ 58,372.00
6286	Lawn and Prop Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,320.00
6290	Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650.00
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,970.00
	2014 PCC Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Iconostasis (Capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total expenses	\$ 110,534.00	\$ 12,000.00	\$ 5,850.00	\$ 129,884.00	\$ 11,223.00	\$ 1,907,272.40
7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Net Surplus/(Deficit)	\$ (103,334.00)	\$ (7,000.00)	\$ 91,900.00	\$ (17,434.00)	\$ (1,223.00)	\$ 131,639.60
	Prelim Budget 2017	\$ (101,000.00)	\$ (7,000.00)	\$ 10,350.00	\$ (103,650.00)	\$ 1,000.00	\$ 5,350.00
	Net Surplus 2016						
	Net Surplus/Deficit - TRNA						
	Total Net Surplus-2016						
	Prelim Surplus 2017						
	Net Surplus/Deficit - TRNA						
	Total Net Surplus-2017						

Orthodox Church in America
2015 Income Statement Reconciliation
Preliminary Feb 2016 to Final Audit

Preliminary 2015 Net Deficit	\$	(79,932.00)
Adjustments:		
- Adjust Retirement Present Value	\$	(11,368.00)
- Write off old debts	\$	(1,436.00)
- Record Q4-2015 Annuity distribution accrual	\$	(1,747.00)
- Adjust Unitrust Reserve	\$	4,996.00
- Record additional Depreciation	\$	<u>(3,945.00)</u>
Adjusted Net Deficit, 12/31/15	\$	<u>(93,432.00)</u>

Exhibit D

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THE ORTHODOX CHURCH IN AMERICA

FINANCIAL STATEMENTS

DECEMBER 31, 2015

THE ORTHODOX CHURCH IN AMERICA

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DECEMBER 31, 2015

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
The Orthodox Church in America
Syosset, New York

Report on Financial Statements

We have audited the accompanying financial statements of The Orthodox Church in America ("The Church") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. The prior year summarized comparative information has been derived from the organization's December 31, 2014 financial statements audited by other auditors whose report dated October 22, 2015, expressed an unmodified opinion on those financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Orthodox Church in America as of December 31, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Supplemental information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenses on page 24 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Rye Brook, New York
August , 2016

THE ORTHODOX CHURCH IN AMERICA

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STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2015

With Summarized Comparative Financial Information as of December 31, 2014

	2015	2014
ASSETS		
Cash and cash equivalents	\$ 186,750	\$ 889,199
Assessments and other accounts receivable, net	124,655	92,505
Bequests receivable	503,025	554,747
Prepaid expenses	14,292	24,856
Investments:		
Unrestricted	-	30,099
Archives fund	209,909	209,563
Endowment pool fund	544,701	477,396
St. Andrew endowment fund	95,376	103,310
FOS endowment fund	63,588	68,924
Missions endowment fund	721,160	-
Annuity and unitrust agreements	159,175	168,204
Cash restricted for endowment	-	90,094
Property and equipment, net	265,495	296,887
Total assets	<u>\$ 2,888,126</u>	<u>\$ 3,005,784</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 140,458	\$ 87,139
Deferred revenue	8,442	52,966
Loans payable	18,263	43,246
Retirement obligation	47,203	47,710
Annuity and unitrust agreements	126,504	134,035
Total liabilities	<u>340,870</u>	<u>365,096</u>
Net assets:		
Unrestricted:		
Undesignated (deficit)	(176,942)	(189,955)
Invested in property and equipment	265,495	274,839
Total unrestricted	88,553	84,884
Temporarily restricted	1,429,257	1,529,106
Permanently restricted	1,029,446	1,026,698
Total net assets	<u>2,547,256</u>	<u>2,640,688</u>
Total liabilities and net assets	<u>\$ 2,888,126</u>	<u>\$ 3,005,784</u>

See notes to financial statements.

THE ORTHODOX CHURCH IN AMERICA

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STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2015

With Summarized Comparative Financial Information for the Year Ended December 31, 2014

	Unrestricted	Temporarily restricted	Permanently restricted	2015 Total	2014 Total
OPERATING SUPPORT, REVENUE AND RECLASSIFICATIONS					
Support:					
General contributions	\$ 26,563	\$ -	\$ 2,748	\$ 29,311	\$ 77,094
Fellowship of Orthodox Stewards	-	51,784	-	51,784	34,628
Missions	-	1,608	-	1,608	3,599
Seminary	-	17,740	-	17,740	10,363
Charity	-	1,082	-	1,082	1,316
Donated services	137,400	-	-	137,400	280,400
Total support	163,963	72,214	2,748	238,925	407,400
Revenue:					
Assessments	1,911,410	-	-	1,911,410	1,943,943
All-American Council income	-	340,334	-	340,334	50
Net investment income	748	(9,591)	-	(8,843)	7,658
Change in actuarial value of annuities and unitrusts	-	(59,246)	-	(59,246)	50,196
Other revenue	30,007	-	-	30,007	28,689
Total revenue	1,942,165	271,497	-	2,213,662	2,030,536
Reclassifications:					
Satisfaction of restrictions	443,560	(443,560)	-	-	-
Total operating support, revenue and reclassifications	2,549,688	(99,849)	2,748	2,452,587	2,437,936
Expenses:					
Program services	1,218,596	-	-	1,218,596	1,167,994
General and administrative	1,137,170	-	-	1,137,170	1,022,226
Development	190,253	-	-	190,253	158,540
Total expenses	2,546,019	-	-	2,546,019	2,348,760
Change in net assets	3,669	(99,849)	2,748	(93,432)	89,176
Net assets, beginning of year	84,884	1,529,106	1,026,698	2,640,688	2,551,512
Net assets, end of year	\$ 88,553	\$ 1,429,257	\$ 1,029,446	\$ 2,547,256	\$ 2,640,688

See notes to financial statements.

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THE ORTHODOX CHURCH IN AMERICA

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2015

With Summarized Comparative Financial Information for the Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Change in net assets	\$ (93,432)	\$ 89,176
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	31,392	32,520
Net realized and unrealized (gain) loss on investments	(114)	1,229
Change in actuarial value of annuities and unitrusts	59,246	(50,196)
Changes in:		
Assessments and other accounts receivable, net	(32,150)	67,552
Bequests receivable	51,722	(29,722)
Prepaid expenses	10,564	(1,829)
Accounts payable and accrued expenses	53,317	(37,164)
Retirement obligation	(507)	(6,468)
Deferred revenue	(44,524)	52,966
Net cash provided by operating activities	<u>35,514</u>	<u>118,064</u>
Cash flows from investing activities:		
Proceeds from sales of investments	2,839,207	544,332
Purchase of investments	(3,552,187)	(551,295)
Purchase of property and equipment	-	(37,896)
Net cash (used in) investing activities	<u>(712,980)</u>	<u>(44,859)</u>
Cash flows from financing activities:		
Repayment of loan principal	(24,983)	(24,101)
Net cash (used in) financing activities	<u>(24,983)</u>	<u>(24,101)</u>
Change in cash and cash equivalents	(702,449)	49,104
Cash and cash equivalents, beginning of year	889,199	840,095
Cash and cash equivalents, end of year	<u>\$ 186,750</u>	<u>\$ 889,199</u>
Supplemental disclosures of cash flow information:		
Purchases of equipment	\$ -	\$ 69,645
Less: Equipment purchases funded by debt	-	(31,749)
Cash paid for equipment	<u>\$ -</u>	<u>\$ 37,896</u>

See notes to financial statements.

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THE ORTHODOX CHURCH IN AMERICA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

1. NATURE OF ORGANIZATION:

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting

The financial statements of the Church are presented on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures at the date of the financial statements and during the reporting period. Actual results could differ from those estimates.

THE ORTHODOX CHURCH IN AMERICA

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Cash and cash equivalents

For purposes of the statements of cash flows, the Church considers all highly liquid instruments with maturities less than three months to be cash and cash equivalents. Certain items meet the definition of cash equivalents but are part of a larger pool of investments and are classified as investments in the statements of financial position. While at times cash balances may exceed federally insured (FDIC) limits, the Church has not experienced any losses in such accounts. Management does not believe it is exposed to any significant risk on these accounts.

Assessments and other accounts receivable

Assessments and other accounts receivable are stated at the amount management expects to collect from outstanding balances. Receivables are expected to be collected within one year, and are therefore recorded at net realizable value. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written-off through a charge to the valuation allowance and a credit to accounts receivable.

Investments

Investments are reported at fair value with gains and losses included in the statements of activities in unrestricted net assets unless a donor or law temporarily or permanently restricts their use. Donated investments are reflected as contributions at their fair market values at date of receipt. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Church's management determines the valuation policies utilizing information provided by the investment custodians. See note 6 for a discussion on fair value measurements. Adjustments to the carrying value of investments are reported in statements of activities as a component of net investment income.

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

THE ORTHODOX CHURCH IN AMERICA

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Disclosures about fair value of assets

The *Fair Value Measurements and Disclosure* topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codifications (ASC) establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; Level 3 inputs have the lowest priority. The Church uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

Endowment investment and spending policies

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

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

The Church follows investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Church must hold in perpetuity, or for donor-specified periods. Under this policy, the endowment assets are invested in a manner that is intended to maximize returns while assuming a conservative level of investment risk. Actual returns in any given year may vary.

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THE ORTHODOX CHURCH IN AMERICA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Endowment investment and spending policies (continued)

To satisfy its long-term rate-of-return objectives, the Church relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Church targets a well-diversified and balanced asset allocation that places a greater emphasis on cash and fixed income investments (over 90%) to achieve its long-term return and growth objectives within prudent risk constraints.

Property, equipment, and depreciation

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

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

Annuity agreements

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

THE ORTHODOX CHURCH IN AMERICA

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Unitrust agreements

The Church is named as beneficiary of various charitable remainder unitrusts and acts as the trustee. These agreements provide for the payment of lifetime distributions to the grantor or other designated beneficiaries. Upon receipt of these agreements, the actuarially determined present value of future payments is recorded as a liability. The remaining portion of the trust attributable to the Church's future interest is recorded in the statements of activities as temporarily or permanently restricted contributions in the period received. On an annual basis, the present value of the remaining future liability is revalued based upon actuarial assumptions. Assets held in the charitable remainder unitrusts totaled \$72,446 at December 31, 2015. The present value of the remaining future liability to be distributed by the Church is calculated using various rates and applicable mortality tables and totaled \$49,775 at December 31, 2015.

Classes of net assets

The financial statements report amounts by class of net assets as follows:

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

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

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

THE ORTHODOX CHURCH IN AMERICA

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Support, revenue, reclassifications and expenses

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

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

The Church recognizes donated services that meet the "specialized skills" requirements under current accounting standards in the statements of activities. The Church reported donated professional services of \$137,400 for the year ended December 31, 2015 that meet current accounting standards.

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

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

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

THE ORTHODOX CHURCH IN AMERICA

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Prior year summarized comparative information

The financial statements include certain prior year summarized comparative information in total but not by asset class of functional expense. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Church's financial statements for the prior year ended December 31, 2014, from which the summarized information was derived.

Reclassifications

Certain reclassifications were made to the 2014 financial statements in order to conform to the 2015 presentation. These reclassifications had no effect on the change in net assets.

3. CASH AND CASH EQUIVALENTS:

Cash and cash equivalents consist of the following:

Funds set aside for satisfaction of donor restrictions	\$	42,922
Unrestricted operating funds		85,765
Reserve account		39,404
St. Sergius Chapel account		<u>18,659</u>
Total	\$	<u>186,750</u>

4. ASSESSMENTS AND OTHER ACCOUNTS RECEIVABLE:

Assessments and other accounts receivable consist of the following:

Assessments receivable	\$	67,289
Other accounts receivable		<u>57,366</u>
Total	\$	<u>124,655</u>

THE ORTHODOX CHURCH IN AMERICA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

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5. **BEQUESTS RECEIVABLE:**

The Church is a beneficiary in estates for which it was notified of prior to December 31, 2015. The total remaining funds that the Church expects to receive at December 31, 2015 are \$503,025. The remaining bequests receivable are expected to be collected during 2016.

6. **FAIR VALUE MEASUREMENTS:**

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

6. FAIR VALUE MEASUREMENTS (continued):

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

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

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

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

6. FAIR VALUE MEASUREMENTS (continued):

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

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

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

Investment income consists of the following:

Interest and dividends	\$ 634
Unrealized gain (loss)	114
Investment fees	<u>(9,591)</u>
	<u>\$ (8,843)</u>

7. RISKS AND UNCERTAINTIES:

Cash

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

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THE ORTHODOX CHURCH IN AMERICA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

7. RISKS AND UNCERTAINTIES (continued):

Investment risks

The Church invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

8. PROPERTY AND EQUIPMENT:

Property and equipment consists of the following:

Land	\$ 45,000
Buildings and improvements	531,783
Furniture, fixtures, and equipment	204,173
Software	33,000
	<hr/>
	813,956
Less: accumulated depreciation	(548,461)
	<hr/>
Total	<u>\$ 265,495</u>

Depreciation expense amounted to \$31,392.

9. LOANS PAYABLE:

Loans payable consist of the following:

Vehicle note payable, without interest, maturing in February 2017. Monthly principal payments amount to \$881. \$ 11,465

As part of the retirement agreement between the Church and the former Metropolitan, the Church agreed to assume a loan owed by the former Metropolitan to the Diocese of the South with a principal balance of \$42,798. The Church and the Diocese of the South agreed to a three year repayment period without interest commencing in July 2013 and maturing in May 2016. Monthly principal payments amount to \$1,200.

