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# METROPOLITAN COUNCIL of the ORTHODOX CHURCH IN AMERICA

REPORTS  
2023 Fall Session

Thursday, September 28, 2023  
Conducted by video conference

Wednesday, October 11 – Thursday, October 12, 2023  
Hilton Springfield, Springfield, Virginia



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**AGENDA ITEMS**  
**Regular Fall 2023 Session of the Metropolitan Council**  
**1<sup>st</sup> Meeting**  
**September 28, 2023**  
**Via teleconference**

**Zoom Link:**

<https://us02web.zoom.us/j/89871131955?pwd=N2N4WGhFQ2k5Z3JDem56UmtqTjJFQT>

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**Tentative Agenda – Thursday, September 28, 2023, 2:00-5:00 pm EST**

1. Opening prayer
2. Call to Order – Archpriest Alexander Rentel
3. Review of Agenda – Archpriest Alexander Rentel
4. Roll Call– Archpriest Alexander Rentel
5. Approval of the Minutes of the Regular and Special Spring and Special Summer 2023 Sessions of the Metropolitan Council
6. Report of the Metropolitan – His Beatitude Metropolitan Tikhon
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# Report of the Metropolitan Autumn 2023 Metropolitan Council September 28, 2023

## PART ONE: LOG OF ACTIVITIES March-September 2023

*The following is the first part of my report to the 2023 Autumn Metropolitan Council to be held via Zoom on September 28, 2023.*

*In an effort to be comprehensive, I am presenting this log of all my activities from the time our Spring Metropolitan Council meeting. This log includes activities related to my various areas of responsibility as Primate of the Orthodox Church in America, including the Archdiocese of Washington.*

*I will not review this log of activities in detail at our meeting but will highlight significant themes.*

**A. Primatial Travel.** *The following are the major events that I participated in as the primate of the Orthodox Church in America. They include visits to gatherings of entire dioceses and visits to individual parishes for significant events.*

1. 06.10-11: Vespers and Divine Liturgy at Saint Basil the Great in Wilmington, North Carolina
2. 07.19-21: Archdiocese of Canada Assembly in Montreal, Quebec, Canada
3. 08.05-06: Vigil and Divine Liturgy for the 55<sup>th</sup> anniversary of the monastery of the Holy Transfiguration in Ellwood City, Pennsylvania
4. 08.07-14: Saint Herman Pilgrimage in Anchorage, Kodiak, and Spruce Island, Alaska
5. 09.23-24: Vespers and Divine Liturgy for the 50<sup>th</sup> anniversary of Saint Herman of Alaska Church in Glen Mills, Pennsylvania

**B. Orthodox Church in America Chancery.** *This category refers to the various administrative meetings that I preside at or hold in my capacity as the primate of the Orthodox Church in America and that are coordinated through the chancery office. These include meeting of the Holy Synod, the Metropolitan Council, and various church-wide boards and committees.*

1. 03.14: Spring Meeting of the Metropolitan Council (part 1)
2. 03.16: Spring Meeting of the Metropolitan Council (part 2)
3. 04.03: Meeting of the Board of Theological Education
4. 04.25-27: Spring meeting of the Holy Synod
5. 05.09: Ss. Cosmas and Damian Board meeting
6. 07.06: Property Committee meeting
7. 08.16: Property Committee meeting
8. 08.22: Meeting with Ken Liu, Executive Director of Orthodox Youth and Young Adults Ministry for the Assembly of Bishops
9. 09.06: Meeting of the Metropolitan Council
10. 09.15-16: Episcopal ordination of Bishop Nikodhim of Boston and the Albanian Archdiocese in Boston, Massachusetts.

11. 09.18-21: Interviews of candidates for General Counsel of the Orthodox Church in America
12. 09.26: Meeting of the Preconciliar Commission
13. 9.28: Autumn meeting of the Metropolitan Council
14. Daily meetings with officers and staff of the Orthodox Church in America

**C. Archdiocese of Washington Pastoral Visits.** *This category contains a list of all the liturgical and pastoral visits that I made to the communities of the archdiocese of Washington. This list includes occasions when I simply attended but did not serve, occasions when I celebrated in the presbyteral manner, and occasions when I served in the hierarchical manner.*

1. 03.15: Liturgy of the presanctified gifts at All Saints of America in Alexandria
2. 03.19: Divine Liturgy at All Saints of America in Alexandria
3. 03.22: Liturgy of the presanctified gifts at Saint Luke in McLean
4. 03.26: Divine Liturgy at Saint Andrew in Baltimore
5. 04.10: Bridegroom Matins Saint Luke, McLean
6. 04.11: Bridegroom Matins Holy Archangels, Annapolis
7. 04.12: Liturgy of the Presanctified Gifts, Saint Catherine, Hagerstown
8. 04.12: Holy Thursday Matins, Saint John Mission Station, Fairfax
9. 04.13: Vespereal Liturgy at Saint Matthew, Columbia
10. 04.13: 12 Passion Gospels at Saint Mark, Bethesda
11. 04.14: Royal Hours at All Saints, Alexandria
12. 04.14: Holy Friday Vespers at Saint Nicholas Cathedral
13. 04.14: Holy Saturday Matins at St. Nicholas Cathedral
14. 04.15: Holy Saturday Liturgy at St. Nicholas Cathedral
15. 04.15: Midnight Office at St. Nicholas Cathedral
16. 04.16: Paschal Matins and Divine Liturgy at St Nicholas Cathedral
17. 04.17: Bright Monday Liturgy at Holy Trinity, Ashburn
18. 04.19: Bright Wednesday Liturgy at St. Catherine, Hagerstown
19. 04.25: Divine Liturgy at Saint Mark in Hagerstown for the feast of the Apostle Mark and the opening of the Holy Synod
20. 05.07: Divine Liturgy at Saint Nicholas Cathedral
21. 05.14: Divine Liturgy at Saint John the Theologian Mission Station with awarding of the kamilavka to Fr. John Mikitish
22. 05.24: Great Vespers for Ascension at Saint Nicholas Cathedral
23. 05.25: Divine Liturgy for Ascension at Saint Luke in McLean
24. 06.03: Vigil for Pentecost at Saint Nicholas Cathedral
25. 06.04: Divine Liturgy with kneeling prayers at Saint Nicholas Cathedral
26. 07.01: Baptism of Alexander George Mikitish and Vespers at All Saints of America Mission in Alexandria
27. 07.02: Divine Liturgy at Saint John Mission Station in Fairfax
28. 07.09: Divine Liturgy at Holy Trinity, Ashburn
29. 07.23: Divine Liturgy at Saint Nicholas Cathedral
30. 07.30: Divine Liturgy at Holy Trinity in Ashburn
31. 08.18: Vigil at Saint Nicholas Cathedral
32. 08.19: Divine Liturgy at Saint Nicholas Cathedral
33. 08.26: Vespers at All Saint of America in Alexandria
34. 08.27: Divine Liturgy at All Saint of America in Alexandria with the elevation of the community to the status of full parish and the elevation of Fr. Alessandro Margheritino to Archpriest
35. 09.03: Divine Liturgy at Saint Nicholas Cathedral

36. 09.09: Divine Liturgy at Saint Andrew in Baltimore for the 50<sup>th</sup> anniversary of ordination of Archpriest Theodore Boback with the bestowal of the mitre
37. 09.10: Divine Liturgy at Saint Matthew in Columbia
38. 09.14: Divine Liturgy for the Exaltation of the Cross at Saint Nicholas Cathedral
39. 09.26: Divine Liturgy at Saint John the Theologian Mission Station for their patronal feast

**D. Archdiocese of Washington Events.** *This category records all those events to which the entire diocese was invited to participate. Although this year's list includes primarily liturgical events, it is intended to also include social events.*

1. 04.22: Archdiocesan Bright Saturday Matins and Liturgy at St Matthew in Columbia
2. 06.28: Archdiocesan Vigil for Saints Peter and Paul
3. 07.08: Archdiocesan Vocations Training at Saint Mark's in Bethesda
4. 07.15: Divine Liturgy at Saint Mark in Bethesda on the occasion of my 57<sup>th</sup> birthday with bestowal of the clergy award of palitza to Archpriest Valery Shemchuk
5. 07.15: Luncheon with archdiocesan clergy wives
6. 09.13: Archdiocesan Vigil for the Exaltation of the Cross at Saint Nicholas Cathedral
7. 09.30: 2023 Archdiocesan Assembly with Divine Liturgy at Saint Nicholas Cathedral

**E. Archdiocese of Washington Administration.** *This list is not exhaustive but notes some of the more important administrative meetings, many of which are held on a regular basis. This list does not include occasions when I discuss administrative or pastoral matters with the clergy or faithful on the telephone or via electronic mail.*

1. Weekly meetings with chancellor
  - i. March 15, 22, 29
  - ii. April 20
  - iii. May 3, 24, 31
  - iv. June 7, 28
  - v. July 5, 12, 21
  - vi. August 2, 18, 30
  - vii. September 13, 20, 27
2. 03.21: Dinner meeting with archdiocesan clergyman and spouse
3. 06.06: Meeting with potential candidate for ordination
4. 08.19: Meeting of the Archdiocesan Council
5. 09.18: Meeting with Mission Board chairs
6. 09.19: Meeting with chair of the Distinguished Diocesan Benefactors (DDB)
7. 08.25: Meeting of the full committee of the DDB

**F. Stavropegial Institutions.** *As the Metropolitan, I have oversight of the stavropegial institutions, including the monasteries (Saint Tikhon's Monastery, Holy Myrrhbearers Monastery, and the New Skete Monasteries), the seminaries (Saint Tikhon's Seminary and Saint Vladimir's Seminary), and the military and institutional chaplains. Also included in this category is Saint Catherine's Representation Church in Moscow and the various clergy who serve directly under my omophorion but are located in other places (such as OCMC missionaries).*

1. Ordination interviews
  - i. 03.24: Stavropegial faculty member (SVS)

- ii. 03.29: 2<sup>nd</sup> year seminarian from the Diocese of the West (STS)
  - iii. 05.11: 2<sup>nd</sup> year seminarian from the Diocese of New York and New Jersey (STS)
  - iv. 05.23: 2<sup>nd</sup> year seminarian from the Diocese of the West (STS)
  - v. 05.23: 2<sup>nd</sup> year seminarian from the Diocese of the Midwest (SVS)
  - vi. 07.13: 2<sup>nd</sup> year seminarian from the Diocese of the Midwest (STS)
2. 03.20: Meeting with seminary leadership of SVS
  3. 03.24: Presanctified Liturgy at Three Hierarchs Chapel and Vigil for Annunciation
  4. 03.24: Meetings with individual members of SVS administration
  5. 03.25: Divine Liturgy for Annunciation at SVS with tonsuring to reader
  6. 03.29: Meeting with Dean of STS
  7. 03.31: Meeting of the Board of Trustees of Saint Tikhon's Seminary
  8. 05.18-19: Full Board Meeting at Saint Vladimir's Seminary
  9. 05.20: Divine Liturgy at Three Hierarchs Chapel and commencement exercises for Saint Vladimir Seminary
  10. 05.26: Meeting of the full Board of Trustees of Saint Tikhon's Seminary
  11. 05.26: Divine Liturgy at Saint Tikhon's Monastery with commencement exercises for Saint Tikhon's Seminary with ordination to the diaconate of Damian Kulp
  12. 05.27: Divine Liturgy at Saint Tikhon's Monastery with ordination to the diaconate of Benjamin Garcia
  13. 05.28: Divine Liturgy at Saint Tikhon's Monastery with ordination to the diaconate of Seraphim Roberston.
  14. 06.08: Lunch meeting with Fr Chad Hatfield (SVS)
  15. 07.30-31: Funeral services for Matushka Delores Donlick
  16. 08.04: Full Board Meeting at Saint Vladimir's Seminary
  17. 08.28: Meeting with Executive Chair of SVS Board of Trustees
  18. 08.31: Address to seminarians at Saint Tikhon's Seminary with blessing of cassocks and annual alumni picnic
  19. 09.01: Divine Liturgy at Saint Tikhon's Monastery and STS Alumni meeting
  20. 09.07-08: Vigil and Divine Liturgy for the Nativity of the Theotokos at Saint Vladimir Seminary
  21. 09.12: Meeting of the Executive Committee of the Board of Trustees of SVS

**G. Diocese of New England locum tenency.** *For the past four years, I have served as locum tenens for the diocese of New England. This is intended to be a temporary position until a new bishop is provided for the diocese. It is anticipated that this will take place in the coming months.*

1. 04.01: Divine Liturgy at Ss. Peter and Paul in Springfield, Massachusetts with Ordination of Zachary Wasuta to the priesthood
2. 04.01: Vespers at All Saints in Hartford, Connecticut
3. 04.02: Divine Liturgy at Saint Alexis in Clinton, Connecticut
4. 04.02: Connecticut Deanery Unction Service at Three Saints in Ansonia
5. 04.07: Lazarus Saturday Matins at Holy Annunciation in Maynard, Massachusetts
6. 04.08: Divine Liturgy at Saint Nicholas in Salem with reception of catechumens
7. 04.08: Vigil at Holy Trinity Cathedral in Boston
8. 04.09: Divine Liturgy at Holy Dormition in Cumberland, Rhode Island with bestowal of miter on Archpriest Vasily Lickwar
9. 05.06: Divine Liturgy at Holy Ghost in Bridgeport with ordination of Mark Roosien to the priesthood

10. 05.10: Meeting with the Chancellor
11. 05.17: Meeting of the New England Diocesan Council
12. 08.22: Meeting with ordination candidate
13. 08.29: Meeting of the New England Diocesan Council
14. 09.13: Meeting with the Chancellor

**H. External Affairs.** *According to the Statute of the Orthodox Church in America, the Metropolitan has care for both the internal life of the Church and her external relations with other churches. The following is a list of my activities in the area of external relations, that is interactions with other Orthodox Churches both locally and globally, as well as various ecumenical activities.*

1. 04.20: Meeting of the Executive Committee of the Assembly of Canonical Orthodox Bishops in the United States
2. 05.13: Enthronement of Metropolitan Saba of the Antiochian Archdiocese
3. 05.17: Meeting with Protodeacon Sergei Kapral (Orthodox Peace Fellowship and Orthodox Fellowship of the Transfiguration)
4. 05.22: Meeting with Deacon Marek Simon (Orthodox Campus Fellowship)
5. 05.28: Concelebration with Metropolitan Nicholas of the Russian Orthodox Church Outside of Russia at Saint Tikhon's Monastery
6. 07.06: Meeting of the Executive Committee of the Assembly of Canonical Orthodox Bishops in the United States
7. 08.01: Meeting with representatives of the Clapham Group

**I. Personal time.** *In an effort to emphasize the importance of clergy health, as well as the health of our faithful, I include here a list of some of my activities related to my physical health which also have an impact on my mental and spiritual health.*

1. 06.11-25: Summer vacation in the French Alps
2. Hiking 3-4 miles in the morning (4 days/week)
3. Weekly check-in with nutritionist



# AUTUMN 2023 METROPOLITAN COUNCIL

VIA ZOOM

SEPTEMBER 28, 2023

## REPORT OF THE METROPOLITAN

1. *Welcome.* Welcome to the first session of the regular Autumn meeting of the Metropolitan Council which, as is evident, we are holding electronically. I look forward to the continuation of our meeting in two weeks when we will have the opportunity to gather in person here in Springfield. As you know, we have scheduled a full day to be devoted to a discussion of pension-related matters and the second day will provide space for further reports and discussions. As such, I will offer my own full report to the Autumn Metropolitan Council today and leave room for those other important discussions in October.
2. *Introductions.* We welcome one new member to the Metropolitan Council, Fr Gregory Scratch from the Archdiocese of Canada. Fr. Gregory, we are grateful for your representation of the Archdiocese of Canada and look forward to your contributions to the Metropolitan Council. I should also note that this will be the last meeting for Bob Graban, whose term as lay delegate from the Diocese of the Midwest concludes with this meeting. However, we are comforted in knowing that Bob has agreed to remain as a consultant to Metropolitan Council Pension Committee, on which he has served faithfully and brought a keen analytic perspective to what we know is a highly complex subject, as he has done in a multitude of ways throughout his tenure on this body. Bob, we thank you for your service as Metropolitan Council representative and are grateful for your willingness to continue offering your expertise with the pension discussions. Above all, I thank you for your sincere and grounded love for Christ and concern for the life of the Orthodox Church in America.
3. *Health.* We also express our gratitude to God for the successful operation recently undergone by Fr Joseph Ciarciaglino, our clergy representative from the Diocese

of the South and chair of the Metropolitan Council Pension Committee. Fr. Joseph, we are grateful for the positive outcome of the medical procedure, for your level of energy in continuing your work on the Metropolitan Council leading up to and very soon after your surgery. May our Lord, the divine physician, continue to bless you with strength and a full recovery.

4. *Memory Eternal.* Since our Spring meeting, we have lost a number of significant figures in the Orthodox Church in America including Serge Daniels from the Diocese of Western Pennsylvania, a longtime member of WPA Diocesan Council and FOCA; Charles Zoranski from the Diocese of Eastern Pennsylvania and former member of the Metropolitan Council; Matushka Carol Steffaro, wife of Archpriest John from the Diocese of Western Pennsylvania; Matushka Helen Pogrebniak, wife of the late Archpriest Vadim from the Diocese of the West; Archpriest Benjamin Henderson who served in various places during his ministry; Bernard Wilson, a subdeacon of the Church and well known to us all for his devoted service in law enforcement and more directly in his dedication to the protection of children through his work on ORSMA and SMPAC, most recently accepting to serve as ORSMA Coordinator, though his tenure there was short because of his untimely repose; Archpriest John Sidor from the Diocese of Western Pennsylvania and also associated with the monastery of the Holy Transfiguration in Ellwood City; Matushka Delores Donlick, wife of Archpriest Daniel, Academic Dean Emeritus of Saint Tikhon's Seminary; Protodeacon Alexis Bona from the Diocese of New England; and, most recently, Matushka Priscilla Shipley, wife of Priest Ian, who were seminarians not that long ago. With gratitude to almighty God for their service to Church, we ask the Lord to grant them eternal rest in the heavenly mansions.
  
5. *Travel and Activities.* You have received the first part of my report which is a log of my activities since the Spring meeting of the Metropolitan Council. I will not go through that log in detail here but I would ask you to refer to it at your convenience to get an broad sense of my activities and visits. I tried to make it as comprehensive as possible but, like the reports of the officers, it only give an superficial impression

of the tremendous level of activity that takes place within the office of the primate. Moving forward, it is my intention to follow this pattern for my reports to the various bodies of the Church, that is, to present a more comprehensive and detailed written log of my activities so as to focus my verbal reports on the major topics of at hand.

6. *The life of our Church.* I should say that I very much enjoy the opportunities I have to travel to the various dioceses and communities of the Orthodox Church in America. Since the last Metropolitan Council meeting, this includes parish visits to Saint Basil the Great in Wilmington, NC, in the Diocese of the South and, most recently, Saint Herman of Alaska in Glen Mills, in the Diocese of Eastern Pennsylvania for their 50<sup>th</sup> anniversary. Over the summer, I attended the assembly of the Archdiocese of Canada where I was able to interact with our Northern brothers and sisters and get a taste of their challenges and successes. They live in a different country but we are joined by our common faith and experience. One of the discussions we had at the assembly was the question of how to strengthen the sense of Church unity between the parishes of our distinct countries. As such, I take the opportunity to remind the members of the Metropolitan Council that it is important for us not to lose sight of the territorial boundaries of our autocephalous Church and recognize the tremendous contributions made to the life of the Orthodox Church in America by the Archdiocese of Canada and to be mindful of concrete avenues we might pursue to strengthen those ties. Likewise, I spent an extended time in Alaska this year, not limiting myself to the three days of the Saint Herman Pilgrimage but staying for several more days beyond that. We have all been made aware of the tremendous challenges that the Diocese of Alaska faces from His Grace Bishop Alexei's presentation at the All-American Council in Baltimore and in other venues. During my time there, I was able to experience firsthand both the reality of these challenges as well as the positive initiatives that have been undertaken by His Grace, with the clergy and faithful of the diocese. Nevertheless, many challenges remain and I would encourage all of our dioceses and parishes to continue to respond to the expressed needs of the diocese of Alaska. In particular, it would be encouraging to the Diocese to continue to generate

support for the clergy fund which has been established with the goal of providing a modest supplement to the meagre salaries of all the clergy in Alaska.

7. *Albanian Archdiocese.* On September 15-16, we had the joyful occasion of the episcopal ordination of Bishop Nikodhim as Bishop of Boston and the Albanian Archdiocese, which took place at Saint George Albanian Orthodox Cathedral in Boston. Seven bishops of the Orthodox Church in America took part in the ordination and we were joined by His Grace Bishop John of Worcester from the Antiochian Archdiocese for the services on Friday evening. I experienced a strong sense of joy and hope among the clergy and faithful who were gathered and a sense of clear direction that the Archdiocese can now move forward with confidence in their new archpastor. I ask for all of us to continue to pray for this good apostolic work so that the Albanian Archdiocese can focus on their mission to continue and expand the work of Archbishop Nikon of blessed memory and all his predecessors.
  
8. *New England.* Although I relinquished my locum tenency for the Albanian Archdiocese last November and handed it over to His Eminence Archbishop Mark, I remain locum tenens of the Diocese of New England, where I have made a number of pastoral visitations over the past few months, as you can see from my log of activities. At the same time, I am hopeful that, as recently took place in the Albanian Archdiocese, a similar resolution to the episcopal vacancy is forthcoming. The Diocesan Council, after initiating and completing a thorough episcopal search process, has identified a candidate and, as a consequence, has asked me to call for a special nominating assembly, which is scheduled for October 28 of this year. Should the nomination of the candidate, in this case Archpriest Benedict Churchill, move forward, the Holy Synod will consider a possible election at their Autumn meeting in the first week of November. I remain grateful for the administrative stability of the Diocese, particularly the wisdom and guidance of the Chancellor, Fr. John Kreta, and the Deans.
  
