

#### The Diocese of the West, The Orthodox Church in America Office of the Treasurer

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#### **May 2022 Financial Report Summary**

Prepared by

Theodora Blom 9 June 2022

## I. Executive Summary

- Parish remittances are 44% of budget.
- Central Church Support from the Diocese of the West is 45% of budget.
- Stewards of the West income is 16% of budget.

## II. Statement of Financial Position (Accrual Basis - Consolidated Balance Sheet)

The Consolidated Balance Sheet reflects both **unrestricted** and **restricted** fund accounts. Savings and investment account names on the detailed balance sheet report indicate the current interest rate on funds in those accounts. The following tables summarize the balances for operating and restricted funds as of May 2022, rounded to the nearest dollar.

Operating Funds	Beginning 12/31/2021	Ending 05/31/2022	
Checking, Savings & Short Term Assets	\$ 380,743	\$ 445,519	
Accounts Receivable (Loans, Pledges, misc.)	\$ 946,642	\$ 941,217	
Other Current Assets	\$ 393	\$ 393	
Prepaid Assets	\$ -0-	\$ -0-	
Total Operating Assets		\$ 1,387,129	
YTD Net Operating Income		\$ 53,251	

Restricted Funds	Beginning 12/31/2021	Ending 05/31/2022	
Pt. Reyes Loan Fund Restricted Assets	\$ 505,713	\$ 484,702	
Mission Funds Restricted Assets	\$ 274,619	\$ 277,581	
Scholarship Fund Restricted Assets	\$ 40,871	\$ 40,879	
Charity Restricted Funds	\$ -0-	\$ 2,555	
<b>Total Restricted Assets</b>	\$ 821,203	\$ 805,717	
YTD Net Restricted Income	\$ 15,228	\$ 5,768	
Total Assets	\$ 2,148,981	\$ 2,192,846	

## III. Operating P&L Year-to-Date, Actual versus Annual Budget

Net unrestricted income at the end of May was \$ 53,251.

The percent of budget for each major category should be between 40% and 50%. YTD Operating Income is 42% of budget and Operating Expenses are 36% of budget.

## IV. Point Reyes Funds Extracted Balance Sheet & P&L

The following are the beginning and ending rounded balances, rounded to the nearest dollar, for May.

Account	Beginning 12/31/2021	Ending 05/31/2022	
Checking & Savings	\$ 25,625	\$ 26,656	
National Securities Investment Balance	\$ 330,088	\$ 308,046	
Long Term Asset (Interest Only OCCIF Loan)	\$ 150,000	\$ 150,000	
Total Assets	\$ 505,713	\$ 484,702	

National Securities funds are invested in short term bond funds and a money market account. The balance of the restricted cash is in a Wells Fargo savings account. **Unrealized** National Securities gain/loss as of the end of May is \$ 1,630.

# Current year-to-date fund Income/Expenses:

Account	2022 YTD	
Investment/Savings Income	\$ 1,031	
Pt. Reyes Sale Expenses		
Net Income	\$1,031	

## V. Mission Restricted Funds Extracted Balance Sheet and P&L

Account	Beginning 12/31/2021	Ending 05/31/2022	
LCBA Savings (4.5%)	\$ 106,619	\$ 108,579	
CDs	\$ 68,238	\$ 68,336	
Wells Fargo Savings	\$ 68,799	\$ 69,761	
Wells Fargo Cash	\$ 963	\$ 905	
Short Term Assets	\$ -0-	\$ - 0-	
Long Term Assets (Interest only OCCIF Loan)	\$ 30,000	\$ 30,000	
Total Assets	\$ 274,619	\$ 277,581	

## Current year-to-date Income/Expenses:

Account	2022 YTD
Investment/Savings Interest/St Andrew Dist.	\$ 2,174
Expenses	\$ -0-
Net Income	\$2,174

## VI. Parish Receivables

Currently there are 4 parishes that have invoices (background checks) that are **30 days or more** past due.

Holy Virgin Mary Cathedral Holy Transfiguration of Christ St. Innocent of Alaska (Pleasanton) St. Nicholas (Saratoga)



### <u>Diocese of the West, OCA</u> Consolidated Funds Balance Sheet as of 05/31/2022

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equival	ents	
1010	Checking at Wells Fargo 7933	\$255,350.69
1025	Business Savings - Capital One	\$25,806.47
1030	Oper CD 4138 - Capital One	\$12,565.58
1035	Oper CD 7176 - Capital One	\$22,377.35
1040	Oper CD 4614 - Capital One	\$21,695.52
1045	Paypal	\$364.03
Total Unrestricted Cash and Cash Ed	quivalents	\$338,159.64
Board Designated Cash and Cash Equivalents		
1050	Scholarship CD - Columbia Bank	\$40,879.27
1055	Missions CD 5483 - Capital One	\$14,124.54
1060	Missions CD 2678 - Wells Fargo	\$27,851.51
1065	Missions CD 2686 - Wells Fargo	\$26,359.29
1070	LCBA Missions Savings 4.5%	\$108,578.72
1080	Savings-Wells Fargo 2402 0.35%	\$207,237.28
Total Board Designated Cash and Ca	ash Equivalents	\$425,030.61
Accounts Receivable		
1115	Other Parish Receivables	\$216.85
Total Accounts Receivable	_	\$216.85
Other Current Assets		
1210	Saints of America' Inventory	\$392.78
Total Other Current Assets	_	\$392.78
Long Term Assets		
1820	150K OCCIF Loan (Pt. Reyes Funds)	\$150,000.00
1825	30K OCCIF Loan (Missions Funds)	\$30,000.00
1835	600K OCCIF Operating Loan	\$600,000.00
1836	350K Home of Mercy Loan	\$341,000.00
1850	National Securities Investment	\$308,046.10
Total Long Term Assets	_	\$1,429,046.10
Total Assets	_	\$2,192,845.98
Liabilities		
Accounts Payable		
2000	Accounts Payable	\$657.00
Total Accounts Payable	<u> </u>	\$657.00
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Payroll Liabilities		