6,798
\$ 18,263

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THE ORTHODOX CHURCH IN AMERICA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

9. LOANS PAYABLE (continued):

A schedule of future minimum principal payments is as follows:

<u>Year ending December 31,</u>		
2016		\$ 17,381
2017		882
		<hr/>
		\$ 18,263
		<hr/>

10. LEASE COMMITMENTS:

The Church leases office equipment under non-cancellable operating leases. Expenses related to these leases amounted to \$21,274 for the year ending December 31, 2015. Estimated future minimum lease payments by year and in the aggregate under the leases consist of the following:

<u>Year ending December 31,</u>		
2016	11,976	\$ 11,976
2017	11,976	11,976
2018	11,976	
2019	8,982	
	<hr/>	
	44,910	\$

Amount?

11. RETIREMENT OBLIGATION:

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

THE ORTHODOX CHURCH IN AMERICA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

12. MULTIPLE EMPLOYER PENSION PLAN:

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

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

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

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

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

Pension Fund:	<u>FEIN</u>	<u>2015</u>
Orthodox Church in America Pension Plan	06-1455789	<u>\$ 2,274,809</u>

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THE ORTHODOX CHURCH IN AMERICA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

12. MULTIPLE EMPLOYER PENSION PLAN (continued):

As of December 31, 2015, the Plan's total net assets available for benefits were \$24,681,834, and the actuarial present value of accumulated Plan benefits was \$47,240,855. As of December 31, 2015, the Plan was less than 65% funded.

13. TEMPORARILY RESTRICTED NET ASSETS:

Temporarily restricted net assets are as follows:

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

THE ORTHODOX CHURCH IN AMERICA

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NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

14. PERMANENTLY RESTRICTED NET ASSETS:

Permanently restricted net assets consist of the following:

	December 31,	
	2015	2014
Donor restricted endowments:		
General purposes	\$ 229,496	\$ 226,748
Restricted purposes	775,762	775,762
Permanently restricted charitable remainder unitrust	24,188	24,188
	<u>\$ 1,029,446</u>	<u>\$ 1,026,698</u>

15. ENDOWMENTS:

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

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

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

THE ORTHODOX CHURCH IN AMERICA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

15. ENDOWMENTS (continued):

Funds with deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or endowment agreement requires the Church to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature that are reported in unrestricted net assets were \$447,807 and \$486,611 at December 31, 2015 and 2014, respectively. \$319,642 of these deficiencies at both December 31, 2015 and 2014, are the result of borrowing from the endowment fund assets for operations, and the remaining \$128,165 and \$85,111 at December 31, 2015 and 2014, respectively, resulted from realized losses that occurred shortly after the market downturn in 2008 and have continued through current. Management intends to utilize funds from an unrestricted bequest expected to be collected subsequent to year end to repay the borrowing from the endowment fund assets.

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

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Permanently restricted</u>	<u>Total</u>
Donor restricted endowments for:				
General purposes	\$ (111,365)	\$ 74,870	\$ 226,748	\$ 190,253
Restricted purposes	(336,442)	134,622	778,510	576,690
Total endowment funds	<u>\$ (447,807)</u>	<u>\$ 209,492</u>	<u>\$1,005,258</u>	<u>\$ 766,943</u>

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THE ORTHODOX CHURCH IN AMERICA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

15. ENDOWMENTS (continued):

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

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

16. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through August XX, 2016, which is the date the financial statements are available for issuance.

THE ORTHODOX CHURCH IN AMERICA

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SUPPLEMENTAL SCHEDULE OF EXPENSES

YEAR ENDED DECEMBER 31, 2015

With Summarized Comparative Financial Information for the Year Ended December 31, 2014

	Program	General and Administrative	Development	2015 Total	2014 Total
EXPENSES					
Administration	\$ 975	\$ 344,677	\$ 33,848	\$ 379,500	\$388,130
Executive	-	482,665	-	482,665	478,845
Archives	117,275	-	-	117,275	101,825
External Affairs	64,979	-	-	64,979	76,877
Chapel	15,455	-	-	15,455	15,739
Property Support	10,463	222,084	10,464	243,011	263,978
Publications	-	-	4,904	4,904	58,139
Communications	-	-	82,779	82,779	41,341
Holy Synod	23,981	23,981	23,982	71,944	94,131
Metropolitans Office	16,673	16,672	16,673	50,018	58,845
Metropolitans Council	-	29,488	-	29,488	32,281
St. Catherine's Representation Church	17,603	17,603	17,603	52,809	54,058
Charity	2,823	-	-	2,823	6,896
Missions and Planting Grants	136,238	-	-	136,238	109,167
Ordination Candidate Testing	29,185	-	-	29,185	21,593
Office for Review of Sexual Misconduct Allegations	84,900	-	-	84,900	86,271
Continuing Education Expenses	12,900	-	-	12,900	18,450
Seminaries	51,506	-	-	51,506	9,780
All-American Council	364,080	-	-	364,080	39,671
Departmental Ministries	131,360	-	-	131,360	110,905
Endowment Distribution	800	-	-	800	1,438
Donated Services	137,400	-	-	137,400	280,400
Total expenses	<u>\$ 1,218,596</u>	<u>\$ 1,137,170</u>	<u>\$ 190,253</u>	<u>\$2,546,019</u>	<u>\$2,348,760</u>

See auditor's report and notes to financial statements.

Orthodox Church in America Audit Committee

Mr. John Skrobat, chair
Matushka Theodora Blom, member
Subdeacon Dimitri Pletz, member

August 25, 2016

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

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

Most Blessed Master Bless!

The audit committee spent August 23-25, 2016 at the Chancery to perform the internal audit of the Orthodox Church in America (OCA). Since all members of this committee are new members, we talked at length with Melanie Ringa, Treasurer, about the history and background of the various funds and transactions that had taken place during 2015, and the first half of 2016.

In short, we found the policies, procedures and documentation of the OCA Chancery accounts to be in good order.

The committee reviewed the draft external auditors report, as well as the policies and procedures for various financial functions.

Some investment funds were found to remain underwater, but well on their way to reclaiming their original principal value after an influx of \$380,000 unrestricted bequest in February 2016. We anticipate these funds to continue to increase in value in the near future. It seemed that the funds were diversely invested sufficiently enough, but this committee has decided to leave the management of investments in the hands of the investment committee to determine the optimal diversification of the investments.

Petty cash accounts are in order, and are only used on an as-needed basis, only when it is not expedient to use the regular expense reimbursement process in place. Proper documentation exists.

We did sampling of the travel and entertainment expenses, and found them to be in order. As the IRS has been focusing more attention on non-profits, it

is vital to maintain all receipts for these kinds of expenses, noting the business activity taken to warrant these expenses.

We did not review the financial reports of the stavropegial institutions, reiterating the recommendation of the Fall 2014 Audit Committee's recommendations. As such, we cannot comment on the state of their financial reports at this time. It is understood that both seminaries receive external audits, and the representation church has immaterial transactions to warrant a full review. The committee will review these reports at its next meeting. Given the prior audit committee's recommendations and uncertainty over the authority of the internal audit committee in regards to the stavropegial institutions, this committee would like clarity over the scope of its duties and whether a statute revision should be made.

It was brought forth that sometimes the cash on hand was insufficient to properly fund payroll a couple of times YTD, and funds were drawn from unrestricted ministry funds instead of seeking outside temporary loans from banking institutions. The intent is to repay these borrowed funds once sufficient cash flow allows, and proper documentation of these interfund transfers exists. To date, these funds have been repaid. While we cannot recommend this as a best practice, it is better than obtaining a costly temporary outside loan. This committee would like to see a reduction of the accounts receivable balance so that sufficient cash on hand is available to pay the officers and employees of the Chancery.

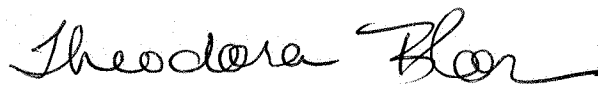
We want to deeply thank Melanie Ringa for her thoroughness, clarity, and candidness in performing this audit.

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

Yours in Christ,



John Skrobat, Chair



Matushka Theodora Blom



Subdeacon Dimitri Pletz

<u>Department</u>	<u>Actual 2015</u>	<u>Final Approved Budget 2016</u>	<u>Variance</u>	<u>Projected 2016</u>	<u>Preliminary Budget 2017</u>	<u>Variance</u>	
Total Operating Revenues	\$ 1,944,699	\$ 1,791,974	\$ (152,725)	\$ 1,832,236.00	\$ 1,769,701	\$ (62,535)	(1)
Expenses by Department/Office:							
Administration	\$ 393,146	\$ 398,199.00	\$ 5,053	\$ 430,422.12	\$ 445,814.20	\$ 15,392	(2)
Executive	\$ 457,771	\$ 442,072.00	\$ (15,699)	\$ 438,479.31	\$ 437,574.81	\$ (904)	
Archives	\$ 117,275	\$ 100,523.00	\$ (16,752)	\$ 99,493.45	\$ 101,636.41	\$ 2,143	(3)
External Affairs	\$ 66,626	\$ 64,433.00	\$ (2,193)	\$ 65,628.86	\$ 65,033.36	\$ (596)	
Property Maintenance	\$ 239,066	\$ 235,023.00	\$ (4,043)	\$ 227,325.78	\$ 228,136.78	\$ 811	
TOC/Communications	\$ 87,683	\$ 90,500.00	\$ 2,817	\$ 79,730.00	\$ 78,380.00	\$ (1,350)	(4)
Holy Synod	\$ 71,943	\$ 58,800.00	\$ (13,143)	\$ 55,809.50	\$ 54,523.00	\$ (1,287)	(5)
Metropolitan's Office	\$ 50,020	\$ 48,655.00	\$ (1,365)	\$ 54,554.10	\$ 54,955.00	\$ 401	
Metropolitan Council	\$ 29,488	\$ 27,300.00	\$ (2,188)	\$ 20,040.00	\$ 21,100.00	\$ 1,060	
St Catherine's Representation	\$ 51,163	\$ 51,143.00	\$ (20)	\$ 53,376.44	\$ 53,376.44	\$ -	
Ordination Candidate Testing	\$ 29,185	\$ 12,000.00	\$ (17,185)	\$ 18,797.00	\$ 18,400.00	\$ (397)	
Board of Theological Education	\$ 508	\$ 2,000.00	\$ 1,492	\$ 1,016.00	\$ 1,200.00	\$ 184	
ORSMA	\$ 84,899	\$ 97,656.00	\$ 12,757	\$ 101,880.85	\$ 95,852.00	\$ (6,029)	(6)
Office of Continuing Education	\$ 12,900	\$ 10,000.00	\$ (2,900)	\$ 11,500.00	\$ 7,500.00	\$ (4,000)	
Total Expenses	\$ 1,691,673	\$ 1,638,304.00	\$ (53,369)	\$ 1,658,053.40	\$ 1,663,482.00	\$ 5,245	
Operating Surplus/(Deficit)	\$ 253,026	\$ 153,670.00	\$ (99,356)	\$ 174,182.60	\$ 106,219.00	\$ (67,780)	
SOCA/Departmental/Appeal Revenues	\$ 59,628	\$ 64,180.00	\$ 4,552	\$ 84,226.00	\$ 114,000.00	\$ 29,774	(7)
Departmental Expenses	\$ (132,360)	\$ (104,850.00)	\$ 27,510	\$ (108,112.00)	\$ (112,219.00)	\$ (4,107)	(8)
Net SOCA/Dept Surplus/(Deficit)	\$ (72,732)	\$ (40,670.00)	\$ 32,062	\$ (23,886.00)	\$ 1,781.00	\$ 25,667	
Planting Grants funded from Operations	\$ (107,334)	\$ (101,000.00)	\$ 6,334	\$ (103,334.00)	\$ (101,000.00)	\$ 2,334	
Seminary/Monastery Grants funded from Operations	\$ (39,000)	\$ (12,000.00)	\$ 27,000	\$ (7,000.00)	\$ (7,000.00)	\$ -	
PCC/ACC Expenses funded from Operations	\$ (24,505)	\$ -	\$ 24,505	\$ -	\$ -	\$ -	
Total Operating Surplus/(Deficit)	\$ 9,455	\$ -	\$ (9,455)	\$ 39,962.60	\$ 0.00	\$ (39,963)	(9)

- (1) Assessment based on new formula; with Dioceses at 50% in 2016 moving down to 48%.
 Assessments = \$1,732,001 \$ 1,732,001.00
 Continuing Ed Revenues = \$10,000 \$ 10,000.00
 ORSMA Investigation billback = \$18,000 \$ 18,000.00
 Other Contributions/OCPC Rev = \$ 9,700.00 \$ 1,769,701.00
- (2) Legal - \$20K is the net increase for Secretary to the Metropolitan; \$10K for new Net work Server
- (3) Increase due to meetings for Archives Committee and supplies.
- (4) Slight reduction due to completion of old database migration project.
- (5) Slight decrease in the Food budget.
- (6) Slight reduction due to less travel expense for response teams.
- (7) Conservative \$29K increase in line with increase from 2015 to 2016.
- (8) Increase due to additional materials for SOCA appeals.
- (9) 2016 Net Surplus from unrestricted Bequest Received.

Property Issues:

- (a) Need to start putting money aside for Roof Replacement in near future.