9. *External Relations.* If I am to speak honestly about the current state of external relations in the Orthodox Church in America, I would say that these are at a rather

low point. I am not speaking here of relations on the local level between our own communities and the communities of the various jurisdictions, which, depending on the region, reflect a positive degree of collaboration. However, even those local relations are dampened by the general atmosphere of uncertainty that seems to be reigning of late. Much of this can be attributed to global conflicts both military and ecclesiastical, particularly in Ukraine. Fr. Alexander will speak a little more about his recent trip to Ukraine which he undertook on my behalf. This particular conflict has an impact in the life of our Orthodox Church in America both in terms of increasing tensions between parishes and, unfortunately, even within parishes. On the episcopal level, while I have continued to participate in meetings of the Executive Committee of the Assembly of Canonical Orthodox Bishops in the United States, these have become less frequent than they were during the time of the pandemic, when there was a strong sense of collaboration in the face of the global health crisis. There are various causes for the decrease in collaborative efforts within the Assembly but some of this can be attributed to certain specific actions, such as the creation of duplicate ecclesial entities that seek to encompass various ethnic groups, and efforts to put forth the episcopal ordination of an individual who is under canonical discipline by another Church. Much of this information is public so I will not add much here other than to say that, on some level, such activities have had the result of increasing dialogue between certain churches, which I have participated in myself. Unfortunately, this has been limited and has not ultimately contributed to a greater sense of Orthodox collaboration on this territory.

10. *Pension Plan.* As I mentioned, we have devoted an entire day towards a discussion of the pension plan. I will have more to say at that time. However, I feel it important today to emphasize a few points to the members of the Metropolitan Council. First, I would emphasize what I have expressed several times in the past: that the positive resolution of the pension situation requires the active participation of all levels of the Church and therefore, there is a need to highlight the importance of transparency, particularly with the information sharing that was agreed upon by resolution at the last All-American Council. The Pension Board has provided a

report and a substantial amount of supporting documentation which is currently being reviewed by the Metropolitan Council Pension Committee. When this information is shared with the members of the Metropolitan Council, I would encourage you to carefully review that information in advance of our meeting on October 11 so that you can be prepared to discuss these matters and ask the relevant questions. I am anticipating that this will be a significant discussion – in other words, it will not be just a single-item discussion on a topic such as “compliance.” Rather, everything will be on the table and all of us must work together to find the solutions that will be acceptable to all and beneficial to our clergy. I know that everyone involved in this discussion has only goal in their heart: to fulfill their fiduciary responsibility to care for the clergy of our Church. It should also be borne in mind that when we speak of clergy, we are referring not only to the clergy who are preparing to retire now but also, and perhaps more significantly, those clergy who are being ordained now. Even though their retirement may seem far off, it is just as important to be mindful of their circumstances. In very real ways, the pension plan is an intergenerational plan and concerns about the stability and long-term viability of the plan have an impact on everyone. As such, I ask the members of the Metropolitan Council to speak with the members of the dioceses you represent – especially sharing information and receiving concerns from the parishes. I know that there have been such discussions recently in some of the diocese, including some where members of the Pension Board were in attendance. In fact, this coming Saturday is the annual assembly of the Archdiocese of Washington and I have invited Matushka Mary Buletza-Breton, the Chair of the Pension Board, to participate, which she has agreed to. The upcoming meeting in October will be an opportunity for the voices of the dioceses to be heard on this topic, even as we discuss the more technical aspects of the pension plan itself.

11. *Chancery relocation.* In his report, Fr. Alexander Rentel will speak about the progress on the sale of Westwood with further updates from Greg Honshul and Ray Steeb of the Property Committee. I feel that I should express again my deep gratitude to Greg and Ray and the entire Property Committee for their most diligent and unflagging efforts in this process. Fr. Alessandro will also report on

another important component of the chancery relocation which is the relocation of the archives of the Orthodox Church in America to Saint Vladimir's Seminary. As you will see, this is moving along very well and will bring encouragement to the many of us who have longed for a safe and dry location for the sacred documents of our patrimony.

*12. Integration with the Archdiocese of Washington.* Another key component of the chancery relocation, though perhaps less emphasized, has been the integration of the chancery into the Archdiocese of Washington. The initial stages of this integration have taken place over the past sixteen months, beginning with the relocation of my residence and the acquisition of our temporary office space in June of last year. Subsequently, we saw the relocation of Fr. Alessandro and Fr. John Mikitish. As you can see from my log of activities, the bulk of my weekend pastoral visitations have been made to the parishes and missions within the Archdiocese of Washington. As I have expressed before, the relocation tremendously improved my ability to engage, not only in archpastoral visitations, but the broader pastoral work of the Church. I will be addressing some of my hopes and expectations at the Archdiocesan Assembly on Saturday. But I would like to say here that those hopes and expectations are not different than those I have for the entire Orthodox Church in America. In many ways, my physical relocation here, as the Archbishop of Washington, have provided me an avenue to continue the vision I have expressed over the past ten years of my primatial ministry. In broad strokes, this trajectory might be summarized through the themes of the last three All-American Councils: expanding the mission of the Church (Atlanta) through attention to the four pillars of our apostolic work (St. Louis) so that we might fulfill our vocation by becoming vessels of grace (Baltimore). While these are broad themes that should continue to be addressed on a Church-wide level, I am seeking here to apply them in a more concrete and focused manner within the Archdiocese of Washington, which holds a unique place among the other dioceses by virtue of its status as the primatial archdiocese. I am eager to continue this work within the Archdiocese of Washington which will have a Beyond this, it is my hope that this process will also benefit the wider Orthodox Church in America,

furthering her mission, to strengthening the life of her dioceses, and bolstering the ability for her parishes and institutions to more effectively proclaim the Gospel of our Lord Jesus Christ in our lands.

13. *General Counsel search.* I have been participating in a very good process for searching for a new General Counsel for the Orthodox Church in America. Father Alexander will speak more to this in his report, but I have been participating in the interviews of the final 3 excellent candidates we have arrived at, from a pool of around 15 initial applicants.

14. *2025 All-American Council.* Just this week, we held the first meeting of the Preconciliar Commission here at the chancery offices. This was a preliminary meeting at which we reviewed a number of aspects of the Council from a high level. In other words, we did not dive into the details of the Council, which will be addressed more directly in upcoming meetings. Nevertheless, through those broad discussions, we did settle on a possible theme. The title we are proposing as an initial theme is: "Gathered Together By Christ." By this, we are thinking of an expansion on the theme of vocations, which was addressed at the most recent All-American Council and would provide a context for discussing a number of crucial topics related to clergy health, parish health, and the health of the human person. These are just initial thoughts and they will need to be more formally discussed and approved later.

15. *Pastoral Formation Summit.* One exciting endeavor that I have been eager to arrange is a summit on pastoral formation. We recently held a productive planning session with the Officers and with three experienced individuals within the Church, one a seasoned priest, one a seminary professor who is also a priest, and a laywoman. We are working on focusing this so that it is very productive gathering, which we are anticipating to be a two day event to be held sometime in the first few months of the new year. This topic will come up at our October 12 meeting as we prepare a resolution to dedicate some unrestricted funds that we have received to underwrite this summit.



16. *Chancery Officers.* In everything that I have addressed in this report, I offer most sincere gratitude for the officers and staff of the chancery. Father Alexander has been invaluable to me in all my work as the Primate and in simultaneously fulfilling his specific responsibilities as Chancellor. I have asked him to remain in New York for the time being as we assess the needs of the potential sale of Westwood and the attendant logistical and operational issues. I remain thankful to Fr. Alessandro as well for the energy and commitment he brings to the many aspects of his responsibilities. Fr. John Mikitish and Alex Woodill are the other two full-time personnel that work out of the office on a daily basis and I could not fulfill my own responsibilities without their capable assistance and support. We also rely very much on the database skills of Fr. John's wife, Matushka Brenda. Although we will not hear his report until our October meeting, I will also add my gratitude to our Treasurer, Andrew Smith. Andrew has been most useful not only in his regular financial responsibilities but also in extraordinary matters such as the pension discussions and the review of our General Counsel candidates. I also offer thanks to Alex Liberovsky, who continue to work at the Westwood property during this period of transition and to provide us with valuable historical and archival information as needed, in addition to participating in the practical aspects of the archives relocation project.

17. *Conclusion.* In conclusion, I offer my gratitude to all the members of the Metropolitan Council for their contributions to the on-going life of the Church.

# **Office of Pastoral Life Metropolitan Council Report September, 2023**

The Office of Pastoral Life is focused on 5 main program initiatives.

## **Synaxis Program**

Three Synaxis gatherings have been held in 2023 with a fourth one being planned for December.

## **Thriving in Ministry**

The Thriving in Ministry Program (TiM) will complete its 5 year grant period at the end of this year. At the end of the grant period, we have 24 active groups with several other groups in various stages of formation. The Office of Pastoral Life received a \$500,000 Sustainability matching grant from the Lilly Endowment this Spring. This Sustainability Grant will allow the Thriving in Ministry Program to continue for 7 more years. With the Sustainability Grant, Thriving in Ministry is in the process of onboarding 4 contract positions; a communications/marketing director, a program evaluator, a development director, and a psychological services consultant. These contract positions will help Thriving in Ministry raise matching funds and work toward full sustainability. Thriving in Ministry also received a \$20,000 grant from the Hellenic Foundation of the Greater Chicago Area to host the annual Fall Facilitators Retreat in the Chicago area in 2024.

## **National Clergy In-Person Synaxis**

The Office is actively planning the In-Person National Retreat of active priests, retired priests, and hierarchs for October 17<sup>th</sup> – 20<sup>th</sup>, 2023 at the University of Saint Mary of the Lake Conference Center - 1000 E Maple Ave, Mundelein, IL. Registration has closed with 128 retreat registrants. A summary budget is attached to this report.

## **Clergy Wives**

The Clergy Wives Advisory Group (CWAG) offered an online retreat this past May 20th on the topic of “Forgiveness” with guest speaker Father Sergius, Abbot of Saint Tikhon’s Monastery in South Canaan, Pennsylvania. CWAG also recently published its 10th online quarterly newsletter on September 01. CWAG leadership met in person for the first time on August 07-10 in Arlington, TX, to meet with Bishop Gerasim (their episcopal liaison), to solidify their vision for the program, plan ahead for the next year, and work on the program budget.

CWAG issued the first OCA Spanish clergy wives’ newsletter, which was emailed to the clergy wives in the Diocese of Mexico on April 10.

A Clergy Widows online retreat was held on September 09 with guest speaker Mother Angelina on the topic of “Navigating Parish Life as a Widow of a Priest”. CWAG also sends out a monthly Clergy Wives Prayer List. The next online CWAG retreat will be on September 30 where they will share their work and hear from clergy wives about projects they hope to see developed in the future. Diocesan Point People attended Diocesan Assemblies in the Dioceses of the West and the Midwest and gave reports on diocesan clergy wives’ activities. They hope more clergy wives can share reports with their local bishops and diocesan assemblies in the future.

## **Economic Challenges for Pastoral Leaders**

The Office of Pastoral Life received an invitation to submit a proposal to the Lilly Endowment for the National Initiative aimed at addressing Economic Challenges for Pastoral Leaders, known as the National Economic Challenges Initiative. Our proposal, due in March 2024, will include:

1. Implementing programs to increase financial literacy and management skills through educational programs and other efforts so parish priests can lead their parishes and ministries with greater confidence.
2. Implementing financial coaching programs for clergy families to help ease the financial pressures that often get in the way of our clergy families and parish priests being effective in their roles.
3. Providing grants to clergy families to help discharge education debt and possibly other debts related to health care costs and emergency spending.
4. Sharing information with parish leaders about the big economic challenges that clergy and their families face, along with steps they can take to help.

The first phase of this grant project is to apply for a \$50,000 planning grant (due October 13) to prepare the March grant. Our planning phase consists of three main activities:

1. Research of the economic challenges experienced by our clergy families.
2. An Operations Workshop of the Office of Pastoral Life.
3. A Stakeholders Retreat to review research and operational plans, and narrow the focus of this grant initiative.

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The Office applied for two other Lilly Grants this year; the Parent/Child Grant Initiative and the Compelling Preaching Grant Initiative. Neither grant was awarded.

In Christ,  
Father Nicholas J Solak



# OCA NATIONAL CLERGY RETREAT

for Active and Retired Bishops and Priests

**OCT 17 - 20, 2023**  
**University of St. Mary of the  
 Lake Conference Center**  
 Mundelein, Illinois (Chicago Area)

OCA REGISTRATIONS	Net Subtotal	\$57,700.00
USML EXPENSES	Net Subtotal	\$54,024.26
	<b>Net Margin</b>	<b>\$3,675.74</b>

<b>OCA EXPENSES</b>	<u>Budget</u>	<u>Actual</u>
Hospitality/Clergy Gifts	\$5,000.00	\$4,871.37
Speaker Stipend	\$2,500.00	\$2,500.00
Speaker Travel	\$500.00	\$500.00
Speaker Registration	\$500.00	\$500.00
	<b>Net Subtotal</b>	<b>\$8,371.37</b>

<b>DIOCESE OF THE MIDWEST</b>		
Thursday - Bus Transportation	Donated by the Diocese	
Thursday - Brunch after Liturgy	Donated by the Diocese	

**Report of the Chancellor of the Orthodox Church in America**  
**Regular Fall 2023 Session of the Metropolitan Council, September 28, 2023**

**1. Introductory Remarks.** Since my last report to the Metropolitan Council, I have continued much on the same trajectory that I reported following then. I still work in a hybrid manner. My travel is extensive. I maintain regular contact with His Beatitude, my colleagues at the Chancery, and also a wide range of collaborators throughout the Orthodox World. On the one hand, much of my report will seem similar to previous reports. On the other hand, I will note in this report significant events related to travel and personnel changes at the Chancery. I will detail one aspect of my work has become quite prominent in the face of a tragic event involving a beloved Church worker. I also reiterate what I have said many times in my reports to the Metropolitan Council: these texts convey a small portion of what I actually do and what activities I participate in. In order to have a full accounting of my work and activities as chancellor, the entire set of reports presented to the Metropolitan Council would have to be considered. As with His Beatitude and Fr. Alessandro, what is presented to the Metropolitan Council in all the reports is truly a collaborative work in which we all participate, collaborate, and comment. It should be understood that, except for sensitive matters, none of us work in isolation from each other. As Chancellor, I am engaged with all aspects of the work that goes on at the Chancery of the Orthodox Church in America.

**2. Chancery Work.** As I alluded to, my personal situation remains the same as in March 2023. I live with my wife in New York and fulfill my work with the Chancery in a hybrid manner. I travel to the Springfield Chancery as often as possible. I also attempt to visit the Syosset property at least once a week. Mainly, however, I work from my home. As before, I am on the phone each day with Fr. Alessandro and communicate with him via Zoom, Slack, email, and texts. With His Beatitude, I am in similar regular communication, although because of his travel schedule and other obligations, daily contact via the phone is not always possible. Given the demands of our work, the three of us are in regular communication Monday-Friday and most weekends. With the other Chancery staff, including Andrew Smith, I keep in touch regularly via phone, Slack, or email. The maintenance of this situation and the delay in my relocation to Washington has been brought on by a number of factors. Above all, His Beatitude and I have deemed it necessary and prudent for me to stay in New York while we work out the disposition of the Long Island property. The final disposition of that property will determine the exact timeline for my family's transition to the Washington area.

**2.1. Springfield.** Given my other travel obligations, which I will detail below, I have not visited the Springfield Chancery monthly. My supervision of the staff there has been carried out remotely for the most part. I was in Springfield both in April and May 2023, and now in the fall I intend to be here in September, October, and December. I do commend Fr. Alessandro, Fr. John Mikitish, and Mr. Alex Woodill not only for their faithful work at the Springfield Chancery, but their ready and continued willingness to work in this hybrid

manner. I also note that at present, with the exception of me, the core Chancery staff are all working full time in the Springfield office. Andrew Smith will explain in his report the new configuration of the Finance Office.

**2.2 Long Island.** At present, Mr. Alexis Liberovsky, Archivist of the Orthodox Church in America, is the only full-time employee working at the Syosset location. He works there as before as archivist and is assisting in the relocation of the archives of the Orthodox Church in America to St. Vladimir's Seminary, as Fr. Alessandro will detail in his report. He is also the *de facto* property manager for the Long Island property. He watches over the property and forwards any mail to the Springfield Chancery on a weekly basis. I do, as I have mentioned, attempt to visit the Long Island property once a week when I am in town in order to review matters with Alex, but also make sure it is understood that it is still an office of the Church with work done there on a regular basis. The final disposition of the property will involve not only the sale of the property, but complex decisions on what to put in storage and where, what will go to the Springfield Chancery now, what could be given away, and what should be disposed of. At present, the materials that are sensitive have been relocated to Springfield. What remains in Long Island is mix of materials that has to be sorted and sifted.

**2.3 “Dining Room.”** My friend and former colleague, Mr. Barry Migyanko, used to regularly remind me that my predecessor, Fr. Joseph Pishtey, used to run the Metropolia from “his kitchen table in Yonkers,” where we serve as priest. To that I point, I am continuing, I suppose, a long tradition. I do so with lessons learned from the pandemic, and with the assistance of technology and the good will of colleagues. This situation is not ideal, but it is required by the present circumstances. Given the ability to stay in regular contact with the whole Chancery staff with technology, the work continues to be completed without too much difficulty.

**2.4 Relocation.** As the Metropolitan Council knows, the disposition of the property of Long Island is a topic that we will attend to over the course of this fall. Like most, I look forward to completing the relocation of the Chancery to the Archdiocese of Washington. The focus of activity recently has been centered around the sale of the Westwood estate. Over the course of the fall and into next year, we need to begin turning out attention to a) cleaning out Westwood, b) putting things into storage or throwing them away, and more broadly, and, c) continuing the work of embedding the Chancery into the life of the archdiocese. This final point has begun, but the new and exciting tasks of finding a new and permanent place in Washington and considering how to appropriately adorn it also have to begin. I also look forward to the members of the Chancery of the Orthodox Church in America engaging more intentionally with the archdiocese about how the full implementation of His Beatitude’s vision will come about.

**2.5 Final Disposition.** While I no longer feel that we need to fully shutter the Westwood property since we have movement on its sale, I do feel that as winter approaches, we need

to cut back on utilities and seek other cost savings there since only Alex Liberovsky works there. To that end, I have asked Fr. Alessandro to consider ways that this can be done that preserves the safety of the building and the safety and comfort of Alex.

**2.6 Conclusion.** For the time being, therefore, the Chancery will continue working in a hybrid manner. My colleagues and I will look towards ways to save money by cutting costs at the Syosset property. We will also make concrete plans on what do with all that remains at the Long Island property. The full relocation and implementation of His Beatitude's vision of the Chancery located and working within his canonical territory as diocesan bishop continues apace although we have had to adapt certain details of our plan.

**3. Activities.** Since my last report, I have continued traveling on behalf of the Church and in fulfillment of my particular duties as Chancellor. I have also had requests to visit parishes and offer retreats.

**3.1 Domestic.** Within the Orthodox Church in America, almost immediately after our last meeting, upon invitation of the parish rector, Priest Jason Foster, I visited the Nativity of the Lord Mission, Shreveport, LA, from March 23-26, in order to offer a retreat, entitled, "The Annunciation: A Great Mystery to Behold, but Not to Solve." I note parenthetically, I was happy to be there for the mission's annual crawfish boil and enjoy the warm hospitality of a dynamic mission parish. On April 5, I presented a Lenten reflection at the Greek Orthodox Cathedral of the Annunciation, New York, NY, entitled, "What We Can Learn from a Sinner: reflections on St. Mary of Egypt." During Holy Week and Pascha, my family and I travelled to the Monastery of the Holy Transfiguration, Ellwood City, PA, where I served most of the liturgical services for the monastic community. I returned to Springfield, VA, for the Regular Spring 2023 Session of the Holy Synod, April 24-28. As is typical, I participated in the Board of Trustees meeting and commencement exercises at both St. Vladimir's Seminary (May 18-20) and St. Tikhon's Seminary (May 26-27). I traveled back to South Canaan, PA, in order to participate at St. Tikhon's Monastery Annual Memorial Day Pilgrimage on Monday, May 29. I returned to the Diocese of the South from July 18-21, in order to participate in their Diocesan Assembly. Likewise, I returned to the Monastery of the Holy Transfiguration with His Beatitude for their annual pilgrimage, August 5-6. Most recently, I concelebrated at St. Vladimir's Seminary the divine services with His Beatitude and seminary clergy for the feast of the Nativity of the Theotokos, September 7-8. On September 15-16, I joined His Beatitude and other members of the Chancery in Boston, MA, for the episcopal ordination of His Grace Bishop Nikodhim of the Albanian Archdiocese. Looking ahead, I plan on attending the Diocesan Assembly of the Diocese of the West, October 24-26. Most of us from the Chancery will travel to Chicago, IL, where the Holy Synod will have its Regular Fall 2023 Session, November 6-10. We are also planning a trip, on which I will accompany His Beatitude, to New Skete and Holy Myrrh Bearers in Upstate New York in mid-December. At the end of that same trip, we intend to be at St. Tikhon's Monastery on December 12-13 for the feast of St. Herman. At the end of liturgy on December 13, His Beatitude plans on serving

a panikhida at the grave of Protopresbyter Alexander Schmemmann on the occasion of the 40<sup>th</sup> anniversary of his repose.

**3.2 Inter-Orthodox: Domestic.** During Bright Week, on April 19, I traveled to Cedar Grove, NJ, in order to meet Fr. Goce Postolovski at his Church, Sts. Kiril and Metodij, Macedonian Orthodox Church. I returned there later in the Spring, on May 23, in order to meet with His Eminence Metropolitan Metodije of America and Canada. These meetings were made in order to foster relations and an establishment of communion between the Orthodox Church in America and the Macedonian Orthodox Church. While some progress was made, more work needs to be made. Unfortunately, when His Beatitude Archbishop Stefan of Ochrid visited North America, neither his schedule nor mine allowed for an in-person visit. I continue to look for ways to further a relationship between our Churches. Macedonian Orthodox represent a large and faithful Orthodox Christian presence in North America. It is in our interest and to the glory of God that our relations become better and a canon of communion is established. On Saturday, May 13, I joined His Beatitude at the enthronement of His Eminence Metropolitan Saba of the Antiochian Orthodox Christian Archdiocese of North American at St. Nicholas Cathedral in Brooklyn, NY. As I mentioned, I was also present at St. Tikhon's Monastery for the Memorial Day Pilgrimage, May 29, when His Beatitude welcomed and concelebrated with His Eminence Metropolitan Nicholas, First Hierarch of the Russian Orthodox Church Outside of Russia.

