

MEETING OF THE DIOCESAN COUNCIL OF THE DIOCESE OF THE MIDWEST
Diocesan Chancery – with ZOOM attendance, Chicago, IL • 11 December 2025

I. OPENING PRAYER.

The meeting opened with the singing of “O Heavenly King” and blessing of His Eminence, Archbishop Daniel, at 12:02pm CST.

ATTENDANCE.

- A.** Officers: His Eminence, Archbishop Daniel; Archpriest Herman Kincaid, Chancellor; Priest Esteban Vázquez, Vice-Chancellor; Priest Nikolai Lochmatow, Secretary, Subdeacon Dimitri Pletz, Treasurer.
- B.** Deans: Archpriests Alexander Kuchta, Dusan Koprivica, Timothy Sawchak, Steven Kostoff, Nicholas Wyslutsky, Paul Wesche.
- C.** Clergy Delegates: Archpriest Christopher Rowe and Zachariah Trent; Priests John Segvich, Jacob Van Sickle, Joel Wilson.
- D.** Lay Delegates: Lori Billy, Angela Zekios, John Maddex, Mark Phillip, Annette Miller.
- E.** Metropolitan Council Representatives: Priest Daniel Greeson, Basil Kochan.
- F.** Absent: none.

II. APPROVAL OF MINUTES OF PRIOR MEETING.

Motion to accept: Priest Daniel Greeson, seconded Lori Billy. All accepted.

III. OPERATIONAL REPORTS.

A. Archbishop Daniel

- a. Holy Synod has blessed investigation into canonization of Metropolitan Leonty and Father Roman Braga. Archbishop Daniel remains chair of canonization commission.
- b. Remains member of Standing Synod.
- c. Many parish visitations.
- d. Visit of Bishop Pedro of Kaffa
- e. Chicago Extension Program with Saint Tikhon’s Seminary – fully accredited, with a full-time administrator. Other dioceses looking to follow our lead.
- f. Clergy Convocation starts on Monday after Saint Thomas Sunday.
- g. Annual deanery meetings with Archbishop.
- h. Ordinations upcoming at Holy Trinity Cathedral: to priesthood 12/13, 12/20, 1/6, diaconal 1/6.
- i. Clergy assignments made with great care and discernment, for parishes and priests to grow and flourish together.
- j. Diocesan calendar to be posted on website, to include His Eminence’s parish visits.

B. Archpriest Herman Kincaid, Chancellor

- a. Departmental Director’s Meeting
 - i. Purpose of Departments are to provide resources for all parishes
 - ii. Seeking ways to communicate to parishes that these resources are available to them.
 - iii. Ethan Rucker appointed to Director of Department of Evangelization
 - iv. Website functionality as a resource landing page for parishes needs to be improved
- b. Operation of Chancery
- c. Visits to parishes

- i. Recent – new chapel in Omaha, Nebraska, 37 people for first Liturgy
- ii. Interacting with parish priests to support them in ministry

C. Priest Esteban Vázquez, Vice-Chancellor

- a. Parish Metrical Report will be separated from Parish Council Confirmation; will be due along with PSP Report on or around February 15 annually.
- b. Clergy compliance goal is to be above the required 90% by the Holy Synod
- c. Parish rectors are responsible for compliance of their own parish organizations
- d. Rollout of new reporting portal later in 2026
- e. Chancery also vets all seminary applicants, including psychiatric evaluations prior to seminary placement
- f. Diaconal candidates for Saint Macrina's Program or DVP must have interview with Archbishop and psychiatric evaluations prior to ordination
- g. Chicago Extension Program with STS requires bachelor's degree, or associate's degree with GRE and appropriate vetting/evaluation.
 - i. Program makes receiving an MDiv in the Chicago area a possibility for those who are unable to attend a seminary full time.
 - ii. STS has received a Lilly grant to fund this program, including a Chicago-based director.
 - iii. Saint Panteleimon's Church will house the local chapel, library and classroom space for the program.
 - iv. ARCHBISHOP DANIEL – this is not a replacement for a full-time seminary education. This is geared toward established, older candidates who have extenuating circumstances: care for older parents, local business ownership, etc.
 - v. ARCHBISHOP DANIEL – any communication rollout has to be approved jointly by the Lilly Foundation, STS and DOM. Faculty will be recruited locally, but need to have a certain percentage from existing STS faculty.
 - vi. ARCHPRIEST HERMAN KINCAID – trained mentors will be available to students regionally for pastoral formation.
 - vii. Andrea Zekios – tuition costs? ARCHPRIEST HERMAN KINCAID – same as STS, as is the accreditation.

D. Subdeacon Dimitri Pletz, Treasurer:

- a. Reference report for most items.
- b. Two income statements: Operating Report and Restricted Funds. Need to be separated in order to accurately track Operating Budget.
- c. Investments doing well.
- d. Change diocesan accounts from Bank of America to Capital One. Lower fees, bigger interest, better security.
- e. Seven parishes are receiving assessment relief.
 - i. ARCHBISHOP DANIEL – thanks Subdeacon Dimitri for his dedication to the work and for the clarity provided, as well as advice and assistance to parish treasurers.

E. Metropolitan Council:

- a. Basil Kochan – Metropolitan Council Report
 - i. Need for staffing, especially External Affairs

- ii. Father John Mikitish serving as active archivist
- iii. Father Justin Patterson as project manager
- iv. Matushka Dr. Rebecca Luft as ecumenical representative
- v. ORSMA compliance is increasing
- vi. Pension Fund has a surplus due to increase in parish and individual participation
- vii. Article on copyright violations should be shared with all dioceses
- viii. Sale of Westwood property is still tied up in legal concerns.
- ix. Office of Pastoral Life gave a positive report.
- x. Treasurer's report shows positive growth.
- b. Sdn Dimitri: Was there a discussion at the Metropolitan Council regarding the national church consider holding monies in escrow to fund the AAC?
 - i. Basil Kochan – no. But will bring up in March meeting.
- F. Departmental Reports – see written packet.**
 - a. ARCHBISHOP DANIEL to Father Jacob Van Sickle – please speak to clergy wives diocesan initiative.
 - i. PRIEST JACOB VAN SICKLE – M. Miho Ealy, Valerie Zahirsky, Michelle Jannakos. Meetings with Archbishop, regular meetings for clergy wives. Deanery coordinators for clergy wives groups. Plan four meetings with ARCHBISHOP DANIEL during 2026. Offering welcome to new clergy wives.
 - b. Archpriest Timothy Sawchak to PRIEST JACOB VAN SICKLE – Weatherbee Retreat for October confirmed? PRIEST JACOB VAN SICKLE – Yes, and more retreats throughout the diocese.