**The Orthodox Church in America
Assessments
Preliminary Budget 2017**

Exhibit C-1

	<u>2013</u> <u>Census</u>	<u>2013</u> <u>Assessment</u>	<u>2014</u> <u>Census</u>	<u>Budget</u> <u>2014</u> <u>Assessment</u>	<u>2014</u> <u>Actual</u>	<u>Actual</u> <u>2014</u> <u>Census</u>	<u>Actual</u> <u>2015</u> <u>Census</u>	<u>actual</u> <u>2015</u> <u>Assessment</u>	<u>actual</u> <u>2016</u> <u>Assessment</u>	<u>Preliminary</u> <u>2017</u>
Archdiocese of Washington	757	\$ 71,915.04	746	\$ 68,599.38	\$ 69,276.00	753	761	\$ 68,490.00	\$ 63,437.00	\$ 60,899.00
Diocese of the South	2,471	\$ 234,744.96	2,434	\$ 223,921.98	\$ 228,528.00	2,484	2,588	\$ 232,920.00	\$ 241,604.00	\$ 242,000.00
Diocese of Eastern PA	2,806	\$ 266,570.04	2,764	\$ 254,279.76	\$ 246,924.00	2,684	2,585	\$ 232,650.00	\$ 171,928.00	\$ 165,051.00
Diocese of New England	1,823	\$ 173,184.96	1,796	\$ 165,200.22	\$ 163,668.00	1,779	1,716	\$ 154,440.00	\$ 151,500.00	\$ 145,440.00
Diocese of Western PA	2,079	\$ 197,505.00	2,048	\$ 188,398.98	\$ 187,500.00	2,038	2,367	\$ 213,018.00	\$ 125,798.00	\$ 120,766.00
Diocese of New York/NJ	3,416	\$ 324,516.00	3,365	\$ 309,554.10	\$ 301,020.00	3,272	3,207	\$ 288,630.00	\$ 217,573.00	\$ 208,870.00
Diocese of the Midwest	4,583	\$ 435,338.70	4,514	\$ 415,267.29	\$ 467,528.00	5,082	4,691	\$ 422,188.00	\$ 501,432.00	\$ 481,375.00
Diocese of the West	2,460	\$ 233,700.00	2,423	\$ 222,925.20	\$ 225,036.00	2,446	2,412	\$ 217,080.00	\$ 214,620.00	\$ 225,000.00
Totals	20,394	\$ 1,937,474.70	20,089	\$ 1,848,146.92	\$ 1,889,480.00	20,538	20,327	\$ 1,829,416.00	\$ 1,687,892.00	\$ 1,649,401.00
Albanian Archdiocese		\$ 14,400.00		\$ 14,400.00	\$ 21,600.00			\$ 21,600.00	\$ 21,600.00	\$ 21,600.00
Bulgarian Diocese		\$ 5,000.00		\$ 5,000.00	\$ 5,000.00			\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
Romanian Episcopate		\$ 24,000.00		\$ 24,000.00	\$ -			\$ 24,000.00	\$ 36,000.00	\$ 36,000.00
Archdiocese of Alaska		\$ 14,195.00		\$ 14,195.08	\$ -			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
		\$ 1,995,069.70		\$ 1,905,742.00	\$ 1,916,080.00			\$ 1,895,016.00	\$ 1,770,492.00	\$ 1,732,001.00
Decrease				\$ (89,327.70)	\$ (78,989.70)			\$ (21,064.00)		\$ (38,491.00)
% Decrease				-4.5%	-4.0%			-1%		-2%

Summary Budget 2017-Exh C2

	The Orthodox Church in America								
	Summary Budget - 2017								
	By Department and Category								
	05	07	08	09	11	12/13	14	15	16
Description	Admin	Exec	Archives	Ext Affairs	Property	TOC/Comm	Holy Synod	Met's Office	MC
Total Revenues	\$ 1,741,701.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses:									
Auto Expense	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 4,600.00	\$ -	\$ -	\$ 1,000.00	\$ -
Salaries & Benefits	\$ 296,435.98	\$ 426,674.81	\$ 100,536.41	\$ 38,333.36	\$ 63,986.78	\$ -	\$ -	\$ -	\$ -
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ -	\$ -	\$ -	\$ -
Stipends	\$ 11,400.00	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00	\$ 14,400.00	\$ 6,000.00	\$ -
Travel & Entertainment	\$ 14,143.00	\$ 7,500.00	\$ 1,000.00	\$ 15,600.00	\$ -	\$ -	\$ 37,500.00	\$ 43,900.00	\$ 20,100.00
Telecommunications	\$ 10,600.00	\$ 3,400.00	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ 25,250.00	\$ -	\$ -	\$ -	\$ -
Computer	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,380.00	\$ -	\$ -	\$ -
Legal, Acctg, Consulting	\$ 56,500.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 33,000.00	\$ -	\$ -	\$ -
Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues & Fees	\$ 4,350.00	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ 955.00	\$ -
Corporate Insurance	\$ 3,446.00	\$ -	\$ -	\$ -	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -
Office Expenses	\$ 33,939.22	\$ -	\$ 100.00	\$ 100.00	\$ 1,200.00	\$ -	\$ 2,623.00	\$ 3,100.00	\$ 1,000.00
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 445,814.20	\$ 437,574.81	\$ 101,636.41	\$ 65,033.36	\$ 228,136.78	\$ 78,380.00	\$ 54,523.00	\$ 54,955.00	\$ 21,100.00
Net Surplus/(Deficit)	\$ 1,295,886.80	\$ (437,574.81)	\$ (101,636.41)	\$ (65,033.36)	\$ (228,136.78)	\$ (78,380.00)	\$ (54,523.00)	\$ (54,955.00)	\$ (21,100.00)

Summary Budget 2017-Exh C2

Description	30	40	90	Subtotal	10	Total	Proj	Variance
	Missions	Seminary	Endowments	Restricted	Chapel		2015	
Total Revenues	\$ 5,000.00	\$ 5,000.00	\$ 15,000.00	\$ 30,000.00	\$ 12,000.00	\$ 1,925,701.00	\$ 2,038,912.00	\$ (113,211.00)
Expenses:								
Auto Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,600.00	\$ 11,592.00	\$ 2,992.00
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 979,469.34	\$ 916,187.88	\$ (63,281.45)
Depreciation & Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ 31,232.00	\$ 232.00
Stipends	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 192,692.44	\$ 203,796.44	\$ 11,104.00
Travel & Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,393.00	\$ 160,281.60	\$ (6,111.40)
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500.00	\$ 22,356.00	\$ 4,856.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,250.00	\$ 24,280.00	\$ (970.00)
Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,532.00	\$ 7,336.00	\$ (9,196.00)
Legal, Acctg, Consulting	\$ -	\$ -	\$ 650.00	\$ 650.00	\$ -	\$ 157,000.00	\$ 199,489.48	\$ 42,489.48
Distributions	\$ 106,000.00	\$ 12,000.00	\$ 4,000.00	\$ 127,000.00	\$ 5,400.00	\$ 134,900.00	\$ 134,634.00	\$ (266.00)
Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,789.00	\$ 34,191.00	\$ 3,402.00
Corporate Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,446.00	\$ 38,554.00	\$ (892.00)
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	\$ -
Office Expenses	\$ -	\$ -	\$ -	\$ -	\$ 5,600.00	\$ 54,779.22	\$ 58,372.00	\$ 3,592.78
Property Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ 29,970.00	\$ (1,030.00)
Total Expenses	\$ 106,000.00	\$ 12,000.00	\$ 4,650.00	\$ 133,650.00	\$ 11,000.00	\$ 1,920,351.00	\$ 1,907,272.40	\$ (13,078.59)
Net Surplus/(Deficit)	\$ (101,000.00)	\$ (7,000.00)	\$ 10,350.00	\$ (103,650.00)	\$ 1,000.00	\$ 5,350.00	\$ 131,639.60	\$ (126,289.59)

			Subtotal	50 Prelim Bud 2025-Exh	C3	30	40	90	Subtotal	10
	G/L #	Description	Unrestricted	AAC	Charity	Missions	Seminary	Endowments	Restricted	Chapel
Consult	6215	Outside Contract Service	\$ 100,850.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6217	Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Consulting	\$ 156,350.00	\$ -	\$ -	\$ -	\$ -	\$ 650.00	\$ 650.00	\$ -
DIST	6050	Distributions	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400.00
DIST	6051	Charity Distributions	\$ -	\$ -	\$ 5,000.00	\$ 106,000.00	\$ 12,000.00	\$ 4,000.00	\$ 127,000.00	\$ 1,000.00
		Subtotal - Distributions	\$ 2,500.00	\$ -	\$ 5,000.00	\$ 106,000.00	\$ 12,000.00	\$ 4,000.00	\$ 127,000.00	\$ 5,400.00
Fees	6092	Business Reg Fees	\$ 4,134.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	6095	Bank Fees	\$ 1,780.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	6096	Dues	\$ 12,875.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	6515	Memberships	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Fees	\$ 30,789.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insur	6512	Insurance - D&O	\$ 3,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insur	6750	Insurance	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Insurance	\$ 39,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MtgTax	6271	Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MtgTax	6273	Real Estate & Prop Tax	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Int & Ins	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6105	Food	\$ 8,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
Office	6110	Flowers/Candles/Lit Items	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600.00
Office	6115	Office Expense - Other	\$ 586.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6502	Postage & Mailing	\$ 14,418.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6503	Printing & Copying	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6504	Supplies	\$ 7,822.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6507	Equipment Leasing	\$ 13,103.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Office	\$ 49,179.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,600.00
Prop	6286	Lawn and Prop Maintenance	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prop	6290	Repairs and Maintenance	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Property Repairs & Maint	\$ 31,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total expenses	\$ 1,775,701.00	\$ 6,000.00	\$ 5,000.00	\$ 106,000.00	\$ 12,000.00	\$ 4,650.00	\$ 133,650.00	\$ 11,000.00
	7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Net Surplus/(Deficit)	\$ 108,000.00	\$ (6,000.00)	\$ -	\$ (101,000.00)	\$ (7,000.00)	\$ 10,350.00	\$ (103,650.00)	\$ 1,000.00
		Less: TRNA Expenses funded from O	\$ (108,000.00)							
		Net Surplus	\$ 0.00							

			Proj Prelim Bud 2017-Exh C3		
	<u>G/L #</u>	<u>Description</u>	<u>Total</u>	<u>2016</u>	<u>Variance</u>
Consult	6215	Outside Contract Service	\$ 100,850.00	\$ 120,857.00	\$ (20,007.00)
Consult	6217	Investment Advisory Fees	\$ -	\$ -	\$ -
		Subtotal - Consulting	\$ 157,000.00	\$ 199,489.48	\$ (42,489.48)
DIST	6050	Distributions	\$ 6,900.00	\$ 4,400.00	\$ 2,500.00
DIST	6051	Charity Distributions	\$ 128,000.00	\$ 130,234.00	\$ (2,234.00)
		Subtotal - Distributions	\$ 134,900.00	\$ 134,634.00	\$ 266.00
Fees	6092	Business Reg Fees	\$ 4,134.00	\$ 7,968.00	\$ (3,834.00)
Fees	6095	Bank Fees	\$ 1,780.00	\$ 1,782.00	\$ (2.00)
Fees	6096	Dues	\$ 12,875.00	\$ 12,441.00	\$ 434.00
Fees	6515	Memberships	\$ 12,000.00	\$ 12,000.00	\$ -
		Subtotal - Fees	\$ 30,789.00	\$ 34,191.00	\$ (3,402.00)
Insur	6512	Insurance - D&O	\$ 3,446.00	\$ 3,446.00	\$ -
Insur	6750	Insurance	\$ 36,000.00	\$ 35,108.00	\$ 892.00
		Subtotal - Insurance	\$ 39,446.00	\$ 38,554.00	\$ 892.00
MtgTax	6271	Mortgage Interest	\$ -	\$ -	\$ -
MtgTax	6273	Real Estate & Prop Tax	\$ 35,000.00	\$ 35,000.00	\$ -
		Subtotal - Int & Ins	\$ 35,000.00	\$ 35,000.00	\$ -
Office	6105	Food	\$ 10,250.00	\$ 11,967.00	\$ (1,717.00)
Office	6110	Flowers/Candles/Lit Items	\$ 6,600.00	\$ 6,208.00	\$ 392.00
Office	6115	Office Expense - Other	\$ 586.22	\$ -	\$ 586.22
Office	6502	Postage & Mailing	\$ 14,418.00	\$ 10,878.00	\$ 3,540.00
Office	6503	Printing & Copying	\$ 2,000.00	\$ 2,000.00	\$ -
Office	6504	Supplies	\$ 7,822.00	\$ 6,856.00	\$ 966.00
Office	6507	Equipment Leasing	\$ 13,103.00	\$ 20,463.00	\$ (7,360.00)
Office	6511	Advertising Expense	\$ -	\$ -	\$ -
		Subtotal - Office	\$ 54,779.22	\$ 58,372.00	\$ (3,592.78)
Prop	6286	Lawn and Prop Maintenance	\$ 30,000.00	\$ 29,320.00	\$ 680.00
Prop	6290	Repairs and Maintenance	\$ 1,000.00	\$ 650.00	\$ 350.00
		Subtotal - Property Repairs & Maint	\$ 31,000.00	\$ 29,970.00	\$ 1,030.00
			\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -
		Total expenses	\$ 1,920,351.00	\$ 1,907,272.40	\$ 13,078.59
	7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ -
		Net Surplus/(Deficit)	\$ 5,350.00	\$ 131,639.60	\$ (126,289.59)
		Less: TRNA Expenses funded from O			
		Net Surplus			