**3.3 Inter-Orthodox: International.** While not technically an inter-Orthodox event, I participated in the meeting of the Central Committee of the World Council of Churches from June 19-27 at the center of the World Council of Churches in Geneva, Switzerland. These meetings have an inter-religious focus, to be sure, but the great value of them is the interaction with other Orthodox, both Eastern and Oriental, that is otherwise difficult to achieve. During the sessions, I was able to have meetings and discussions with representatives of the various Eastern and Oriental Orthodox Churches that participate in the World Council of Churches. From July 25-30, I traveled to Constantinople in order to visit His All-Holiness Ecumenical Patriarch Bartholomew and discuss matters of common concern between the Ecumenical Patriarchate and the Orthodox Church in America. While there I was able to meet with His All Holiness, His Eminence Elder Metropolitan Emmanuel of Chalcedon, and His Eminence Metropolitan Job of Pisidia, as well as member of the patriarchal court.

**3.3.1 Inter-Orthodox: Ukraine.** From August 14-22, I traveled to Ukraine with Archpriest Nazari Polataiko at the direction of His Beatitude Metropolitan Tikhon. We journeyed there in order to express our support for His Beatitude Metropolitan Onufriy and also to continue discussions with the Ukrainian Orthodox Church about a protocol that was established in May 2023 between them and the Holy Synod of the Orthodox Church in America. This protocol allows for the founding of Churches fully in the Orthodox Church in America for particular ministry to Ukrainian Orthodox Christian in North America, but served by



Ukrainian Orthodox priests on loan to the Orthodox Church in America. At present, there is one Church in the Diocese of the Midwest following this protocol, but we anticipate further Churches being established in a similar manner. Fr. Nazari and I were warmly received throughout the visit. By the grace of God, we were able to concelebrate the Divine Liturgy on the ninth anniversary of the enthronement of Metropolitan Onufriy. At the conclusion of the Divine Liturgy, on behalf of Metropolitan Tikhon, I presented Metropolitan Onufriy an icon of St. Herman of Alaska and read fraternal greetings from Metropolitan Tikhon to him. Throughout our visit, we had regular opportunity to meet with and discuss diverse matters with Metropolitan Onufriy and other hierarchs of the Ukrainian Orthodox Church. We also met with Mr. Viktor Yelensky, Head of the Ukrainian State Service for Ethnic Affairs and Freedom of Conscience. In this conversation, we conveyed the support of Metropolitan Tikhon and the Holy Synod of Bishops of the Orthodox Church in America for Metropolitan Onufriy and the Ukrainian Orthodox Church, while also acknowledging that the secular state has the right and duty to defend itself in the time of war. Fr. Nazari and I again concelebrated with Metropolitan Onufriy for the great Feast of the Transfiguration (old style), August 19. On Sunday, August 20, we concelebrated the Divine Liturgy with His Eminence Metropolitan Melety of Chernivtsi and Bukovina at his cathedral in Chernivtsi. Part of the reason that Fr. Nazari and I traveled to Ukraine was so that Metropolitan Tikhon could receive from us the first-hand accounting of what is happening there amidst this horrible war of aggression. Based on our conversations with Metropolitan Onufriy, other Ukrainian hierarchs, and other clerics serving in Ukraine, upon my return home, I was able to update Metropolitan Tikhon on the situation there. I was also able to convey to him the gratitude Metropolitan Onufriy expressed to me and Fr. Nazari for the support that the Orthodox Church in America has shown to the Ukrainian Orthodox Church. Metropolitan Onufriy also thanked Metropolitan Tikhon for understanding the difficult situation they are in.

**4. St. Sergius Chapel.** At present, St. Sergius Chapel remains open for regular prayer. Chief among the many considerations of the disposition of the property on Long Island, will be the transfer of the sacred objects in the Chapel to a suitable facility in the Washington area. Until this transfer, the Chapel remains open.

**5. Personnel Matters.** Since our last meeting we have had three significant personnel matters.

**5.1 Finance Office.** As of May 30, Ms. Susan Wisnewski no longer works as the Accounting Manager for the Chancery of the Orthodox Church in America, or in any other capacity for the Orthodox Church in America. We are grateful for her work, and wish her well in her future endeavors. Andrew will detail in his report the further changes in the Finance Office. This matter will also be raised further at our meeting on October 12 in the context of the report of Legal Committee.

**5.2 Secretary for the Metropolitan.** As of June 1, we engaged Mr. Alexander Woodill as a Secretary for the Metropolitan. Working with him to support His Beatitude remains both Priest John Mikitish and Protodeacon Peter Ilchuk. In a short amount of time, Alex has made himself indispensable for the smooth operations of the Chancery. I can relate the following that demonstrates the smooth working of this part of the Chancery: at the pilgrimage at Ellwood City for the feast of the Transfiguration, Pdn. Peter and Alex brought a level of professionalism to their service worthy of the metropolitan's dignity. Alex does serve as a secretary with typical secretarial work, but he also serves His Beatitude as a regular subdeacon. Protodeacon Peter remains the metropolitan's principal deacon and All-American Council manager, but we have shifted his focus to events and logistics, tasks for which he is eminently talented.

**5.3 GC Search.** I am happy to report that over this summer and into the early fall, we have worked diligently on finding a successor to Judge E.R. Lanier, the present General Counsel to the Orthodox Church in America. Throughout this time period, assisted by Fr. John Mikitish, I have met with an ad hoc committee of lawyers from around the Church. The lawyers who participated in this ad hoc committee were Matushka Tamara Patterson, Mr. Bob Easton, Mr. David Lane, Mr. Ken Liu, Mr. Simeon Morbey, and Mr. Basil Russin. This ad hoc committee helped me first understand what we needed with regard to a GC, and then helped me draft an announcement and job description for this position, which was posted on our website on June 19. In total, we received fifteen applications for this position in response to the web posting. The ad hoc committee helped me narrow down these fifteen applications down to five. I interviewed these five using standard interview questions with two different members from the ad hoc committee each time. Very quickly after this round of interviews, we settled on three excellent finalists. His Beatitude, Fr. Alessandro, Andrew, and I then interviewed the three finalists. The four of us are presently in discussion with each other about whom we should hire. We still need to contact references and consider possible remuneration I hope to have further news at our October meeting. Needless to say, I am grateful to the members of the ad hoc committee and to Fr. John Mikitish for his and their help in this matter. Further, I am grateful to all the applicants. Each spoke of a love of the Church and a desire to serve it, which was inspiring to encounter.

**7. ORSMA.** I estimate the single duty that takes up most of my day-to-day work is work in my capacity as head of the Office for the Review of Sexual Misconduct Allegations (ORSMA). Much of this has been caused by the untimely death of Mr. Bernie Wilson, an ordained subdeacon and faithful servant of the Church. Indeed, Bernie served the Church over the years in many capacities, some of them involved work that took him to very dark places. May his memory be eternal!

**7.1 New Configuration.** At this point, I serve as the *de facto* ORSMA Coordinator. Working with me are ORSMA Consultants, who assist me in responding to allegations and reviewing assessments and final reports. Especially because this area is not my area of specialty, we

have met as much as possible biweekly via Zoom. I have also sought to renew the membership of the ORSMA Consultants, which has, in fact, increased by three. This is now the third time in my nearly five years serving as Chancellor that I need to find a new ORSMA Coordinator. While the work is difficult, ugly, and time consuming, I have not rushed to fill this position, because I am thinking of ways that ORSMA could handle assessments and investigations. In regard to this, I have asked Alex Woodill, who served in law enforcement for fifteen years before, to investigate some options and present to me for further consideration. This task is something I plan on working towards completing by the Regular Spring 2024 Session of the Metropolitan Council. Alex is also helping me keep track of the number of Register Sex Offender protocols that have been put in place within parishes and dioceses. As I said earlier, Alex has proven himself a key asset to the chancery team.

**8. Conclusions.** While I have said as much earlier, I am grateful for the collaboration of my colleagues at the Chancery, both the core team, and those members who are spread out across the country. Above all, I am grateful His Beatitude Metropolitan Tikhon for his leadership, his patience, and regular pastoral approach to each and every topic.

**Report of the Secretary of the Orthodox Church in America**  
**Regular Spring 2023 Session of the Metropolitan Council**  
**September 28, 2023**

**OVERVIEW.** September 2023 marked one year since the temporary office in Springfield began operations. At this point, this office is the main hub for Chancery operations not only as the repository for active files and sacred items, but also as the daily workplace of most of the Chancery employees. After a period of transition,, I am grateful to see the relocation taking shape with this new configuration in the territory of His Beatitude's Archdiocese. Without a doubt, there are still several steps to complete the relocation of the Chancery, including a better-defined relationship and integration with the Archdiocese of Washington. I look forward with much anticipation to the completion of the relocation into which we have invested a considerable amount of time and energy over the past two years.

With the relocation to Northern Virginia, my travel continues to be less frequent than in the past even though this fall I am travelling once or twice a month.

On a personal note, I continue to serve at a local parish in Alexandria, and I am also working toward completing a Doctor of Ministry program at St. Vladimir's.

Below I want to highlight several areas that fall, to a large extent, under the purview of the Office of the Secretary. With that said, while I can list a number of activities and projects, it is hard to convey properly in a report the intense and multifaceted work that is done in our office.

**PHYSICAL OFFICE MANAGEMENT.**

I continue to travel to New York on an occasional basis to oversee the relocation of the Archives and bring down the remaining files. While our active files were transferred to Springfield last summer, with some final boxes arriving in the fall and winter, we have now added all inactive clergy files from the last thirty years.

The operations at Westwood are now minimal and mostly involve the Archives about which I report more below. The Chancellor also works from his physical office when he is not traveling or in the VA office.

We have worked to minimize expenses associated with the building such as landscaping, electricity, heating, cleaning, trash removal, and supplies. We believe we can lower the overall maintenance cost further in the near future, provided there are no sudden and critical repairs that cannot be ignored. As indicated in the past, the building remains in need of numerous repairs but, in light of the upcoming sale, we do our best to keep them to a minimum.

The office space of the new and temporary office in Springfield, VA, continues to prove functional and adequate during this transition. The space is maintained clean and well organized which enables the small staff to focus on operations rather than continuing facilities issues as was the case in Westwood. His Beatitude Metropolitan Tikhon continues to receive guests at the VA Chancery, where we have also hosted a number of different meetings, notably the Spring 2023 meeting of the Holy Synod.

**INFORMATION TECHNOLOGY.** With the assistance of Fr. John Schroedel, Tech Manager, I continue to assess the various technology needs of the Chancery. Several months ago, I also began a conversation with Dn. Matthew Prentice, Chairman of the MC Technology Committee, to begin a new technology audit.

We continue to expand on the use of the various systems we have implemented over the past few years, especially BOX and Airtable. We have begun a conversation about exploring an alternative to our current virtual phone system, MightyCall.

Together with my colleague, Fr. John Mikitish, I have worked with Priest Joel Wilson of Rolla Creative on a dedicated clergy ordination portal which was launched in late summer. This system has been established to streamline the ordination process and create one hub where the ordinand can find the needed information for the process and can upload all the required forms.

**SMPAC.** The Sexual Misconduct Policy Advisory Committee operates in an advisory capacity providing support on how to improve the content and effectiveness of the Policies, Standards, and Procedures on Sexual Misconduct, reviewing the extent to which the Church's PSPs are implemented and how compliance is ensured.

The current members of SMPAC are Archpriest Alexander Rentel, Chancellor; Archpriest Alessandro Margheritino, Secretary; Archpriest David Mezynski; Archpriest Justin Patterson; Protodeacon Peter Danilchick; and Mr. Robert Koory, Esq.

Additionally, a number of candidates are currently being considered to join SMPAC.

SMPAC continues to hold regular monthly meetings, each of which is focused on a specific topic. The meetings are held via teleconference, typically on the second Thursday of the month. At the recent meetings, we have discussed and reviewed the PSP compliance section in the Annual Diocesan Reports, the Clergy-In-Crisis Protocol, a revised communication to the whole Church on behalf of the Holy Synod regarding compliance, and assistance to some of the Dioceses that face special issues with the compliance mandate.

**COMMUNICATION.** In his report, Fr. Kyle Parrott, Director of Communication, will highlight the progress with the social media platforms and the website. I am grateful to the communication team for their work—much of which happens “behind the scenes”—in updating the structure and organization of our website. Our website is information-heavy and, for many years, was thought of

and developed as a virtual newspaper. Transition to a modern style and user-friendly website without causing much distress to the thousands of people who use it every month is a delicate task.

**OPERATIONS.** There are a number of other important tasks under the purview of the Office of the Secretary in which I am involved on an ongoing basis. I continue to maintain the 501C3 master list and work with a number of parishes on their tax-exempt status. I also continue to draft and maintain the Chancery Monthly Digest that is distributed every month to the Metropolitan Council, Diocesan Chancellors, and heads of Stavropegial Institutions. I continue to manage the web calendar accessible through the home page of our website.

We are currently finalizing the final draft of the 2024 Desk Calendar which should be sent to the printer in the next couple of weeks.

I continue to hold monthly or semi-monthly meetings with Archpriest Thomas Soroka, Project Manager for the Departments, and Archpriest Nicholas Solak, Chair of the Office of Pastoral Life. One of the goals is to maintain His Beatitude and the Central Administration up to date with the work of the Departments and the Office, but also to offer the Central Administration's support as needed.

This past Spring, the Metropolitan Council and the Holy Synod appointed the Preconciliar Commission. This commission has begun preparations for the 21<sup>st</sup> All-American Council, slated to take place at the Arizona Grand Resort in Phoenix, AZ on July 14-18, 2025. The Preconciliar Commission is meeting in person on Tuesday, September 26, at the Springfield Chancery office to continue its work.

With the change in the Finance Office, namely the transition of our everyday financial operations from our former Accounting Manager to Chazin & Company, I spent a considerable amount of time in late spring and summer assisting the Treasurer, Mr. Andrew Smith, with various aspects of this transition. Mr. Smith will address this more in-depth in his own report, but I am grateful that all operations have continued without any major disruptions. I am especially grateful to Andrew who invested an enormous amount of time and energy to ensure everything continued to run smoothly.

**HUMAN RESOURCES.** I continue to work closely with the Ethics and Human Resources Committee. Our work has recently focused on the new configuration of the Chancery staff, personnel issues, and the drafting of a template agreement for independent contractors. The draft of this agreement is currently under legal review before it can be presented to His Beatitude and the Chancellor for final approval and subsequent implementation.

I have recently worked on an updated Travel Policy for the Chancery employees and independent contractors for the Orthodox Church in America. This policy will also apply to any other individual whose travel is covered by the Central Administration. The draft is currently under review.

**ARCHIVES.** After the prolonged bureaucratic delay of the city of Yonkers, last summer, St. Vladimir's Seminary was finally able to complete the works in the space of the Rangos Building to house the Archives of the Orthodox Church in America. On August 2, we engaged a specialized moving company that transported about 800 archival boxes from the basement of Westwood to St. Vladimir's Seminary. This represents the main portion of the Archival collection.

On September 20, the Archives Commission (Archpriest Alessandro Margheritino, Alexis Liberovsky, Dr Alexandru Tudorie, and Dn Andrew Kayaian) met in Westwood to lay out the plan for the relocation of the rest of the archival collection. We are engaging the same company to transport another 600-700 archival boxes to St. Vladimir's within the next two weeks. After this second move, we anticipate a few small trips to transport part of the supplemental collection. In order to give appropriate time to the Seminary's librarian to set up the collection, we aim to complete the process by December 2023.

Alexis Liberovsky has been in touch with both St. Tikhon's Seminary and Holy Trinity Seminary about the various collections and books that are not strictly part of the Archives and that are not relocating to St. Vladimir's.

I am grateful for the work of many people who are contributing to the completion of a project that has been considered and discussed for more than fifteen years. The Archival treasury of the Church finally has an adequate and dignified home.

**FINAL REMARKS.** I am grateful to His Beatitude for his archpastoral care and for his trust in me as I continue to serve our beloved Church as the Secretary. I am grateful to my fellow officers, Fr. Alexander Rentel and Mr. Andrew Smith, and for the harmony in which we work for our Church. I am thankful for all those who work for the Chancery at various levels and often in a way that is little visible but certainly not less essential. Among them, I am especially grateful to Fr. John Mikitish and Subdeacon Alex Woodill with whom I work at the office every day on many different projects.

In Christ,

Archpriest Alessandro Margheritino  
Secretary of the Orthodox Church in America

## Department of Evangelization

2024 Mission Planting Grant Proposal

September 27, 2023

The purpose of the Department of Evangelization Mission Planting Grant is to provide a matching grant for a full-time salary for a mission priest. Missions generally struggle to provide the financial support for an appropriate salary at modern standards and benefits (including pension participation) as they are growing. Other expenses that they often encounter outside of a priest's salary include rental facilities or even building a new building. The ultimate purpose is to free up the priest to focus all of his work time on building up the mission to eventually take it to parish status. Thus, the program rules require that the priest not have any other job (work income). The program is generally a three-year round of decreasing grants which missions in the program must re-apply for each subsequent year.

The current program grant amounts were revised and approved in 2023 by the Metropolitan Council and Holy Synod.

Program Year	Grant Amount
Year 1	\$40,000
Year 2	\$32,000
Year 3	\$24,000

For the 2024 grant, the Department of Evangelization received three applications.

### **St. Nina the Enlightener Mission**

Azalea Park, Florida

V. Rev. Andrey Syrkin

stninaoca.com

Current status: 56 adults, 12 children, 45 average Sunday attendance

### **St Alexis of Wilkes-Barre Mission**

Palm Coast, Florida

V. Rev. David Rucker

stalexisoca.org

Current status: 42 adults, 12 children, 45 average Sunday attendance

### **St Paisios the Athonite Mission**

Nacogdoches, Texas

Rev. Athanasios Kombos

stpaisioetx.org

Current status: 15 adults, 7 children, 30+ average Sunday attendance

In reviewing multiple applications, we must use some type of objective criteria to evaluate the investment of the three-year grant. The following criteria are fair measurements for the health and long-term viability of a mission plant:



- Geographic factors
- Outreach efforts
- Vision for parish health
- Projected growth
- Liturgical, educational, and social life
- Leadership
- Need

Since two first year awards were award for 2023, assuming one first year award in 2024, the grant totals for 2024 would be as follows:

<b>2024 Mission Grants</b>	<b>Amount</b>
TBD (year 1)	\$40,000
St Ambrose of Milan Mission, Roanoke VA (year 2)	\$32,000
Archangel Gabriel Mission, Hickory NC (year 2)	\$32,000
<b>2024 Total</b>	<b>\$104,000</b>

Respectfully submitted,

Archpriest Thomas Soroka  
 Project Manager  
 Departments of the Orthodox Church in America

**Report of the Departments**  
Orthodox Church in America  
October 9, 2023

Below is a summary of the ongoing work or status of each department since the last report of March, 2023.

**Website Refresh Project**

A reorganization of the resources for the four of the five departments has been submitted to the webmaster of OCA.org. The subdomains for each department will be created (e.g. dce.oca.org, etc). Materials that are no longer relevant or useful have been archived. Due to the massive number of files in the Department of Liturgical Music and the plans to make the subdomain (music.oca.org) more user-friendly, this project will continue with input from personnel working in the DLM.

**Department of Liturgical Music and Translations**

- **ONGOING:** Compilation of all available resources and texts that have been used in the past and present under the “Texts for Liturgical Services” section provided in the helpful, but labor-intensive, individual service sheets published on the OCA website. He will be compiling all current texts into a usable online Horologion, Triodion, Pentecostarion, Menaion, Psalter, and other possible resources that we currently possess.
- **ONGOING:** Expansion of Thee/Thou music for the Ochtoechos and Menaion
- **ONGOING:** Creation of complete rubrical notes for upcoming Divine Services. The current focus is on the Saturday night/Sunday cycle, but plans include expanding to include other commonly served services for the Great and Vigil-ranked feasts.
- **ONGOING:** Posting of basic music for Matins and Vespers.
- **ONGOING:** Basic Sight-Singing and Ear-Training Course for choir directors and singers who may be unfamiliar with basic musical concepts. (*This is the third round for this popular program.*)
- **ONGOING:** Basic Musicianship and Conducting courses continue to be offered.
- **NEW:** New musical settings for various feasts have been posted.
- **NEW:** A meeting was held with representatives from the ROCOR Synodal School of Liturgical Music to discuss their requirements for awarding certification, and the challenges of creating an OCA liturgical music certification for choir directors.
- **NEW:** Discussions are being held regarding plans to expand the offerings for rubrics and liturgical order of services for all major and minor services and

feasts. Currently, the order of services is offered for the Saturday evening Vigil service for every weekend of the year.

### **Department of Evangelization**

- **COMPLETED:** A meeting was held to review the Mission Planting Grant program. After an extensive discussion, the plan is to review criteria and awards, as well as the possibility of expanding this program or creating new programs for parishes which are not considered missions.
- **COMPLETED:** First-year Matching Mission Planting Grant applications were processed (three applicants). The Metropolitan Council approved one first year grant to one of the mission grant applicants. Additionally, two second-year grants were approved by the Metropolitan Council.
- **ON HOLD:** A new apologetics website (currently being named [logikos.org](http://logikos.org)) that will feature articles mainly by OCA priests and informed OCA laypersons. The purpose of this site is to provide reliable, well-researched materials on a variety of subjects that are currently being addressed online, sometimes by unreliable or questionable persons or sources. This site would be in answer to the growing number of independent voices on the internet which are causing confusion and even rebellion among some.

### **Department of Youth, Young Adult, and Campus Ministry**

- A discussion was held with Fr Alexander Rentel and Fr Alessandro Margheritino regarding the results of the meetings held with various youth ministry representatives. A revised job description was submitted.

### **Department of Christian Education**

- **COMPLETE:** Development of the second set of Vacation Church School units that can also be used as stand-alone lessons.
- **BEGINNING DEVELOPMENT:** A comprehensive 32-week Church School curriculum to be written at five different levels. The subjects will parallel the subjects presented in the Inter-Departmental document "Essential Orthodox Christian Beliefs: A Manual for Adult Instruction."

### **Department of Continuing Education**

- *Function to be joined to the Office of Pastoral Life.*

## **Department of Christian Service and Humanitarian Aid**

- Need for re-envisioning of departmental work.

## **Inter-Departmental “Essential Orthodox Christian Beliefs: A Manual for Adult Instruction”**

- **COMPLETED:** The initial version of the manual, consisting of 16 chapters, was released to the public on June 9, 2023.
- **COMPLETED:** Version 1.1 of the manual was released on July 6, revising Chapter 11 to clarify positions on other Christian communities and non-Christians.
- **CONTINUING:** Review of feedback given from various sources regarding other areas of the manual.
- **PLANNED:** Development of supportive media to accompany the text.