IV. DEANERY REPORTS.

- A. Chicago, Archpriest Alexander Kuchta**
 - a. Parish Development Forum in July 9-11, Palos Hills. Joe Kormos
 - b. Prison Ministry in Michigan City, also exploring Cook County Jail
 - c. Annual camps – Summer and Winter with Protodeacon George Potym.
- B. Cleveland, Archpriest Nicholas Wyslutsky**
 - a. Deanery Icon – Tikhvin Mother of God with Diocesan Saints
 - b. Ordination of Deacon Paul Schlafer on Saturday 12/13
- C. Indianapolis, Archpriest Steven Kostoff**
 - a. See written report.
- D. Kansas City, Archpriest Timothy Sawchak**
 - a. New chapel, Omaha Nebraska
 - b. New clergy: Priest Joseph Winsler; Archpriest Peter Tobias (transfer in from Diocese of Alaska)
 - c. Sale of Desloge property upcoming.
- E. Detroit, Archpriest Dusan Koprivica**
 - a. Fr. Michael Butler retiring on Dec 31, 2025.
 - b. Prison ministry, integrating rehabilitated residents into parishes.
 - c. Alaska outreach ministry.
- F. Minneapolis, Archpriest Paul Wesche**
 - a. Farewell to Father Peter Ries and Father William Rettig.

V. OLD BUSINESS.

- A.** None at this time.

VI. NEW BUSINESS.

- A.** Priest Joel Wilson – Diocesan website redevelopment. Reporting and compliance.
- B.** SUBDEACON DIMITRI PLETZ – Parish audit guidelines updated
- i. Make audits meaningful and not daunting for parishes
 - ii. Blessed, and not copyrighted
 - iii. Will be posted to Diocesan website
- C.** SUBDEACON DIMITRI PLETZ – Credit card policy tabled at Diocesan Assembly. New policy now proposed for Diocesan credit card use. Based on IRS guidelines.
- D.** SUBDEACON DIMITRI PLETZ – Updated clergy compensation guidelines.
- i. Median household income now blends county, zip code and state to create a salary range.
 - ii. Also accounts for priest's years of service.
 - iii. Reimbursable expenses should include cell phone and internet as utilities.
 - iv. DG – review shall/should wording to eliminate ambiguity for parish councils
 - v. Council members concur unanimously.
 - vi. PRIEST JACOB VAN SICKLE – will there be a review for existing clergy?
 - vii. Yes, recommendation for parishes to review clergy compensation every 3-5 years. This can be implemented by Deans for spot checks on parishes.
 - viii. JOHN MADDEX – grateful to Diocese for supporting priests. Recommends finding a lay champion in each parish to review and promote proper compensation for the priest.
- E.** ARCHPRIEST HERMAN KINCAID – May 12, 2026 Bishop's Council and Diocesan Council

VII. DATE OF NEXT MEETINGS, In Person.

- A.** Clergy Convocation – Monday after Saint Thomas Sunday, April 20-23
- B.** Diocesan Assembly – Archangel Michael in Broadview Heights, October 5-7
- C.** Diocesan Council and Bishop's Council – May 12, 2026

VIII. ADJOURNMENT.

- A.** ARCHBISHOP DANIEL asks prayers for Deacon Paul Schlafer and Deacon Pedro Sarsama, about to be ordained this December. Thanks everyone for their interest, input and commitment to Diocese and local parishes. Prayers for a blessed fast to families and communities, and a joyous Nativity.
- B. Motion** – Archpriest Nicholas Wyslutsky, 2:08pm.

Respectfully submitted,
Priest Nikolai Lochmatow, Diocesan Secretary



The Diocese of the Midwest, Orthodox Church in America

Sbdn Dimitri Pletz, Treasurer

(206) 913-8889 treasurer@domoca.org
917 N Wood St. Chicago, IL 60622

January – Sept 2025 Financial Report Summary

December 11th, 2025

I. Executive Summary

- Overall, the Diocese remains in a healthy and strong financial position. Income remains steady and quarterly statements sent to parishes have improved our accounts receivable trend. Expenses are being kept reasonable and manageable, but some unforeseen events have caused some expenses to run a bit high. Investments continue to grow at a healthy pace.
- Several financial policies have been created/updated, blessed to be implemented, and are attached for your review:
 - Diocesan Credit Card Policy
 - Diocesan Parish Audit Guidelines
 - Clergy Compensation Guidelines
- As of December 1, the Diocese will have changed banking institutions from Bank of America to Capital One. This will allow greater flexibility to conduct business with fewer fees and greater interest earnings, more secure payment processing and improved user interfacing with our accounting system.
- Financial reports will show 2 Income Statements: Unrestricted and Consolidated. The distinction will highlight the financial position of the Diocesan operations independent of the investment performance and restricted fund activity for better clarity and comparison to the budget. The Balance Sheet will be Consolidated.
- 2025 planned accomplishments have all been completed.
- Future planned changes in 2026:
 - Parish Treasurer Handbook
 - Cemetery policy

II. Operating Funds Performance vs Budget (Sept YTD)

Our diocesan financial reports are reported using an accrual-basis accounting methodology. The budget target for September should be 75% of the annual budget.

The Operating Income Statement shows the unrestricted fund revenues and expenses allocated to run the operations of the Diocese. The actual activities are compared to the budget to determine how closely the Diocese has operated against how it was expected to operate. If there are major variances compared to the budget, they are identified and explained below.