The Orthodox Church in America											
Trial Balance Report											
Income Statement by Account/Dept											
Projected December 31, 2016											
			05	07	08	09	11	12/13	14	15	16
	G/L #	Description	Admin	Exec	Archives	Ext Affairs	Property	TOC/Comm	Holy Synod	Met's Office	MC
REVENUES:											
	4345	Individual/Business Contributions	\$ 9,290.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4346	Bequests	\$ 39,941.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4350	Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4503	Interest Income	\$ 12.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4505	Realized gains/losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4640	OCPC Royalty Income	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4642	TOC Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4645	Desk Calendar Revenue	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4724	Program Fees (Strategic Planning)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4902	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	4722	Assessments	\$ 1,770,493.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Revenues	\$ 1,822,236.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto	6900	Auto	\$ -	\$ -	\$ -	\$ -	\$ 2,039.00	\$ -	\$ -	\$ 659.00	\$ -
Auto	6901	Auto Insurance	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00	\$ -	\$ -	\$ -	\$ -
Auto	6902	Auto Repairs	\$ -	\$ -	\$ -	\$ -	\$ 754.00	\$ -	\$ -	\$ 700.00	\$ -
Auto	6903	Auto Gasoline	\$ 3,340.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Auto	\$ 3,340.00	\$ -	\$ -	\$ -	\$ 6,893.00	\$ -	\$ -	\$ 1,359.00	\$ -
Comp	6600	Salaries	\$ 171,067.20	\$ 346,207.92	\$ 63,548.16	\$ 35,292.96	\$ 46,350.00	\$ -	\$ -	\$ -	\$ -
Comp	6606	FICA/Medicare	\$ 10,982.89	\$ 3,911.73	\$ 4,861.43	\$ -	\$ 3,545.78	\$ -	\$ -	\$ -	\$ -
Comp	6607	Unemployment Ins	\$ 4,012.30	\$ 2,423.46	\$ 395.00	\$ 224.00	\$ 323.00	\$ -	\$ -	\$ -	\$ -
Comp	6609	Payroll Processing Fees	\$ 3,244.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6610	Health Insurance	\$ 23,196.88	\$ 47,706.00	\$ 25,488.00	\$ -	\$ 9,600.00	\$ -	\$ -	\$ -	\$ -
Comp	6620	Life Insurance	\$ 2,308.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comp	6640	Workers Comp	\$ 5,284.00	\$ 66.00	\$ 13.00	\$ 13.00	\$ 28.00	\$ -	\$ -	\$ -	\$ -
Comp	6680	Pension Expense	\$ 11,485.38	\$ 24,564.21	\$ 5,083.85	\$ 2,803.40	\$ 3,708.00	\$ -	\$ -	\$ -	\$ -
		Subtotal - Comp & Benefits	\$ 231,580.64	\$ 424,879.31	\$ 99,389.45	\$ 38,333.36	\$ 63,554.78	\$ -	\$ -	\$ -	\$ -
DA	6990	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ 31,232.00	\$ -	\$ -	\$ -	\$ -
DA	6995	Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Depn Amort	\$ -	\$ -	\$ -	\$ -	\$ 31,232.00	\$ -	\$ -	\$ -	\$ -
STIP	6650	Stipends	\$ 23,400.00	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00	\$ -	\$ -	\$ -
STIP	6651	Stipends - HS	\$ -	\$ -	\$ 4.00	\$ -	\$ -	\$ -	\$ 14,400.00	\$ -	\$ -
STIP	6655	Stipend-Christian Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6656	Stipend - Missions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6658	Stipend - Lit Music	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6665	Stipend - Christian Witness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STIP	6667	Stipend - Chaplains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -
		Subtotal Stipends	\$ 23,400.00	\$ -	\$ 4.00	\$ -	\$ -	\$ 42,000.00	\$ 14,400.00	\$ 6,000.00	\$ -
TE	6831	Conference, Meetings	\$ 1,000.00	\$ -	\$ -	\$ 395.00	\$ -	\$ -	\$ -	\$ 415.00	\$ -
TE	6832	Travel	\$ 5,565.00	\$ 10,000.00	\$ -	\$ 8,560.50	\$ -	\$ -	\$ 20,563.50	\$ 36,000.00	\$ 8,530.00
TE	6833	Lodging	\$ 696.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,240.00	\$ 2,130.00	\$ 9,176.00
TE	6834	Meals	\$ 8,181.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,755.00	\$ 1,205.10	\$ 1,300.00
TE	6835	Moving Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Travel & Entertainment	\$ 15,442.00	\$ 10,000.00	\$ -	\$ 8,955.50	\$ -	\$ -	\$ 38,558.50	\$ 39,750.10	\$ 19,006.00
Tel	6505	Telephone	\$ 2,486.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6720	Telephone	\$ 4,616.00	\$ -	\$ -	\$ 10,740.00	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6725	Mobile Phones	\$ -	\$ 3,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tel	6727	Telecommunications	\$ 914.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Telecom	\$ 8,016.00	\$ 3,600.00	\$ -	\$ 10,740.00	\$ -	\$ -	\$ -	\$ -	\$ -
Util	6285	Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -
Util	6288	Garbage Removal	\$ -	\$ -	\$ -	\$ -	\$ 1,920.00	\$ -	\$ -	\$ -	\$ -
Util	6701	Heating Oil	\$ -	\$ -	\$ -	\$ -	\$ 12,276.00	\$ -	\$ -	\$ -	\$ -
Util	6703	Water	\$ -	\$ -	\$ -	\$ -	\$ 208.00	\$ -	\$ -	\$ -	\$ -
Util	6705	Electricity	\$ -	\$ -	\$ -	\$ -	\$ 9,376.00	\$ -	\$ -	\$ -	\$ -
		Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 24,280.00	\$ -	\$ -	\$ -	\$ -
Comp	6670	Computer Expense	\$ 2,786.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
Comp	6733	Website	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,880.00	\$ -	\$ -	\$ -
		Subtotal - Computer	\$ 2,786.00	\$ -	\$ -	\$ -	\$ -	\$ 3,380.00	\$ -	\$ -	\$ -
Consult	6210	Contract Services	\$ 13,152.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6211	Accounting Fees	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6214	Legal Fees	\$ 46,830.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consult	6215	Outside Contract Service	\$ 19,390.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 34,350.00	\$ -	\$ -	\$ -
Consult	6217	Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Consulting	\$ 97,372.48	\$ -	\$ -	\$ -	\$ 100.00	\$ 34,350.00	\$ -	\$ -	\$ -
DIST	6050	Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIST	6051	Charity Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	6092	Business Reg Fees	\$ 1,150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,584.00	\$ -
Fees	6095	Bank Fees	\$ 1,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82.00	\$ -
Fees	6096	Dues	\$ 1,416.00	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ 125.00	\$ -
Fees	6515	Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Subtotal - Fees	\$ 4,266.00	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ 4,791.00	\$ -
Insur	6512	Insurance - D&O	\$ 3,446.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insur	6750	Insurance	\$ -	\$ -	\$ -	\$ -	\$ 35,108.00	\$ -	\$ -	\$ -	\$ -
		Subtotal - Insurance	\$ 3,446.00	\$ -	\$ -	\$ -	\$ 35,108.00	\$ -	\$ -	\$ -	\$ -

The Orthodox Church in America											
Trial Balance Report											
Income Statement by Account/Dept											
Projected December 31, 2016											
G/L #	Description	17 St Cath	20 SOCA	29 ard of Theol	34 Ord Cand	35 ORSMA	39 Cont Ed	80 Depts	Subtotal Unrestricted	50 AAC	25 Charity
REVENUES:											
4345	Individual/Business Contributions	\$ -	\$ 75,226.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 85,516.00	\$ -	\$ -
4346	Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,941.00	\$ -	\$ -
4350	Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
4503	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.00	\$ -	\$ -
4505	Realized gains/losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4640	OCPC Royalty Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
4642	TOC Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4645	Desk Calendar Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -
4724	Program Fees (Strategic Planning)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 8,000.00	\$ 18,000.00	\$ -	\$ -
4902	Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4722	Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,770,493.00	\$ -	\$ -
	Total Revenues	\$ -	\$ 75,226.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 9,000.00	\$ 1,916,462.00	\$ -	\$ 2,500.00
6900	Auto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,698.00	\$ -	\$ -
6901	Auto Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00	\$ -	\$ -
6902	Auto Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,454.00	\$ -	\$ -
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,340.00	\$ -	\$ -
	Subtotal - Auto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,592.00	\$ -	\$ -
6600	Salaries	\$ -	\$ -	\$ -	\$ -	\$ 44,998.00	\$ -	\$ -	\$ 707,464.24	\$ -	\$ -
6606	FICA/Medicare	\$ -	\$ -	\$ -	\$ -	\$ 3,442.35	\$ -	\$ -	\$ 26,744.17	\$ -	\$ -
6607	Unemployment Ins	\$ -	\$ -	\$ -	\$ -	\$ 382.00	\$ -	\$ -	\$ 7,759.75	\$ -	\$ -
6609	Payroll Processing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,244.00	\$ -	\$ -
6610	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ 9,600.00	\$ -	\$ -	\$ 115,590.88	\$ -	\$ -
6620	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,308.00	\$ -	\$ -
6640	Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ 28.00	\$ -	\$ -	\$ 5,432.00	\$ -	\$ -
6680	Pension Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,644.84	\$ -	\$ -
	Subtotal - Comp & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 58,450.35	\$ -	\$ -	\$ 916,187.88	\$ -	\$ -
6990	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,232.00	\$ -	\$ -
6995	Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Deprn Amort	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,232.00	\$ -	\$ -
6650	Stipends	\$ 51,142.44	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 26,850.00	\$ 153,392.44	\$ -	\$ -
6651	Stipends - HS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,404.00	\$ -	\$ -
6655	Stipend-Christian Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6656	Stipend - Missions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6658	Stipend - Lit Music	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6665	Stipend - Christian Witness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -
6667	Stipend - Chaplains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 12,000.00	\$ -	\$ -
	Subtotal Stipends	\$ 51,142.44	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 56,850.00	\$ 203,796.44	\$ -	\$ -
6831	Conference, Meetings	\$ -	\$ -	\$ -	\$ -	\$ 380.00	\$ -	\$ 5,747.00	\$ 7,937.00	\$ -	\$ -
6832	Travel	\$ -	\$ -	\$ 1,016.00	\$ -	\$ 7,050.50	\$ 1,500.00	\$ 12,734.00	\$ 111,519.50	\$ -	\$ -
6833	Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,242.00	\$ -	\$ -
6834	Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,441.10	\$ -	\$ -
6835	Moving Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Travel & Entertainment	\$ -	\$ -	\$ 1,016.00	\$ -	\$ 7,430.50	\$ 1,500.00	\$ 18,481.00	\$ 160,139.60	\$ -	\$ -
6505	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,486.00	\$ -	\$ -
6720	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,356.00	\$ -	\$ -
6725	Mobile Phones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600.00	\$ -	\$ -
6727	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914.00	\$ -	\$ -
	Subtotal - Telecom	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,356.00	\$ -	\$ -
6285	Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -
6288	Garbage Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,920.00	\$ -	\$ -
6701	Heating Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,276.00	\$ -	\$ -
6703	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208.00	\$ -	\$ -
6705	Electricity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,376.00	\$ -	\$ -
	Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,280.00	\$ -	\$ -
6670	Computer Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,286.00	\$ -	\$ -
6733	Website	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170.00	\$ 3,050.00	\$ -	\$ -
	Subtotal - Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170.00	\$ 7,336.00	\$ -	\$ -
6210	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,152.48	\$ -	\$ -
6211	Accounting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -
6214	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,830.00	\$ -	\$ -
6215	Outside Contract Service	\$ -	\$ -	\$ -	\$ 18,797.00	\$ 36,000.00	\$ -	\$ 12,220.00	\$ 120,857.00	\$ -	\$ -
6217	Investment Advisory Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Consulting	\$ -	\$ -	\$ -	\$ 18,797.00	\$ 36,000.00	\$ -	\$ 12,220.00	\$ 198,839.48	\$ -	\$ -
6050	Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6051	Charity Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
	Subtotal - Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
6092	Business Reg Fees	\$ 2,234.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,968.00	\$ -	\$ -
6095	Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,782.00	\$ -	\$ -
6096	Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400.00	\$ 12,441.00	\$ -	\$ -
6515	Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -	\$ -
	Subtotal - Fees	\$ 2,234.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,400.00	\$ 34,191.00	\$ -	\$ -
6512	Insurance - D&O	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,446.00	\$ -	\$ -
6750	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,108.00	\$ -	\$ -
	Subtotal - Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,554.00	\$ -	\$ -