Account Number	Account Name	Amount
2050	Pension Plan Withholding	\$3,055.38
Total Payroll Liabilities		\$3,055.38
Total Liabilities		\$3,712.38
Equity		
Fund Balance		
3000	Unrestricted	\$1,366,052.83
3001	SOW Restricted Fund Balance	\$17,364.03
3002	Missions Restricted Fund Balance	\$277,580.58
3003	Pt. Reyes Restricted Fund Balance	\$484,701.89
3004	Charity Restricted Fund Balance	\$2,555.00
3005	Scholarships Restricted Fund Balance	\$40,879.27
Total Fund Balance		\$2,189,133.60
Total Equity		\$2,189,133.60
Total Liabilities + Total Equity		\$2,192,845.98



## <u>Diocese of the West, OCA</u> Operating Funds Balance Sheet as of 05/31/2022

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equiv	ralents	
1010	Checking at Wells Fargo 7933	\$250,859.31
1025	Business Savings - Capital One	\$25,806.47
1030	Oper CD 4138 - Capital One	\$12,565.58
1035	Oper CD 7176 - Capital One	\$22,377.35
1040	Oper CD 4614 - Capital One	\$21,695.52
1045	Paypal	\$364.03
Total Unrestricted Cash and Cash	Equivalents	\$333,668.26
Board Designated Cash and Cash Equivalents		
1080	Savings-Wells Fargo 2402 0.35%	\$111,851.35
Total Board Designated Cash and	Cash Equivalents	\$111,851.35
Accounts Receivable		
1115	Other Parish Receivables	\$216.85
Total Accounts Receivable	_	\$216.85
Other Current Assets		
1210	Saints of America' Inventory	\$392.78
Total Other Current Assets	_	\$392.78
Long Term Assets		
1835	600K OCCIF Operating Loan	\$600,000.00
1836	350K Home of Mercy Loan	\$341,000.00
Total Long Term Assets	_	\$941,000.00
Total Assets	_	\$1,387,129.24
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Liabilities		
Accounts Payable		
2000	Accounts Payable	\$657.00
Total Accounts Payable	_	\$657.00
Payroll Liabilities		
2050	Pension Plan Withholding	\$3,055.38
Total Payroll Liabilities	_	\$3,055.38
Total Liabilities	_	\$3,712.38
		45,. 12.60
Equity		
Fund Balance		
3000	Unrestricted	\$1,366,052.83

Account Number	Account Name	Amount
3001	SOW Restricted Fund Balance	\$17,364.03
Total Fund Balance	-	\$1,383,416.86
Total Equity	-	\$1,383,416.86
Total Liabilities + Total Equity	- -	\$1,387,129.24