## **Proposed**

- **Multi-day National Parish Ministries Workshops** to be held in Summer or Fall of 2024 equipping the faithful to learn from recognized leaders and share their own experiences and ideas in the areas of Liturgical Music, Christian Education, Missions and Evangelism, Youth and Young-Adult Ministry, and Christian Service.

Archpriest Thomas Soroka  
Project Manager

**LOGISTICS, SCHEDULE and AGENDA ITEMS**  
**Continuation of the Regular Fall 2023 Session of the Metropolitan Council**  
**October 11-12, 2023**  
**Hilton Springfield**

**Lodging and Meetings:** Hilton Springfield  
6550 Loisdale Road  
Springfield, Virginia, 22150

**Divine Liturgy on 10/12:** All Saints of America Orthodox Church  
Reineker Hall, Cameron Methodist Church  
3130 Franconia Road  
Alexandria, Virginia, 22310

***Tuesday, October 10, 2023***

All afternoon and evening arrivals. Meals on own.

***Wednesday, October 11, 2023***

8:00a Breakfast at hotel  
9:00a Opening Prayer  
9:10a Pension Education Session – Joint with Pension Board  
10:30a Break  
10:45a Pension Education Session – Joint with Pension Board  
12:00p Lunch  
1:00p First Session – Joint with Pension Board  
3:00p Break  
3:15p Second Session – Joint with Pension Board  
6:30p Dinner at hotel

***Thursday, October 12, 2023***

8:00a Divine Liturgy (All Saints of America Orthodox Church)  
9:30a Return to hotel  
9:45a Breakfast at hotel  
10:30a Third Session  
1:00p Lunch  
2:00p Fourth Session  
3:30p Break  
3:45p Fifth Session  
5:00p Adjournment  
6:00p Dinner at Maggiano's Little Italy (6500 Springfield Mall, Springfield, VA)

**Tentative Agenda – Wednesday, October 11, 2023, 9:00-5:00 pm EST**

1. Opening Prayer
2. Welcome to members of the Metropolitan Council and Pension Board
3. Educational Session on Defined Benefits Plans – James Heinzman
4. Call to Order – Archpriest Alexander Rentel
5. Review of Agenda – Archpriest Alexander Rentel
6. Roll Call – Archpriest Alexander Rentel
7. Opening Remarks – His Beatitude
8. Pension Report – Pension Board
9. Pension Committee Report – Archpriest Joseph Ciarciaglino & Donna Dimitri
10. Open Discussion on Pension Plan – Archpriest Alexander Rentel
11. Pension Resolutions – Archpriest Alexander Rentel
12. Concluding Remarks – His Beatitude
13. Prayer – His Beatitude

**Tentative Agenda – Thursday, October 12, 2023, 10:30-4:30 pm EST**

1. Opening Prayer
2. Call to Order – Archpriest Alexander Rentel
3. Review of Agenda – Archpriest Alexander Rentel
4. Roll Call – Archpriest Alexander Rentel
5. Property Committee – Ray Steeb and Gregory Honshul
6. Legal Report – Judge Lanier & David Lane
7. Report of the Treasurer – Mr. Andrew Smith
8. 2024 Budget – Mr. Andrew Smith
9. Review of Metropolitan Council Committees – Archpriest Alexander Rentel
10. 2024 Metropolitan Council Sessions – Archpriest Alexander Rentel
11. Concluding Remarks – His Beatitude
12. Adjournment – His Beatitude
13. Prayer – His Beatitude

**Address of the Metropolitan  
Joint Metropolitan Council and Pension Board Meeting  
October 11, 2023**

**Morning Session**

Christ is in our midst!

We have gathered today for a very significant meeting of the Metropolitan Council which is holding a joint session with the full Pension Board in order to continue our discussions of the Pension Plan of the Orthodox Church in America. This is in partial fulfillment of the resolution adopted at the All-American Council in Baltimore last year in which a desire for greater cooperation between the various stakeholders of the pension plan,

One key component of that resolution was to facilitate an educational session on pension-related matters to be provided by a qualified expert in the field. I am grateful to Father David Garretson for this suggestion and also for making the necessary arrangements for Mr James Heinzman to offer his expertise to us this morning.

At the conclusion of this educational session, we will break for lunch and resume this afternoon with the agenda as presented. I am confident that each of us has carefully reviewed and digested the various reports that have been posted on BOX and look forward both to learning from Mr. Heinzman and engaging in our subsequent discussions.

At this point, I will ask the chancellor to introduce Mr. Heinzman.

## **Afternoon Session**

As I mentioned this morning, we have gathered today for a very significant joint meeting of the Metropolitan Council and the full Pension Board. The subject of our discussions, of course, is the Pension Plan of the Orthodox Church in America.

Before we continue with the Pension discussion, I would like to welcome our new members: Fr. Gregory Scratch from the Archdiocese of Canada and Basil Kochan from the Diocese of the Midwest.

At this point, I would also like to intone memory eternal for a former member of this Metropolitan Council, Gregory Nescott, and also will include the name of Mary the mother of Matushka Mary, our Pension Board chair, who is not with us because of this family loss. We will offer prayers at the liturgy tomorrow as well but let us sing now.

We have had many such discussions over the past two years and, while I do not expect that this meeting will yield a conclusive solution to the complex matters facing us, I do expect that this meeting will be consequential on a number of levels.

First, I want to thank Mr. Heinzman for his most excellent presentation which I think was very helpful for all of us. At least I found it very helpful. Mr Heinzman began his presentation by saying that he was going to be honest with us. I would like us, this afternoon, to assume a adopt a similar approach to our discussions.

As we know, this is a very complex issue with no simple solution. It is important for all of us to I encourage all the stakeholders to own the issue.

In preparation for this meeting, I reviewed the entire historical trajectory of the Pension Plan from 1950 until today. I did not necessarily study every detail but I noted the significant milestones that the Orthodox Church in America (and the Metropolia beforehand) travelled through. I can say that there have been some very frank discussions along the way. So we should not be anxious about the discussions we are having today.

At the same time, I would like to offer the following guidance for our discussions today:



1. First, I would like to be clear that no one in the Church is speaking about doing away with the pension plan. The Church as a whole wants and needs a retirement vehicle for its clergy and lay workers. At this point, the MC and the PB should be able to say univocally that no one wants in either body wants anything less than an appropriate retirement vehicle for its clergy and lay workers.
2. While I am hearing this sentiment from all parties, I am also aware that there has been a lot of heated debate over the past two years. I want to emphasize something that I have consistently emphasized in the midst of these debates (and something that James emphasized this morning): we need to approach both the realities and the solutions as a Church, united in our approach.
3. At various points, I have heard the statement “We are good people.” Let me say unequivocally that I know we are all good people. Part of the problem of the pension discussion has been the vilification of those involved in these discussions. I am charging everyone today to speak freely, openly, but to speak respectfully and with the underlying premise that we are all seeking only an appropriate retirement vehicle for those who labored for the Church.
4. Participation in the plan is mandatory as directed by the AAC and the Statute. Failure to live up to this mandate strikes at the heart of ecclesial authority. We also leave ourselves open to legal liability for not being in full compliance.
  - a. If we have mandatory compliance and we are not compliant, that is an issue
  - b. To change that would require a statute amendment
  - c. If bishops do not want to enforce compliance, or if those eligible do not wish to participate, the Statute needs to be revised.
  - d. However, we should be mindful that individual or even diocesan actions taken unilaterally are illegitimate and ultimately harmful.
5. Full compliance, however, will not solve this problem. It has been clear to me that there are many factors that need to be considered in

such discussions. I have said this at the last Metropolitan Council but I will repeat it here since James mentioned it this morning: ultimately, this is a mathematical problem.

- a. This means that we need to know the correct figures and have a common understanding of how we are interpreting those figures.
  - b. This means we need transparency on all levels
    - i. We need transparency from the Pension Board and the actuaries so that we know what the math looks like, and what the assumptions are.
    - ii. We need transparency from the dioceses so that we have a clear understanding of what exactly is the level of compliance in the Church.
  - c. Most importantly, we need transparency for the church as a whole.
6. It seems to me that, in addition to a common desire to provide a proper retirement vehicle for our clergy and lay workers, there is also an agreement that the plan needs fixing. And it seems clear to me that time is running short in terms of fixing the pension plan. As such, after prayer and further consideration, I state the following as what I would like to see happen with the pension plan:
- a. Greater area specialty on the board. At present, the board has experience managing this plan, but not with regard to managing defined benefit plans in general. Again, I don't doubt the good will and intent of the members of the present board — in fact, I can testify firsthand to their fine character and manifold talents — but defined benefit plans are complex and need area expertise in their management.
  - b. Shoring up the fund. Without a doubt, compliance and investment strategy are important here. Matushka Mary has raised the possibility of raising money for general contributions to the pension fund, which is a great idea. In principle, I am also in favor of finding an appropriate formula that would see parishes without participating priests contribute a fair share to the pension plan, since it benefits the whole Church. Even with this measures, I offer these words of caution:
  - c. I am concerned, however, because there is one source of revenue within the Church: the faithful. We cannot raise money

by printing money, levying taxes, or floating bonds. Money spent on the pension is money not spent on other equally laudatory endeavors.

- d. I am concerned that administrative costs continue to rise at the Pension Administration, even after pledges were made to cut them as part of the agreement to contribute \$9,000 a month to the plan.
7. “One Church and one plan.” This plan is the plan of the Orthodox Church in America, as such, there needs to be much less animosity, defensiveness, aggression amongst every and all sides. At the same time, as Mr Heinzman said this morning: “everyone needs to know all the pieces.” I know there are sometimes legal and confidentiality limits on how much detail of the pieces we can know. But without drilling down into areas that are off limits, everyone should still know the pieces we are working with.
8. The different bodies within the Church, the Bishops the Dioceses, the Metropolitan Council and the Pension Board, and the parishes and clergy all need to work in cooperation. Transparency and openness between these bodies cannot be anything but the norm. The Church as a whole also needs to feel ownership of the plan through the AAC, the MC, and the duly elected Pension Board.
9. So please, for today, I exhort everyone to be honest and transparent.



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September 12, 2023

Your Beatitude, Your Eminences, Your Graces, honorable clergy, and lay delegates:

We submit this Pension Plan report and accompanying documents to the Metropolitan Council for its Fall 2023 meetings.

The Pension Board continues to work towards the goal of more complete compliance with the statute mandate. This includes working to collect the correct employer and member contributions in full on a timely basis. We have been working with the hierarchs towards enrollment of all eligible clergy and interested lay employees. Matushka Mary Buletza Breton, as Chair, addressed the Holy Synod in April at its Spring meeting. Michael Stieglitz, the Pension Administrator, met in May with third year seminarians and interested staff at St. Vladimir Seminary. Newly ordained clergy are being sent enrollment paperwork upon their parish assignments. David Lane, Metropolitan Council liaison, has attended each board meeting and been present for all investment and actuarial presentations.

**Investment Performance:**

Stock market performance varied greatly so far this year depending on what index is referenced. The Pension Plan assets continue to be invested in a diversified portfolio of equities, fixed income, and alternative investments. The asset allocation includes a low-volatility portion similar to cash in the amount of nineteen months of monthly cash requirements. This allows the portfolio to remain intact in periods of market decline by having sufficient cash available. Additionally, due to improvements in cash flow (see Exhibit C), the total monthly cash requirement has decreased during 2023. Finally, due to the increased interest rates over the past year or so, this asset class is benefiting from a higher yield.

The marketable securities portfolio, including the low volatility portion, managed by Morgan Stanley, earned 8.99%, net of fees, YTD through August 31, 2023. This compares to 9.45% earned by our benchmark representative of an asset allocation of 60% global equities, 35% intermediate bonds, and 5% cash. Our YTD performance does not include the performance of illiquid alternative investments, which are subject to delayed reporting and are best evaluated over a longer period of time. These illiquid investments have produced an average net return of 10.9% per year during the 3-year period ending June 30, 2023. Our comparable benchmark for that period returned 5.7% per year. Total Plan assets as of January 1, 2023 were \$22,712,519. Total Plan assets as of August 31, 2023 are \$23,581,906.

### **Actuarial Valuation:**

Our actuarial team at Gabriel, Roeder, Smith & Company (GRS) completed its valuation of the plan as of January 1, 2023. This valuation was presented to the Pension Board at the board meeting on September 6, 2023. The funded ratio of the plan decreased from 50% to 38% on January 1, 2023, primarily due to insufficient contributions paid into the plan and the lower-than-expected return on assets during 2022. The actuaries spoke at length about the nature of a defined benefit plan. They likened the plan to a three-legged stool: contributions, investments, and full participation, as follows:

1. Contributions can be increased to improve the funding ratio.
2. Investments will generally follow the markets. A Pension Plan cannot invest its way out of underfunding.
3. Full participation and following the rules of the plan are essential to the health of the plan.

The actuaries will work on the 2023 projections which will show the positive effects of the additional 2% contribution which began January 1, 2023. They will also proceed with the task of building a projection application the board can use as a modeling tool to see the effects caused by and tradeoffs from changing variables – contributions, rate of returns, and number of participants.

### **Participation:**

There are currently 366 (31 members participate in more than one employer) active participating members and 30 inactive members for a total of 396 active/inactive participants. In addition, there are currently 237 monthly benefits recipients.

### **Audit firm:**

In May, the Pension Board engaged a new accounting firm, Barnes and Wendling CPAs. After reviewing the Plan documents, the prior auditor workpapers, researching the matter and other information, the audit team questioned the appropriateness of performing and reporting on the “audit” of the Pension Plan in the manner it has been traditionally done. It is the audit team’s current belief that an audit of an employee benefit plan cannot be bifurcated and only based on the activity that is the responsibility of the administrator. The audit covers functions at the plan sponsor, the administrator level, and the custodian level. This includes testing payroll records to ensure the proper definition of compensation per the plan document is used to calculate the contribution. The audit also requires testing of both participating and non-participating employees, obtaining a complete census by church, and documentation regarding timely enrollment upon becoming eligible, among other things.

The audit team has suggested a more appropriate approach would be to report under an agreed upon procedures engagement or an audit with a report modification explaining the scope limitation of not being able to fully test and audit each church's activity. We are proceeding down this path with our accounting firm. Although this path will provide the same comfort level as in prior years with different reporting, it does not address the real issues of whether compensation, and thereby contributions, are correctly calculated, and why there is not full participation of all eligible employees in the plan.

### **Administration:**

Several months ago, the Pension Board engaged a new payroll provider, Accu Data. It has much experience with retirement benefit payments and will help streamline many of the tasks currently performed in the Pension Office.

The administrative office has received many compliments and thanks from members regarding the new secure online portal system. Michael Stieglitz works with members and parish treasurers who call for training on the system and introduces them to its capabilities, which include inputting the compensation data and calculating the contribution amounts and also locating historical parish information.

In addition to these benefits, the system has been improved to:

- *Record employer only contributions*
- *Create invoices for employer only contributions, based on two categories:*
  - *Where clergy compensation is provided, parish calculates the appropriate employer amount; OR*
  - *Where clergy compensation is not provided, parish contributes a "fixed" contribution amount determined by the Pension Board based on average compensation calculations.*
- *Show the payment information details of the last six months on the employer invoice*

As a reminder, any member can text the office or text the Pension Administrator Michael Stieglitz directly at 516-464-0415.

### **Additional information provided**

We have provided the following reports and information for further discussion with the Metropolitan Council:

- A. Recommendation for the additional funding increase of 2%
- B. Request for reimbursement of Pension Plan expenses & detail
- C. 2023 year-to-date and projected year-end cash flow
- D. Summary of current year and prior three years of operating expenses in detail
- E. Updated strategy to close monthly cash flow deficit:
  - E-1. Summary
  - E-2. Detail

**Specific requests for the Metropolitan Council:**

1. **Desired target funding level:** The Pension Board requests that the Metropolitan Council determine and communicate the desired target level of funding to be reached and as of what date. Setting the target level of funding is the responsibility of the Plan Sponsor. With this information, the Pension Board will work with its advisors to analyze and create options to present for the Metropolitan Council to consider.
2. **Pension Board Representation:** The Pension Board requests to have a trustee invited and present during all sessions of the Metropolitan Council meetings when the Pension Plan is being discussed. Full open communication both ways will ensure that we can work together to achieve our goals.

**Conclusion**

We continue to work to manage the variables within our control and to monitor the variables outside of our control. Our efforts are for the benefit of those who have labored in the Lord's vineyard. We look forward to working together to strengthen the financial health of the plan and serve all our Members – current and future – and their parishes.

Please keep us in your prayers.

Respectfully yours in Christ,  
The Pension Board

His Eminence Archbishop Daniel, Episcopal Moderator  
Archbishop of Chicago and the Midwest

Matushka Mary Buletza Breton, Chair  
Fr. John Dresko  
Fr. Matthew Tate  
Fr. Chad Hatfield  
Ms. Mary Ann Bobulsky  
Mrs. Melanie Ringa



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## RECOMMENDATION TO THE METROPOLITAN COUNCIL FOR THE ORTHODOX CHURCH IN AMERICA

The Pension Board of the Orthodox Church in America Pension Plan (“Plan”) pursuant to the authority delegated to it under the Statute of the Orthodox Church in America and the terms of the Plan, respectfully proposes that the employer contribution requirements to the Plan be modified as follows:

1. For those employers contributing to the Plan, the employer contribution should be increased from 12% to 14% with respect to work by Clergy and by full-time lay employees who have elected to participate in the Plan effective January 1, 2024.
2. For those employers who employ clergy who do not contribute to the Plan, the employer contribution in the amount of 14% of the amount paid to clergy (including the value of any housing allowance) or specified amount determined by the Pension Board (since compensation is not reported) should be paid in accordance with Plan rules, with respect to work by clergy. The foregoing shall be effective for contributions due November 1, 2023, or as soon thereafter as practicable.

### DISCUSSION

1. The Statute of the OCA, Article III - Section 16, provides:

The Pension Board is an autonomous executive body, established by the All-American Council, that supervises administration of The Orthodox Church in America Pension Plan, which is a retirement plan established and mandated by the Church for all eligible clergy and lay employees

2. Pursuant to the Plan adopted by the OCA, Section 3.1(a):

It is the intention of the Church to continue the Plan and have **regular contributions made to the Trustees each year by each Employer in such amounts as are necessary in addition to the contributions of Members to maintain the Plan on a sound actuarial basis.**



Three actuarial firms that have reviewed the status of the Plan--Milliman, Cheiron, and, most recently, Gabriel, Roeder, Smith & Company---have all concluded that additional funding is required to responsibly maintain the Plan.

The Plan requires additional contributions to achieve better funding of the Plan. The October 2022 Joint statement by the Metropolitan Council and the Pension Board concurred. Other duly appointed Pension Plan review committees and actuarial reviews have agreed with the Pension Board that increased contributions are needed now.

1. In the opinion of the Board, more responsible funding of the Plan can be achieved by implementing the Fall 2022 recommendation as stated in the Joint Statement of the Metropolitan Council and the Pension Board and confirmed by the Holy Synod that there be an additional 2% increase of the employer contribution, proposed to begin January 1, 2024, and implementing a requirement for parishes to contribute to the plan even when no clergy is assigned or when the assigned clergy is not eligible to participate in the Plan.
2. The Pension Board has asked the Metropolitan Council to provide its desired funding objective and timetable. The Board will use this information to guide the management of the Plan and to inform a contribution policy for later years, recognizing that a sound pension program serves the interest of the OCA, the employers, and the participants of the Plan. This occurs because:
  - a. It is in the interest of the OCA that a fair compensation arrangement be available for clergy to support them and their family and that a pension program be in place for clergy to retire and open opportunity for younger clergy to serve the OCA community.
  - b. It is in the interest of the employers that their clergy be able to retire from service to make opportunities available for younger clergy with dignity; and
  - c. It is in the interest of clergy to have a reliable source of income in retirement to supplement their savings and other sources of retirement income.
3. Employers whose clergy do not participate or currently do not have a priest must nonetheless make contributions to the plan to support the OCA. All employers benefit from a healthy clergy community.
4. Support for the Plan will demonstrate the commitment of the OCA to its Plan and help remove the questions in the clergy community whether the OCA will honor its commitment.



Pension Office  
PO Box 8121  
Hicksville, NY 11802-8121  
Tel: 516-464-0322  
Fax: 516-464-0367  
Email: [pension@ocapension.org](mailto:pension@ocapension.org)

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To: Metropolitan Council and Fr. Alexander Rental  
Cc: Andrew Smith  
From: Pension Board, Orthodox Church in America Pension Plan  
Date: September 12, 2023

The Pension Board of the Orthodox Church in America Pension Plan (“the Plan”) pursuant to the authority delegated to it under the Statute of the Orthodox Church in America and the terms of the Plan, respectfully requests that the Orthodox Church in America (“OCA”) continues its reimbursement to the Plan in the amount of \$9,000 per month for administrative expenses that have been incurred (see Exhibit B-2) for the Plan during the past twelve months. This request is based upon the following authorizations:

1. The Statute of the OCA, Article III - Section 16, provides:

The Pension Board is an autonomous executive body, established by the All-American Council, that supervises administration of The Orthodox Church in America Pension Plan, which is a retirement plan established and mandated by the Church for all eligible clergy and lay employees.

2. Pursuant to the Plan adopted by the OCA, Section 9.3(b) provides:

The Pension Board shall determine if the expenses of the Plan are to be paid by the Church or out of the funds of the Plan.

3. The Pension Board has considered the expenses frequently covered by the plan sponsor of a retirement plan in private sector plans as a guide and U.S. Department of Labor guidance.

Finally, we would be remiss not to note that this support for the Plan will demonstrate the commitment of the OCA to its Plan and help remove the questions in the clergy community whether the OCA will honor its commitment.