G/L #	Description	17 St Cath	20 SOCA	29 ard of Theol	34 Ord Cand	35 ORSMA	39 Cont Ed	80 Depts	Subtotal Unrestricted	50 AAC	25 Charity
6271	Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6273	Real Estate & Prop Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -
	Subtotal - Int & Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -
6105	Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,940.00	\$ -	\$ -
6110	Flowers/Candles/Lit Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,554.00	\$ -	\$ -
6115	Office Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6502	Postage & Mailing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,878.00	\$ -	\$ -
6503	Printing & Copying	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 2,000.00	\$ -	\$ -
6504	Supplies	\$ -	\$ 699.00	\$ -	\$ -	\$ -	\$ -	\$ 1,792.00	\$ 6,856.00	\$ -	\$ -
6507	Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,463.00	\$ -	\$ -
6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Office	\$ -	\$ 699.00	\$ -	\$ -	\$ -	\$ -	\$ 3,292.00	\$ 52,691.00	\$ -	\$ -
6286	Lawn and Prop Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,320.00	\$ -	\$ -
6290	Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650.00	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,970.00	\$ -	\$ -
	2014 PCC Expenses									\$ -	\$ -
	Iconostasis (Capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total expenses	\$ 53,376.44	\$ 699.00	\$ 1,016.00	\$ 18,797.00	\$ 101,880.85	\$ 11,500.00	\$ 107,413.00	\$ 1,766,165.40	\$ -	\$ 1,500.00
7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Net Surplus/(Deficit)	\$ (53,376.44)	\$ 74,527.00	\$ (1,016.00)	\$ (18,797.00)	\$ (101,880.85)	\$ (1,500.00)	\$ (98,413.00)	\$ 150,296.60	\$ -	\$ 1,000.00
	Prelim Budget 2017	\$ (53,376.44)	\$ 102,883.00	\$ (1,200.00)	\$ (18,400.00)	\$ (77,852.00)	\$ 2,500.00	\$ (101,102.00)	\$ 108,000.00	\$ (6,000.00)	\$ -
	Net Surplus 2016								\$ 150,296.60		
	Net Surplus/Deficit - TRNA								\$ (110,334.00)		
	Total Net Surplus-2016								\$ 39,962.60		
	Prelim Surplus 2017								\$ 108,000.00		
	Net Surplus/Deficit - TRNA								\$ (108,000.00)		
	Total Net Surplus-2017								\$ 0.00		

<u>G/L #</u>	<u>Description</u>	<u>30</u> <u>Missions</u>	<u>40</u> <u>Seminary</u>	<u>90</u> <u>Endowments</u>	<u>Subtotal</u> <u>Restricted</u>	<u>10</u> <u>Chapel</u>	<u>Total</u>
6271	Mortgage Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6273	Real Estate & Prop Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
	Subtotal - Int & Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
6105	Food	\$ -	\$ -	\$ -	\$ -	\$ 2,027.00	\$ 11,967.00
6110	Flowers/Candles/Lit Items	\$ -	\$ -	\$ -	\$ -	\$ 3,654.00	\$ 6,208.00
6115	Office Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6502	Postage & Mailing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,878.00
6503	Printing & Copying	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
6504	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,856.00
6507	Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,463.00
6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal - Office	\$ -	\$ -	\$ -	\$ -	\$ 5,681.00	\$ 58,372.00
6286	Lawn and Prop Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,320.00
6290	Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650.00
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,970.00
	2014 PCC Expenses				\$ -	\$ -	\$ -
	Iconostasis (Capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total expenses	\$ 110,534.00	\$ 12,000.00	\$ 5,850.00	\$ 129,884.00	\$ 11,223.00	\$ 1,907,272.40
7060	Unrealized (Gains)/Losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Net Surplus/(Deficit)	\$ (103,334.00)	\$ (7,000.00)	\$ 91,900.00	\$ (17,434.00)	\$ (1,223.00)	\$ 131,639.60
	Prelim Budget 2017	\$ (101,000.00)	\$ (7,000.00)	\$ 10,350.00	\$ (103,650.00)	\$ 1,000.00	\$ 5,350.00
	Net Surplus 2016						
	Net Surplus/Deficit - TRNA						
	Total Net Surplus-2016						
	Prelim Surplus 2017						
	Net Surplus/Deficit - TRNA						
	Total Net Surplus-2017						

Auto Expenses-Exh C4

<i>The Orthodox Church in America</i>			Exhibit C-4 AUTO									
<i>Trial Balance Report</i>												
<i>Income Statement by Account/Dept</i>												
<i>Preliminary Projected 2016</i>												
			05	07	08	09	11	12/13	14	15	16	17
G/L #	Description		Admin	Exec	Archives	Ext Affairs	Property	IOC/Comm	Holy Synod	Met's Office	MC	St Cath
Auto												
6900	Auto - Carwash and Supplies						\$ 2,039.00			\$ 659.00		
6901	Auto Insurance											
	Guide One Insurance						\$ 4,100.00			\$ -		
6902	Auto Repairs											
	J & M Auto Repair		\$ -	\$ -			\$ 754.00			\$ 700.00		
6903	Auto Gasoline		\$ 3,340.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals		\$ 3,340.00	\$ -	\$ -	\$ -	\$ 6,893.00	\$ -	\$ -	\$ 1,359.00	\$ -	\$ -
Prelim Budget 2017												
			05	07	08	09	11	12/13	14	15	16	17
G/L #	Description		Admin	Exec	Archives	Ext Affairs	Property	IOC/Comm	Holy Synod	Met's Office	MC	St Cath
Auto												
6900	Auto - Carwash and Supplies						\$ 250.00			\$ 700.00		
6901	Auto Insurance											
	Guide One Insurance						\$ 4,100.00					
6902	Auto Repairs											
	J & M Auto Repair		\$ -	\$ -			\$ 500.00			\$ 1,000.00		
6903	Auto Gasoline		\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals		\$ 3,000.00	\$ -	\$ -	\$ -	\$ 4,850.00	\$ -	\$ -	\$ 1,700.00	\$ -	\$ -

Auto Expenses-Exh C4

<i>The Orthodox Church in America</i>											
<i>Trial Balance Report</i>											
<i>Income Statement by Account/Dept</i>											
<i>Preliminary Projected 2016</i>											
		20	34	35	39	80	Subtotal	50	25	30	40
G/L #	Description	SOCA	Ord Cand	ORSMA	Strat Plan	Depts	Unrestricted	AAC	Charity	Missions	Seminary
Auto											
6900	Auto - Carwash and Supplies						\$ 2,698.00				
6901	Auto Insurance										
	Guide One Insurance						\$ 4,100.00				
							\$ -				
6902	Auto Repairs						\$ -				
	J & M Auto Repair						\$ 1,454.00				
							\$ -				
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,340.00	\$ -	\$ -	\$ -	\$ -
							\$ -				
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,592.00	\$ -	\$ -	\$ -	\$ -
<hr/>											
<i>Prelim Budget 2017</i>											
		20	34	35	39	80	Subtotal	50	25	30	40
G/L #	Description	SOCA	Ord Cand	ORSMA	Strat Plan	Depts	Unrestricted	AAC	Charity	Missions	Seminary
Auto											
6900	Auto - Carwash and Supplies						\$ 950.00				
6901	Auto Insurance										
	Guide One Insurance						\$ 4,100.00				
							\$ -				
6902	Auto Repairs						\$ -				
	J & M Auto Repair						\$ 1,500.00				
							\$ -				
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -
							\$ -				
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,550.00	\$ -	\$ -	\$ -	\$ -

Auto Expenses-Exh C4

<i>The Orthodox Church in America</i>					
<i>Trial Balance Report</i>					
<i>Income Statement by Account/Department</i>					
<i>Preliminary Projected 2016</i>					
G/L #	Description	90 Endowment	Subtotal Restricted	10 Chapel	Total
Auto					
6900	Auto - Carwash and Supplies		\$ -		\$ 2,698.00
6901	Auto Insurance				
	Guide One Insurance		\$ -	\$ -	\$ 4,100.00
			\$ -	\$ -	\$ -
6902	Auto Repairs		\$ -	\$ -	\$ -
	J & M Auto Repair		\$ -	\$ -	\$ 1,454.00
			\$ -	\$ -	\$ -
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ 3,340.00
			\$ -		\$ -
	Totals	\$ -	\$ -	\$ -	\$ 11,592.00
<i>Prelim Budget 2017</i>					
G/L #	Description	90 Endowment	Subtotal Restricted	10 Chapel	Total
Auto					
6900	Auto - Carwash and Supplies		\$ -	\$ -	\$ 950.00
6901	Auto Insurance			\$ -	
	Guide One Insurance		\$ -	\$ -	\$ 4,100.00
			\$ -	\$ -	\$ -
6902	Auto Repairs		\$ -	\$ -	\$ -
	J & M Auto Repair		\$ -	\$ -	\$ 1,500.00
			\$ -	\$ -	\$ -
6903	Auto Gasoline	\$ -	\$ -	\$ -	\$ 3,000.00
			\$ -		\$ -
	Totals	\$ -	\$ -	\$ -	\$ 9,550.00

Sal & Benefits-Exh C5

The Orthodox Church in America		Exhibit C-5 Salaries/Benefits													
Trial Balance Report															
Income Statement by Account/Dept															
Projected December 31, 2016															
Preliminary Budget 2017															
		05	07	08	09	11	12/13	14	15	16	17	20	34	35	
G/L #	Description	Admin	Exec	Archives	Ext Affairs	Property	TOC/Comm	Holy Synod	Met's Office	MC	St Cath	SOCA	Ord Cand	ORSMA	
Salaries:															
6600	Salaries	\$ 171,067.20	\$ 346,207.92	\$ 63,548.16	\$ 35,292.96	\$ 46,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,998.00	
6606	FICA	\$ 10,982.89	\$ 3,911.73	\$ 4,861.43	\$ -	\$ 3,545.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,442.35	
6607	Unem Insurance	\$ 4,012.30	\$ 2,423.46	\$ 395.00	\$ 224.00	\$ 323.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 382.00	
6609	Payroll Proc Fees	\$ 3,244.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6610	Health Insurance	\$ 23,196.88	\$ 47,706.00	\$ 25,488.00	\$ -	\$ 9,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,600.00	
6620	Life Insurance	\$ 2,308.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6640	Workers Comp	\$ 5,284.00	\$ 66.00	\$ 13.00	\$ 13.00	\$ 28.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28.00	
6680	Pension	\$ 11,485.38	\$ 24,564.21	\$ 5,083.85	\$ 2,803.40	\$ 3,708.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Totals	\$ 231,580.64	\$ 424,879.31	\$ 99,389.45	\$ 38,333.36	\$ 63,554.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,450.35	

		<u>2016 Proj</u>	<u>2016 Budget</u>	<u>2016 FICA</u>	<u>2017 FICA</u>	<u>2016 Unemp</u>	<u>2017 Unemp</u>	<u>2016 Health</u>	<u>2017 Health</u>	<u>2016Pensio</u>	<u>2017Pension</u>		<u>2016 Totals</u>	<u>2017 Totals</u>	
05	Admin:	Jessica (\$20000)	\$ 20,000.00	\$ 20,000.00	\$ 1,530.00	\$ 1,530.00	\$ 386.00	\$ 400.00	\$ -	\$ -	\$ 1,600.00	\$ 1,600.00	\$ 23,516.00	\$ 23,530.00	
		Barry(\$45000)	\$ 45,000.00	\$ 45,000.00	\$ 3,442.50	\$ 3,442.50	\$ 730.00	\$ 725.00	\$ -	\$ -	\$ 3,600.00	\$ 3,600.00	\$ 52,772.50	\$ 52,767.50	
		Archdeacon Joseph	\$ 44,000.00	\$ 88,000.00	\$ 3,366.00	\$ 6,732.00	\$ 1,698.40	\$ 730.00	\$ 12,746.88	\$ 26,640.98	\$ 3,520.00	\$ 7,040.00	\$ 65,331.28	\$ 129,142.98	
		Roman (\$30K)	\$ 30,000.00	\$ 30,000.00	\$ 2,295.00	\$ 2,295.00	\$ 579.00	\$ 600.00	\$ 9,600.00	\$ 10,032.00	\$ 2,400.00	\$ 2,400.00	\$ 44,874.00	\$ 45,327.00	
		Judge Lanier	\$ 27,500.00	\$ 27,500.00	\$ -	\$ -	\$ 530.75	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ 28,030.75	\$ 28,100.00	
		Magellan Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850.00	\$ 850.00	\$ -	\$ -	\$ 850.00	\$ 850.00	
		Barbara - \$19/hr	\$ 4,567.20	\$ 5,000.00	\$ 349.39	\$ 382.50	\$ 88.15	\$ 100.00	\$ -	\$ -	\$ 365.38	\$ 400.00	\$ 5,370.11	\$ 5,882.50	
			\$ 171,067.20	\$ 215,500.00	\$ 10,982.89	\$ 14,382.00	\$ 4,012.30	\$ 3,155.00	\$ 23,196.88	\$ 37,522.98	\$ 11,485.38	\$ 15,040.00	\$ 220,744.64	\$ 285,599.98	
07	Exec:	Metropolitan TIKHON	\$ 86,957.76	\$ 86,957.76	\$ -	\$ -	\$ 608.70	\$ 610.00	\$ 9,600.00	\$ 10,032.00	\$ 6,033.50	\$ 6,033.50	\$ 103,199.97	\$ 103,633.26	
		Metropolitan JONAH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Fr John Jillions	\$ 104,058.24	\$ 104,058.24	\$ -	\$ -	\$ 728.41	\$ 730.00	\$ 8,208.00	\$ 8,208.00	\$ 7,220.01	\$ 7,220.01	\$ 120,214.65	\$ 120,216.25	
		Fr Eric Tosi	\$ 104,058.24	\$ 104,058.24	\$ -	\$ -	\$ 728.41	\$ 730.00	\$ 25,488.00	\$ 26,634.96	\$ 7,220.01	\$ 7,220.01	\$ 137,494.65	\$ 138,643.21	
		Melanie Ringa	\$ 51,133.68	\$ 51,133.68	\$ 3,911.73	\$ 3,911.73	\$ 357.94	\$ 360.00	\$ 4,410.00	\$ 4,620.00	\$ 4,090.69	\$ 4,090.69	\$ 63,904.04	\$ 64,116.10	
			\$ 346,207.92	\$ 346,207.92	\$ 3,911.73	\$ 3,911.73	\$ 2,423.46	\$ 2,430.00	\$ 47,706.00	\$ 49,494.96	\$ 24,564.21	\$ 24,564.21	\$ 424,813.31	\$ 426,608.81	
08	Archives:	Alex Liberovsky	\$ 63,548.16	\$ 63,548.16	\$ 4,861.43	\$ 4,861.43	\$ 395.00	\$ 395.00	\$ 25,488.00	\$ 26,634.96	\$ 5,083.85	\$ 5,083.85	\$ 99,376.45	\$ 100,523.41	
09	Ext Affairs:	Fr Leonid	\$ 35,292.96	\$ 35,292.96	\$ -	\$ -	\$ 224.00	\$ 224.00	\$ -	\$ -	\$ 2,803.40	\$ 2,803.40	\$ 38,320.36	\$ 38,320.36	
11	Prop Support	Svetlana	\$ 46,350.00	\$ 46,350.00	\$ 3,545.78	\$ 3,545.78	\$ 323.00	\$ 323.00	\$ 9,600.00	\$ 10,032.00	\$ 3,708.00	\$ 3,708.00	\$ 63,526.78	\$ 63,958.78	
12	TOC/Comm:	Fr John Matusiak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	Holy Synod:	Bishop MARK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	ORSMA:	Cindy Davis	\$ 44,998.00	\$ 40,000.00	\$ 3,442.35	\$ 3,060.00	\$ 382.00	\$ 382.00	\$ 9,600.00	\$ 10,032.00	\$ -	\$ -	\$ 58,422.35	\$ 53,474.00	
			\$ 707,464.24	\$ 746,899.04	\$ 26,744.17	\$ 29,760.94	\$ 7,759.75	\$ 6,909.00	\$ 115,590.88	\$ 133,716.90	\$ 47,644.84	\$ 51,199.46	\$ 905,203.88	\$ 968,485.34	
				\$ 39,434.80		\$ 3,016.76		\$ (850.75)		\$ 18,126.02		\$ 3,554.62		\$ 63,281.45	
				6%		11%		-11%		16%		7%		7%	