- Total Revenues are at \$1.12m, or approximately 77% of the annual budget.
 - Other Contributions: Lilly grant for \$6,250. Holy Archangels Orthodox Retreat Center donation of \$5,000. The assessments the chapel in West Bend gave were reclassified as donations. Chapels are not required to financially support the Diocese.
 - Clergy Convocation: The budget was too low on both revenue and expense. Revenues did not cover expenses.
 - Parish Development: The Diocese invested money into a mission which ultimately folded and has therefore received its investment back.
 - Rental Income: We have rented our Desloge, MO property to a Western-rite Orthodox group, and we also receive rent for our 2 properties in Boscobel, WI.
- 2025 Total Expenses are mostly on track with the budget, also 77% of the annual budget.
 - OCA Assessments: This is based on 34% of actual parish assessments received, not budgeted. The 21st All-American Council resolved to base diocesan assessments on budget, but actual is more precise. Other dioceses do this as well.
 - Legal: The Diocese has retained legal counsel in case of future need. We also had an ORSMA event and obtained the deeds for the Boscobel properties.
 - Miscellaneous Professional Fees: This is mostly related to repairs and maintenance on Boscobel properties and PSP Compliance costs.
 - Other Office Expense: This is for psychological evaluations of seminary candidates and some professional counseling as needed.
 - Insurance: Insurance premiums have increased this year across the industry. Added diocesan car to auto insurance policy.
 - Travel: The low amount is due to travel purchases that are mostly waiting receipts before being expensed (see "Due From Employees" on the Balance Sheet). The annual seminarian retreat needs to be budgeted in the future.
 - Special Events: St. Tikhon 100th Anniversary celebration, St. Olga glorification, and Bp. Vasily consecration in San Francisco
- Total Net Operating Income September YTD is a loss of \$2,328.

III. Restricted Funds Performance (Sept YTD)

Restricted Funds are those which have been designated either by donors or the Diocesan Council for specific purposes and cannot be utilized otherwise without express permission. There is no budget for these funds. Below are some highlights:

- Restricted Fund Income: This is mostly donations for the Dakota Mission District, but a donor also gave a small amount towards the Archbishop Job Youth Camp scholarship.
- Interest Earned: This is interest from our investment in OCCIF at \$3,000 twice a year.
- Investment performance has gains of \$290,572 YTD.

- Investment management fees are the cost of managing our investments.
- The Diocese used investment funds to pay off the loan on the Archbishop's car.
- Youth Camp costs have increased dramatically in the last 2 years, and the Archbishop Job Youth Scholarship fund were used to supplement costs in excess of the Operating Fund budget for these events.
- The Consolidated Income Statement shows a YTD surplus of \$257,629.

IV. Consolidated Balance Sheet

The Balance Sheet is a financial report showing the balances of all cash, properties, other assets, liabilities, loans, and other monies the Diocese has or is expected to receive/pay. It is a "snapshot" of the balances of the Diocese on a particular date.

Assets

- The Diocese's assets total \$4.18 million, with \$3 million in investments and \$763,067 in property.
- Cash assets remain stable. The operating fund cash averages around \$184k each month. This is a healthy amount to cover the cash flow requirements of the Diocese and may even be a little too much in cash. The Diocese has never dropped below \$115k this year. In 2024 we liquidated \$100k from invested cash reserves into operating cash, and it may be time to move some of that back.
- Accounts Receivable are the amounts the Diocese expects to receive but has not yet collected. The goal is to get this amount as low as possible. It is comprised mostly of parish assessments, but also includes rent, All-American Council dues and other sources of income. As of the end of September, there is a small amount of parish assessment overpayment reflected as credit.

ACCOUNTS RECEIVABLE		
1100	Parish Assessments	57,654.43
1101	Other Receivables	8,633.30
1102	Credit balance parish assessments	-2,576.89
Total Accounts Receivable		\$63,710.84

- Due From Employees are credit card purchases that do not currently have receipts on file yet. Once received, these expenses will be transferred to the Income Statement.

Liabilities

Liabilities are monies and other items that are due to others. The Diocese has \$82,297 in expected expenditures, although \$23k of this is an accrual for the next All-American Council.

- The accounts payable amount is comprised of the Diocese's assessment to the OCA and payment to the OCA Pension Fund, both of which are timing issues.
- The credit card balances are also timing issues, as they get reset to zero on the 6th of each month and the balance on the cards gets moved to the parent account (*9080). The \$-724.65 reflects an overpayment.

Equity

The equity section of the balance sheet shows the balances of funds and accounts the diocese owns.

- Donor Restricted Funds – this section shows equity that is reserved for a specific purpose and can only be used in fulfillment of that purpose. This is usually at the express direction of a donor who places conditions on the receipt of the gift.

- Council Designated Funds – this section shows the various balances of designated funds set aside as council-designated funds for specific purposes. Council-designated funds have a self-imposed restriction which can be changed with the approval of the Diocesan Council.
- Unrestricted Funds – no restrictions are placed on these monies and can be utilized however the organization decides.
- Invested Funds and their balances are listed below. Since the end of 2024, there has been a 10.4% increase in our portfolio despite some liquidations in Auto Reserve and Archbishop Job Scholarship Reserve. The remainder of the Archangel Michael checking account was added to the Archbishop Job Scholarship Reserve fund.

Invested Diocesan Funds	Ending 12/31/2024	Ending 09/30/2025
Family Trust Fund	\$59,622	\$61,391
Monastery Reserve Fund	\$10,891	\$13,430
Donor Restricted Funds	\$ 70,513	\$ 74,821
AAM Equity Reserve	\$ 523,903	\$ 614,714
AAM MF Reserve	\$ 710,543	\$ 739,074
ArchBp Scholarship Reserve	\$ 23,651	\$ 45,145
Auto Reserve	\$ 55,395	\$ 31,387
Legal Reserve	\$ 93,516	\$ 111,095
Maintenance Reserve	\$ 74,628	\$ 86,447
Mission Projects	\$ 112,560	\$ 115,901
Special Visits Reserve	\$ 7,180	\$ 8,236
Council Designated Funds	\$ 1,601,376	\$ 1,752,000
Unrestricted	\$ 903,873	\$ 1,016,665
Total	\$ 2,575,762	\$ 2,843,486

V. Investment Activities / Trends

Despite a significant loss in March our portfolio has experienced outstanding growth to date.