## Diocese of the West, OCA

Budget: Year to Date for the period of 01/01/2022 to 12/31/2022

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Incoming	Account Number	Account Name	Actual	YTD Budget	% of Budget
Marcian   Marc	<u>Income</u>				
Sewards of the West	Unrestricted Income				
	4010	Parish Remittances	379,625.71	869,000.00	44%
Decenting Investment Income	4030	Stewards of the West	5,450.00	35,000.00	16%
1410		Total Unrestricted Income	385,075.71	904,000.00	43%
A   1.0	Operating Investment I	<u>ncome</u>			
Total Operating Investment Income Total In	4110	Savings, Short-term CD Interest	182.89	1,000.00	18%
Page	4120	OCCIF Operating Loan Interest	8,750.00	24,000.00	36%
Expension     Parwoll Expenses       6010     Compensation     86,507.90     207,650.00     42%       6020     Employee Benefits     11,4663.36     30,090.00     38%       6025     Deans' Stylend     6,400.00     14,400.00     44%       6030     Deans' Housing Allowance     4,048.00     9,600.00     21%       6031     Payroll Taxes     4,711.80     9,200.00     51%       6040     Payroll Fee     450.00     1,050.00     43%       6040     Payroll Fee     450.00     1,050.00     43%       70621     Fee     0.00     1,000.00     0%       6040     Accounting Fees     0.00     2,000.00     0%       6120     Legal Fees     0.00     10,000.00     0%       6120     Misc. Professional Fees     0.00     10,000.00     0%       6120     Bishop Travel     4,999.37     12,000.00     41%       6230     Diocesan Council Meeting     4,610.68     18,000.00     26       6240     Diocesan Hierarch Travel <td></td> <td>Total Operating Investment Income</td> <td>8,932.89</td> <td>25,000.00</td> <td>36%</td>		Total Operating Investment Income	8,932.89	25,000.00	36%
Payroll Exponses   Payroll Exp		Total Income	394,008.60	929,000.00	42%
6010     Compensation     86,507,90     207,650,00     42%       6020     Employee Benefits     11,465,36     30,900,00     38%       6025     Deans' Stipend     6,400,00     14,400,00     44%       6030     Deans' Housing Allowance     4,048,00     9,600,00     51%       6040     Payroll Fees     450,00     1,050,00     43%       6040     Payroll Fees     0.00     1,000,00     0%       6120     Legal Fees     0.00     10,000,00     0%       6120     Legal Fees     0.00     10,000,00     0%       6120     Bishop Travel     4,909,37     12,000,00     41%       6230     Diocesan Hierarch Travel     26,926,19     70,000,00     38%	<u>Expense</u>				
6020     Employee Benefits     11,465.36     30,090.00     38%       6025     Deans' Stylend     6,400.00     14,400.00     44%       6030     Deans' Housing Allowance     4,048.00     9,600.00     42%       6035     Payroll Taxes     4,711.80     9,200.00     51%       6040     Payroll Fees     450.00     1,050.00     42%       6040     Payroll Fees     450.00     1,050.00     42%       8     Total Payroll Expenses     113,583.06     271,990.00     42%       8     Total Professional Fees     0.00     1,000.00     0%       6120     Legal Fees     0.00     1,000.00     0%       6120     Legal Fees     0.00     12,500.00     0%       6120     Bishop Tavel     4,909.37     12,000.00     24       6230<	Payroll Expenses				
6025     Dean's Stipend     6,400.00     14,400.00     44%       6030     Dean's Housing Allowance     4,048.00     9,600.00     42%       6035     Payroll Fees     4,711.80     9,200.00     43%       6040     Payroll Fees     450.00     1,050.00     43%       Total Payroll Expenses     13,583.06     271,990.00     0%       Professional Fees     0.00     2,000.00     0%       6120     Legal Fees     0.00     10,000.00     0%       6130     Misc. Professional Fees     0.00     12,500.00     0%       6120     Legal Fees     0.00     12,500.00     0%       6130     Misc. Professional Fees     0.00     12,500.00     0%       6120     Legal Fees     0.00     12,500.00     0%       6230     Diocesan Council Meeting     4,909.37     12,000.00     41%       6230     Diocesan Council Meeting     4,909.37     12,000.00     38%       6245     Dear Meeting     0.00     3,000.00     0% <t< td=""><td>6010</td><td>Compensation</td><td>86,507.90</td><td>207,650.00</td><td>42%</td></t<>	6010	Compensation	86,507.90	207,650.00	42%
6030     Deans' Housing Allowance     4,048.00     9,600.00     42%       6035     Payroll Taxes     4,711.80     9,200.00     51%       6040     Payroll Fees     450.00     1,050.00     42%       Total Payroll Expenses     13,583.06     271,990.00     42%       Professional Fees     0.00     2,000.00     0%       6120     Legal Fees     0.00     10,000.00     0%       6130     Misc. Professional Fees     0.00     50.00     0%       6120     Legal Fees     0.00     50.00     0%       6130     Misc. Professional Fees     0.00     50.00     0%       6120     Legal Fees     0.00     10,000.00     0%       6130     Misc. Professional Fees     0.00     10,000.00     0%       6120     Bishop Travel     4,909.37     12,000.00     41%       6230     Diocesan Heirarch Tavel     20,00     1,000.00     3.0%       6245     Dears' Meeting     0.00     3,000.00     3.0%       62	6020	Employee Benefits	11,465.36	30,090.00	38%
6035     Payroll Taxes     4,711.80     9,200.00     51%       6040     Payroll Fees     450.00     1,050.00     43%       Total Payroll Expenses     11,583.06     271,990.00     42%       Professional Fees       6110     Accounting Fees     0.00     2,000.00     0%       6120     Legal Fees     0.00     10,000.00     0%       6130     Misc. Professional Fees     0.00     12,500.00     0%       6130     Misc. Professional Fees     0.00     12,500.00     0%       Total Professional Fees     0.00     12,500.00     0%       Total Professional Fees     0.00     12,500.00     41%       6210     Bishop Travel     4,909.37     12,000.00     41%       6235     Deans' Meeting     0.00     10,000.00     0%       6240     Diocesan Council Meeting     26,926.19     70,000.00     0%       6250     Deans' Meeting     0.00     3,000.00     0%       6250     Travel for Financial Audits     0.00<	6025	Deans' Stipend	6,400.00	14,400.00	44%
6040     Payroll Fees     450.00     1,050.00     43%       Professional Fees     113,583.06     271,990.00     42%       Professional Fees     0.00     2,000.00     0%       6120     Legal Fees     0.00     10,000.00     0%       6130     Misc. Professional Fees     0.00     10,000.00     0%       6130     Misc. Professional Fees     0.00     12,500.00     0%       6210     Bishop Travel     4,909.37     12,000.00     0%       6233     Dean's Meeting     4,610.68     18,000.00     0%     6%       6240     Diocesan Hierarch Travel     26,96.19     70,000.00     3%     6%       6245     Met Council Travel     26,96.10     3,000.00 <td>6030</td> <td>Deans' Housing Allowance</td> <td>4,048.00</td> <td>9,600.00</td> <td>42%</td>	6030	Deans' Housing Allowance	4,048.00	9,600.00	42%
Total Payroll Expenses     113,583.06     271,990.00     42%       Professional Fees     0.00     2,000.00     0%       6120     Legal Fees     0.00     10,000.00     0%       6130     Misc. Professional Fees     0.00     10,000.00     0%       6130     Misc. Professional Fees     0.00     12,500.00     0%       7 Tavel     0.00     12,500.00     41%       6210     Bishop Travel     4,909.37     12,000.00     41%       6230     Diocesan Council Meeting     0.00     1,000.00     26%       6235     Deans' Meeting     0.00     1,000.00     38%       6240     Diocesan Hierarch Travel     26,926.19     70,000.0     38%       6250     Seminary Visit     0.00     3,000.00     0%       6250     Tavel for Other Business     555.19     3,000.00     19%       6265     Visiting Clergy Travel     66.59     90,000.00     38%       6265     Visiting Clergy Travel     66.59     90,000.00     19% <td>6035</td> <td>Payroll Taxes</td> <td>4,711.80</td> <td>9,200.00</td> <td>51%</td>	6035	Payroll Taxes	4,711.80	9,200.00	51%