# METROPOLITAN COUNCIL PENSION COMMITTEE REPORT TO THE METROPOLITAN COUNCIL SEPTEMBER 28, 2023

The Statute of the OCA, Article V, Section 7 (t) provides that among the matters which fall within the competence of the Metropolitan Council are to “Adopt and amend the Pension Plan of The Orthodox Church in America upon recommendation of the Pension Board, in accordance with Article III, Section 16.” Accordingly, the Pension Board has made the following recommendations and requests for approval by the Metropolitan Council:

1. An additional funding increase of 2% for the employer portion, which would increase that portion from 12% to 14%, with the employee portion remaining at 6%.<sup>1</sup>
2. Proposed billing of non-participating parishes<sup>2</sup>
3. Continuation of the \$9,000 per month / \$108k annual contribution by the OCA Central Administration toward Pension Board administrative expenses.<sup>3</sup>
4. Specify a desired target funding level.<sup>4</sup>
5. Pension board trustee representation at all sessions of the Metropolitan Council where the Pension Plan is being discussed.<sup>5</sup>

## **Increased funding from participants; billing of non-participating parishes**

While the Pension Board did provide a short-term cash flow analysis for 2023, with 5 months estimated, the Pension Plan presents an accrued liability of approximately \$30 million. The health and viability of The Plan cannot be determined without detailed actuarial analysis. The Pension Board reports that the newly hired actuary firm of Gabriel, Roeder, Smith & Company (GRS) has completed its valuation of the plan as of January 1, 2023, and that the funded ratio decreased from 50% (on Jan 1, 2022) to 38% on January 1, 2023. The Board further reported that:

*“The actuaries will work on the 2023 projections which will show the positive effects of the additional 2% contribution which began January 1, 2023. They will also proceed with the task of building a projection application the board can use as a modeling tool to see the effects caused by and tradeoffs from changing variables – contributions, rate of returns, and number of participants.”<sup>6</sup>*

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<sup>1</sup> Pension Board Report to Metropolitan Council, September 12, 2023, Exhibit A

<sup>2</sup> Pension Board Report to Metropolitan Council, September 12, 2023, Exhibit E-2

<sup>3</sup> Pension Board Report to Metropolitan Council, September 12, 2023, Exhibit B-1

<sup>4</sup> Pension Board Report to Metropolitan Council, September 12, 2023

<sup>5</sup> Pension Board Report to Metropolitan Council, September 12, 2023

<sup>6</sup> Pension Board Report to Metropolitan Council, September 12, 2023

Unfortunately, these projections are not yet available from GRS, and while increasing contributions and participation seem to be directionally correct in improving the funded ratio, this has not yet been quantified by the actuaries, let alone shared with the Metropolitan Council. The question asked repeatedly by stakeholders in the OCA Pension Plan of whether The Plan is viable has not been addressed. Previous actuarial analyses by Cheiron showed that the plan was viable, but we don't know the status at this time due to investment losses in 2022. Detailed summaries by diocese have not been provided as to the extent of how many parishes without a priest would be billed, and the particular burden to Alaskan parishes. **Therefore, it is premature to approve any further modifications to The Plan, including funding increases and the billing of non-participating parishes, and the Metropolitan Council Pension Committee recommends deferring any such action.**

#### **Administrative Expense offset**

Additionally, the Pension Board requests that “the Orthodox Church in America (“OCA”) continues its reimbursement to the Plan in the amount of \$9,000 per month for administrative expenses that have been incurred for the Plan during the past twelve months.” The Pension Board’s report shows that since the OCA provided \$108k for 2023, the Pension Board’s administrative expenses have increased by a projected \$59,455, or 14.6%. This includes salaries and benefit increases of \$43,941, or 29%, since 2022, and legal fees that have increased by \$23,631, or 34%.<sup>7</sup> Of particular concern is a “legal fee overage due to MC Reviews / AAC” (\$20,500 in 2023 and \$15,000 in 2021). The Pension Board has not explained why any expense, let alone this large amount, is required to share information within the church to the Metropolitan Council and AAC, which have fiduciary oversight responsibilities. **The Metropolitan Council Pension Committee recommends the requested \$108,000 be escrowed until we can assure proper and responsible use.** One responsible use of these funds could be to retain qualified legal and financial consultants with pension expertise to provide unbiased guidance and fact-finding.

#### **Desired Target Funding Level**

*The Pension Board requests that the Metropolitan Council determine and communicate the desired target level of funding to be reached and as of what date. Setting the target level of funding is the responsibility of the Plan Sponsor. With this information, the Pension Board will work with its advisors to analyze and create options to present for the Metropolitan Council to consider.*

It would be quite arbitrary and not of good fiduciary practice for the Metropolitan Council to determine the target funding level and timeline without complete and timely actuarial information. The Cheiron Report commissioned by the Metropolitan Council, though now outdated, provides a good starting point, recommendations and questions which should be explored in more detail between the Metropolitan Council Pension Committee and the members of the Pension Board, working with GRS, the new actuary.

The Cheiron report, prior to the unfavorable investment environment in 2022, estimated that a contribution rate of 26.8% would be needed “to ensure proper funding of future benefits”. This is higher than the 20% combined contributions being requested by the Pension Board. The choices we face may be difficult or undesirable, but for full transparency to the Orthodox Church in America, both those

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<sup>7</sup> Pension Board Report to Metropolitan Council, September 12, 2023, Exhibit D

participating in the plan and the faithful funding the plan, the current actuarial projections and recommendations should be fully disclosed to the public.

### **Pension Board Representation**

*The Pension Board requests to have a trustee invited and present during all sessions of the Metropolitan Council meetings when the Pension Plan is being discussed. Full open communication both ways will ensure that we can work together to achieve our goals.*

Melanie Ringa and Fr. John Dresko are the designated representatives to the Metropolitan Council. The Pension Board has not appointed a liaison to the Metropolitan Council Pension Committee. Fr. John Dresko was the liaison but he resigned.

### **Confidentiality**

The Pension Board maintains what we consider to be excessively broad claims of confidentiality. In addition, David Lane, the Metropolitan Council representative to the Pension Board, reports that he is excluded from executive sessions of the Pension Board, and the Board does not identify the reasons for going into executive session, thus abusing the practice.

As fiduciaries of the assets and liabilities of the church, the Metropolitan Council should have access to all financial information that the Board is privy to. In addition, the only information that should not be released to the church as a whole, which has a direct financial and moral interest in the welfare of our church workers, is personally identifiable data such as name, birth dates, social security numbers, and pension benefits directly associated with a person.

This MC pension committee plans to draft a resolution to this effect for vote at the Fall 2023 regular meeting of the Council.

### **CONCLUSION:**

To reiterate, the recommendation of the Metropolitan Council Pension Committee is that the MC table any vote on increasing the employer contribution in 2024 and any other plan changes until sufficient actuarial information and participation details are available to the Metropolitan Council Pension Committee and then the full Metropolitan Council. At that point, an informed decision can be made.

### **Metropolitan Council Pension Committee**

Archpriest Joseph Ciarciaglino (chair)

Donna Dimitri (vice-chair)

Bob Graban

David Lane

Joshua Godbold

## **Orthodox Church in America**

### **Treasurer's Report**

Metropolitan Council – Fall 2023

Your Beatitude, Reverend Fathers, Brothers and Sisters:

Greetings in Christ!

I write this as we conclude the third quarter of the 2023 fiscal year. The period since our last meeting has been one of significant change. We restructured the finance function of the OCA, in light of the Chancery's move to the metro-D.C. area. By engaging a specialized outsourced accounting firm, we have increased the office's efficiency through web- and app-based payment processes while improving the internal control environment. Further, we have continued to work with the Property committee on the sale of Westwood, considering the feasibility of different proposals. Finally, I have worked with His Beatitude, Fr. Alexander, and Fr. Alessandro on the engagement of a new General Counsel, with particular focus on ascertaining the competency of candidates in areas that impact the financial health of the OCA and interpreting and comparing the compensation structures of the final candidates.

Below, I provide recent financial performance of the OCA and include discussion of the proposed 2024 budget.

#### **FY2022 Audited Financial Statements**

During the spring and summer of 2023, OCA staff worked closely with Satty, Levine and Ciacco, CPAs, P.C. to conduct the field work for the external audit of the OCA's 2022 financial statements. Audit fieldwork has been completed, and I hope have draft financial statements for your review (see **Attachment A**, once available). At the time of this writing, we are working through one final element of disclosure – the footnote dealing with the OCA Pension Plan. Upon Metropolitan Council approval, we will be able to sign the management representation letter and issue final audited statements for 2022.

#### **FY2023 Financial Performance through June 30, 2023**

At the time of this writing, while we have indeed completed three full quarters, final closing of the month of September is not complete. So, included as **Attachment B** is the quarterly Treasurer's Report through June 30, 2023.

Overall revenue is slightly ahead of where we would expect through the first two quarters, though this is largely due to the timing of diocesan contributions which are cyclical and may, in this case, represent quicker-than-expected collection in certain dioceses that may level off through the balance of the year. We do expect a significant increase in individual contributions with the

Stewards of the OCA campaign in the fourth quarter. Expenses are lower than what we would expect through the halfway point in the year, primarily due to the fact that certain expenses (e.g., payment in lieu of taxes on the Westwood property, Metropolitan Council Fall meeting expenses, contributions to the seminaries) will be recognized later in the year.

The net effect is a healthy operating surplus of roughly \$68K through the first 6 months of 2023, with no use of the unrestricted reserves we had budgeted. I do expect the surplus to decrease a bit over the course of the final two quarters of the year.

Our investment portfolio suffered significant (roughly 15%, blended) losses in 2022, which mirrored the prevailing market environment. During the first three quarters of 2023, however, the investments have rebounded nicely with a blended return of over 11%, which closely tracks the S&P 500 for the same period. These investments are associated with endowed funds that, because of healthy investment gains in prior years, have remained “above water” (i.e., the investment balances have not fallen below the permanently restricted portion of the endowments), even through the investment losses of 2022.

	Market Val.	Market Val.	Annual Rate
Investment Accounts	12/31/2022	9/30/2023	of Return
Main Endowment Fund, incl Rotko	1,590,453.10	1,780,254.93	11.93%
FOS Endowment Fund	102,644.64	132,559.38	29.14%
St. Andrew Endowment Fund	126,589.09	136,579.36	7.89%
Kavalenko	62,857.17	62,362.50	-0.79%
	1,882,544.00	2,111,756.17	12.18%
OCCIF N/R (Mission Fund)	150,000.00	150,000.00	2.75% interest
Missions Fund	1,033,275.16	1,153,588.95	11.64%
	1,183,275.16	1,303,588.95	10.17%
	3,065,819.16	3,415,345.12	11.40%

**Resolution – Unrestricted Bequest**

In early September 2023, the OCA received an unrestricted bequest in the amount of \$56,638.66 from the Petrykowski Family Trust (Jerome and Daria Petrykowski). While unrestricted, the OCA Chancellor has proposed use of these funds for several significant, currently unbudgeted, initiatives that are anticipated for 2024. A resolution addressing this proposed designation of funds will be available for consideration at the meeting.

## **Endowment and Restricted Funds - Releases from Restriction**

As a matter of prudence and good governance, I am providing a draft document showing anticipated releases from restriction for both endowed and temporarily restricted funds for the 2023 fiscal year (**Attachment C**). The Finance and Investment Committee of the Metropolitan Council has reviewed this document and it is presented here as information and discussion. I anticipate seeking Metropolitan Council approval of a final version of this document at the Spring 2024 meeting.

## **2023 Finance Office Restructuring**

In summer 2023, the OCA undertook a significant restructuring of the finance office that was designed to introduce greater flexibility to its accounting function (in light of the Chancery relocation to metro D.C.), while improving processes, internal controls, month-end close, and internal and external reporting. The OCA has long retained an in-house accounting staff (of varying sizes and comprised of varying structures and titles), but with this change we are now outsourcing the function to a third party, Chazin & Company ([www.chazinandcompany.com](http://www.chazinandcompany.com)).

Chazin works exclusively with not-for-profits (including other religious institutions), providing accounting solutions tailored specifically to the client. They are quite familiar with the intricacies of fund accounting and unique financial challenges facing institutions like the OCA.

Soon after engaging Chazin, we began the onboarding process which entailed holding many virtual meetings, exchanging documents, financial statements and trial balance review, and review by the Chazin quality control department. Chazin proposed a number of minor adjustments to our books and began implementing their processes and controls. Our accounts payable function is now entirely web- and app-based with review and approval of expenses online rather than with paper checks. Further, we shifted from a cumbersome credit card expense process to one that allows for seamless uploading and storage of receipts, explanation and coding of expenses by the credit card user in a manner that mirrors our general ledger, and monitoring of expenses by the Treasurer (I can even send “push” notifications if a credit card user has failed to upload a receipt or provide expense coding).

While we encountered the sorts of hurdles that might be expected of any such transition, overall the restructuring of the office and the engagement of Chazin have been about as seamless as could be expected. I am excited about the expertise and ideas they bring, and I look forward to continuing to improve upon what we have already established. Completing a smooth year-end process will be the next major goal.

## **2023 Internal Audit**

The Internal Audit committee began their work for 2023 on Friday, Oct. 6, through a Zoom meeting with Chazin & Company. The committee will resume their work with an in-person meeting at the Springfield, VA Chancery on Oct. 19<sup>th</sup> and 20<sup>th</sup>.



## **FY2024 Budget**

**Attachment D** is the proposed budget for FY2024. Please note that this is preliminary and, if needed, I will return to the Metropolitan Council in the spring with proposed amendments to the budget in light of additional information (e.g., adopted diocesan budgets) that may become available in the final months of the calendar year. Overall, the budget is consistent with prior years, but includes the following changes:

- Modest anticipated overall growth in diocesan budget assumptions, offset by decreasing contribution percentages for most territorial dioceses (in accordance funding resolution adopted by the AAC in Baltimore), used to calculate diocesan contributions
- Use of unrestricted reserve to cover \$122,300 in carrying costs for the Westwood property and a \$50,000 match for the Thriving in Ministry program sustainability grant
- 3% cost-of-living increase for all salaried employees and implementation of Year 2 of the effort to align Chancery clergy salaries with the OCA compensation guidelines (first introduced in the amended budget adopted in Spring 2023)
- Adjustments to professional services for legal fees (new General Counsel and associated engagements with outside firms) and accounting fees (for the new outsourced accounting services discussed above)

Respectfully Submitted,

Andrew Smith  
Treasurer

**THE ORTHODOX CHURCH IN AMERICA  
FINANCIAL STATEMENTS  
DECEMBER 31, 2022 AND 2021**

Draft 10-12-23

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Draft 10-12-23

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
The Orthodox Church in America

### Opinion

We have audited the accompanying financial statements of The Orthodox Church in America (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Orthodox Church in America and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Orthodox Church in America's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Orthodox Church in America's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Orthodox Church in America's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Satty, Levine & Ciacco, CPAs, P.C.  
Melville, New York  
October 12, 2023

Draft 10-12-23

**THE ORTHODOX CHURCH IN AMERICA  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 1,844,095	\$ 2,027,671
Restricted cash	116,139	267,776
Investments:		
Endowment pool fund	1,590,453	1,900,806
St. Andrew endowment fund	126,589	150,009
FOS endowment fund	102,645	129,651
Missions endowment fund	1,033,275	1,218,181
Annuity and unitrust fund	122,337	138,097
	<u>2,975,299</u>	<u>3,536,744</u>
Accounts receivable, net	136,963	112,186
Note receivable	150,000	150,000
Prepaid expenses	-	21,676
Property and equipment, net	292,193	327,510
Security deposits	8,930	-
Right of use asset - office lease	168,759	-
	<u>5,692,378</u>	<u>\$ 6,443,563</u>
<b>TOTAL ASSETS</b>		
<b>LIABILITIES AND NET ASSETS:</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued expenses	\$ 84,455	\$ 41,461
Lease liability - office lease	169,765	-
Retirement obligations	-	37,552
Deferred revenue	-	220,328
Annuity and unitrust agreements	82,107	94,238
	<u>336,327</u>	<u>393,579</u>
<b>TOTAL LIABILITIES</b>		
<b>NET ASSETS:</b>		
Without donor restrictions		
Undesignated	1,605,892	1,519,610
Invested in property and equipment	292,193	327,510
	<u>1,898,085</u>	<u>1,847,120</u>
Total without donor restrictions	1,898,085	1,847,120
With donor restrictions	3,457,966	4,202,864
	<u>5,356,051</u>	<u>6,049,984</u>
<b>TOTAL NET ASSETS</b>		
<b>TOTAL LIABILITIES AND NET ASSETS</b>		
	<u>\$ 5,692,378</u>	<u>\$ 6,443,563</u>

The accompanying notes are an integral part of these financial statements.

**THE ORTHODOX CHURCH IN AMERICA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>OPERATING SUPPORT, REVENUES AND RECLASSIFICATIONS</b>			
Support:			
Diocesan assessments	\$ 1,978,403	\$ -	\$ 1,978,403
General contributions	126,809	870,764	997,573
All American Council	108,839		108,839
Total support	<u>2,214,051</u>	<u>870,764</u>	<u>3,084,815</u>
Revenues:			
Interest and dividends	8,012	52,721	60,733
Investment income, net	18,257	(626,081)	(607,824)
Other revenue	92,858	-	92,858
Total revenues	<u>119,127</u>	<u>(573,360)</u>	<u>(454,233)</u>
Reclassifications:			
Net assets released from restrictions	<u>1,049,674</u>	<u>(1,049,674)</u>	<u>-</u>
Total operating support, revenue and reclassifications	<u>3,382,852</u>	<u>(752,270)</u>	<u>2,630,582</u>
<b>EXPENSES:</b>			
Program services	1,928,996	-	1,928,996
General and administrative	1,376,945	-	1,376,945
Development	25,946	-	25,946
Total expenses	<u>3,331,887</u>	<u>-</u>	<u>3,331,887</u>
Change in net assets from operations	50,965	(752,270)	(701,305)
Nonoperating activities			
Change in actuarial value of annuities and unitrusts	-	12,131	12,131
Investment income, net	-	(4,759)	(4,759)
Total operating activities	<u>-</u>	<u>7,372</u>	<u>7,372</u>
Change in net assets	50,965	(744,898)	(693,933)
Net assets at beginning of year	<u>1,847,120</u>	<u>4,202,864</u>	<u>6,049,984</u>
Net assets at end of year	<u>\$ 1,898,085</u>	<u>\$ 3,457,966</u>	<u>\$ 5,356,051</u>

The accompanying notes are an integral part of these financial statements.

**THE ORTHODOX CHURCH IN AMERICA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>OPERATING SUPPORT, REVENUES AND RECLASSIFICATIONS</b>			
Support:			
Diocesan assessments	\$ 1,853,803	\$ -	\$ 1,853,803
General contributions	130,253	216,954	347,207
Total support	<u>1,984,056</u>	<u>216,954</u>	<u>2,201,010</u>
Revenues:			
Interest and dividends	7,143	40,687	47,830
Investment income, net	1,077	367,659	368,736
Other revenue	24,361	-	24,361
Total revenues	<u>32,581</u>	<u>408,346</u>	<u>440,927</u>
Reclassifications:			
Net assets released from restrictions	<u>207,037</u>	<u>(207,037)</u>	<u>-</u>
Total operating support, revenue and reclassifications	<u>2,223,674</u>	<u>418,263</u>	<u>2,641,937</u>
<b>Expenses:</b>			
Program services	576,381	-	576,381
General and administrative	1,039,635	-	1,039,635
Development	24,786	-	24,786
Total expenses	<u>1,640,802</u>	<u>-</u>	<u>1,640,802</u>
Change in net assets from operations	582,872	418,263	1,001,135
Nonoperating activities			
Change in actuarial value of annuities and unitrusts	-	6,289	6,289
Investment income, net	-	4,163	4,163
Total operating activities	<u>-</u>	<u>10,452</u>	<u>10,452</u>
Change in net assets	582,872	428,715	1,011,587
Net assets at beginning of year	<u>1,264,248</u>	<u>3,774,149</u>	<u>5,038,397</u>
Net assets at end of year	<u>\$ 1,847,120</u>	<u>\$ 4,202,864</u>	<u>\$ 6,049,984</u>

The accompanying notes are an integral part of these financial statements.



**THE ORTHODOX CHURCH IN AMERICA  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
<b>EXPENSES:</b>				
Salaries, wages and benefits	\$ 437,842	\$ 892,490		\$ 1,330,332
Transportation, travel, meals and related expenses	369,806	81,595	394	451,795
Professional fees and other outside services	162,841	73,425	14,187	250,453
Scholarships, grants and other assistance	812,054	12,590		824,644
Equipment, supplies and other religious materials	58,223	19,731	60	78,014
Rent	-	54,585		54,585
Repairs and maintenance	-	35,573		35,573
Utilities	-	34,474		34,474
Telephone	850	11,377	11,305	23,532
Insurance	-	40,842		40,842
Printing, postage and delivery services	10,530	10,740		21,270
Dues, fee and subscriptions	27,121	2,445		29,566
Conferences and meetings	31,854	199		32,053
Bank charges	17,875	5,185		23,060
Depreciation expense	-	35,317		35,317
Facility payment in lieu of taxes	-	38,865		38,865
Moving expense	-	25,229		25,229
Payroll processing fees	-	2,283		2,283
<b>TOTAL EXPENSES</b>	<u>\$ 1,928,996</u>	<u>\$ 1,376,945</u>	<u>\$ 25,946</u>	<u>\$ 3,331,887</u>

The accompanying notes are an integral part of these financial statements.

**THE ORTHODOX CHURCH IN AMERICA  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
<b>EXPENSES:</b>				
Salaries, wages and benefits	\$ 355,031	\$ 737,954	\$ 125	\$ 1,093,110
Transportation, travel, meals and related expenses	49,720	59,963	-	109,683
Professional fees and other outside services	31,033	40,404	17,897	89,334
Scholarships, grants and other assistance	92,608	-	-	92,608
Equipment, supplies and other religious materials	11,897	11,516	292	23,705
Repairs and maintenance	-	34,169	-	34,169
Utilities	-	22,830	-	22,830
Telephone	2,535	12,937	6,472	21,944
Insurance	-	34,378	-	34,378
Printing, postage and delivery services	116	9,841	-	9,957
Dues, fee and subscriptions	25,308	1,663	-	26,971
Conferences and meetings	4,065	-	-	4,065
Bank charges	-	3,499	-	3,499
Depreciation expense	-	28,463	-	28,463
Facility payment in lieu of taxes	-	36,364	-	36,364
Miscellaneous	3,507	2,912	-	6,419
Payroll processing fees	561	2,742	-	3,303
<b>TOTAL EXPENSES</b>	<b>\$ 576,381</b>	<b>\$ 1,039,635</b>	<b>\$ 24,786</b>	<b>\$ 1,640,802</b>

The accompanying notes are an integral part of these financial statements.