- Our investments have gained \$267,724 in value from January to September 30th, and we maintain a consolidated portfolio balance of \$2.84 million. Additionally, the Diocese invested \$200k with OCCIF. The OCCIF investment was initiated in Sept 2022, is a 5-year note paying \$3,000 in interest income every 6 months. It is expected to mature in August 2027.

VI. Parish Receivables

To ensure parishes do not significantly become delinquent in financial support of the Diocese, and to engender a practice of periodically reviewing our accounts receivables (A/R), quarterly statements are being sent to each parish showing all the transactions involving between the Diocese and the parishes. The general response has been positive and has improved our A/R position.

As of the end of September 2025, the following parishes were more than 90 days behind on their diocesan support or had other outstanding invoice(s):

- Christ the Savior (Chicago, IL)
- St. Nicholas (Joliet, IL)
- St. Luke (Palos Hills, IL)
- St. John (Campbell, OH)
- St. Nicholas (Columbus, OH)
- Joy of All Who Sorrow (Joplin, MO)
- St. Nicholas (Lawrence, KS)
- Holy Trinity (Overland Park, KS)
- St. Michael (St. Louis, MO)
- St. Herman (Minneapolis, MN)
- Holy Trinity (St. Paul, MN)
- St. Elizabeth (St. Paul, MN)

VII. Financial Statements (see attached)

- a. Sept 2025 YTD Income Statement vs Annual Budget - Operating
- b. Sept 2025 YTD Income Statement vs Annual Budget - Consolidated
- c. Consolidated Balance Sheet – September 2025 YTD

VIII. Additional Attachments

- a. Credit Card Policy
- b. Parish Financial Audit Guidelines
- c. Clergy Compensation Policy

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Dimitri Pletz', with a long horizontal stroke extending to the right.

Subdeacon Dimitri Pletz
Treasurer



Diocese of the Midwest
Operating Fund Income Statement (Sept YTD) vs Budget
for the period of 01/01/2025 to 09/30/2025

Account Number	Account Name	Actual	Annual Budget	Annual Budget %
Income				
Donations				
4000	Parish Assessments	\$1,058,512.08	\$1,418,493.14	74.62%
4010	Other Contributions	\$12,421.57	\$2,000.00	621.08%
Total Donations		\$1,070,933.65	\$1,420,493.14	75.39%
Conferences & Meetings				
4100	Diocesan Assembly	\$0.00	\$13,500.00	0.0%
4101	Convocations	\$21,700.00	\$13,800.00	157.25%
4103	Parish Development Ministry	\$3,769.00	\$0.00	0.0%
Total Conferences & Meetings		\$25,469.00	\$27,300.00	93.29%
Department Income				
4510	Dept of Christian Education	\$11,850.00	\$15,000.00	79.0%
Total Department Income		\$11,850.00	\$15,000.00	79.0%
Other Income				
4110	Rental Income	\$9,975.03	\$6,500.00	153.46%
4115	Background Check Income	\$0.00	\$3,500.00	0.0%
4800	Special Events	\$790.76	\$0.00	0.0%
4900	Interest Earned	\$195.20	\$0.00	0.0%
4998	Write-offs / Discounts	\$0.00	\$-15,000.00	0.0%
4999	Uncategorized Income	\$11.75	\$500.00	2.35%
Total Other Income		\$10,972.74	\$-4,500.00	-243.84%
Total Income		\$1,119,225.39	\$1,458,293.14	76.75%
Expense				
OCA Expenses				
7500	OCA Assessments	\$355,690.11	\$477,187.67	74.54%
Total OCA Expenses		\$355,690.11	\$477,187.67	74.54%
Payroll Expenses				
7000	Compensation	\$323,248.56	\$395,722.14	81.69%
7005	Stipends	\$38,832.50	\$69,703.33	55.71%
7010	Employee Benefits	\$62,299.62	\$86,590.39	71.95%
7030	Payroll Taxes	\$9,987.08	\$27,809.43	35.91%
7040	Payroll Fees	\$740.64	\$500.00	148.13%
Total Payroll Expenses		\$435,108.40	\$580,325.29	74.98%
Professional Fees				
7100	Accounting Fees	\$1,760.00	\$7,500.00	23.47%
7105	Auditors Exp	\$2,214.12	\$1,200.00	184.51%

Account Number	Account Name	Actual	Annual Budget	Annual Budget %
7110	Legal Fees	\$2,443.73	\$1,200.00	203.64%
7120	Investment Mgmt Fees	\$0.00	\$7,000.00	0.0%
7130	Misc. Professional Fees	\$4,065.45	\$8,000.00	50.82%
Total Professional Fees		\$10,483.30	\$24,900.00	42.1%
Office Expenses				
7200	Office Rent	\$22,500.00	\$30,000.00	75.0%
7210	Office Supplies	\$324.15	\$3,500.00	9.26%
7215	Hospitality	\$3,025.84	\$5,000.00	60.52%
7220	Software Expense	\$23,214.63	\$22,820.00	101.73%
7230	Bank Fees	\$776.89	\$900.00	86.32%
7240	Utilities	\$6,860.65	\$6,300.00	108.9%
7250	Office Equip	\$1,258.21	\$2,900.00	43.39%
7260	Other Office Expense	\$11,125.42	\$1,500.00	741.69%
Total Office Expenses		\$69,085.79	\$72,920.00	94.74%
Program Expense				
7700	Charity	\$1,500.00	\$3,500.00	42.86%
7710	Seminarian Support	\$50,000.14	\$50,000.00	100.0%
7715	Other Scholarships	\$0.00	\$1,000.00	0.0%
Total Program Expense		\$51,500.14	\$54,500.00	94.5%
Conferences				
7600	Diocesan Assembly	\$964.48	\$13,500.00	7.14%
7610	Convocation	\$25,545.83	\$13,800.00	185.11%
Total Conferences		\$26,510.31	\$27,300.00	97.11%
Insurance				
7300	Property Insurance	\$12,965.35	\$13,898.00	93.29%
7305	Liability Insurance	\$5,387.00	\$3,843.00	140.18%
7310	Auto Insurance	\$1,442.32	\$2,192.88	65.77%
Total Insurance		\$19,794.67	\$19,933.88	99.3%
Travel				
7400	Chancery Travel	\$7,560.02	\$42,000.00	18.0%
7405	Deans	\$1,785.92	\$1,200.00	148.83%
7410	Automobile Exp	\$5,841.39	\$11,845.84	49.31%
7420	All American Council	\$6,438.81	\$0.00	0.0%
7421	Diocesan / Bishop's Council	\$5,929.79	\$24,000.00	24.71%
7422	Metropolitan Council	\$347.96	\$1,000.00	34.8%
7480	Other Travel Expense	\$6,241.72	\$0.00	0.0%
Total Travel		\$34,145.61	\$80,045.84	42.66%
Department Expense				
7510	Dept of Christian Education Exp	\$35,371.51	\$38,300.00	92.35%
7520	Dept of Christian Service & Humanitarian Aid Exp	\$4,127.48	\$4,800.00	85.99%
7530	Dept of Clergy & Family Life Exp	\$147.00	\$4,800.00	3.06%