Professional Fees     Comment of the past	6040	Payroll Fees	450.00	1,050.00	43%
6110     Accounting Fees     0.00     2,000.00     0%       6120     Legal Fees     0.00     10,000.00     0%       6130     Misc. Professional Fees     0.00     500.00     0%       Total Professional Fees     0.00     12,500.00     0%       Total Professional Fees     0.00     12,500.00     41%       6210     Bishop Travel     4,909.37     12,000.00     41%       6230     Diocesan Council Meeting     4,610.68     18,000.00     26%       6235     Deans' Meeting     0.00     1,000.00     0%       6246     Diocesan Hierarch Travel     26,926.19     70,000.00     38       6245     Met Council Travel     0.00     3,000.00     0%       6250     Seminary Visit     0.00     3,000.00     0%       6250     Travel for Financial Audits     0.00     3,000.00     0%       6260     Travel for Financial Audits     0.00     3,000.00     19%       6260     Travel for Financial Audits     0.00     2,000.00     0		Total Payroll Expenses	113,583.06	271,990.00	42%
6120     Legal Fees     0.00     10,000,00     0%       6130     Misc. Professional Fees     0.00     500,00     0%       Total Professional Fees     0.00     12,500,00     0%       Travel       6210     Bishop Travel     4,909,37     12,000,00     41%       6230     Diocesan Council Meeting     4,610,68     18,000,00     26%       6235     Deans' Meeting     0.00     1,000,00     38%       6240     Diocesan Hierarch Travel     0.00     3,000,00     0%       6250     Seminary Visit     0.00     3,000,00     0%       6250     Seminary Visit     0.00     3,000,00     0%       6250     Travel for Financial Audits     0.00     2,000,00     0%       6250     Travel for Other Business     555.19     3,000,00     0%       6260     Travel for Financial Audits     0.00     2,000,00     0%       6260     Travel for Expenses     555.19     3,000,00     0%       6260     Office Expenses <t< td=""><td>Professional Fees</td><td></td><td></td><td></td><td></td></t<>	Professional Fees				
6130     Misc. Professional Fees     0.00     500.00     0%       Total Professional Fees     0.00     12,500.00     0%       Travel       6210     Bishop Travel     4,909.37     12,000.00     47       6230     Diocesan Council Meeting     4,610.68     18,000.00     26%       6235     Deans' Meeting     0.00     1,000.00     0%       6240     Diocesan Hierarch Travel     26,926.19     70,000.00     38%       6245     Met Council Travel     0.00     3,000.00     0%       6250     Seminary Visit     0.00     3,000.00     0%       6250     Travel for Financial Audits     0.00     2,000.00     0%       6260     Travel for Fother Business     555.19     3,000.00     0%       6265     Visiting Clergy Travel     696.59     9,000.00     38%       6265     Visiting Clergy Travel     696.59     9,000.00     38%       6310     Office Expenses & Supplies     641.18     3,400.00     19%       6310	6110	Accounting Fees	0.00	2,000.00	0%
Total Professional Fees     0.00     12,500.00     0%       Tavel       6210     Bishop Travel     4,909.37     12,000.00     41%       6230     Diocesan Council Meeting     4,610.68     18,000.00     26%       6235     Deans' Meeting     0.00     1,000.00     0%       6240     Diocesan Hierarch Travel     26,926.19     70,000.00     38%       6245     Met Council Travel     0.00     3,000.00     0%       6250     Seminary Visit     0.00     3,000.00     0%       6250     Travel for Financial Audits     0.00     2,000.00     0%       6260     Travel for Episancial Audits     0.00     2,000.00     0%       6265     Visiting Clergy Travel     696.59     9,000.00     38%       6266     Travel for Cliter Business     555.19     3,000.00     19%       6265     Visiting Clergy Travel     696.59     9,000.00     38%       6265     Visiting Clergy Travel     696.59     9,000.00     19%       6310     Office Expenses Supp	6120	Legal Fees	0.00	10,000.00	0%
Travel     Comment of the property & Liability Insurance     A,909,37     12,000.00     41%       6230     Diocesan Council Meeting     4,910.68     18,000.00     26%       6235     Deans' Meeting     0.00     1,000.00     0%       6240     Diocesan Hierarch Travel     26,926.19     70,000.00     38%       6245     Met Council Travel     0.00     3,000.00     0%       6250     Seminary Visit     0.00     3,000.00     0%       6250     Travel for Ennical Audits     0.00     2,000.00     0%       6260     Travel for Other Business     555.19     3,000.00     19%       6265     Visiting Clergy Travel     696.59     9,000.00     38%       6310     Office Expenses & Supplies     641.18     3,400.00     19%       6311     Office E	6130	Misc. Professional Fees	0.00	500.00	0%
6210     Bishop Travel     4,909.37     12,000.00     41%       6230     Diocesan Council Meeting     4,610.68     18,000.00     26%       6235     Deans' Meeting     0.00     1,000.00     0%       6240     Diocesan Hierarch Travel     26,926.19     70,000.00     38%       6245     Met Council Travel     0.00     3,000.00     0%       6250     Seminary Visit     0.00     3,000.00     0%       6250     Travel for Financial Audits     0.00     2,000.00     0%       6260     Travel for Other Business     555.19     3,000.00     19%       6265     Visiting Clergy Travel     696.59     9,000.00     8%       6266     Visiting Clergy Travel     696.59     9,000.00     8%       6365     Visiting Clergy Travel     696.59     9,000.00     8%       6366     Visiting Clergy Travel     696.59     9,000.00     8%       6310     Office Expenses & Supplies     641.18     3,400.00     9%       6310     Office Expenses & Supplies     6		Total Professional Fees	0.00	12,500.00	0%
6230     Diocesan Council Meeting     4,610.68     18,000.00     26%       6235     Deans' Meeting     0.00     1,000.00     0%       6240     Diocesan Hierarch Travel     26,926.19     70,000.00     38%       6245     Met Council Travel     0.00     3,000.00     0%       6250     Seminary Visit     0.00     3,000.00     0%       6255     Travel for Cither Business     555.19     3,000.00     19%       6260     Travel for Cither Business     555.19     3,000.00     19%       6265     Visiting Clergy Travel     696.59     9,000.00     8%       6266     Travel for Cither Business     555.19     3,000.00     8%       6267     Visiting Clergy Travel     696.59     9,000.00     8%       6268     Travel for Cither Business     555.19     3,000.00     8%       6270     Office Expenses Supplies     641.18     3,400.00     19%       6310     Office Expenses & Supplies     641.18     3,400.00     9%       6320     Office Equipment	<u>Travel</u>				
6235     Deans' Meeting     0.00     1,000.00     0%       6240     Diocesan Hierarch Travel     26,926.19     70,000.00     38%       6245     Met Council Travel     0.00     3,000.00     0%       6250     Seminary Visit     0.00     2,000.00     0%       6255     Travel for Financial Audits     0.00     2,000.00     19%       6260     Travel for Other Business     555.19     3,000.00     19%       6265     Visiting Clergy Travel     696.59     9,000.00     8%       Total Travel     696.59     9,000.00     8%       Office Expenses & Supplies     641.18     3,400.00     19%       6310     Office Equipment     0.00     2,000.00     0       6320     Office Cell Phone     94.85     0.00     0       6335     Acc	6210	Bishop Travel	4,909.37	12,000.00	41%