**THE ORTHODOX CHURCH IN AMERICA**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Change in net assets	\$ (693,933)	\$ 1,011,587
<b>Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:</b>		
Depreciation expense	35,317	28,463
Amortization of right of use asset - office lease	33,234	-
Net (appreciation) in fair market value of investments	584,967	(447,305)
Net change in actuarial value of annuities and unitrusts	(12,131)	(6,289)
<b>(Increase) decrease in:</b>		
Accounts receivable	(24,777)	52,771
Prepaid expenses	21,676	(18,176)
Security deposit	(8,930)	-
<b>Increase (decrease) in:</b>		
Accounts payable and accrued expenses	42,994	(47,994)
Lease liability - office lease	(32,228)	-
Retirement obligations	(37,552)	-
Deferred revenue	(220,328)	220,328
<b>TOTAL ADJUSTMENTS</b>	<u>382,242</u>	<u>(218,202)</u>
Net cash (used in) provided by operating activities	<u>(311,691)</u>	<u>793,385</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Additions of property and equipment	-	(40,686)
Proceeds from sale of investments	853,870	853,870
Purchase of investments	(877,392)	(821,396)
Net cash provided by (used in) investing activities	<u>(23,522)</u>	<u>(8,212)</u>
Net (decrease) increase in cash and restricted cash	(335,213)	785,173
Cash and restricted cash - beginning of year	<u>2,295,447</u>	<u>1,510,274</u>
Cash and restricted cash - end of year	<u>\$ 1,960,234</u>	<u>\$ 2,295,447</u>

The accompanying notes are an integral part of these financial statements.

**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

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**NOTE 1. ORGANIZATION AND BASIS OF ACCOUNTING AND PRESENTATION**

**A. 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.

**B. BASIS OF ACCOUNTING**

The financial statements of the Church have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

**C. BASIS OF PRESENTATION**

The financial statements of The Orthodox Church in America have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require The Orthodox Church in America to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Church. These net assets may be used at the discretion of The Orthodox Church in America's management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of The Orthodox Church in America or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

**D. MEASURE OF OPERATIONS**

The statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to The Orthodox Church in America's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

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**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. CASH AND CASH EQUIVALENTS**

The Church considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

**B. INVESTMENTS**

Investments are reported at cost, if purchased, or at fair value, if donated. Thereafter, investments are reported at their fair values in the statements of financial position, and changes in fair value are reported as investment return in the statements of activities. Purchases and sales of securities are reflected on a trade-date basis. Gains and losses on sales of securities are based on average cost and are recorded in the statements of activities in the period in which the securities are sold. Interest is recorded when earned. Dividends are accrued as of the ex-dividend date.

**C. FAIR VALUE MEASUREMENTS**

Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. US GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The Church groups assets at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

**Level 1:** Unadjusted quoted market prices for identical assets and liabilities in active markets as of the measurement date.

**Level 2:** Other observable inputs, either directly or indirectly, including:

- Quoted prices for similar assets and liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in markets that are not active.
- Inputs other than quoted prices that are observable for the asset/liability.
- Inputs that are derived principally from, or corroborated by, other observable market data.

**Level 3:** Unobservable inputs that cannot be corroborated by observable market data.

**D. ACCOUNTS RECEIVABLE**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to the 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. Management has determined that no allowance is needed at December 31, 2022 and 2021.

**E. PROPERTY AND EQUIPMENT**

Building and equipment are stated at cost or at their estimated fair market value if donated. Costs in excess of \$3,000 and the value of donated property and equipment are capitalized. Depreciation is provided on the straight-line method over the estimated useful life of the asset. The estimated useful lives of assets are as follows:

Building and improvements	5-40 years
Furniture, fixtures and equipment	5-7 years
Auto and truck	3-10 years
Software	5-7 years

**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

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**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. 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 quarterly 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 net assets with donor restrictions or net assets without donor restrictions, the Board of Trustees looks to the explicit directions of the donor where applicable and the provisions of the laws of the State of New York. The Trustees have determined that, absent donor stipulations to the contrary, the provisions of New York State law do not impose either a permanent or temporary restriction on the income or capital appreciation derived from the original gift.

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

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

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

**G. CONTRIBUTIONS AND DIOCESAN ASSESSMENTS**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Diocesan contributions or assessments are recorded as revenue in the year the dioceses are assessed. Such revenue is calculated and assessed based upon an approved percentage of each diocese's budget.

**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

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**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

H. CONTRIBUTED SERVICES

Contributed services are recognized as contributions at their estimated fair value in accordance with the Financial Accounting Standards Board authoritative guidance on *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased.

For the years ended December 31, 2022 and 2021, The Orthodox Church in America the Church did not receive any donated professional services.

I. FUNCTIONAL EXPENSE ALLOCATION

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Expenses which are easily and directly associated with a particular program or supporting service are charged directly to that functional area. Certain other expenses have been allocated among the program and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

Expense	Method of Allocation
Salaries, wages and benefits	Time and effort
Transportation, travel, meals and related expenses	Actual or time and effort
Professional fees and other outside services	Actual or time and effort
Scholarship, grants and other assistance	Actual
Other	Actual, square footage or time and effort

J. USE OF ESTIMATES

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

K. IMPAIRMENT LOSSES

Management reviews property and equipment for impairment whenever events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Impairment is measured at the amount by which the carrying value exceeds the asset's fair value. If the asset is determined to be impaired, an impairment loss is recognized as a non-operating expense (non-cash) in the year the impairment was determined. There were no impairment losses recognized during the years ended December 31, 2022 and 2021.

L. INCOME TAXES

The Church is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and comparable New York State law. Contributions to it are tax deductible within the limitations prescribed by the code.

The most significant tax positions of the Church are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities.

**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

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**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**M. RECLASSIFICATION**

Certain amounts in the prior year's financial statements have been reclassified to conform to the current year's presentation.

**N. 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 \$59,480 at December 31, 2022 (\$63,925 in 2021). The present value of the remaining future liability to be distributed by the Church amounted to \$47,643 in 2022 and \$52,290 in 2021.

**O. 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 contributions with donor restrictions 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 \$62,857 at December 31, 2022 (\$74,173 at December 31, 2021). 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 \$34,464 at December 31, 2022 (\$41,948 at December 31, 2021).

**P. ADOPTION OF NEW ACCOUNTING PRONOUNCEMENT**

Effective January 1, 2022 the Church adopted FASB ASC 842, *Leases*. The new standard requires lessees to recognize leases on the statement of financial position and disclose key information about leasing arrangements. The new standard establishes a right-of-use model ("ROU") that requires a lessee to recognize a ROU asset and lease liability on the statement of financial position for all leases with a term longer than 12 months. Leases will be classified as finance or operating, with classification affecting the pattern and classification of expense recognition in the statement of activities.

The Church elected to adopted the new standard on its effective date using a modified retrospective transition approach as required, applying the new standard to all leases existing at the date of initial application. Consequently, financial information will not be updated and the disclosures required under the new standard will not be provided for dates and periods before January 1, 2022. The new standard provides a number of optional practical expedients in transition. The Church elected the package of practical expedients, which permits the Church not to reassess under the new standard prior conclusions about lease identification, lease classification and initial direct costs. The Church also elected the practical expedient which permits the use of a risk -free rate as the discount rate for all leases and the practical expedient to not separate lease and non-lease components for all the Church's leases.

The adoption of the new standard had a material effect on the Church's statement of financial position but did not have a material impact on the statement of activities. The most significant impact related to the recognition of a ROU assets and lease liability is for operating leases. Adoption of the standard required the Organization to restate amounts as of January 1, 2022, resulting in an increase in operating lease ROU asset of \$201,993 and an increase in operating lease liability of \$201,993.



**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

**NOTE 3. AVAILABILITY AND LIQUIDITY**

The following represents The Orthodox Church in America's financial assets at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,844,095	\$ 2,027,671
Restricted cash	116,139	267,776
Investments	2,975,299	3,536,744
Accounts receivable, net	136,963	112,186
Total financial assets	<u>5,072,496</u>	<u>5,944,377</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	<u>3,457,966</u>	<u>4,202,864</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,614,530</u>	<u>\$ 1,741,513</u>

The Church's goal is generally to maintain financial assets to meet the general operating expenses.

**NOTE 4. RESTRICTED CASH**

The cash is restricted for the purpose of the thriving in ministry initiative grant. Restricted cash at December 31, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Restricted cash - Thriving in ministry program	<u>\$ 116,139</u>	<u>\$ 267,776</u>

**NOTE 5. INVESTMENTS**

Investments are reported at fair value in accordance with authoritative guidance issued by the Financial Accounting Standards Board on *Accounting for Certain Investments Held by Not-for-Profit Organizations*. Fair value is determined by using quoted market prices, where available. When quoted market prices are not available, the present value of estimated or expected future cash flows or another reasonable method is used.

Investments as of December 31, 2022 and 2021 are summarized as follows:

	<u>2022</u>	<u>2021</u>
Corporate equity securities	\$ 2,297,823	\$ 3,114,160
Money market funds	529,733	241,625
Fixed income securities	28,842	44,504
Mutual funds	59,421	72,530
Annuity investments	59,480	63,925
	<u>\$ 2,975,299</u>	<u>\$ 3,536,744</u>

At December 31, 2022 and 2021, all investments were considered level 1 investments, except for the annuity investments which were considered level 2 investments.

**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

**NOTE 6. PROPERTY AND EQUIPMENT**

Property and equipment at December 31, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Land (non-depreciable)	\$ 45,000	\$ 45,000
Archive room improvements in progress (non-depreciable)	104,067	104,067
Building and improvements	570,508	570,508
Furniture, fixtures and equipment	237,753	237,753
Software	<u>33,000</u>	<u>33,000</u>
Total property and equipment	990,328	990,328
Less: Accumulated depreciation	<u>(698,135)</u>	<u>(662,818)</u>
Property and equipment, net	<u>\$ 292,193</u>	<u>\$ 327,510</u>

**NOTE 7. EMPLOYEE BENEFIT PLANS**

**PENSION PLANS:**

The Orthodox Church in America sponsors The Orthodox Church in America Pension Plan (the "Plan"). Substantially all full-time employees of the Church and organizations under its jurisdiction participate in the Plan. The Plan, which is 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.

Eligible employees are all full-time employees and some part-time employees of the Church or organizations under the Church's jurisdiction, except for employees that are older than age 60 at the time of employment. 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 arrangements based upon initial participation date, 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 \$69,330 in 2022 and \$62,845 in 2021. The contribution made by the Church represented approximately 2.1% and 1.98% of the total contributions made to the Plan in December 31, 2022 and 2021, respectively. To the extent the Plan is underfunded, The Church and organizations under its jurisdiction may bear risk and future contributions to the Plan may increase.

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

The following table discloses the name and funded status of the Plan as of January 1, 2023 and 2022 (the date of the latest actuarial valuation), inclusive of the fair value of plan assets as of December 31, 2022 and 2021:

<u>The Orthodox Church in America Pension Plan (Plan EIN: 06-1455789)</u>	<u>Actuarial present value of accumulated plan benefits</u>	<u>Fair value of plan assets</u>	<u>Total net contributions</u>	<u>Funded Status</u>
2022	\$ 59,649,213	\$ 22,712,519	\$ 3,301,281	38.08%
2021	\$ 56,579,833	\$ 28,447,925	\$ 3,166,274	50.28%

**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

**NOTE 7. EMPLOYEE BENEFIT PLANS (continued)**

OTHER RETIREMENT BENEFITS:

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 existed to rectify a situation whereby the former employee had been improperly excluded from participation in the Orthodox Church in America Pension Plan, and continued until the former employee's death in May of 2022. Payments related to this agreement amounted to \$4,750 and \$11,400 for the years ended December 31, 2022 and 2021, respectively. The actuarially calculated liability for future payments under this obligation amounted to approximately \$37,000 at December 31, 2021.

**NOTE 8. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are restricted for the following purposes:

Net assets with donor restrictions, time and purposes were available for the following purposes as of December 31, 2022 and 2021:

	2021	Additions/ Investment Activities	Release	2022
Mission churches	\$ 1,296,954	\$ (184,906)	\$ 34,784	\$ 1,077,264
Thriving in ministries	265,046	-	162,755	102,291
Archives fund	135,664	-	34,191	101,473
Restricted endowments				
excess earnings	700,046	(259,871)	30,504	409,671
General purpose endowment				
excess earnings	331,100	(100,908)	17,272	212,920
Charity	69,601	738,566	738,566	69,601
Theological education - academic fellowship	59,300	-	-	59,300
Publication reserve fund	29,556	-	-	29,556
Seminary appeal	5,638	3,005	3,005	5,638
Mission planting	80,525	80,075	21,216	139,384
Youth director	45,303	-	-	45,303
St. Catherine's (Iconostasis)	120,000	-	-	120,000
Other	8,030	18,250	7,381	18,899
	<u>\$ 3,146,763</u>	<u>\$ 294,211</u>	<u>\$ 1,049,674</u>	<u>2,391,300</u>
Donor restricted endowment funds				
General purposes				248,011
Restricted purposes				790,262
Charitable remainder unitrust				<u>28,393</u>
Total net assets with donor restrictions				<u>\$ 3,457,966</u>

**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

**NOTE 8. NET ASSETS WITH DONOR RESTRICTIONS (continued)**

	2020	Additions/ Investment Activities	Release	2021
Mission churches	\$ 1,199,568	\$ 133,373	\$ 35,987	\$ 1,296,954
Thriving in ministries	349,162	-	84,116	265,046
Archives fund	133,039	2,625	-	135,664
Restricted endowments				
excess earnings	521,699	204,745	26,398	700,046
General purpose endowment				
excess earnings	265,914	80,423	15,237	331,100
Charity	69,601	-	-	69,601
Theological education -				
academic fellowship	59,300	-	-	59,300
Publication reserve fund	29,556	-	-	29,556
Seminary appeal	5,638	4,293	4,293	5,638
Mission planting	50,000	80,525	50,000	80,525
Youth director	35,882	427	(8,994)	45,303
St. Catherine's (Iconostasis)	-	120,000	-	120,000
Other	5,580	2,450	-	8,030
	<u>\$ 2,724,939</u>	<u>\$ 628,861</u>	<u>\$ 207,037</u>	<u>3,146,763</u>
Donor restricted endowment funds				
General purposes				247,114
Restricted purposes				776,762
Charitable remainder unitrust				<u>32,225</u>
Total net assets with donor restrictions				<u>\$ 4,202,864</u>

**NOTE 9. 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 or absence of donor-imposed restrictions.

The Church classifies as donor-restricted net assets (a) the original value of gifts donated to the donor-restricted endowment, (b) the original value of subsequent gifts to the donor-restricted endowment, and (c) accumulations to the 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 is classified as donor-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, 2022 AND 2021**

**NOTE 9. ENDOWMENTS (continued)**

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 would be reported in net assets without donor restrictions and that future gains be allocated to net assets without donor restrictions until such losses have been restored.

The following represents a detail of the donor-restricted endowment net asset composition:

	With Purpose Restrictions	To be Held in Perpetuity	Total
Donor restricted endowments for 2022:			
General purposes	\$ 212,920	\$ 248,011	\$ 460,931
Restricted purposes	409,671	790,262	1,199,933
Total endowment funds	<u>\$ 622,591</u>	<u>\$ 1,038,273</u>	<u>\$ 1,660,864</u>
Endowment net assets, January 1, 2022	<u>\$ 1,031,146</u>	<u>\$ 1,023,876</u>	<u>\$ 2,055,022</u>
Investment return:			
Interest and dividend income, net of fees	33,062	-	33,062
Realized and unrealized gains	(441,617)	-	(441,617)
Total investment return	<u>(408,555)</u>	<u>-</u>	<u>(408,555)</u>
Contributions	-	14,397	14,397
Endowment net assets, December 31, 2022	<u>\$ 622,591</u>	<u>\$ 1,038,273</u>	<u>\$ 1,660,864</u>
Donor restricted endowments for 2021:			
General purposes	\$ 331,100	\$ 247,114	\$ 578,214
Restricted purposes	700,046	776,762	1,476,808
Total endowment funds	<u>\$ 1,031,146</u>	<u>\$ 1,023,876</u>	<u>\$ 2,055,022</u>
Endowment net assets, January 1, 2021	<u>\$ 787,613</u>	<u>\$ 1,020,882</u>	<u>\$ 1,808,495</u>
Investment return:			
Interest and dividend income, net of fees	25,248	-	25,248
Realized and unrealized losses	218,285	-	218,285
Total investment return	<u>243,533</u>	<u>-</u>	<u>243,533</u>
Contributions	-	2,994	2,994
Endowment net assets, December 31, 2021	<u>\$ 1,031,146</u>	<u>\$ 1,023,876</u>	<u>\$ 2,055,022</u>

**NOTE 10. OPERATING LEASES**

The Church evaluated current leases to determine which met the criteria of a lease. The right-of-use (ROU) asset represents the Church's right to use the underlying asset for the lease term, and the lease liability represent the Church's obligation to make lease payments arising from this lease. The ROU asset and lease liability, which arise from an operating lease, were calculated based on the present value of future lease payments over the lease terms. The Church has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The weighted-average discount rate applied to calculate lease liabilities as of December 31, 2022, was 1.04%.

**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

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**NOTE 10. OPERATING LEASES (continued)**

The Church's main operating lease is for its Chancery office. This lease expires June 30, 2025. The leases generally contain renewal options for periods ranging up to 5 years. Rental expense for this lease was \$34,185 and \$0 for the years ending December 31, 2022 and 2021, respectively.

Cash paid for the operating lease for the year ended December 31, 2022 was \$33,180. There were no noncash investing and financing transactions related to leasing.

The right-of-use asset and corresponding liability associated with future lease payments at December 31, 2022 are shown below:

Right-of-use assets	\$ 201,993
Amortization	(33,234)
Right-of-use assets, net	<u>\$ 168,759</u>
Lease liability	<u>\$ 6,163,603</u>
<u>Weighted average:</u>	
Discount rate	1.04%
Remaining lease term (years)	2.5

Future maturities of lease liabilities under these operating leases are as follows:

<u>December 31,</u>	
2023	\$ 67,355
2024	69,376
2025	<u>35,201</u>
Total lease payments	171,932
Less: Present value discount	<u>(2,167)</u>
Present value of lease liability	<u>\$ 169,765</u>

The Church also leases an apartment for the Metropolitan. The lease expires in 2023. Rent expense for the year ended December 31, 2022 was \$20,400. Based on criteria in ASC 842, the Church concluded it does not have a lease for the apartment for more than 12 months and will not require a ROU asset or lease liability to be recognized.

**NOTE 11. RELATED PARTY TRANSACTIONS**

Note receivable consists of a \$150,000 promissory note from the Orthodox Church Capital Improvement Fund. The Promissory Note is dated May 21, 2018, with interest at 2.75%. The note calls for monthly interest only payments of \$344 for 59 months commencing December 20, 2018 with a balloon payment of the principal balance of \$150,000 due December 20, 2023.

**NOTE 12. CONTINGENCIES**

The Church, in the normal course of its operations, is a party to various legal proceedings and complaints, some of which are covered by insurance. While it is not feasible to predict the ultimate outcomes of such matters, management of the Church is not aware of any claims or contingencies, which are not covered by insurance that would have a material adverse effect on the Church's financial position, changes in net assets or cash flows.

**THE ORTHODOX CHURCH IN AMERICA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022 AND 2021**

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**NOTE 13. CONCENTRATION OF CREDIT RISK**

The Church maintains all of its cash, cash equivalents and investments in high credit quality financial institutions. Accounts at the institutions are either insured by the Federal Depository Insurance Corporation ("FDIC") or the Securities Investor Protection Corporation ("SIPC"). The FDIC insured limit for the years ended December 31, 2022 and 2021 was \$250,000. The SIPC insured limit for the years ended December 31, 2022 and 2021 was \$500,000. At December 31, 2022 and 2021, the Church had assets that were in excess of the insured limits.

The Church's revenues are primarily from Diocesan contributions, general support and investment income.

**NOTE 14. SUBSEQUENT EVENTS**

The Church has evaluated events and transactions that occurred through October 12, 2023, which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements.

Draft 10-12-23



# ORTHODOX CHURCH in AMERICA

## Treasurer's Report

June 30, 2023



Your Beatitude, Your Eminences, Your Graces, Reverend Fathers, brothers and sisters,

Greetings in Christ!

What follows is a set of internal financial statements that has been compiled with preliminary financial data through the second quarter of fiscal year 2023. Overall, we show a fairly healthy operating surplus through the first two quarters, without any need to release from reserves.

Included in this Treasurer's Report for the period ended June 30, 2023 are the following:

- \* Statement of Operating Activity - Unrestricted
- \* Statement of Operating Activity - Restricted
- \* Comparative Balance Sheet for June 30, 2023 and December 31, 2022

June 30, 2023 represents two quarters of the OCA's fiscal year, so the target for operating revenues and is expenses is 50%.

Please note that this data, while substantively correct, is preliminary and unaudited. We do expect additional adjustments with year-end closing.

### **Revenues**

Revenue collection was \$1.1M including 50% of our anticipated annual endowment draw and use of restricted funds for 2023, on an annual budget of \$2,152K (51.57%). Diocesan contributions were at 57.03% of budget; individual/business contributions, while significantly less than 50%, are expected to pick up in the fall.

### **Expenses**

Expenses incurred through June were \$999.7K on an annual budget of \$2,152K (46.46%), excluding the Office of Pastoral Life.

### **Net Income**

Unrestricted net income is a \$68K surplus through the second quarter. This includes the anticipated endowment and restricted fund draw, but no release from operating reserves.

If you have any questions about this report, please don't hesitate to contact me at [asmith@oca.org](mailto:asmith@oca.org).