Account Number	Account Name	Actual	Annual Budget	Annual Budget %
7540	Dept of Communications Exp	\$3,632.76	\$4,951.68	73.36%
7550	Dept of Evangelization Exp	\$0.00	\$4,800.00	0.0%
7560	Dept of Liturgical Practice Exp	\$9,613.35	\$8,800.00	109.24%
Total Department Expense		\$52,892.10	\$66,451.68	79.59%
Depreciation Expense				
7800	Depreciation	\$9,274.05	\$0.00	0.0%
Total Depreciation Expense		\$9,274.05	\$0.00	0.0%
Misc Expenses				
7900	Bishop Discretionary	\$0.00	\$1,200.00	0.0%
7910	Special Events	\$8,685.91	\$0.00	0.0%
7920	Accrued Expense - Liabilities	\$28,333.33	\$28,333.33	100.0%
7930	Restricted Funds Expense	\$20,000.00	\$10,000.00	200.0%
7998	Other Misc. Expense	\$50.16	\$1,250.00	4.01%
7999	Uncategorized Expense	\$0.00	\$13,945.45	0.0%
Total Misc Expenses		\$57,069.40	\$54,728.78	104.28%
Total Expense		\$1,121,553.88	\$1,458,293.14	76.91%
Total		\$-2,328.49	\$0.00	0.0%



Diocese of the Midwest
Consolidated Income Statement
for the period of 01/01/2025 to 09/30/2025

Account Number	Account Name	Actual	Annual Budget	Annual Budget %
Income				
Donations				
4000	Parish Assessments	\$1,058,512.08	\$1,418,493.14	74.62%
4005	Restricted Fund Income	\$16,250.00	\$0.00	0.0%
4010	Other Contributions	\$12,421.57	\$2,000.00	621.08%
Total Donations		\$1,087,183.65	\$1,420,493.14	76.54%
Conferences & Meetings				
4100	Diocesan Assembly	\$0.00	\$13,500.00	0.0%
4101	Convocations	\$21,700.00	\$13,800.00	157.25%
4103	Parish Development Ministry	\$3,769.00	\$0.00	0.0%
Total Conferences & Meetings		\$25,469.00	\$27,300.00	93.29%
Department Income				
4510	Dept of Christian Education	\$0.00	\$0.00	0.0%
4511	Late Vocations	\$11,850.00	\$15,000.00	79.0%
Total for 4510 - Dept of Christian Education		\$11,850.00	\$15,000.00	79.0%
Total Department Income		\$11,850.00	\$15,000.00	79.0%
Other Income				
4110	Rental Income	\$9,975.03	\$6,500.00	153.46%
4115	Background Check Income	\$0.00	\$3,500.00	0.0%
4800	Special Events	\$790.76	\$0.00	0.0%
4900	Interest Earned	\$6,195.20	\$0.00	0.0%
4998	Write-offs / Discounts	\$0.00	\$-15,000.00	0.0%
4999	Uncategorized Income	\$11.75	\$500.00	2.35%
Total Other Income		\$16,972.74	\$-4,500.00	-377.17%
Investment Activity				
4600	Investment Gain/(Loss)	\$290,572.32	\$0.00	0.0%
Total Investment Activity		\$290,572.32	\$0.00	0.0%
Total Income		\$1,432,047.71	\$1,458,293.14	98.2%
Expense				
OCA Expenses				
7500	OCA Assessments	\$355,690.11	\$477,187.67	74.54%
Total OCA Expenses		\$355,690.11	\$477,187.67	74.54%
Payroll Expenses				
7000	Compensation	\$261,352.68	\$313,194.14	83.45%
7001	Housing Allowance	\$61,895.88	\$82,528.00	75.0%