6240     Diocesan Hierarch Travel     26,926.19     70,000.00     38%       6245     Met Council Travel     0.00     3,000.00     0%       6250     Seminary Visit     0.00     3,000.00     0%       6255     Travel for Financial Audits     0.00     2,000.00     0%       6260     Travel for Other Business     555.19     3,000.00     19%       6265     Visiting Clergy Travel     696.59     9,000.00     8%       Total Travel     37,698.02     121,000.00     38%       Office Expenses       Supplies     641.18     3,400.00     19%       6315     Office Equipment     0.00     2,000.00     0%       6320     Diocesan Hierarch Cell Phone     94.85     0.00     0%       6325     Office Cell Phone     94.85     0.00     0%       6325     Office Cell Phone     94.85     0.00     0%       6326     Use Site Maintenance     2,400.00     3,000.00     0%       6335     Accounting Software     2,4	6230	Diocesan Council Meeting	4,610.68	18,000.00	26%
6245     Met Council Travel     0.00     3,000.00     0%       6250     Seminary Visit     0.00     3,000.00     0%       6255     Travel for Financial Audits     0.00     2,000.00     0%       6260     Travel for Other Business     555.19     3,000.00     19%       6265     Visting Clergy Travel     696.59     9,000.00     8%       Total Travel     37,698.02     121,000.00     31%       Office Expenses       Total Travel     37,698.02     121,000.00     31%       Office Expenses & Supplies     641.18     3,400.00     19%       6310     Office Expenses & Supplies     641.18     3,400.00     19%       6315     Office Equipment     0.00     2,000.00     0%       6320     Diocesan Hierarch Cell Phone     94.85     0.00     0%       6325     Office Cell Phone     94.85     0.00     0%       6330     Internet     223.19     700.00     0%       6345     Web Site Maintenance     2,400.0	6235	Deans' Meeting	0.00	1,000.00	0%
6250     Seminary Visit     0.00     3,000.00     0%       6255     Travel for Financial Audits     0.00     2,000.00     0%       6260     Travel for Other Business     555.19     3,000.00     19%       6265     Visiting Clergy Travel     696.59     9,000.00     3%       Total Travel     37,698.02     121,000.00     31%       Office Expenses       Total Travel     37,698.02     121,000.00     31%       Office Expenses       Supplies     641.18     3,400.00     19%       6315     Office Equipment     0.00     2,000.00     0%       6320     Diocesan Hierarch Cell Phone     204.65     1,400.00     15%       6320     Office Cell Phone     94.85     0.00     0%       6335     Accounting Software     0.00     3,000.00     0%       6345     Web Site Maintenance     2,400.00     2,400.00     0%       6360     Background Checks     675.65     2,000.00     34%       6380 </td <td>6240</td> <td>Diocesan Hierarch Travel</td> <td>26,926.19</td> <td>70,000.00</td> <td>38%</td>	6240	Diocesan Hierarch Travel	26,926.19	70,000.00	38%
6255     Travel for Financial Audits     0.00     2,000.00     0%       6260     Travel for Other Business     555.19     3,000.00     19%       6265     Visiting Clergy Travel     696.59     9,000.00     8%       Total Travel     37,698.02     121,000.00     31%       Office Expenses       6310     Office Expenses & Supplies     641.18     3,400.00     19%       6315     Office Equipment     0.00     2,000.00     0%       6320     Diocesan Hierarch Cell Phone     204.65     1,400.00     15%       6325     Office Cell Phone     94.85     0.00     0%       6330     Internet     223.19     700.00     32%       6335     Accounting Software     0.00     3,000.00     0%       6345     Web Site Maintenance     2,400.00     2,400.00     10%       6360     Background Checks     675.65     2,000.00     34%       6370     Bank Charges     26.20     1,000.00     2%       6380     Postage	6245	Met Council Travel	0.00	3,000.00	0%
6260   Travel for Other Business   555.19   3,000.00   19%     6265   Visiting Clergy Travel   696.59   9,000.00   8%     Total Travel   37,698.02   121,000.00   31%     Office Expenses     Supplies   641.18   3,400.00   19%     6310   Office Expenses & Supplies   641.18   3,400.00   19%     6315   Office Equipment   0.00   2,000.00   0%     6320   Diocesan Hierarch Cell Phone   204.65   1,400.00   15%     6325   Office Cell Phone   94.85   0.00   0%     6330   Internet   223.19   700.00   32%     6335   Accounting Software   0.00   3,000.00   0%     6345   Web Site Maintenance   2,400.00   2,400.00   10%     6360   Background Checks   675.65   2,000.00   34%     6370   Bank Charges   62.00   500.00   35     6380   Postage   23.20   1,000.00   2%     6390   Books and Publications   0.00 <td>6250</td> <td>Seminary Visit</td> <td>0.00</td> <td>3,000.00</td> <td>0%</td>	6250	Seminary Visit	0.00	3,000.00	0%
6265     Visiting Clergy Travel     696.59     9,000.00     8%       Total Travel     37,698.02     121,000.00     31%       Office Expenses       6310     Office Expenses & Supplies     641.18     3,400.00     19%       6315     Office Equipment     0.00     2,000.00     0%       6320     Diocesan Hierarch Cell Phone     204.65     1,400.00     15%       6325     Office Cell Phone     94.85     0.00     0%       6330     Internet     223.19     700.00     32%       6335     Accounting Software     0.00     3,000.00     0%       6345     Web Site Maintenance     2,400.00     2,400.00     100%       6360     Background Checks     675.65     2,000.00     34%       6370     Bank Charges     62.00     500.00     12%       6380     Postage     23.20     1,000.00     2%       6390     Books and Publications     0.00     350.00     0       6390     Books and Publications     4,225.21<	6255	Travel for Financial Audits	0.00	2,000.00	0%
Office Expenses     Total Travel     37,698.02     121,000.00     31%       Office Expenses     6310     Office Expenses & Supplies     641.18     3,400.00     19%       6315     Office Equipment     0.00     2,000.00     0%       6320     Diocesan Hierarch Cell Phone     204.65     1,400.00     15%       6325     Office Cell Phone     94.85     0.00     0%       6330     Internet     223.19     700.00     32%       6335     Accounting Software     0.00     3,000.00     0%       6345     Web Site Maintenance     2,400.00     2,400.00     0%       6360     Background Checks     675.65     2,000.00     34%       6370     Bank Charges     62.00     500.00     12%       6380     Postage     23.20     1,000.00     2%       6390     Books and Publications     0.00     350.00     0%       6390     Books and Publications     0.00     350.00     0%       6400     Property & Liability Insurance     4,225.21	6260	Travel for Other Business	555.19	3,000.00	19%
Office Expenses       6310     Office Expenses & Supplies     641.18     3,400.00     19%       6315     Office Equipment     0.00     2,000.00     0%       6320     Diocesan Hierarch Cell Phone     204.65     1,400.00     15%       6325     Office Cell Phone     94.85     0.00     0%       6330     Internet     223.19     700.00     32%       6335     Accounting Software     0.00     3,000.00     0%       6345     Web Site Maintenance     2,400.00     2,400.00     100%       6360     Background Checks     675.65     2,000.00     34%       6370     Bank Charges     62.00     500.00     12%       6380     Postage     23.20     1,000.00     2%       6390     Books and Publications     0.00     350.00     0%       6390     Books and Publications     0.00     350.00     0%       6420     Property & Liability Insurance     4,225.21     5,000.00     85%       6430     Workers' Comp Insurance <td>6265</td> <td>Visiting Clergy Travel</td> <td>696.59</td> <td>9,000.00</td> <td>8%</td>	6265	Visiting Clergy Travel	696.59	9,000.00	8%