In Christ,

Andrew D. Smith  
Treasurer

**ORTHODOX CHURCH IN AMERICA**  
Statement of Operating Activity - FY2023 - **Preliminary & Unaudited**  
June 30, 2023

				Target 50.00%
				D
<i>Unrestricted</i>	A	B	C	% BUDGET USED
	<u>CURRENT QUARTER</u>	<u>YEAR TO DATE</u>	<u>ANNUAL BUDGET</u>	
1	<b>REVENUE</b>			
2	473,671	970,387	1,701,662	57.03%
3	7,919	19,292	145,000	13.30%
4	9,400	24,025	22,350	107.49%
5	1,076	2,128	-	
6	-	-	-	
7	-	-	-	
8	280	425	-	
9	18,750	37,500	75,000	50.00%
10	28,000	56,000	112,000	50.00%
11	-	-	95,946	
12	<b>539,096</b>	<b>1,109,757</b>	<b>2,151,958</b>	<b>51.57%</b>
13				
14				
15				
16	<b>EXPENSES</b>			
17	148,675	345,647	719,233	48.06%
18	148,238	300,023	550,644	54.49%
19	25,623	50,999	103,388	49.33%
20	7,779	8,621	30,000	28.74%
21	-	-	-	
22	15,037	41,569	137,300	30.28%
23	6,143	17,331	51,300	33.78%
24	21,693	28,609	71,400	40.07%
25	21,576	45,634	98,347	46.40%
26	(3,795)	(3,295)	32,450	-10.15%
27	18,623	32,836	90,691	36.21%
28	-	-	-	
29	-	-	-	
30	28,000	56,000	112,000	50.00%
31	2,000	2,000	6,000	33.33%
32	-	-	-	
33	15,689	21,408	42,760	50.07%
34	-	-	-	
35	-	-	18,000	0.00%
36	33,058	52,348	88,445	59.19%
37	<b>488,338</b>	<b>999,730</b>	<b>2,151,958</b>	<b>46.46%</b>
38				
39	18,416	42,072	76,770	54.80%
40				
41	<b>32,342</b>	<b>67,955</b>	<b>(76,770)</b>	

**ORTHODOX CHURCH IN AMERICA**  
Statement of Operating Activity - FY2023 - Preliminary & Unaudited  
June 30, 2023

<i>Restricted &amp; Designated Activity</i>	A	B	C	D	E	F	G	H	I	J	K
	St. Cath	Archives	Archives	All-American	Lilly	Duke	Mission	Youth	Total	Endowment	Total
	Iconostasis	Digitization	Facility	Council	Grant	Reflect Grant	Planting	Director	Restr. Funds	Activity	Restricted
<b>1 REVENUE</b>											
2 Diocesan Contributions									-		-
3 Individual/Business Contributions							112,000		112,000	192	112,192
4 Legacies and Bequests									-	1,540	1,540
5 Dividends, Interest									-	36,950	36,950
6 Other Investment Revenue (Realized)									-	(7,794)	(7,794)
7 Service Fees									-		-
8 Vendor									-		-
9 Observer									-		-
10 Ads				(400)					(400)		(400)
11 Banquet									-		-
12 Interest Income/Realized Gains/Losses									-		-
13 Appeals									-		-
14 Special Events									-		-
15 Other (incl Grants)									-		-
<b>16 TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(400)</b>	<b>-</b>	<b>-</b>	<b>112,000</b>	<b>-</b>	<b>111,600</b>	<b>30,888</b>	<b>142,488</b>
<b>20 EXPENSES</b>											
21 6050 Distributions - Grants/Endowments						3,309			3,309	5,912	9,221
22 6095 Bank Fees									-	7,477	7,477
23 6105 Food									-		-
24 6110 Flowers/Candles/Liturgical Items									-		-
25 6211 Accounting Fees									-	625	625
26 6215 Outside Contract Services		8,670	40,228		8,192	1,200			58,289		58,289
27 6217 Investment Advisory Fees									-		-
28 6253 Program Supplies									-		-
29 6284 Equip Rental									-		-
30 6290 Repairs Expense			1,106						-		-
31 6503 Printing and Copying									-		-
32 6504 Supplies					3,380	146			3,526		3,526
33 6516 Misc Other	120,000					-			120,000		120,000
34 6650 Stipends				4,800	37,108	1,500			43,408		43,408
35 6733 Website					300				300		300
36 6831 Conference, Convention, Meeting				10,000	3,549				13,549		13,549
37 6832 Travel				1,034	5,665	3,521			10,220		10,220
38 6833 Lodging					266				266		266
39 6834 Meals				38	47				86		86
40 7060 Unrealized Gains/Losses									-	(390,077)	(390,077)
41 7500 Change in the Value of Unitrusts									-		-
42 Release to Unrestricted (est.)							56,000		56,000		56,000
<b>44 TOTAL EXPENSES</b>	<b>120,000</b>	<b>8,670</b>	<b>41,334</b>	<b>15,873</b>	<b>58,507</b>	<b>6,367</b>	<b>56,000</b>	<b>-</b>	<b>305,644</b>	<b>(376,063)</b>	<b>(67,109)</b>
<b>45 REVENUE OVER/(UNDER) EXPENSES</b>	<b>(120,000)</b>	<b>(8,670)</b>	<b>(41,334)</b>	<b>(16,273)</b>	<b>(58,507)</b>	<b>(6,367)</b>	<b>56,000</b>	<b>-</b>	<b>(194,044)</b>	<b>406,951</b>	<b>209,598</b>
	<b>[A]</b>	<b>[B]</b>	<b>[B]</b>		<b>[C]</b>	<b>[C]</b>				<b>[D]</b>	

**NOTES**

[A] Grant funds from a prior year returned to donor.

[B] Archives Digitization & Relocation Funds began the year with opening balances; this year's expenses are drawn from those reserves.

[C] The Lilly Grant (TiM) & Duke Reflect Grant began the year with a balance from the prior year; this year's expenses are drawn from those reserves.

[D] Surplus in Endowment activity attributable primarily to unrealized investment performance.

**ORTHODOX CHURCH IN AMERICA**  
Balance Sheet - FY2023 - **Preliminary & Unaudited**  
June 30, 2023

A	B	C	D
	<u>6/30/2023</u>	<u>12/31/2022</u>	<b>DIFFERENCE</b>
1 <b>ASSETS</b>			
2 Cash & Cash Equivalents - Operating	1,204,323	1,327,171	(122,848)
3 Cash & Cash Equivalents - Restricted	487,267	628,675	(141,408)
4 Petty Cash	142	142	-
5			
6 Accounts Receivable	199,148	136,963	62,185
7 Grants Receivable	-	-	-
8 Prepaid Expense	-	-	-
9 Other Current Assets	-	-	-
10			
11 Fixed Assets, net of depreciation	276,731	292,193	(15,462)
12 Investments	3,531,143	3,125,299	405,844
13			
14 <b>Total Assets</b>	<u>5,698,754</u>	<u>5,510,444</u>	<u>188,310</u>
15			
16			
17 <b>LIABILITIES</b>			
18 Accounts Payable	21,529	81,491	(59,962)
19 Accrued Expenses	7,753	2,480	5,273
20 Retirement Obligation	-	-	-
21 Unitrust Liability	82,107	82,107	-
22 Payroll Liabilities	446	122	324
23 Other Liabilities	-	-	-
24			
25 Deferred Revenue	-	-	-
26			
27 <b>Total Liabilities</b>	<u>111,834</u>	<u>166,199</u>	<u>(54,365)</u>
28			
29			
30 <b>NET ASSETS</b>	<u><u>5,586,919</u></u>	<u><u>5,344,245</u></u>	<u><u>242,675</u></u>

ORTHODOX CHURCH IN AMERICA  
 Endowment Release - 2023 (Preliminary)  
 9/4/2023

					Spending Rate	
					3.00%	
					Proposed Releases from Restriction	
					2023	
		Corpus				
		Perm Rest	Temp Rest	Unrestricted	Total Value	
		12/31/2022	12/31/2022	12/31/2022	12/31/2022	
<b>ENDOWED FUNDS</b>						
General	Joseph P Chwan	5,695.58	6,491.91		12,187.49	(365.62)
General	Suzanne Hubiak	3,054.00	3,067.29		6,121.29	(183.64)
General	John Tarkov	5,000.00	6,650.63		11,650.63	(349.52)
General	William Macko	15,000.00	18,737.14		33,737.14	(1,012.11)
General	Olga Stammer	1,000.00	1,171.12		2,171.12	(65.13)
General	Anonymous - 50% of interest to be distributed	500.00	687.51		1,187.51	
General	Paul Fekula	1,000.00	1,219.19		2,219.19	(66.58)
General	Bilous	63,205.55	67,663.11		130,868.66	(3,926.06)
General	Vladimir Sakovich	25,743.83	12,415.29		38,159.12	(1,144.77)
General	Eftihia Colman	1,000.00	2,092.69		2,092.69	(62.78)
General	Rozalia Kiselica	1,000.00	1,092.69		2,092.69	(62.78)
General	Fr Thomas HD Brown	10,020.00	9,907.77		19,927.77	(597.83)
General	Evdokiya Ivanova Bruhanova	63,030.36	51,613.58		114,643.94	(3,439.32)
General	James Karabin	10,000.00	9,137.06		19,137.06	(574.11)
General	Greg & Mary Stefanick	28,256.43	15,916.72		44,173.15	(1,325.19)
General	Tkacz Memorial - 5% annually to support FOS ministries	13,860.00	5,838.37		19,698.37	(590.95)
	Misc Adj.	645.66	217.51		863.17	
		<u>248,011.41</u>	<u>212,919.55</u>		<u>460,930.96</u>	<u>(13,766.41)</u>
Mission	Theodore Dran	25,000.00	12,733.19		37,733.19	(1,132.00)
Mission	Frank Dellerman	1,100.00	3,225.95		4,325.95	(129.78)
Mission	Anonymous Fund (Rex) - 50% of interest for missions	5,000.00	5,793.30		10,793.30	
Mission	Alex & Sarah Kharitonoff	21,621.38	31,759.35		53,380.73	(1,601.42)
Mission	Anonymous Fund (R...)	500.00	1,479.14		1,979.14	(59.37)
Mission	St. Andrew Fund - 50% parish/30% DOW/20% OCA	150,000.00	(24,764.54)		125,235.46	(751.41)
Mission	Irene Repaske	2,000.00	1,090.69		3,090.69	(92.72)
Mission	Zerr Memorial	15,000.00	6,326.26		21,326.26	(639.79)
Mission	Stephen & Anna Kudrick Fund	18,142.99	7,554.58		25,697.57	(770.93)
Mission	Miscellaneous Missions	1,830.00	1,158.30		2,988.30	(89.65)
ClergyCare	Joseph & Anna Fekula	5,688.43	7,640.56		13,328.99	(399.87)
ClergyCare	St. Michael Fund - No distribution until princ = \$100K	13,931.00	29,013.62		42,944.62	
ClergyCare	Chupinsky	23,919.76	11,154.19		35,073.95	(1,052.22)
Theo Ed	Fr John Skvir Fund - annual 3 x \$1,000 scholarships	30,628.04	17,075.89		47,703.93	
Theo Ed	Met. Theodosius Schp. Fund - annual scholarships to 3 semin:	19,461.62	37,569.25		57,030.87	
Theo Ed	Pavel Savich - interest to SVS/STS annually	70,444.06	75,388.03		145,832.09	(4,374.96)
Theo Ed	Helen Holowasko	1,479.20	3,222.74		4,701.94	(141.06)
Theo Ed	Greg & Mary Stefanick Fund	56,512.50	42,900.33		99,412.83	(2,982.39)
Theo Ed	Suzanne & Sylvia Liebenthal	7,300.00	5,923.25		13,223.25	(396.70)
Theo Ed	John & Anna Livovsky Fund - 50% earnings to STS	38,317.94	19,462.09		57,780.03	(1,733.40)
Charity	Chupinsky	23,919.76	10,995.62		34,915.38	(1,047.46)
Charity	Stephen & Mildred Karas Fund	16,797.90	11,854.16		28,652.06	(859.56)
Youth	Antonia Rotko	90,094.00	20,045.18		110,139.18	
FOS	FOS Endowment	108,245.55	17,318.22		125,563.77	
YouthPub	Youth Ministries Publications Fund	29,828.04	53,751.21		83,579.25	
MetDisc	Metropolitan Discretionary Fund (Holy Synod)	13,500.00	-		13,500.00	(405.00)
		<u>790,262.17</u>	<u>409,670.56</u>	<u>-</u>	<u>1,199,932.73</u>	<u>(18,659.68)</u>
	Main Endowment - Unrestricted			158,823.15	158,823.15	
	Main Endowment - Total	1,038,273.58	622,590.11	158,823.15	1,819,686.83	(32,426.09)
	Kavalenko - Asset	62,857.15			62,857.15	
	Kavalenko - Liability	(34,464.02)			(34,464.02)	
General	Lydia Kavalenko - Unitrust	28,393.13	-		28,393.13	-
	Mission Endowment (Bequest)	-	1,077,263.49		1,077,263.49	(32,317.90)
	Mission Endowment - Unrestricted			106,011.67	106,011.67	
	Mission Endowment - Total	-	1,077,263.49	106,011.67	1,183,275.16	(32,317.90)
<b>TOTAL ENDOWED FUNDS</b>		<b>1,066,666.71</b>	<b>1,699,853.60</b>	<b>264,834.81</b>	<b>3,031,355.12</b>	<b>(64,744.00)</b>

**ORTHODOX CHURCH IN AMERICA**

Restricted Funds Release - 2023 (Preliminary)

9/4/2023

	Temp Rest 12/31/2022	Anticipated Additions	Proposed Releases	
<b>RESTRICTED FUNDS</b>				
Mission Appeal	2,430.83			
Mission Planting Grants	139,383.83	112,000.00	(112,000.00)	
Seminary Appeal	5,637.60			
Publication Reserve Fund	29,555.91			
Theological Education - Academic Fellowship	59,300.00			
Chaplain Reserve	-			
Archives Fund	59,935.74		(59,935.74)	[1]
Archives Digitization	41,537.33		(41,537.33)	[1]
Lilly Grant - Thriving in Ministry	102,291.51		(102,291.51)	[1]
Duke Reflect Grant	9,676.05		(9,676.05)	[1]
Youth Director	45,303.74			
DVP	6,792.80			
Liturgical Music	-			
St. Catherine's (Iconostasis)	120,000.00		(120,000.00)	[2]
<b>Charity</b>				
Ukraine Appeal				
Charity Appeal	678.75			
Christmas Stocking Appeal	20,868.74			
Beslan Relief	-			
Other Memorials	295.00			
Suskuk Memorial	461.00			
IOCC/Flood Relief	-			
9/11 Emergency Fund	-			
Alaska Children's Medical Assist	-			
Alaskan Clergy/Parishes	-			
Chechan Humanitarian Relief	15,580.00			
Kursk Submarine Disaster	340.00			
Medical Assistance for Russia	644.67			
Project Mexico	-			
Russian Orphanages	5,600.00			
Eastern European Orphanages	713.00			
Sosnovka Orphanage/Orphanages	1,525.00			
St. Catherine Representation Church	0.00			
SS. Mary & Martha Monastery	200.00			
Russian Bible Printing	22,666.58			
Georgian Books	29.09			
	-			
<b>TOTAL RESTRICTED FUNDS</b>	<b>691,447.17</b>			

[1] Actual release will be project-specific. Proposed release up to the amount denoted.

[2] Return of gift to original donor in accordance with resolution adopted at Spring 2023 Metropolitan Council meeting.

**ORTHODOX CHURCH IN AMERICA**

2024 Budget - Summary

*For consideration at Fall 2023 Metropolitan Council meeting*

	A	B	C	D	
			<b>Target</b> 50.00%		
<i>Unrestricted</i>	<b>YTD Actual</b>	<b>BUDGET</b>	<b>% BUDGET</b>	<b>BUDGET</b>	
	<b>6/30/2023</b>	<b>Amended 2023</b>	<b>USED</b>	<b>Proposed 2024</b>	
1 <b>REVENUE</b>					
2 Diocesan Contributions	970,387	1,701,662	57.03%	1,765,282	
3 Individual/Business Contributions	19,292	145,000	13.30%	145,000	
4 Appeals	-				
5 Service Fees	24,025	22,350	107.49%	50,000	
6 Interest Income/Realized Gains/Losses	2,128			50,000	
7 Other	425			-	
8 Release from Restriction - <i>Endowed Funds</i>	37,500	75,000	50.00%	75,000	
9 Release from Restriction - <i>Restricted Funds</i>	56,000	112,000	50.00%	104,000	
10 Use of Unrestricted Reserve		95,946		172,300	
11 <b>TOTAL REVENUE</b>	<b>1,109,757</b>	<b>2,151,958</b>	<b>51.57%</b>	<b>2,361,582</b>	
12					
13					
14					
15 <b>EXPENSES</b>					
16 Compensation & Benefits					
17 Administration	114,874	298,212	38.52%	306,069	p.2
18 Executive	268,368	478,744	56.06%	551,043	p.3
19 Archives	50,999	101,888	50.05%	106,329	p.4
20 External Affairs	-	-		-	
21 Property	-	-		-	
22 ORSMA	325	-		-	
23 <b>Total Compensation &amp; Benefits</b>	<b>434,566</b>	<b>878,844</b>	<b>49.45%</b>	<b>963,441</b>	
24					
25 Goods & Services					
26 Administration	213,773	421,021	50.77%	441,722	p.2
27 Executive	31,656	71,900	44.03%	69,400	p.3
28 Archives	-	1,500	0.00%	1,500	p.4
29 External Affairs	25,621	30,000	85.40%	27,000	p.5
30 Property, incl depr.	41,569	137,300	30.28%	122,300	p.6
31 TOC/Comm	17,331	51,300	33.78%	36,300	p.8
32 Holy Synod	28,609	71,400	40.07%	68,400	p.8
33 Metropolitan's Office	45,634	98,347	46.40%	102,147	p.8
34 Metropolitan Council	(3,295)	32,450	-10.15%	32,450	p.8
35 St. Catherine's	32,836	90,691	36.21%	67,658	p.9
36 Mission Planting Grants	56,000	112,000	50.00%	104,000	p.9
37 Ordination Candidacy	2,000	6,000	33.33%	6,000	p.9
38 ORSMA	21,242	42,760	49.68%	42,668	p.7
39 Seminaries	-	18,000	0.00%	18,000	p.9
40 Departments	52,348	88,445	59.19%	102,845	p.9
41 Office of Pastoral Life	42,072			155,750	p.9
42 <b>Total Goods &amp; Services</b>	<b>607,395</b>	<b>1,273,113</b>	<b>47.71%</b>	<b>1,398,140</b>	
43					
44 <b>TOTAL EXPENSES</b>	<b>1,041,961</b>	<b>2,151,958</b>	<b>48.42%</b>	<b>2,361,581</b>	
45					
46 <b>REVENUE OVER/(UNDER) EXPENSES</b>	<b>67,796</b>	<b>0</b>		<b>0</b>	

**ORTHODOX CHURCH IN AMERICA**  
Proposed 2024 Budget - Expenses by Department

	<b>YTD Actual</b>	<b>BUDGET</b>	<b>% BUDGET</b>	<b>BUDGET</b>	
	<b>6/30/2023</b>	<b>Amended 2023</b>	<b>USED</b>	<b>Proposed 2024</b>	
6010-05 Administration-Salaries	89,993.05	222,299.05		236,519.44	
6011-05 Administration-Payroll Expense	-				
6012-05 Administration-FICA/MED	3,026.12	17,005.88		9,644.59	
6013-05 Administration-Unemployment Ins W/H	2,220.60				
6014-05 Administration-Payroll Processing Fees	1,973.98	3,000.00		3,000.00	
6015-05 Administration-Health Insurance	6,664.38	31,880.52		22,936.44	
6016-05 Administration-Workers Compensation/Disabil	1,345.66	610.03		622.69	
6017-05 Administration-Pension expense	8,282.87	22,543.12		32,472.99	
6018-05 Administration-Life Insurance	1,367.70	873.00		873.00	
	<u>114,874.36</u>	<u>298,211.59</u>	<u>38.52%</u>	<u>306,069.16</u>	p.1 line 17
6095-05 Administration-Bank Fees	2,187.40	5,000.00		5,000.00	
6096-05 Administration-Dues	199.00	-		-	
6100-05 Administration-Office Expense	693.15				
6105-05 Administration-Food	256.88	3,000.00		1,000.00	
6110-05 Administration-Flowers/Candles/Liturgical iter	-	600.00		5,600.00	
6211-05 Administration-Accounting Fees	8,266.13	25,000.00		25,000.00	
6214-05 Administration-Legal Fees	49,980.08	60,000.00		60,000.00	
6215-05 Administration-Outside Contract Services	815.75			70,000.00	
6280-05 Administration-Rent	33,689.90	66,360.00		70,809.87	
6502-05 Administration-Postage, Mailing Service	550.39	4,000.00		1,500.00	
6503-05 Administration-Printing and Copying	55.97	6,450.00		1,000.00	
6504-05 Administration-Supplies	2,606.99	12,000.00		6,000.00	
6512-05 Administration-Insurance - Liability, D and O	-	8,729.25		-	
6516-05 Administration-Misc Other	5,467.88				
6650-05 Administration-Stipends	29,740.00	66,000.00		46,800.00	
6727-05 Administration-Internet	1,600.61	4,000.00		3,500.00	
6750-05 Administration-Insurance	19,729.29	22,500.00		31,229.25	
6831-05 Administration-Conference, Convention, Meetin	-	199.00		-	
6832-05 Administration-Travel	1,005.47				
6834-05 Administration-Meals	101.78	2,000.00		1,000.00	
6835-05 Administration-Moving Expenses	-	20,000.00			
6900-05 Administration-Automobile	2,791.11	2,182.73		2,782.73	
6903-05 Administration-Auto gasoline	35.12	1,500.00		500.00	
6910-05 Administration-Other	54,000.00	110,000.00		110,000.00	[A]
	<u>213,772.90</u>	<u>419,520.98</u>	<u>50.96%</u>	<u>441,721.85</u>	p.1 line 26

[A] \$9,000 per month in support of Pension Plan adminis



**ORTHODOX CHURCH IN AMERICA**  
Proposed 2024 Budget - Expenses by Department

	<b>YTD Actual</b>	<b>BUDGET</b>	<b>% BUDGET</b>	<b>BUDGET</b>	
	<b>6/30/2023</b>	<b>Amended 2023</b>	<b>USED</b>	<b>Proposed 2024</b>	
6010-07 Executive-Salaries	219,417.89	395,992.20		452,310.53	
6012-07 Executive-FICA/MED	2,406.30	-		-	
6014-07 Executive-Payroll Processing Fees	-				
6015-07 Executive-Health Insurance	22,807.69	34,225.08		34,225.08	
6016-07 Executive-Workers Compensation/Disability		1,865.61		2,156.76	
6017-07 Executive-Pension expense	23,735.78	46,661.23		62,350.99	
	<u>268,367.66</u>	<u>478,744.12</u>	<u>56.06%</u>	<u>551,043.35</u>	p.1 line 18
6105-07 Executive-Food	15.14	-		-	
6504-07 Executive-Supplies	134.50	3,500.00		1,000.00	
6650-07 Executive-Stipends	18,500.00	42,000.00		42,000.00	
6725-07 Executive-Mobile Phones	3,996.04	7,200.00		7,200.00	
6832-07 Executive-Travel	6,762.04	18,000.00		18,000.00	
6833-07 Executive-Lodging	1,293.67	-		-	
6834-07 Executive-Meals	517.65	1,200.00		1,200.00	
6903-07 Executive-Auto gasoline	411.68	-		-	
6910-07 Executive-Other Administrative Expense	25.00	-		-	
	<u>31,655.72</u>	<u>71,900.00</u>	<u>44.03%</u>	<u>69,400.00</u>	p.1 line 27