Account Number	Account Name	Actual	Annual Budget	Annual Budget %
Total for 7000 - Compensation		\$323,248.56	\$395,722.14	81.69%
7005	Stipends	\$38,832.50	\$69,703.33	55.71%
7010	Employee Benefits	\$0.00	\$0.00	0.0%
7015	Pensions	\$45,598.77	\$63,417.47	71.9%
7020	Healthcare	\$16,700.85	\$18,737.32	89.13%
7025	Life Insurance	\$0.00	\$4,435.60	0.0%
Total for 7010 - Employee Benefits		\$62,299.62	\$86,590.39	71.95%
7030	Payroll Taxes	\$8,663.08	\$25,909.43	33.44%
7035	Workers Compensation Tax	\$1,324.00	\$1,900.00	69.68%
Total for 7030 - Payroll Taxes		\$9,987.08	\$27,809.43	35.91%
7040	Payroll Fees	\$740.64	\$500.00	148.13%
Total Payroll Expenses		\$435,108.40	\$580,325.29	74.98%
Professional Fees				
7100	Accounting Fees	\$1,760.00	\$7,500.00	23.47%
7105	Auditors Exp	\$2,214.12	\$1,200.00	184.51%
7110	Legal Fees	\$2,443.73	\$1,200.00	203.64%
7120	Investment Mgmt Fees	\$8,914.92	\$7,000.00	127.36%
7130	Misc. Professional Fees	\$4,065.45	\$8,000.00	50.82%
Total Professional Fees		\$19,398.22	\$24,900.00	77.9%
Office Expenses				
7200	Office Rent	\$22,500.00	\$30,000.00	75.0%
7210	Office Supplies	\$324.15	\$3,500.00	9.26%
7215	Hospitality	\$3,025.84	\$5,000.00	60.52%
7220	Software Expense	\$23,214.63	\$22,820.00	101.73%
7230	Bank Fees	\$793.09	\$900.00	88.12%
7240	Utilities	\$6,860.65	\$6,300.00	108.9%
7250	Office Equip	\$1,258.21	\$2,900.00	43.39%
7260	Other Office Expense	\$11,125.42	\$1,500.00	741.69%
Total Office Expenses		\$69,101.99	\$72,920.00	94.76%
Program Expense				
7700	Charity	\$1,500.00	\$3,500.00	42.86%
7710	Seminarian Support	\$50,000.14	\$50,000.00	100.0%
7715	Other Scholarships	\$0.00	\$1,000.00	0.0%
Total Program Expense		\$51,500.14	\$54,500.00	94.5%
Conferences				
7600	Diocesan Assembly	\$964.48	\$13,500.00	7.14%
7610	Convocation	\$25,545.83	\$13,800.00	185.11%
Total Conferences		\$26,510.31	\$27,300.00	97.11%
Insurance				
7300	Property Insurance	\$12,965.35	\$13,898.00	93.29%
7305	Liability Insurance	\$5,387.00	\$3,843.00	140.18%

Account Number	Account Name	Actual	Annual Budget	Annual Budget %
7310	Auto Insurance	\$1,442.32	\$2,192.88	65.77%
Total Insurance		\$19,794.67	\$19,933.88	99.3%
Travel				
7400	Chancery Travel	\$7,560.02	\$42,000.00	18.0%
7405	Deans	\$1,785.92	\$1,200.00	148.83%
7410	Automobile Exp	\$36,641.63	\$11,845.84	309.32%
7420	All American Council	\$6,438.81	\$0.00	0.0%
7421	Diocesan / Bishop's Council	\$5,929.79	\$24,000.00	24.71%
7422	Metropolitan Council	\$347.96	\$1,000.00	34.8%
7480	Other Travel Expense	\$6,241.72	\$0.00	0.0%
Total Travel		\$64,945.85	\$80,045.84	81.14%
Department Expense				
7510	Dept of Christian Education Exp	\$3,600.00	\$4,800.00	75.0%
7511	Late Vocations	\$18,235.98	\$15,500.00	117.65%
7512	Family/Youth Ministry	\$0.00	\$4,000.00	0.0%
7513	Youth Camps	\$26,668.53	\$10,000.00	266.69%
7514	Clergy Development & Formation	\$0.00	\$4,000.00	0.0%
Total for 7510 - Dept of Christian Education Exp		\$48,504.51	\$38,300.00	126.64%
7520	Dept of Christian Service & Humanitarian Aid Exp	\$4,127.48	\$4,800.00	85.99%
Total for 7520 - Dept of Christian Service & Humanitarian Aid Exp		\$4,127.48	\$4,800.00	85.99%
7530	Dept of Clergy & Family Life Exp	\$147.00	\$4,800.00	3.06%
7540	Dept of Communications Exp	\$3,632.76	\$4,951.68	73.36%
7550	Dept of Evangelization Exp	\$0.00	\$4,800.00	0.0%
7560	Dept of Liturgical Practice Exp	\$3,600.00	\$4,800.00	75.0%
7561	Music Ministry	\$6,013.35	\$4,000.00	150.33%
Total for 7560 - Dept of Liturgical Practice Exp		\$9,613.35	\$8,800.00	109.24%
Total Department Expense		\$66,025.10	\$66,451.68	99.36%
Depreciation Expense				
7800	Depreciation	\$0.00	\$0.00	0.0%
7801	Computer Equip	\$455.13	\$0.00	0.0%
7802	Equipment	\$838.71	\$0.00	0.0%
7803	Furniture & Fixtures	\$1,631.88	\$0.00	0.0%
7805	Leasehold Improvements	\$5,215.68	\$0.00	0.0%
7806	Buildings	\$1,132.65	\$0.00	0.0%
Total for 7800 - Depreciation		\$9,274.05	\$0.00	0.0%

Account Number	Account Name	Actual	Annual Budget	Annual Budget %
Total Depreciation Expense		\$9,274.05	\$0.00	0.0%
Misc Expenses				
7900	Bishop Discretionary	\$0.00	\$1,200.00	0.0%
7910	Special Events	\$8,685.91	\$0.00	0.0%
7920	Accrued Expense - Liabilities	\$28,333.33	\$28,333.33	100.0%
7930	Restricted Funds Expense	\$20,000.00	\$10,000.00	200.0%
7998	Other Misc. Expense	\$50.16	\$1,250.00	4.01%
7999	Uncategorized Expense	\$0.00	\$13,945.45	0.0%
Total Misc Expenses		\$57,069.40	\$54,728.78	104.28%
Total Expense		\$1,174,418.24	\$1,458,293.14	80.53%
Total		\$257,629.47	\$0.00	0.0%