6310     Office Expenses & Supplies     641.18     3,400.00     19%       6315     Office Equipment     0.00     2,000.00     0%       6320     Diocesan Hierarch Cell Phone     204.65     1,400.00     15%       6325     Office Cell Phone     94.85     0.00     0%       6330     Internet     223.19     700.00     32%       6335     Accounting Software     0.00     3,000.00     0%       6345     Web Site Maintenance     2,400.00     2,400.00     100%       6360     Background Checks     675.65     2,000.00     34%       6370     Bank Charges     62.00     500.00     12%       6380     Postage     23.20     1,000.00     2%       6390     Books and Publications     0.00     350.00     0%       6390     Books and Publications     4,324.72     16,750.00     26%       Insurance     4,225.21     5,000.00     85%       6420     Property & Liability Insurance     4,225.21     5,000.00     0%		Total Travel	37,698.02	121,000.00	31%
6315     Office Equipment     0.00     2,000.00     0%       6320     Diocesan Hierarch Cell Phone     204.65     1,400.00     15%       6325     Office Cell Phone     94.85     0.00     0%       6330     Internet     223.19     700.00     32%       6335     Accounting Software     0.00     3,000.00     0%       6345     Web Site Maintenance     2,400.00     2,400.00     100%       6360     Background Checks     675.65     2,000.00     34%       6370     Bank Charges     62.00     500.00     12%       6380     Postage     23.20     1,000.00     2%       6390     Books and Publications     0.00     350.00     0%       6390     Books and Publications     0.00     350.00     0%       Insurance     4,324.72     16,750.00     26%       6420     Property & Liability Insurance     4,225.21     5,000.00     85%       6430     Workers' Comp Insurance     0.00     2,000.00     0%	Office Expenses				
6320     Diocesan Hierarch Cell Phone     204.65     1,400.00     15%       6325     Office Cell Phone     94.85     0.00     0%       6330     Internet     223.19     700.00     32%       6335     Accounting Software     0.00     3,000.00     0%       6345     Web Site Maintenance     2,400.00     2,400.00     100%       6360     Background Checks     675.65     2,000.00     34%       6370     Bank Charges     62.00     500.00     12%       6380     Postage     23.20     1,000.00     2%       6390     Books and Publications     0.00     350.00     0%       630     Total Office Expenses     4,324.72     16,750.00     26%       Insurance       6420     Property & Liability Insurance     4,225.21     5,000.00     85%       6430     Workers' Comp Insurance     0.00     2,000.00     0%	6310	Office Expenses & Supplies	641.18	3,400.00	19%
6325   Office Cell Phone   94.85   0.00   0%     6330   Internet   223.19   700.00   32%     6335   Accounting Software   0.00   3,000.00   0%     6345   Web Site Maintenance   2,400.00   2,400.00   100%     6360   Background Checks   675.65   2,000.00   34%     6370   Bank Charges   62.00   500.00   12%     6380   Postage   23.20   1,000.00   2%     6390   Books and Publications   0.00   350.00   0%     Total Office Expenses   4,324.72   16,750.00   26%     Insurance     6420   Property & Liability Insurance   4,225.21   5,000.00   85%     6430   Workers' Comp Insurance   0.00   2,000.00   0%	6315	Office Equipment	0.00	2,000.00	0%
6330   Internet   223.19   700.00   32%     6335   Accounting Software   0.00   3,000.00   0%     6345   Web Site Maintenance   2,400.00   2,400.00   100%     6360   Background Checks   675.65   2,000.00   34%     6370   Bank Charges   62.00   500.00   12%     6380   Postage   23.20   1,000.00   2%     6390   Books and Publications   0.00   350.00   0%     Total Office Expenses   4,324.72   16,750.00   26%     Insurance     6420   Property & Liability Insurance   4,225.21   5,000.00   85%     6430   Workers' Comp Insurance   0.00   2,000.00   0%	6320	Diocesan Hierarch Cell Phone	204.65	1,400.00	15%
6335   Accounting Software   0.00   3,000.00   0%     6345   Web Site Maintenance   2,400.00   2,400.00   100%     6360   Background Checks   675.65   2,000.00   34%     6370   Bank Charges   62.00   500.00   12%     6380   Postage   23.20   1,000.00   2%     6390   Books and Publications   0.00   350.00   0%     Total Office Expenses   4,324.72   16,750.00   26%     Insurance     6420   Property & Liability Insurance   4,225.21   5,000.00   85%     6430   Workers' Comp Insurance   0.00   2,000.00   0%	6325	Office Cell Phone	94.85	0.00	0%
6345   Web Site Maintenance   2,400.00   2,400.00   100%     6360   Background Checks   675.65   2,000.00   34%     6370   Bank Charges   62.00   500.00   12%     6380   Postage   23.20   1,000.00   2%     6390   Books and Publications   0.00   350.00   0%     Total Office Expenses   4,324.72   16,750.00   26%     Insurance     6420   Property & Liability Insurance   4,225.21   5,000.00   85%     6430   Workers' Comp Insurance   0.00   2,000.00   0%	6330	Internet	223.19	700.00	32%
6360   Background Checks   675.65   2,000.00   34%     6370   Bank Charges   62.00   500.00   12%     6380   Postage   23.20   1,000.00   2%     6390   Books and Publications   0.00   350.00   0%     Total Office Expenses   4,324.72   16,750.00   26%     Insurance     6420   Property & Liability Insurance   4,225.21   5,000.00   85%     6430   Workers' Comp Insurance   0.00   2,000.00   0%	6335	Accounting Software	0.00	3,000.00	0%
6370   Bank Charges   62.00   500.00   12%     6380   Postage   23.20   1,000.00   2%     6390   Books and Publications   0.00   350.00   0%     Total Office Expenses   4,324.72   16,750.00   26%     Insurance     6420   Property & Liability Insurance   4,225.21   5,000.00   85%     6430   Workers' Comp Insurance   0.00   2,000.00   0%	6345	Web Site Maintenance	2,400.00	2,400.00	100%
6380     Postage     23.20     1,000.00     2%       6390     Books and Publications     0.00     350.00     0%       Total Office Expenses     4,324.72     16,750.00     26%       Insurance       6420     Property & Liability Insurance     4,225.21     5,000.00     85%       6430     Workers' Comp Insurance     0.00     2,000.00     0%	6360	Background Checks	675.65	2,000.00	34%
6390     Books and Publications     0.00     350.00     0%       Total Office Expenses     4,324.72     16,750.00     26%       Insurance       6420     Property & Liability Insurance     4,225.21     5,000.00     85%       6430     Workers' Comp Insurance     0.00     2,000.00     0%	6370	Bank Charges	62.00	500.00	12%
Insurance     4,324.72     16,750.00     26%       6420     Property & Liability Insurance     4,225.21     5,000.00     85%       6430     Workers' Comp Insurance     0.00     2,000.00     0%	6380	Postage	23.20	1,000.00	2%
Insurance       6420     Property & Liability Insurance     4,225.21     5,000.00     85%       6430     Workers' Comp Insurance     0.00     2,000.00     0%	6390	<b>Books and Publications</b>	0.00	350.00	0%
6420     Property & Liability Insurance     4,225.21     5,000.00     85%       6430     Workers' Comp Insurance     0.00     2,000.00     0%		Total Office Expenses	4,324.72	16,750.00	26%
6430 Workers' Comp Insurance 0.00 2,000.00 0%	<u>Insurance</u>				
•	6420	Property & Liability Insurance	4,225.21	5,000.00	85%
Total Insurance 4,225.21 7,000.00 60%	6430	Workers' Comp Insurance	0.00	2,000.00	0%
		Total Insurance	4,225.21	7,000.00	60%