Depreciation-Exh C6

<i>The Orthodox Church in America</i>		Exhibit C-6 Depreciation								
<i>Trial Balance Report</i>										
<i>Income Statement by Account/Dept</i>										
<i>Projected December 31, 2014</i>										
<i>Preliminary Budget 2015</i>										
<u>G/L #</u>	<u>Description</u>	05	07	08	09	11	12/13	14	15	16
		<u>Admin</u>	<u>Exec</u>	<u>Archives</u>	<u>Ext Affairs</u>	<u>Property</u>	<u>TOC/Comm</u>	<u>Holy Synod</u>	<u>Met's Office</u>	<u>MC</u>
	Depreciation & amortization									
6990	Depreciation					\$31,232.00				
6995	Amortization									
		\$ -	\$ -			\$ -				
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$31,232.00	\$ -	\$ -	\$ -	\$ -
<i>Prelim Budget 2015</i>										
	Depreciation & amortization									
6990	Depreciation					\$31,000.00				
6995	Amortization									
		\$ -	\$ -			\$ -				
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$31,000.00	\$ -	\$ -	\$ -	\$ -

Depreciation-Exh C6

<i>The Orthodox Church in Ame</i>											
<i>Trial Balance Report</i>											
<i>Income Statement by Account</i>											
<i>Projected December 31, 20</i>											
<i>Preliminary Budget 2015</i>											
		17	20	34	35	39	80	Subtotal	50	25	30
G/L #	Description	St Cath	SOCA	Ord Cand	ORSMA	Strat Plan	Depts	Unrestricted	AAC	Charity	Missions
Depreciation & amortization											
6990	Depreciation							\$ 31,232.00			
								\$ -			
6995	Amortization							\$ -			
								\$ -			
								\$ -			
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
								\$ -			
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,232.00	\$ -	\$ -	\$ -
Prelim Budget 2015											
Depreciation & amortization											
6990	Depreciation							\$ 31,000.00			
								\$ -			
6995	Amortization							\$ -			
								\$ -			
								\$ -			
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
								\$ -			
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ -	\$ -	\$ -

Depreciation-Exh C6

<i>The Orthodox Church in Ame</i>						
<i>Trial Balance Report</i>						
<i>Income Statement by Account</i>						
<i>Projected December 31, 20</i>						
<i>Preliminary Budget 2015</i>						
		40	90	Subtotal	10	
G/L #	Description	Seminary	ndowment	Restricted	Chapel	Total
Depreciation & amortization						
6990	Depreciation			\$ -	\$ -	\$ 31,232.00
				\$ -	\$ -	\$ -
6995	Amortization			\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ 31,232.00
<i>Prelim Budget 2015</i>						
Depreciation & amortization						
6990	Depreciation			\$ -	\$ -	\$ 31,000.00
				\$ -	\$ -	\$ -
6995	Amortization			\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00

Stipends-Exh C7

The Orthodox Church in America			Exhibit C-7 Stipends						
Trial Balance Report									
Income Statement by Account/Dept									
Projected December 31, 2016									
Preliminary Budget 2017									
<u>G/L #</u>	<u>Description</u>	<u>05 Admin</u>	<u>07 Exec</u>	<u>08 Archives</u>	<u>09 Ext Affairs</u>	<u>11 Property</u>	<u>12/13 TOC/Comm</u>	<u>14 Holy Synod</u>	<u>15 Met's Office</u>
Stipends:									
6650	Admin	\$ 23,400.00	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00	\$ -	\$ -
6651	Holy Synod	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,400.00	\$ -
6650	Ministries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6667	Mil Chaplains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
6650	AAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ 23,400.00	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00	\$ 14,400.00	\$ 6,000.00
		<u>2016 Proj</u>	<u>2016 Budget</u>						
05	Admin:	Pdn Joseph Matusiak	\$ 12,000.00	\$ -					
		Mat Genevieve Gloglev	\$ 11,400.00	\$ 11,400.00					
			\$ 23,400.00	\$ 11,400.00					
13	Communcati	Fr Matusiak	\$ 42,000.00	\$ 42,000.00					
14	Holy Synod:	Bishop Sigrist	\$ 7,200.00	\$ 7,200.00					
		Archbishop Alejo	\$ 7,200.00	\$ 7,200.00					
		Bishop Mark	\$ -	\$ -					
		Met JONAH	\$ -	\$ -					
			\$ 14,400.00	\$ 14,400.00					
80	Ministries:	Youth Dept Chair(Boyd)	\$ 8,750.00	\$ 8,750.00					
		DVP Chair (Sokolov)/Gra	\$ 12,100.00	\$ 12,000.00					
		Christian Ed (Zahirsky)	\$ 6,000.00	\$ 6,000.00					
		Missions (Parker)	\$ 6,000.00	\$ 6,000.00					
		Lit Music (Drillock)	\$ 6,000.00	\$ 6,000.00					
		CSHA (Karabin)	\$ 6,000.00	\$ 6,000.00					
		Pastoral Life(Preston)	\$ 6,000.00	\$ 6,000.00					
		Inst Chaplain(Voytovich)	\$ 6,000.00	\$ 6,000.00					
			\$ 56,850.00	\$ 56,750.00					

Stipends-Exh C7

			05	07	08	09	11	12/13	14	15
	<u>G/L #</u>	<u>Description</u>	<u>Admin</u>	<u>Exec</u>	<u>Archives</u>	<u>Ext Affairs</u>	<u>Property</u>	<u>TOC/Comm</u>	<u>Holy Synod</u>	<u>Met's Office</u>
15	MET's Office	Mil Chaplains								
		- Boback	\$ 4,200.00	\$ 4,200.00						
		- Gallick	\$ 1,800.00	\$ 1,800.00						
			\$ 6,000.00	\$ 6,000.00						
17	St Catherine's									
		Fr Pihach								
		(includes sal/health/ pension)	\$ 51,142.44	\$ 51,142.44						
50	AAC/PCC	Ilchuk	\$ -	\$ 6,000.00						
10	Chapel	Tosi, Christina	\$ 2,000.00	\$ 2,000.00						
		Linke	\$ 2,000.00	\$ 2,000.00						
			\$ 4,000.00	\$ 4,000.00						
39	Cont Ed	Department Chair	\$ 10,000.00	\$ 5,000.00						
		Secretary	\$ -	\$ -						
			\$ 10,000.00	\$ 5,000.00						
		Totals	\$ 207,792.44	\$ 196,692.44						

Stipends-Exh C7

The Orthodox Church in Ame								
Trial Balance Report								
Income Statement by Account/								
Projected December 31, 20								
Preliminary Budget 2017								
		25	30	40	90	Subtotal	10	
G/L #	Description	Charity	Missions	Seminary	Indowment	Restricted	Chapel	Total
Stipends:								
6650	Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 130,542.44
6651	Holy Synod	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,400.00
6650	Ministries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,850.00
6667	Mil Chaplains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
6650	AAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 207,792.44
Admin: Pdn Joseph Matusiak								
Mat Genevieve Gloglev								
Communcati Fr Matusiak								
Holy Synod: Bishop Sigrist								
Archbishop Alejo								
Bishop Mark								
Met JONAH								
Ministries: Youth Dept Chair(Boyd)								
DVP Chair (Sokolov)/Gra								
Christian Ed (Zahirsky)								
Missions (Parker)								
Lit Music (Drillock)								
CSHA (Karabin)								
Pastoral Life(Preston)								
Inst Chaplain(Voytovich)								

Stipends-Exh C7

<u>G/L #</u>	<u>Description</u>	<u>25</u> <u>Charity</u>	<u>30</u> <u>Missions</u>	<u>40</u> <u>Seminary</u>	<u>90</u> <u>Endowment</u>	<u>Subtotal</u> <u>Restricted</u>	<u>10</u> <u>Chapel</u>	<u>Total</u>
MET's Office	Mil Chaplains							
	- Boback							
	- Gallick							
St Catherine's								
	Fr Pihach							
	(includes sal/health/ pension)							
AAC/PCC	Ilchuk							
Chapel	Tosi, Christina							
	Linke							
Cont Ed	Department Chair							
	Secretary							
	Totals							

Travel & Meals-Exh C8

The Orthodox Church in America			Exhibit C-8 Travel						
Trial Balance Report									
Income Statement by Account/Dept									
Projected December 31, 2016									
Preliminary Budget 2017									
G/L #	Description	05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 TOC/Comm	14 Holy Synod	15 Met's Office
T & E:									
6831	Conferences	\$ 1,000.00	\$ -	\$ -	\$ 395.00	\$ -	\$ -	\$ -	\$ 415.00
6832	Travel	\$ 5,565.00	\$ 10,000.00	\$ -	\$ 8,560.50	\$ -	\$ -	\$ 20,563.50	\$ 36,000.00
6833	Lodging	\$ 696.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,240.00	\$ 2,130.00
6834	Meals	\$ 8,181.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,755.00	\$ 1,205.10
6835	Moving expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ 15,442.00	\$ 10,000.00	\$ -	\$ 8,955.50	\$ -	\$ -	\$ 38,558.50	\$ 39,750.10
Conferences:		2016 Proj	2016 Budget						
05	Admin: March for Life/AAC	\$ 1,000.00	\$ 2,500.00						
	Exec: SVS Special Board mtg	\$ -	\$ -						
09	Ext Affairs: NCC - Annual Meeting	\$ 395.00	\$ -						
	Holy Synod: Retreat Speaker	\$ -	\$ -						
15	Met's Office: Mil Endorsers Conf	\$ 415.00	\$ 500.00						
	archives: AAC Booth	\$ -	\$ -						
35	ORSMA: Faith Trust Inst	\$ 380.00	\$ 350.00						
50	AAC	\$ -	\$ -						
80	Ministries: Youth-PanOrthodox	\$ 2,747.00	\$ 1,200.00						
	Youth-ROCOR youth	\$ -	\$ -						
	Pastoral Life	\$ 3,000.00	\$ 3,000.00						
	AAC	\$ -	\$ -						
		\$ 5,747.00	\$ 4,200.00	\$ 7,200.00					
		\$ 7,937.00	\$ 7,550.00						
Travel:		2016 Proj	2016 Budget		Lodging			Meals	
					2016 Proj	2016 Budget		2016 Proj	2016 Budget
	ADMIN: Chancellor/Treasurer mtg	\$ 3,065.00	\$ 3,000.00		\$ 7,143.00	\$ 1,650.00		\$ 5,173.00	\$ 1,500.00
	Other	\$ 2,500.00	\$ -		\$ -	\$ -		\$ -	\$ -
	Sokolov)	\$ 5,565.00	\$ 3,000.00		\$ 7,143.00	\$ 7,143.00		\$ 5,173.00	\$ 1,500.00
	Exec: Met TIKHON	\$ -	\$ -		\$ 696.00	\$ 1,000.00		\$ 3,008.00	\$ 1,500.00
	Fr Eric	\$ 3,000.00	\$ 3,000.00		\$ -	\$ -		\$ -	\$ -