Diocese of the Midwest
Consolidated Balance Sheet
as of 09/30/2025

Account Number	Account Name	Amount
Assets		
UNRESTRICTED CASH ASSETS		
1000	Bank of America (3437) - Gen Fund	173,842.52
1001	First State Community Bank (7239)	7,629.74
1002	New Era Bank (1444)	602.83
1003	Desloge CD (2625)	26,000.00
1004	Desloge CD (3239)	27,081.21
Total Unrestricted Cash Assets		235,156.30
COUNCIL DESIGNATED CASH ASSETS		
1005	Bank of America (6674) - Dakota Mission District	16,405.00
1006	Bank of America (9966) - Mother Maria Paris	20,709.67
Total Council Designated Cash Assets		37,114.67
INVESTMENTS		
1010	<u>MS Invested Funds</u>	
1011	Mission Development -8772	341,734.56
1012	General Operating Reserve -5403	81,689.93
1013	Legal Reserve -5800	111,095.38
1014	ABp Scholarship Fund -5820	45,145.32
1015	Auto Reserve Fund -5835	31,386.82
1016	Special Visit Fund -9340	8,235.64
1017	Maintenance Reserve Fund	86,447.47
1018	Mission Projects Fund -7627	115,901.24
1019	AAM Equity Fund -8093	614,713.76
1020	AAM MF Reserve -8044	739,074.30
1021	General Operating Income Fund -0309	237,993.88
1022	Mission Dev Income Fund -8774	355,246.29
1025	Monastery Fund -7463	13,430.27
1026	Petrykowski Trust Fund -0310	61,391.16
Total 1010 - MS Invested Funds		2,843,486.02
1030	OCCIF Investment	200,000.00
Total Investments		3,043,486.02
ACCOUNTS RECEIVABLE		
1100	Parish Assessments	57,654.43
1101	Other Receivables	8,633.30
1102	Credit balance parish assessments	-2,576.89
Total Accounts Receivable		63,710.84
OTHER CURRENT ASSETS		
1120	Due From Employees	40,744.43
Total Other Current Assets		40,744.43
FIXED ASSETS		
1400	Computer Equip	1,755.69
1410	Equip & Machinery	279.60
1420	Furniture	6,722.49
1440	Leasehold Improvements	77,448.79
1450	Buildings	52,980.84
1500	<u>Diocesan Properties</u>	
1510	Desloge, MO	192,780.00



Diocese of the Midwest
Consolidated Balance Sheet
as of 09/30/2025

Account Number	Account Name	Amount
1515	Boscobel - Residence	196,000.00
1516	Boscobel, WI - Farmhouse	235,100.00
Total 1500 - Diocesan Properties		623,880.00
Total Fixed Assets		763,067.41
Total Assets		4,183,279.67
Liabilities		
CURRENT LIABILITIES		
2000	Accounts Payable	46,154.65
2001	BofA credit card (9080)	-724.65
2002	Brum cc (6756)	3,880.11
2003	Kincaid cc (1352)	1,913.50
2004	Lochmatow cc (8460)	52.88
2005	Vazquez cc (8863)	21.94
Total 2001 - BofA credit card (9080)		5,143.78
2010	Seminarian Support	2,665.13
Total Current Liabilities		53,963.56
LONG TERM LIABILITIES		
2021	All-American Council	28,333.33
Total Long Term Liabilities		28,333.33
PENSION WITHHOLDING		
2230	EE Pension Withholding	0.01
2235	ER Pension Payable	-0.19
Total Pension Withholding		-0.18
Total Liabilities		82,296.71
Equity		
3000	Unrestricted	1,213,553.47
3301	Council Restricted Funds	2,744,664.59
3300	Donor Restricted Funds	142,764.90
Total Equity		4,100,982.96
Total Liabilities + Total Equity		4,183,279.67

Diocese of the Midwest Credit Card Policy

October 8th, 2025



Purpose:

The purpose of this Credit Card Policy is to establish guidelines for the use, management, and accountability of credit cards issued by the Diocese of the Midwest to authorized diocesan officers and employees. This policy aims to ensure that diocesan credit cards are used responsibly, effectively, and in compliance with diocesan financial procedures.

Scope:

This policy applies to all diocesan officers and employees who are authorized to use a diocesan-issued credit card for diocesan-related purchases.

1. Authorized Use of Credit Cards

- Diocesan credit cards are issued exclusively for expenses directly related to church activities, ministries, and operations, including but not limited to supplies, equipment, travel, and event-related expenses.
- Credit cards may not be used for personal expenses under any circumstances.
- The cardholder is responsible for ensuring that purchases are consistent with the Diocese's budget and mission.
- Only the individuals authorized by the Archbishop and/or Chancellor are allowed to use diocesan credit cards. Unauthorized use by non-cardholders is strictly prohibited. Cardholders are strongly encouraged not to allow non-cardholders to use their diocesan credit card for purchases.

2. Cardholder Responsibilities

- **Consent:** By receiving a diocesan credit card, cardholders are responsible for carefully reading and reviewing this policy, and by doing so they consent to the parameters governing the usage of said credit card.
- **Documentation:** Cardholders must keep all receipts and invoices related to credit card purchases and submit them to the diocesan chancery office along with a detailed description of the purpose of the purchase. Per IRS Publication 463 proper documentation consists of noting the date, amount, place (these 3 are usually included on the actual receipt), and business purpose of the event or meeting.

- This documentation is required for all expenses in the amount of \$75 or more. Purchases of less than \$75 do not require a receipt, but the cardholder must substantiate the expense by documenting date, location, vendor, amount, items purchased, and purpose of the purchase. A receipt is nevertheless strongly encouraged and recommended (if possible to obtain).
- Cardholders must remember diocesan revenues ultimately come from parishioners' free-will donations to the parishes, then to the Diocese, and to use diocesan resources wisely and when necessary.
- **Approvals:** The Diocese is not instituting a pre-approval policy and leaves it to the responsibility of each cardholder to use their best judgement on using diocesan funds for purchases in line with their ecclesiastical duties. If misuse occurs or continually occurs, it will be brought to the attention of the Archbishop and the Chancellor for appropriate remediation.
- **Timely Reporting:** Monthly credit card statements must be reviewed and distributed to the cardholder(s) in a timely manner as soon as statements are made available. Cardholders are responsible for reviewing their monthly credit card purchases and submitting receipts to the diocesan office in a timely manner as well, ideally within 1 month's time.
- **Personal Use:** Personal use of diocesan credit cards is strictly prohibited. Any non-business related charges made for personal reasons must be reimbursed to the church immediately. Unintentional personal purchases using the diocesan credit card need to be reimbursed by the cardholder in a timely manner. Unsubstantiated credit card purchases may be considered as taxable income to the cardholder.
- **Security:** Cardholders must ensure that their credit card information is kept secure and report any lost or stolen cards immediately to the church's finance office and the credit card company. Except in the cases of fraud or stolen/lost cards, all purchases made by cardholders are the responsibility of that cardholder. Cardholders are liable for purchases made on their cards by non-cardholders, including purchases without receipts justifying the expense.