Department of	<u>Missions</u>			
6510	Mission Priest Stipend	13,000.00	33,000.00	39%
6515	Mission Priest Housing Allowance	5,000.00	12,000.00	42%
6520	Mission Parish Support	2,500.00	6,000.00	42%
6530	Mission Director Expenses	4,689.51	13,000.00	36%
6540	Mission Board Meeting Expenses	0.00	1,500.00	0%
6560	Mission Development	0.00	19,300.00	0%
6570	Mission Priest Travel	0.00	2,000.00	0%
6580	Supply Priest Travel	542.55	4,000.00	14%
6585	Mission Director's Parish Expense	1,250.00	3,500.00	36%
6590	Clergy Moving Expenses	1,236.36	16,000.00	8%
	Total Department of Missions	28,218.42	110,300.00	26%
Department of	Clergy and Parish Resources			
6610	Deanery Activities	1,000.00	6,200.00	16%
6620	Youth Activities	2,000.00	8,000.00	25%
6630	Liturgical Education and Training	0.00	2,000.00	0%
6640	OCA Clergy Assistance Program	0.00	2,000.00	0%
6650	Liturgical Supplies	0.00	600.00	0%
6670	Clergy Pre-Assignment Assessment	600.00	2,400.00	25%
	Total Department of Clergy and Parish Resources	3,600.00	21,200.00	17%
Department of S	Stewardship			
6710	Appeal Preparation and Mailing	0.00	2,000.00	0%
6720	Postage for Appeals	0.00	2,500.00	0%
6730	Online Donation Fees	19.85	700.00	3%
	Total Department of Stewardship	19.85	5,200.00	0%
Misc. Departme	<u>nts</u>			
6810	Department of Charities	0.00	7,000.00	0%
6820	Seminarian Financial Aid	2,000.00	15,000.00	13%
6830	Intern Program	2,500.00	12,000.00	21%
6840	Music Department	0.00	1,000.00	0%
6860	Refundable Disbursements	657.00	5,000.00	13%
	Total Misc. Departments	5,157.00	40,000.00	13%
OCA Expenses				
6910	Central Church Support	132,646.11	296,000.00	45%
6920	OCA Liturgical Donation	0.00	1,000.00	0%
6930	AAC Expenses	11,000.00	11,000.00	100%
	Total OCA Expenses	143,646.11	308,000.00	47%
Special Events				
7010	Diocesan Assembly	0.00	2,000.00	0%
7020	Fort Ross Event	285.00	1,000.00	29%
7030	Pan Orthodox Activities	0.00	2,000.00	0%
	Total Special Events	285.00	5,000.00	6%
Church of the Sy	•			
7110	Duboce House Expenses	0.00	24,000.00	0%
	Total Church of the Synaxis Expenses	0.00	24,000.00	0%
	Total Expense	340,757.39	942,940.00	36%
	Net Income (Loss)	53,251.21	-13,940.00	-382%