Travel & Meals-Exh C8

		05	07	08	09	11	12/13	14	15
<u>G/L #</u>	<u>Description</u>	<u>Admin</u>	<u>Exec</u>	<u>Archives</u>	<u>Ext Affairs</u>	<u>Property</u>	<u>TOC/Comm</u>	<u>Holy Synod</u>	<u>Met's Office</u>
	Ringa	\$ 1,200.00	\$ 1,500.00		\$ -	\$ -		\$ -	\$ -
	Fr John	\$ 5,800.00	\$ 3,000.00		\$ -	\$ -		\$ -	\$ -
		\$ 10,000.00	\$ 7,500.00		\$ -	\$ -		\$ -	\$ -
Archives:	Archives Committee	\$ 450.00	\$ 1,000.00		\$ 880.00	\$ 1,000.00		\$ 500.00	\$ 500.00
Ext Affairs:	Fr Leonid	\$ 8,560.50	\$ 7,500.00		\$ -	\$ -		\$ -	\$ -
	Pdn Sergei Kapral	\$ -	\$ 2,000.00		\$ 502.00	\$ 500.00		\$ 110.00	\$ 100.00
	Meyendorff	\$ -	\$ 1,500.00		\$ -	\$ -		\$ -	\$ -
	St Catherines	\$ -	\$ 1,500.00		\$ -	\$ -		\$ -	\$ -
	Fr Jillions	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	Ext Affairs Com Mtg	\$ -	\$ 2,500.00		\$ -	\$ -		\$ -	\$ -
		\$ 8,560.50	\$ 15,000.00		\$ 502.00	\$ 500.00		\$ 110.00	\$ 100.00
Holy Synod:	HS Travel meetings/retre	\$ 17,563.50	\$ 18,000.00		\$ 5,240.00	\$ 5,500.00		\$ 12,755.00	\$ 10,000.00
	Spiritual Court Travel	\$ 3,000.00	\$ 3,000.00		\$ -	\$ 1,000.00		\$ -	\$ -
		\$ 20,563.50	\$ 21,000.00		\$ 5,240.00	\$ 6,500.00		\$ 12,755.00	\$ 10,000.00
MET's Office:	Met TIKHON/Roman	\$ 15,000.00	\$ 18,000.00		\$ 1,130.00	\$ 1,200.00		\$ 1,205.10	\$ 1,200.00
	Pdn Joseph	\$ 10,000.00	\$ 10,000.00		\$ -	\$ -		\$ -	\$ -
	Mil Chaplains	\$ 1,000.00	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00		\$ -	\$ -
	Russia Trip/Other Trps	\$ 10,000.00	\$ 11,000.00		\$ -	\$ -		\$ -	\$ -
	Monasteries Meeting	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	Kirill - AK	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ 36,000.00	\$ 40,000.00		\$ 2,130.00	\$ 2,200.00		\$ 1,205.10	\$ 1,200.00
Met Council:	Semi-annual travel	\$ 8,530.00	\$ 8,800.00		\$ 9,176.00	\$ 10,000.00		\$ 1,300.00	\$ 1,300.00
ORSMA:	Response Teams	\$ 5,050.50	\$ 3,500.00		\$ -	\$ -		\$ -	\$ -
(SMPAC	Koory	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Investigations)		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	Cindy Davis-workshops	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	Jillions	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	Other - estimated	\$ 2,000.00	\$ 2,000.00		\$ -	\$ -		\$ -	\$ -
		\$ 7,050.50	\$ 5,500.00		\$ -	\$ -		\$ -	\$ -
50	AAC/PCC:	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
	AAC	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
30	Mission School	\$ -	\$ -						
	Ministries:	\$ 5,968.00	\$ 6,000.00		\$ -	\$ -		\$ -	\$ -
	Voytovich	\$ 1,220.00	\$ 1,200.00		\$ -	\$ -		\$ -	\$ -
	Parker	\$ 1,002.00	\$ 1,000.00		\$ -	\$ -		\$ -	\$ -

Telephone-Exh C9

<i>The Orthodox Church in Ame</i>							
<i>Trial Balance Report</i>							
<i>Income Statement by Account</i>							
<i>Projected December 31, 20</i>							
<i>Preliminary Budget 2016</i>							
			40	90	Subtotal	10	
	G/L #	Description	Seminary	ndowment	Restricted	Chapel	Total
Telephone Expense							
	6505	Telephone	\$ -	\$ -	\$ -	\$ -	\$ 2,486.00
	6720	Telephone	\$ -	\$ -	\$ -	\$ -	\$ 15,356.00
	6725	Mobil Phones	\$ -	\$ -	\$ -	\$ -	\$ 3,600.00
	6727	Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ 914.00
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		Totals	\$ -	\$ -	\$ -	\$ -	\$ 22,356.00
6505 - Telephones:							
05	Admin	Cablevision					
35	ORSMA	DJJ Tech					
6720 - Telephones:							
05	Admin	Cablevision					
09	External Affairs	AT&T-Fr Leonid					
6725 - Mobile Telephones:							
07	Exec	Tosi					
		Met TIKHOn					
		Jillions					
6727 - Telecommunications							
05	ADMIN	Avaya Phone System					

Utilities-Exh C10

The Orthodox Church in America			Exhibit C-10 Utilities								
Trial Balance Report											
Income Statement by Account/Dept											
Projected December 31, 2016											
Preliminary Budget 2017											
<u>G/L #</u>	<u>Description</u>	<u>05 Admin</u>	<u>07 Exec</u>	<u>08 Archives</u>	<u>09 Ext Affairs</u>	<u>11 Property</u>	<u>12/13 TOC/Comm</u>	<u>14 Holy Synod</u>	<u>15 Met's Office</u>	<u>16 MC</u>	
Utilities:											
6285	Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	
6288	Garbage Removal	\$ -	\$ -	\$ -	\$ -	\$ 1,920.00	\$ -	\$ -	\$ -	\$ -	
6701	Heating Oil	\$ -	\$ -	\$ -	\$ -	\$ 12,276.00	\$ -	\$ -	\$ -	\$ -	
6703	Water	\$ -	\$ -	\$ -	\$ -	\$ 208.00	\$ -	\$ -	\$ -	\$ -	
6705	Electricity	\$ -	\$ -	\$ -	\$ -	\$ 9,376.00	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Totals	\$ -	\$ -	\$ -	\$ -	\$ 24,280.00	\$ -	\$ -	\$ -	\$ -	
		<u>2016 Proj</u>	<u>2017 Budget</u>								
6285	Janitorial	Edmer Sanitary Supplies	\$ 500.00	\$ -							
6288	Garbage Remov	Jamaica Ash	\$ 1,920.00	\$ 2,000.00							
6701	Heating Oil	Meenan Oil Co	\$ 12,276.00	\$ 13,000.00							
6703	Water	Jericho Water	\$ 208.00	\$ 250.00							
6705	Electricity	LIPA	\$ 9,376.00	\$ 10,000.00							
			\$ 24,280.00	\$ 25,250.00							

Utilities-Exh C10

<i>The Orthodox Church in Ame</i>							
<i>Trial Balance Report</i>							
<i>Income Statement by Account</i>							
<i>Projected December 31, 20</i>							
<i>Preliminary Budget 2017</i>							
			40	90	Subtotal	10	
	G/L #	Description	Seminary	Indowment	Restricted	Chapel	Total
	Utilities:						
	6285	Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ 500.00
	6288	Garbage Removal	\$ -	\$ -	\$ -	\$ -	\$ 1,920.00
	6701	Heating Oil	\$ -	\$ -	\$ -	\$ -	\$ 12,276.00
	6703	Water	\$ -	\$ -	\$ -	\$ -	\$ 208.00
	6705	Electricity	\$ -	\$ -	\$ -	\$ -	\$ 9,376.00
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
		Totals	\$ -	\$ -	\$ -	\$ -	\$ 24,280.00
	6285	Janitorial					
		Edmer Sanitary Supplies					
	6288	Garbage Remov					
		Jamaica Ash					
	6701	Heating Oil					
		Meenan Oil Co					
	6703	Water					
		Jericho Water					
	6705	Electricity					
		LIPA					

Computer Exp-Exh C11

The Orthodox Church in America			Exhibit C-11 Computer Expense							
	Trial Balance Report									
	Income Statement by Account/Dept									
	Projected December 31, 2016									
	Preliminary Budget 2017									
G/L #	Description	05 Admin	07 Exec	08 Archives	09 Ext Affairs	11 Property	12/13 TOC/Comm	14 Holy Synod	15 Met's Office	16 MC
Computer Expense:										
6670	Computer Expense	\$ 2,786.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
6733	Website	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,880.00	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ 2,786.00	\$ -	\$ -	\$ -	\$ -	\$ 3,380.00	\$ -	\$ -	\$ -
		<u>2016 Proj</u>	<u>2017 Budget</u>							
6670 Computer Exp:										
05	Admin	DJJ Tech	\$ -	\$ -						
		Sinpak/New PC's	\$ 2,786.00	\$ 12,000.00	(\$2000 for service, \$10K for new server)					
			\$ 2,786.00	\$ 12,000.00						
08	Archives	Adobe	\$ -	\$ 0						
13	Communications	Liquid Web	\$ 1,500.00	\$ 1,500.00						
		Other web hosting	\$ -	\$ -						
			\$ 1,500.00	\$ 1,500.00						
	Totals		\$ 4,286.00	\$ 13,500.00						
6733 - Website										
13		Windows Hosting-Sinpak	\$ 1,080.00	\$ 1,080.00						
		Orth Internet Svc-Web	\$ 800.00	\$ 800.00						
		Christian Ed Web	\$ -	\$ -						
80		Education hosting	\$ 1,170.00	\$ 1,152.00						
			\$ 3,050.00	\$ 3,032.00						
	Totals		\$ 7,336.00	\$ 16,532.00						

Consulting Fees-Exh C12

	<u>G/L #</u>	<u>Description</u>	<u>05 Admin</u>	<u>07 Exec</u>	<u>08 Archives</u>	<u>09 Ext Affairs</u>	<u>11 Property</u>	<u>12/13 TOC/Comm</u>	<u>14 Holy Synod</u>	<u>15 Met's Office</u>	<u>16 MC</u>
13	Communication	Burning Bush(Ryan)	\$ 34,350.00	\$ 33,000.00							
34	Ord Cand Test	Counseling Center	\$ 18,397.00	\$ 18,000.00							
		Background Checks	\$ 400.00	\$ 400.00							
			\$ 18,797.00	\$ 18,400.00							
35	ORSMA	Investigators fees	\$ 36,000.00	\$ 36,000.00							
		Other	\$ -	\$ 500.00							
			\$ 36,000.00	\$ 36,500.00							
50	AAC	AAC Web; AV,	\$ -	\$ -							
80	Ministries	Ketz-Youth Dept	\$ 3,000.00	\$ 3,000.00							
		DVP-Grading	\$ 1,000.00	\$ 1,000.00							
		Music-Ealy/Morosan	\$ 4,620.00	\$ 5,000.00							
		CSHA - web dev/maint	\$ 1,000.00	\$ 250.00							
		Missions -	\$ 600.00	\$ 600.00							
		Zahirsky-Education	\$ 2,000.00	\$ 2,000.00							
			\$ 12,220.00	\$ 11,850.00							
		Total Consultants	\$ 120,857.00	\$ 100,850.00							
		6217 Investment Fees									
90	Endowments	HNB	\$ -	\$ -							
			\$ 199,489.48	\$ 157,000.00							

<i>The Orthodox Church in Ame</i>					
<i>Trial Balance Report</i>					
<i>Income Statement by Account</i>					
<i>Projected December 31, 20</i>					
<i>Preliminary Budget 2017</i>					
		90	Subtotal	10	
G/L #	Description	Endowments	Restricted	Chapel	Total
Consulting Fees:					
6210	Contract Services	\$ -	\$ -	\$ -	\$ 13,152.48
6211	Accounting Fees	\$ 650.00	\$ 650.00	\$ -	\$ 18,650.00
6214	Legal Fees	\$ -	\$ -	\$ -	\$ 46,830.00
6215	Outside Contract Service	\$ -	\$ -	\$ -	\$ 120,857.00
6217	Investment Advisory Fee	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
	Totals	\$ 650.00	\$ 650.00	\$ -	\$ 199,489.48
6210 Contract Services					
Admin	Blackbaud Annual Fee				
	Development Consult				
6211 Accounting Fees					
Admin	D'Arcangelo				
Trusts	Trust Acctg Fees				
6214 Legal Fees					
Admin	Spruce Law				
	Other Special Counsel				
	Krisa				
	Montgomery Cracken				
	Burke (DOMW)				
	Other				
6215 Outside Contract Services					
Admin	Burning Bush				
	Development Consultant				
Archives	Matt Garklavs				
Chapel	Mezynski/Subs				
Property	North Shore Fire				

Distributions-Exh C13

The Orthodox Church in America			Exhibit C-13 Distributions								
Trial Balance Report											
Income Statement by Account/Dept											
Projected December 31, 2016											
Preliminary Budget 2017											
			05	07	08	09	11	12/13	14	15	
G/L #	Description		Admin	Exec	Archives	Ext Affairs	Property	TOC/Comm	Holy Synod	Met's Office	
Distributions											
6050	Distributions	\$	-	\$	-	\$	-	\$	-	\$	-
6051	Charity Distributions	\$	-	\$	-	\$	-	\$	-	\$	-
6059	Trust Distributions	\$	-	\$	-	\$	-	\$	-	\$	-
6054	Endowment Distributions	\$	-	\$	-	\$	-	\$	-	\$	-
		\$	-	\$	-	\$	-	\$	-	\$	-
		\$	-	\$	-	\$	-	\$	-	\$	-
		\$	-	\$	-	\$	-	\$	-	\$	-
		\$	-	\$	-	\$	-	\$	-	\$	-
		\$	-	\$	-	\$	-	\$	-	\$	-
		\$	-	\$	-	\$	-	\$	-	\$	-
	Totals	\$	-	\$	-	\$	-	\$	-	\$	-
			2016 Proj	2017 Budget							
6050 Distributions											
05	Admin	SHS OISM School	\$ -	\$ -							
10	Chapel	Clergy	\$ 400.00	\$ 400.00							
		Kathy Linke	\$ 2,000.00	\$ 2,000.00							
		Choir Directors	\$ 2,000.00	\$ 2,000.00							
			\$ 4,400.00	\$ 4,400.00							
80	Ministries	Planting Grants	\$ 109,334.00	\$ 110,000.00							
	Youth	OCF/Students	\$ 1,200.00	\$ 1,200.00							
			\$ 110,534.00	\$ 111,200.00							
39	Strat Planning	Parish Conference	\$ -	\$ -							
6051 Charity Distributions											
10	Chapel	OCMC	\$ 1,000.00	\$ 1,000.00							
05	Admin	Orthodox monastery	\$ -	\$ -							
			\$ 1,000.00	\$ 1,000.00							
20	Charity Comm	IOCC/Others	\$ 1,500.00	\$ 5,000.00							
40	Seminaries/ Monasteries	SVS/STS/SHS	\$ 12,000.00	\$ 12,000.00							