**ORTHODOX CHURCH IN AMERICA**  
Proposed 2024 Budget - Expenses by Department

	<b>YTD Actual</b>	<b>BUDGET</b>	<b>% BUDGET</b>	<b>BUDGET</b>	
	<b>6/30/2023</b>	<b>Amended 2023</b>	<b>USED</b>	<b>Proposed 2024</b>	
6010-08 Archives-Salaries	36,484.20	72,968.27		75,157.45	
6012-08 Archives-FICA/MED	2,791.04	5,582.07		6,793.23	
6015-08 Archives-Health Insurance	7,345.52	14,372.28		13,642.97	
6016-08 Archives-Workers Compensation/Disability		209.62		213.12	
6017-08 Archives-Pension expense	4,378.08	8,756.19		10,522.04	
	<u>50,998.84</u>	<u>101,888.43</u>	<u>50.05%</u>	<u>106,328.82</u>	p.1 line 19
6092-08 Archives-Business Registration Fees	-	200.00		200.00	
6504-08 Archives-Supplies	-	800.00		800.00	
6832-08 Archives-Travel	-	500.00		500.00	
	<u>-</u>	<u>1,500.00</u>	<u>0.00%</u>	<u>1,500.00</u>	p.1 line 28

**ORTHODOX CHURCH IN AMERICA**  
Proposed 2024 Budget - Expenses by Department

	<b>YTD Actual</b>	<b>BUDGET</b>	<b>% BUDGET</b>	<b>BUDGET</b>
	<b>6/30/2023</b>	<b>Amended 2023</b>	<b>USED</b>	<b>Proposed 2024</b>
6010-09 External Affairs-Salaries	-	-		
6012-09 External Affairs-FICA/MED	-	-		
6013-09 External Affairs-Unemployment Ins W/H	-	-		
6016-09 External Affairs-Workers Compensation/Disabi	-	-		
6017-09 External Affairs-Pension expense	-	-		
	-	-	#DIV/0!	
6096-09 External Affairs-Dues	20,436.00	25,000.00		22,000.00
6831-09 External Affairs-Conference, Convention, Meetin	560.00			
6832-09 External Affairs-Travel	2,825.13	5,000.00		5,000.00
6833-09 External Affairs-Lodging	1,749.17			
6834-09 External Affairs-Meals	50.27	-		
	<u>25,620.57</u>	<u>30,000.00</u>	<u>85.40%</u>	<u>27,000.00</u>

p.1 line 29

**ORTHODOX CHURCH IN AMERICA**  
Proposed 2024 Budget - Expenses by Department

	<b>YTD Actual</b>	<b>BUDGET</b>	<b>% BUDGET</b>	<b>BUDGET</b>
	<b>6/30/2023</b>	<b>Amended 2023</b>	<b>USED</b>	<b>Proposed 2024</b>
6010-11 Property Support-Salaries	-	-		
6012-11 Property Support-FICA/MED	-	-		
6013-11 Property Support-Unemployment Ins W/H	-	-		
6015-11 Property Support-Health Insurance	-	-		
6016-11 Property Support-Workers Compensation/Disability	-	-		
6017-11 Property Support-Pension expense	-	-		
	-	-		
6215-11 Property Support-Outside Contract Services	2,027.50	10,000.00		5,000.00
6273-11 Property Support-Real Estate, Personal Prop Tax	-	40,000.00		40,000.00
6286-11 Property Support-Lawn	8,100.00	30,000.00		20,000.00
6287-11 Property Support-Exterminating	440.00	500.00		500.00
6288-11 Property Support-Garbage Removal	1,011.66	3,000.00		3,000.00
6290-11 Property Support-Repairs expense	-	3,000.00		3,000.00
6504-11 Property Support-Supplies	127.11	600.00		600.00
6701-11 Property Support-Heating oil	9,851.67	20,000.00		20,000.00
6703-11 Property Support-Water	201.24	200.00		200.00
6705-11 Property Support-Electricity	4,347.21	12,000.00		12,000.00
6750-11 Property Support-Insurance	-	18,000.00		18,000.00
6990-11 Property Support-Depreciation expense	15,462.28	-		-
	<u>41,568.67</u>	<u>137,300.00</u>	<u>30.28%</u>	<u>122,300.00</u>

p.1 line 30

**ORTHODOX CHURCH IN AMERICA**  
Proposed 2024 Budget - Expenses by Department

	<b>YTD Actual</b>	<b>BUDGET</b>	<b>% BUDGET</b>	<b>BUDGET</b>	
	<b>6/30/2023</b>	<b>Amended 2023</b>	<b>USED</b>	<b>Proposed 2024</b>	
6010-35 Sexual Misconduct Committ-Salaries	-	-			
6012-35 Sexual Misconduct Committ-FICA/MED	-	-			
6013-35 Sexual Misconduct Committ-Unemployment Ins W/H	-	-			
6015-35 Sexual Misconduct Committ-Health Insurance	325.20	-			
6016-35 Sexual Misconduct Committ-Workers Compensation/Disability	-	-			
	<u>325.20</u>	<u>-</u>			
6095-35 Sexual Misconduct Committ-Bank Fees	10.00	-			
6215-35 Sexual Misconduct Committ-Outside Contract Services	11,182.20	12,000.00		12,000.00	
6502-35 Sexual Misconduct Committ-Postage, Mailing Service	-	60.00		68.00	
6504-35 Sexual Misconduct Committ-Supplies	-	100.00		-	
6650-35 Sexual Misconduct Committ-Stipends	10,050.00	30,000.00		30,000.00	
6832-35 Sexual Misconduct Committ-Travel	-	600.00		600.00	
	<u>21,242.20</u>	<u>42,760.00</u>	<u>49.68%</u>	<u>42,668.00</u>	p.1 line 38

**ORTHODOX CHURCH IN AMERICA**  
Proposed 2024 Budget - Expenses by Department

	<b>YTD Actual</b>	<b>BUDGET</b>	<b>% BUDGET</b>	<b>BUDGET</b>	
	<b>6/30/2023</b>	<b>Amended 2023</b>	<b>USED</b>	<b>Proposed 2024</b>	
6215-13 Communications-Outside Contract Services	6,423.75	35,000.00		20,000.00	
6650-13 Communications-Stipends	-	1,800.00		1,800.00	
6670-13 Communications-Computer expense	75.00	2,500.00		2,500.00	
6733-13 Communications-Website	10,832.22	12,000.00		12,000.00	
6832-13 Communications-Travel	-				
	<u>17,330.97</u>	<u>51,300.00</u>	<u>33.78%</u>	<u>36,300.00</u>	p.1 line 31
6105-14 Holy Synod-Food	83.14				
6502-14 Holy Synod-Postage	215.17				
6503-14 Holy Synod-Printing	120.00	1,000.00		1,000.00	
6504-14 Holy Synod-Supplies	861.60				
6650-14 Holy Synod-Stipends	7,200.00	14,400.00		14,400.00	
6832-14 Holy Synod-Travel	9,468.25	46,000.00		25,000.00	
6833-14 Holy Synod-Lodging	8,372.71			20,000.00	
6834-14 Holy Synod-Meals	2,233.58	10,000.00		8,000.00	
6903-14 Holy Synod-Gasoline	54.37				
	<u>28,608.82</u>	<u>71,400.00</u>	<u>40.07%</u>	<u>68,400.00</u>	p.1 line 32
6051-15 Metropolitan's Office-Charity Distribution	2,200.00				
6105-15 Metropolitan's Office-Food	9.01				
6280-15 Metropolitan's Office-Rent	20,400.00	40,800.00		42,600.00	
6504-15 Metropolitan's Office-Supplies	603.12	750.00		8,750.00	
6667-15 Metropolitan's Office-Chaplains - Stipends	-	6,000.00		-	
6703-15 Metropolitan's Office-Water	163.29	2,100.00		2,100.00	
6705-15 Metropolitan's Office-Electricity	286.37	1,440.00		1,440.00	
6727-15 Metropolitan's Office-Internet	427.14	864.00		864.00	
6750-15 Metropolitan's Office-Insurance	880.00	793.00		793.00	
6831-15 Metropolitan's Office-Conf, Conv, Mtg	125.00				
6832-15 Metropolitan's Office-Travel	17,708.35	40,000.00		35,000.00	
6833-15 Metropolitan's Office-Lodging	1,075.20			5,000.00	
6834-15 Metropolitan's Office-Meals	1,174.80	2,000.00		2,000.00	
6900-15 Metropolitan's Office-Automobile	132.77	600.00		600.00	
6903-15 Metropolitan's Office-Auto Gasoline	449.01				
6902-15 Metropolitan's Office-Other Discretionary		3,000.00		3,000.00	
	<u>45,634.06</u>	<u>98,347.00</u>	<u>46.40%</u>	<u>102,147.00</u>	p.1 line 33
6051-16 Metropolitan Council-Charity Distribution	(3,795.00)				
6504-16 Metropolitan Council-Supplies	-	50.00		50.00	
6832-16 Metropolitan Council-Travel	500.00	12,000.00		12,000.00	
6833-16 Metropolitan Council-Lodging	-	18,000.00		18,000.00	
6834-16 Metropolitan Council-Meals	-	2,400.00		2,400.00	
	<u>(3,295.00)</u>	<u>32,450.00</u>	<u>-10.15%</u>	<u>32,450.00</u>	p.1 line 34

**ORTHODOX CHURCH IN AMERICA**  
Proposed 2024 Budget - Expenses by Department

		YTD Actual	BUDGET	% BUDGET	BUDGET	
		6/30/2023	Amended 2023	USED	Proposed 2024	
6017-17	St Catherine's Representa-Pension expense	6,381.78	12,308.72		9,558.02	
6650-17	St Catherine's Representa-Stipends	26,454.48	68,381.78		53,100.12	
6832-17	St Catherine's Representa-Travel	-	10,000.00		5,000.00	
		<u>32,836.26</u>	<u>90,690.50</u>	36.21%	67,658.14	p.1 line 35
6050-30	Missions and Planting Gra-Distributions	55,999.86	112,000.00	50.00%	104,000.00	p.1 line 36
6215-34	Ordination Candidate Test-Outside Contract Se	2,000.00	6,000.00	33.33%	6,000.00	p.1 line 37
6050-40	Seminaries-Distributions	-	18,000.00	0.00%	18,000.00	p.1 line 39
6096-80	Ministries-Dues	-	1,400.00		1,400.00	
6215-80	Ministries-Outside Contract Services	-	1,014.00		1,014.00	
6253-80	Ministries-Program Supplies	2,059.99				
6503-80	Ministries-Printing and Copying	-	501.00		501.00	
6504-80	Ministries-Supplies	-	3,900.00		3,900.00	
6650-80	Ministries-Stipends	47,825.00	63,300.00		77,700.00	
6733-80	Ministries-Website	252.57	1,830.00		1,830.00	
6831-80	Ministries-Conference, Convention, Meeting	-	1,500.00		1,500.00	
6832-80	Ministries-Travel	2,210.50	15,000.00		15,000.00	
		<u>52,348.06</u>	<u>88,445.00</u>	59.19%	102,845.00	p.1 line 40
<b>Office of Pastoral Life</b>						
<i>Administration</i>						
6215-40	OPL-Outside Contract Services	119.99			4,800.00	
6253-40	OPL-Program Supplies	45.65			1,000.00	
6501-40	OPL-Books, Subscriptions, Dues				1,500.00	
6650-40	OPL-Stipends	24,250.00	36,000.00		40,000.00	
6733-40	OPL-Website	213.40			1,700.00	
6831-80	OPL-Conference, Convention, Meeting	13,024.92			7,000.00	
6832-40	OPL-Travel	1,623.20	4,800.00			
6050-40	OPL-Distributions		31,220.00		50,000.00	
<i>Clergy Synaxis</i>						
6215-40	Clergy Synaxis-Outside Contract Services				5,250.00	
6650-40	Clergy Synaxis-Stipends				14,000.00	
<i>Clergy Wives</i>						
6215-40	Clergy Wives-Outside Contract Services	275.00	2,000.00		2,250.00	
6502-40	Clergy Wives-Postage, Mailing Service	731.60	2,500.00		2,000.00	
6650-40	Clergy Wives-Stipends	325.00			9,000.00	
6733-40	Clergy Wives-Website		250.00		250.00	
6832-40	Clergy Wives-Travel	1,463.55			7,000.00	
6833-40	Clergy Wives-Lodging				7,000.00	
6834-40	Clergy Wives-Meals				3,000.00	
		<u>42,072.31</u>	<u>76,770.00</u>		155,750.00	p.1 line 41

## **Appendix A**

### **Orthodox Church in America**

Housing Allowances - 2024

Fr. Alexander Rental:

\$3,500 per month (\$42,000 per year)

Fr. Alessandro Margheritino

\$4,583.33 per month (\$55,000 per year)

Fr. John Mikitish

\$4,000 per month (\$48,000 per year)

Each of the above estimates are reasonable for rental/mortgage payments for recently-acquired homes in the D.C. area (\$4,000+ per month) and utilities (\$500 per month for electricity, gas, water, internet, etc.)





## **THE ORTHODOX CHURCH IN AMERICA**

### **PRESENTATION OF AUDIT REPORT**

**OCTOBER 12, 2023**

**THE ORTHODOX CHURCH IN AMERICA**  
**SUMMARY OF AUDITORS' RESULTS**

- Unmodified opinion on financial statements (clean opinion)
- No significant audit findings
- No difficulties encountered during audit
- No disagreements with management during audit
- All significant accounting policies were included in the audited financial statements
- All proposed adjustments were agreed upon and recorded

**THE ORTHODOX CHURCH IN AMERICA**  
**STATEMENTS OF FINANCIAL POSITION - ASSETS**

	<u>2022</u>	<u>2021</u>
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 1,844,095	\$ 2,027,671
Restricted cash	116,139	267,776
Investments:		
Endowment pool fund	1,590,453	1,900,806
St. Andrew endowment fund	126,589	150,009
FOS endowment fund	102,645	129,651
Missions endowment fund	1,033,275	1,218,181
Annuity and unitrust fund	122,337	138,097
	<u>2,975,299</u>	<u>3,536,744</u>
Accounts receivable, net	136,963	112,186
Note receivable	150,000	150,000
Prepaid expenses	-	21,676
Property and equipment, net	292,193	327,510
Security deposits	8,930	-
Right of use asset - office lease	168,759	-
	<u>\$ 5,692,378</u>	<u>\$ 6,443,563</u>

- Cash and cash equivalents decreased by \$183,000 (due to loss)
- Restricted cash decreased by \$151,000
- Total Investments decreased by \$561,000
  - Endowment pool fund decreased by \$310,000
  - Missions endowment fund decreased by \$184,000
- Accounts receivable, net increased by \$24,000
- Property and equipment, net decreased by \$35,000 (depreciation expense)
- Right of use asset – office lease \$168,000 (new accounting standard ASC 842)

**THE ORTHODOX CHURCH IN AMERICA**  
**STATEMENTS OF FINANCIAL POSITION – LIABILITIES AND NET ASSETS**

	<u>2022</u>	<u>2021</u>
<b>LIABILITIES AND NET ASSETS:</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued expenses	\$ 84,455	\$ 41,461
Lease liability - office lease	169,765	-
Retirement obligations	-	37,552
Deferred revenue	-	220,328
Annuity and unitrust agreements	<u>82,107</u>	<u>94,238</u>
<b>TOTAL LIABILITIES</b>	<u>336,327</u>	<u>393,579</u>
<b>NET ASSETS:</b>		
Without donor restrictions		
Undesignated	1,605,892	1,519,610
Invested in property and equipment	<u>292,193</u>	<u>327,510</u>
Total without donor restrictions	1,898,085	1,847,120
With donor restrictions	<u>3,457,966</u>	<u>4,202,864</u>
<b>TOTAL NET ASSETS</b>	<u>5,356,051</u>	<u>6,049,984</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 5,692,378</u>	<u>\$ 6,443,563</u>

- Accounts payable and accrued liabilities increased by \$42,000
- Lease liability – office lease \$169,000 (new accounting standard ASC 842)
- Deferred revenue decreased by \$220,000 (Assessments for 2022 All American Council Conference)
- Annuity and unitrust agreement decreased by \$12,000
- Net assets decreased by \$693,000 (Due to Loss)

## THE ORTHODOX CHURCH IN AMERICA

### STATEMENTS OF ACTIVITIES – SUPPORT AND REVENUES

	Without Donor Restrictions	With Donor Restrictions	2022	2021
<b>OPERATING SUPPORT, REVENUES AND RECLASSIFICATIONS</b>				
Support:				
Diocesan contributions	\$ 1,978,403	\$ -	\$ 1,978,403	\$ 1,853,803
General contributions	126,809	870,764	997,573	347,207
All American Council	108,839	-	108,839	-
Total support	<u>2,214,051</u>	<u>870,764</u>	<u>3,084,815</u>	<u>2,201,010</u>
Revenues:				
Interest and dividends	8,012	52,721	60,733	47,830
Investment income, net	18,257	(626,081)	(607,824)	368,736
Other revenue	92,858	-	92,858	24,361
Total revenues	<u>119,127</u>	<u>(573,360)</u>	<u>(454,233)</u>	<u>440,927</u>
Reclassifications:				
Net assets released from restrictions	1,049,674	(1,049,674)	-	-
Total operating support, revenue and reclassifications	<u>\$ 3,382,852</u>	<u>\$ (752,270)</u>	<u>\$ 2,630,582</u>	<u>\$ 2,641,937</u>

- **Loss \$693,933**  
Total revenues and other support - \$2,630,582  
Total expenses - \$3,331,887
- Overall support and revenues consistent with prior year
- General contributions increased \$650,000 (Ukraine relief)
- Investment losses current year \$607,000 vs. gains in the prior year \$368,000
- Other revenue \$68,000 increase (All American Council)

**THE ORTHODOX CHURCH IN AMERICA**  
**STATEMENTS OF ACTIVITIES – EXPENSES AND CHANGES IN NET ASSETS**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>2022</b>	<b>2021</b>
<b>EXPENSES:</b>				
Program services	\$ 1,928,996	\$ -	\$ 1,928,996	\$ 576,381
General and administrative	1,376,945	-	1,376,945	1,039,635
Development	25,946	-	25,946	24,786
Total expenses	<u>3,331,887</u>	<u>-</u>	<u>3,331,887</u>	<u>1,640,802</u>
Change in net assets from operations	50,965	(752,270)	(701,305)	1,001,135
Nonoperating activities				
Change in actuarial value of annuities and unitrusts	-	12,131	12,131	6,289
Investment income, net	<u>-</u>	<u>(4,759)</u>	<u>(4,759)</u>	<u>4,163</u>
Total operating activities	<u>-</u>	<u>7,372</u>	<u>7,372</u>	<u>10,452</u>
Change in net assets	50,965	(744,898)	(693,933)	1,011,587
Net assets at beginning of year (restated)	<u>1,847,120</u>	<u>4,202,864</u>	<u>6,049,984</u>	<u>5,038,397</u>
Net assets at end of year	<u>\$ 1,898,085</u>	<u>\$ 3,457,966</u>	<u>\$ 5,356,051</u>	<u>\$ 6,049,984</u>

- Overall expenses increased by 100% or \$1,691,000
  - Salaries increased by approximately \$237,000 - 6% COLA increase, full year of OCA secretary, \$24,000 increase in health insurance primarily for addition of OCA secretary's family; stipend increase \$146,000 due to increased activity coming out of the pandemic
  - Transportation and travel increased by approximately \$342,000 (All American Council)
  - Professional fees and outside service increased approximately \$161,000 (All American Council)
  - Scholarships, grants and other assistance increased approximately \$732,000 (Ukraine relief)

Thank you

QUESTIONS?

September 29, 2023

Your Beatitude and esteemed members of Metropolitan Council,

Most blessed master, bless!

The online communication channels for the Orthodox Church in America have largely remained stable, with the quieter summer months seeing a slowdown in engagement. We continue to have a regular daily posts on Facebook, X (Twitter), Instagram, and Telegram notably the daily saint or feast, in addition to the other news stories, in memoriams, and items of interest.

In the past three months we saw the following changes in our metrics:

Facebook: Engagements: 14k. Followers: 43.2k. Average new followers per day: 1.

X (Twitter): Engagements: 4k. Followers: 25.7k. Average new followers per day: 5.

Instagram: Engagements: 19k. Followers: 9.2k. Average new followers per day: 7.

Telegram: 617 subscribers.

The most popular posts include the news surrounding the episcopal consecration of His Grace Bishop Nikodhim, the Saint Herman's Pilgrimage, and the respective Names Day posts of the members of the Holy Synod. Engagements were overwhelmingly driven by images (81%-91% across all platforms). We average 2 social media posts per day.

In the last three months, oca.org had the following metrics:

Users: 360k, Sessions: 843k, Average length of time: 2m 53s. There were 2.2M unique page views, a 14% increase, with the most popular sections remaining the Scripture readings, Lives of the Saints, and liturgics.

The top news story on the website was also the consecration of His Grace. Other notable website posts include the release of the "Essential Orthodox Christian Beliefs" document, which is now featured with the other catechetical material on the website, the update from the Polish Orthodox Church on the OCA's fundraiser for Ukrainian refugees, and the material for the 2023 Church Musician Sunday.

The Web Content Manager, Technical Manager, and I continue to make minor website changes and replace dated or lower quality graphics when possible. This is a long-term process due to the heavy use of thumbnail graphics on the website and the constraints of public domain images.

The website search function on the website has not worked as well as it needs to. The Technical Manager and I have been working on correcting search-related issues. This involves changing how searches are weighted by content-type and upgrading the existing engine to its newer search module.



Informal discussions have taken place looking towards the larger website redesign. Once the OCA Departments have their subdomains ready some of the remaining website clutter can be moved to their new locations and the website redevelopment continue.

In the immediate coming weeks we will begin the annual Steward Sunday campaign to raise funds supporting the work of the Departments of the OCA. There will also be a post on the combined beginnings of the academic year for the three OCA seminaries in order to raise awareness surrounding vocations and support for the seminaries. We also look forward to highlighting the upcoming collection on behalf of the Diocese of Alaska in December.

Thank you for your continued support.

Yours in Christ,

Priest Kyle Parrott

# Metropolitan Council

*As of October 5, 2023*

His Beatitude Metropolitan Tikhon  
*Archbishop of Washington and Metropolitan of All America and Canada*  
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