#### <u>Diocese of the West, OCA</u> Mission Funds Balance Sheet as of 05/31/2022

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equivale	nts	
1010	Checking at Wells Fargo 7933	\$905.13
Total Unrestricted Cash and Cash Equ	uivalents	\$905.13
Board Designated Cash and Cash Equivalents		
1055	Missions CD 5483 - Capital One	\$14,124.54
1060	Missions CD 2678 - Wells Fargo	\$27,851.51
1065	Missions CD 2686 - Wells Fargo	\$26,359.29
1070	LCBA Missions Savings 4.5%	\$108,578.72
1080	Savings-Wells Fargo 2402 0.35%	\$69,761.39
Total Board Designated Cash and Cash Equivalents		\$246,675.45
Long Term Assets		
1825	30K OCCIF Loan (Missions Funds)	\$30,000.00
Total Long Term Assets	_	\$30,000.00
Total Assets	_	\$277,580.58
Liabilities		
Total Liabilities		\$0.00
Equity Fund Balance		
3002	Missions Restricted Fund Balance	\$277,580.58
Total Fund Balance		\$277,580.58
Total Equity	_	\$277,580.58
Total Liabilities + Total Equity		\$277,580.58



#### <u>Diocese of the West, OCA</u> Mission Fund P&L for the period of 01/01/2022 to 05/31/2022

Account Number	Account Name	Missions Restricted
Income		
Board Designated Income		
4210	Mission CD and Savings Interest	\$1,911.77
4220	OCCIF Mission Loan Interest	\$262.50
Total Board Designated Income		\$2,174.27
Total Income		\$2,174.27
Net Income (Loss)		\$2,174.27
Summary		
Beginning Fund Balance		\$275,406.31
+ Other Fund Balance Movements		\$0.00
+ Net Income / (Loss)		\$2,174.27
= Ending Fund Balance		\$277,580.58



## <u>Diocese of the West, OCA</u> Pt. Reyes Fund Balance Sheet as of 05/31/2022

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equivaler	nts	
1010	Checking at Wells Fargo 7933	\$1,031.25
Total Unrestricted Cash and Cash Equ	ivalents	\$1,031.25
Board Designated Cash and Cash Equivalents		
1080	Savings-Wells Fargo 2402 0.35%	\$25,624.54
Total Board Designated Cash and Cas	h Equivalents	\$25,624.54
Long Term Assets		
1820	150K OCCIF Loan (Pt. Reyes Funds)	\$150,000.00
1850	National Securities Investment	\$308,046.10
Total Long Term Assets		\$458,046.10
Total Assets	_	\$484,701.89
Liabilities		
Total Liabilities		\$0.00
Equity Fund Balance		
3003	Pt. Reyes Restricted Fund Balance	\$484,701.89
Total Fund Balance		\$484,701.89
Total Equity		\$484,701.89
Total Liabilities + Total Equity		\$484,701.89



## <u>Diocese of the West, OCA</u> Pt. Reyes Fund P&L for the period of 01/01/2022 to 05/31/2022

Account Number	Account Name	Pt. Reyes Restricted
Income		
Board Designated Income		
4240	OCCIF Pt. Reyes Loan Interest	\$1,031.25
Total Board Designated Income		\$1,031.25
Total Income		\$1,031.25
Net Income (Loss)		\$1,031.25
<u>Summary</u>		
Beginning Fund Balance		\$505,713.01
+ Other Fund Balance Movements		\$-22,042.37
+ Net Income / (Loss)		\$1,031.25
= Ending Fund Balance		\$484,701.89



## <u>Diocese of the West, OCA</u> Scholarship Fund Balance Sheet as of 05/31/2022

Account Number	Account Name	Amount
Assets		
Board Designated Cash and Cash Equivalents		
1050	Scholarship CD - Columbia Bank	\$40,879.27
Total Board Designated Cash and Cash Equivalents		\$40,879.27
Total Assets		\$40,879.27
Liabilities		
Total Liabilities		\$0.00
Equity		
Fund Balance		
3005	Scholarships Restricted Fund Balance	\$40,879.27
Total Fund Balance		\$40,879.27
Total Equity		\$40,879.27
Total Liabilities + Total Equity		\$40,879.27



## <u>Diocese of the West, OCA</u> Scholarship Fund P&L for the period of 01/01/2022 to 05/31/2022

Account Number	Account Name	Scholarships Restricted
Income		
Board Designated Income		
4260	Scholarship CD Interest	\$8.47
Total Board Designated Income		\$8.47
Total Income		\$8.47
Net Income (Loss)		\$8.47
Summary		
Beginning Fund Balance		\$40,870.80
+ Other Fund Balance Movements		\$0.00
+ Net Income / (Loss)		\$8.47
= Ending Fund Balance		\$40,879.27



#### <u>Diocese of the West, OCA</u> Restricted Funds Balance Sheet as of 05/31/2022

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equivalent	cs constant	
1010	Checking at Wells Fargo 7933	\$4,491.38
Total Unrestricted Cash and Cash Equi	valents	\$4,491.38
Board Designated Cash and Cash Equivalents		
1050	Scholarship CD - Columbia Bank	\$40,879.27
1055	Missions CD 5483 - Capital One	\$14,124.54
1060	Missions CD 2678 - Wells Fargo	\$27,851.51
1065	Missions CD 2686 - Wells Fargo	\$26,359.29
1070	LCBA Missions Savings 4.5%	\$108,578.72
1075	East West Bank - PCD Insurance	\$323.47
1080	Savings-Wells Fargo 2402 0.35%	\$95,385.93
Total Board Designated Cash and Cash	Equivalents	\$313,502.73
Long Term Assets		
1820	150K OCCIF Loan (Pt. Reyes Funds)	\$150,000.00
1825	30K OCCIF Loan (Missions Funds)	\$30,000.00
1850	National Securities Investment	\$308,046.10
Total Long Term Assets		\$488,046.10
Total Assets	_	\$806,040.21
Liabilities		
Total Liabilities	_	\$0.00
Equity		
Fund Balance		
3002	Missions Restricted Fund Balance	¢277 500 50
3003	Pt. Reyes Restricted Fund Balance	\$277,580.58 \$484,701.89
3004	Charity Restricted Fund Balance	\$2,555.00
3005	Scholarships Restricted Fund Balance	\$40,879.27
3008	PCD Kaiser Restricted Fund Balance	\$323.47
Total Fund Balance		\$806,040.21
Total Equity		\$806,040.21
. ,		<del>4000,010.21</del>
Total Liabilities + Total Equity		\$806,040.21



## <u>Diocese of the West, OCA</u> Charity Restricted Funds Balance Sheet as of 05/31/2022

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equivale	nts	
1010	Checking at Wells Fargo 7933	\$2,555.00
Total Unrestricted Cash and Cash Eq	uivalents	\$2,555.00
Total Assets		\$2,555.00
Liabilities		
Total Liabilities		\$0.00
Equity		
Fund Balance		
3004	Charity Restricted Fund Balance	\$2,555.00
Total Fund Balance		\$2,555.00
Total Equity		\$2,555.00
Total Liabilities + Total Equity		\$2,555.00