Distributions-Exh C13

			05	07	08	09	11	12/13	14	15
	<u>G/L #</u>	<u>Description</u>	<u>Admin</u>	<u>Exec</u>	<u>Archives</u>	<u>Ext Affairs</u>	<u>Property</u>	<u>TOC/Comm</u>	<u>Holy Synod</u>	<u>Met's Office</u>
90	Trusts	York	\$ -	\$ -						
		McGuire	\$ -	\$ -						
		Kavalenko	\$ 4,000.00	\$ 4,000.00						
			\$ 4,000.00	\$ 4,000.00						
95	Endowments	St Andrews	\$ 1,200.00	\$ 1,200.00						
	Scholarships									
39	Strat Planning	Cont Ed	\$ -	\$ -						
80	Youth	Grant Distributions	\$ 2,600.00	\$ 2,500.00						
			\$ 134,634.00	\$ 138,800.00						

Fees-Exh C14

	<u>G/L #</u>	<u>Description</u>	<u>05</u> <u>Admin</u>	<u>07</u> <u>Exec</u>	<u>08</u> <u>Archives</u>	<u>09</u> <u>Ext Affairs</u>	<u>11</u> <u>Property</u>	<u>12/13</u> <u>TOC/Comm</u>	<u>14</u> <u>Holy Synod</u>	<u>15</u> <u>Met's Office</u>
		NCC/WCC/CCT	\$ 2,500.00	\$ 2,500.00						
		Assembly of Bishops	\$ 5,000.00	\$ 5,000.00						
			\$ 7,500.00	\$ 7,500.00						
15	Met Chaplains	Amex	\$ 125.00	\$ 125.00						
			\$ -	\$ -						
			\$ 125.00	\$ 125.00						
50	AAC		\$ -							
80	Ministries	OCMC;Span;Missions	\$ 1,500.00	\$ 1,500.00						
		Education	\$ 1,000.00	\$ 1,350.00	(Religious Ed Assn; Orthodox Institute)					
		CWS-CSHA	\$ 500.00	\$ 500.00						
		AREB/Clinical	\$ 400.00	\$ 400.00						
			\$ 3,400.00	\$ 3,750.00						
		6515-Memberships								
15	Met Office	Airlines	\$ -	\$ -						
80	Youth Dept	OCF	\$ 12,000.00	\$ 12,000.00						
			\$ 31,957.00	\$ 27,505.00						

<i>The Orthodox Church in America</i>			Exhibit C-17 Office Expense						
<i>Trial Balance Report</i>									
<i>Income Statement by Account/Dept</i>									
<i>Projected December 31, 2016</i>									
<i>Preliminary Budget 2017</i>									
		05	07	08	09	11	12/13	14	15
G/L #	Description	Admin	Exec	Archives	Ext Affairs	Property	TOC/Comm	Holy Synod	Met's Office
Office Expenses									
6105	Food	\$ 6,678.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,228.00	\$ -
6110	Flowers/Candles/Lit Items	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,054.00
6115	Office Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6502	Postage & Mailing	\$ 10,878.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6503	Printing & Copying	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6504	Supplies	\$ 1,754.00	\$ -	\$ 100.00	\$ 100.00	\$ 1,188.00	\$ -	\$ 623.00	\$ 600.00
6507	Equipment Leasing	\$ 20,463.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ 40,773.00	\$ -	\$ 100.00	\$ 100.00	\$ 1,188.00	\$ -	\$ 2,851.00	\$ 2,654.00
		2016 Proj	2017 Budget						
6105 - Food									
05	Admin	Galaxie Coffee	\$ 2,734.00	\$ 2,750.00					
		Costco	\$ 1,500.00	\$ 1,000.00					
		BJ's	\$ -	\$ -					
		Svetlana Reimb	\$ 2,444.00	\$ 1,500.00					
			\$ 6,678.00	\$ 5,250.00					
10	Chapel	Svetlana - food for Feasts	\$ 2,027.00	\$ 2,000.00					
14	Holy Synod	Food for Meetings	\$ 2,228.00	\$ 2,000.00					
16	Met Council	Food for Meetings	\$ 1,034.00	\$ 1,000.00					
			\$ 11,967.00	\$ 10,250.00					
6110 - Flowers/Candles/Lit Items									
05	Admin	Gifts for Hierarchs	\$ 500.00	\$ 500.00					
		Other(st Romanus	\$ -	\$ -					
			\$ 500.00	\$ 500.00					
10	Chapel	Candles/Altar Wine/Flow	\$ 3,654.00	\$ 3,600.00					
		Nazari-bal for reliquaries	\$ -	\$ -					
			\$ 3,654.00	\$ 3,600.00					
15	Met's Office	Icons/Books	\$ 2,054.00	\$ 2,000.00					

Office-Exh C17

			05	07	08	09	11	12/13	14	15
	<u>G/L #</u>	<u>Description</u>	<u>Admin</u>	<u>Exec</u>	<u>Archives</u>	<u>Ext Affairs</u>	<u>Property</u>	<u>TOC/Comm</u>	<u>Holy Synod</u>	<u>Met's Office</u>
50	AAC	Computer rental	\$ -	\$ -						
			\$ 58,532.00	\$ 58,039.00						

<i>The Orthodox Church in Ame.</i>								
<i>Trial Balance Report</i>								
<i>Income Statement by Account/</i>								
<i>Projected December 31, 20</i>								
<i>Preliminary Budget 2017</i>								
		25	30	40	90	Subtotal	10	
G/L #	Description	Charity	Missions	Seminary	Endowments	Restricted	Chapel	Total
Office Expenses								
6105	Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,027.00	\$ 11,967.00
6110	Flowers/Candles/Lit Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,654.00	\$ 6,208.00
6115	Office Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6502	Postage & Mailing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,878.00
6503	Printing & Copying	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
6504	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,856.00
6507	Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,463.00
6511	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -		\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,681.00	\$ 58,372.00
6105 - Food								
Admin	Galaxie Coffee							
	Costco							
	BJ's							
	Svetlana Reimb							
Chapel	Svetlana - food for Feasts							
Holy Synod	Food for Meetings							
Met Council	Food for Meetings							
6110 - Flowers/Candles/Lit Items								
Admin	Gifts for Hierarchs							
	Other(st Romanus							
Chapel	Candles/Altar Wine/Flow							
	Nazari-bal for reliquaries							
Met's Office	Icons/Books							

<u>G/L #</u>	<u>Description</u>	<u>25</u> <u>Charity</u>	<u>30</u> <u>Missions</u>	<u>40</u> <u>Seminary</u>	<u>90</u> <u>Endowments</u>	<u>Subtotal</u> <u>Restricted</u>	<u>10</u> <u>Chapel</u>	<u>Total</u>
	Other							
AAC								
6115 - Office Expense Other								
Admin	Amex							
Chapel	Amex							
AAC								
6502- Postage & Mailing								
Admin	Postage/UPS/Fedex							
SOCA	Development Mailing							
HS	Postage/UPS/Fedex							
6503 - Printing & Copying								
Admin	Stationery/Metric Books							
TOC	Printing for TOC							
Mil Chapl	Newletter							
Strat Plan	Cont Ed							
SOCA	Mailings							
AAC								
Ministries	CSHA; Educ;Inst Ch							
Chapel	Awnings							
6504-Supplies								
Admin	Office Supplies							
Archives	Office Supplies							
Ext Affairs	Office Supplies							
Prop Support	Home Depot							
Holy Synod	Amex							
Met's Office	Mil Chaplains							
SOCA	Cat Print							
ORSMA	Darkness to Light							
Strat Plan	Office of Cont Ed							
AAC								
Ministries	Lit Music/CSHA/YVA/DV							
6507 - Equipment Leasing								
Admin	Pitney Bowes							
	Canon							
6511 - Advertising								
AAC								
Admin	Yellow Pages/FOCA							
6284- Equipment Rental								

Department Budget Detail-ExhC19

The Orthodox Church in America
 Department Budgets
 Projected 2016 and Budget 2017

	<u>2016 Proj</u>	<u>2017 Budget</u>	<u>Unfunded Requests</u>	<u>Total 2017 Budget Request</u>	
Youth Dept:					
Stipends/Grants	\$ 8,750.00	\$ 8,750.00			\$ 56,750.00
Conferences	\$ 2,747.00	\$ 1,200.00			\$ 4,200.00
Travel	\$ 5,968.50	\$ 6,000.00			\$ 12,900.00
Website	\$ -	\$ -	0		\$ 1,152.00
Consulting	\$ 3,000.00	\$ 3,000.00			\$ 11,850.00
Distributions	\$ -	\$ -			\$ 3,750.00
Memberships	\$ 12,000.00	\$ 12,000.00			\$ 13,500.00
Supplies	\$ 819.00	\$ 625.00			\$ 2,500.00
	\$ 33,284.50	\$ 31,575.00	\$ -	\$ 31,575.00	\$ 106,602.00
Late Vocations:					
Stipends	\$ 12,000.00	\$ 12,000.00			
Conferences	\$ -	\$ -			
Travel	\$ 1,792.00	\$ 2,000.00			
Website	\$ -	\$ -			
Consulting	\$ 1,000.00	\$ 1,000.00			
Dues & Fees	\$ -	\$ -			
Printing/Copying	\$ -	\$ -			
Supplies	\$ 250.00	\$ 250.00			
	\$ 15,042.00	\$ 15,250.00	\$ -	\$ 15,250.00	
CSHA:					
Stipends	\$ 6,000.00	\$ 6,000.00			
Conferences	\$ -	\$ -			
Travel	\$ 1,252.00	\$ 1,200.00			
Website	\$ -	\$ -			
Consulting	\$ 1,000.00	\$ 250.00			
Dues & Fees	\$ 500.00	\$ 500.00			
Printing/Copying	\$ -	\$ -			
Supplies	\$ 551.00	\$ 625.00			
	\$ 9,303.00	\$ 8,575.00	\$ -	\$ 8,575.00	
Christian Education:					
Stipends	\$ 6,000.00	\$ 6,000.00			
Conferences	\$ -	\$ -			
Travel	\$ 1,500.00	\$ 1,500.00			
Website	\$ 1,152.00	\$ 1,152.00			
Consulting	\$ 2,000.00	\$ 2,000.00			
Dues & Fees	\$ 1,000.00	\$ 1,350.00			
Printing/Copying	\$ 250.00	\$ 250.00			
Supplies	\$ -	\$ -			
	\$ 11,902.00	\$ 12,252.00	\$ -	\$ 12,252.00	

Department Budget Detail-ExhC19

	<u>2016 Proj</u>	<u>2017 Budget</u>	<u>Unfunded Requests</u>	<u>Total 2017 Budget Request</u>	
Lit Music:					
Stipends	\$ 6,000.00	\$ 6,000.00			
Conferences	\$ -	\$ -			
Travel	\$ -	\$ -			
Website	\$ -	\$ -			
Consulting	\$ 4,620.00	\$ 5,000.00			
Dues & Fees	\$ -	\$ -			
Printing/Copying	\$ -	\$ -			
Supplies	\$ 172.00	\$ 1,000.00			
	\$ 10,792.00	\$ 12,000.00	\$ -		\$ 12,000.00
Inst Chaplains:					
Stipends	\$ 6,000.00	\$ 6,000.00			
Conferences	\$ -	\$ -			
Travel	\$ 1,220.00	\$ 1,200.00			
Website	\$ -	\$ -			
Consulting	\$ -	\$ -			
Dues & Fees	\$ 400.00	\$ 400.00			
Printing/Copying	\$ 250.00	\$ 250.00			
Supplies	\$ -	\$ -			
	\$ 7,870.00	\$ 7,850.00	\$ -		\$ 7,850.00
Pastoral Life:					
Stipends	\$ 6,000.00	\$ 6,000.00			
Conferences	\$ 3,000.00	\$ 3,000.00			
Travel	\$ -	\$ -			
Website	\$ -	\$ -			
Consulting	\$ -	\$ -			
Dues & Fees	\$ -	\$ -			
Printing/Copying	\$ 1,000.00	\$ 1,000.00			
Supplies	\$ -	\$ -			
	\$ 10,000.00	\$ 10,000.00	\$ -		\$ 10,000.00
Missions:					
Stipends	\$ 6,000.00	\$ 6,000.00			
Conferences	\$ -	\$ -			
Travel	\$ 1,002.00	\$ 1,000.00			
Website	\$ -	\$ -			
Consulting	\$ 600.00	\$ 600.00			
Dues & Fees	\$ 1,500.00	\$ 1,500.00			
Printing/Copying	\$ -	\$ -			
Supplies	\$ -	\$ -			
	\$ 9,102.00	\$ 9,100.00	\$ -	\$ -	\$ 9,100.00
Total Departments	\$ 107,295.50	\$ 106,602.00	\$ -	\$ -	\$ 106,602.00
				\$ 2,500.00	YYA Peter Aleut Grant
				\$ 109,102.00	