3. Types of Authorized Expenses

The following types of expenses are permissible for church credit card use:

- **Office Supplies:** Purchases necessary for the daily operations of the church, including paper, ink, and stationery.

- **Ministry Supplies:** Items needed for church events, outreach programs, and ministries.
 - **Travel and Accommodation:** Expenses for travel, lodging, meals, and transportation related to church ministry, conferences, and events.
 - **Subscription Fees:** For services or resources directly related to church functions (e.g., software subscriptions, online resources, etc.).
 - **Utilities:** Cellphones, chancery telephones, internet and other common utilities necessary to conduct normal business operations.
 - **Training and Development:** Registration fees for conferences, seminars, and workshops that benefit the church and its staff.
-

4. Prohibited Expenses

The following types of expenses are not permissible on church credit cards:

- Personal items or services, including personal entertainment or travel.
 - Non-church related gifts, meals, or recreational expenses.
 - Purchases for personal business or unrelated side projects.
 - Unauthorized online subscriptions or services not directly related to church operations.
-

5. Spending Limits

- Each cardholder will have a set spending limit, determined by Diocesan Officers, based on each cardholder's role and responsibilities within the church.
 - Cardholders must not exceed their assigned limit. If a large purchase is anticipated to exceed the limit, arrangements must be made with the Treasurer for alternative payment methods.
-

6. Credit Card Statement Review & Reconciliation

- Credit card statements will be reviewed monthly by the Treasurer and the cardholder.

- A detailed report must be submitted for each transaction, including receipts, invoices, and explanations of how the expenses relate to church business.
 - Any discrepancies or unusual charges should be immediately addressed by the cardholder with the Treasurer.
 - All reports and receipts must be submitted timely, as close to receipt of the statement date as possible for proper documentation and processing.
-

7. Consequences for Misuse

Failure to comply with this policy may result in disciplinary action, including the revocation of credit card privileges, reimbursement of unauthorized charges, and/or termination of employment or volunteer status. Serious violations, such as intentional misuse or fraudulent activity, may result in legal action.

Unsubstantiated purchases (i.e. purchases without receipts exceeding the above \$75 threshold) may be considered non-business related expenses and reported as taxable income to the cardholder.

8. Credit Card Termination

- Church-issued credit cards may be revoked at any time by the Archbishop and/or Chancellor based on non-compliance with this policy or changes in the individual's role within the diocesan administration.
 - Upon termination or resignation, the cardholder must immediately return the credit card and all related materials to the church's finance office, reimbursing the Diocese if there are any non-business related expenses purchased using the diocesan credit card. Failure to reimburse or to supply receipts justifying the business purpose of any credit card purchases will be reportable as taxable income to the cardholder, and the Diocese may pursue legal remedies.
-

9. Review and Amendments

This policy will be reviewed periodically by the Finance Committee and/or Treasurer to ensure it remains effective and relevant. Any amendments to the policy will be communicated to all cardholders, and a copy of the revised policy will be made available for reference.



Diocese of the Midwest, Orthodox Church in America

Parish Financial Audit Guidelines



Issue Date: October 24, 2025

Version 1.1



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Forward

Dear Parish Auditors,

Congratulations on being selected for this important task. Auditing the Church's books is a mark of great responsibility, one that should be taken with the greatest seriousness and the highest level of confidentiality. Auditing demonstrates good stewardship for all to see, ensuring best practices are being followed and that all care and concern are being shown to safeguard the management of church funds. It is a message to parishioners that their hard-earned money they choose to donate to the Church is being properly managed.

Reasons for auditing are:

- to protect the people in the church responsible for handling funds by reviewing policies and procedures.
- to build the trust and confidence of the financial supporters of the church in the way their money is being accounted for.
- to set habits of fiscal responsibility to assure that when there is a turnover in those who handle funds there will be continuity in accountability.
- to ensure that gifts made to the church with special conditions attached are consistently administered in accordance with the donor's instructions.
- to provide checks and balances for sums received and expended.
- to ensure transactions are recorded correctly and accurately.

In addition to tracking the cash through the system, auditors typically evaluate:

- Preventative accounting controls (methods and procedures that reduce the possibility of loss or errors)
- Segregation of duties (assurances that more than one person is involved in critical steps in handling money so that there can be checks and balances)
- Reasonableness of systems and procedures in the light of all factors
- Proper authorization and documentation supporting financial transactions, especially those having material financial implications for the parish.

These guidelines have been put together to try and make your task easier. Please read it carefully and contact the diocesan Treasurer at treasurer@domoca.org if you believe something should be added to improve upon this publication. You can also consult the IRS publication 1828 on Tax Guide for Churches and Religious Organizations at: <https://www.irs.gov/pub/irs-pdf/p1828.pdf>



Introduction

Why were these guidelines prepared?

- To assist parish auditors (and parish treasurers) to conduct a meaningful internal audit of church finances, processes, and supporting documentation to ensure the management of church funds is being handled properly. This will hopefully inspire confidence in donors and parish governance that they can trust giving to the church and that church funds are being managed appropriately;
- To provide guidelines to assist those elected to be parish auditors to fulfill their task to the best of their ability;
- To help protect those whom the parish elects to offices of financial responsibility from unwarranted charges of careless or improper handling of funds;
- To assure that when there is turnover in personnel there will be continuity in accountability;
- To help assure that gifts made to the church with special conditions attached are consistently administered in accordance with the donor's instructions and thereby let donors know their gifts will be used as intended.

The person(s) conducting the audit will obtain access to confidential information and must treat that information with the highest degree of professionalism and confidentiality. The audit performed should be well-documented to substantiate the audit report conclusions and recommendations, and to assist future audits in subsequent years. These work papers should be retained for at least seven years in a secure, limited access, fireproof storage area.

These guidelines were also prepared to help parishes improve the oversight of their financial controls and reporting. *These guidelines do not constitute an audit or review as defined by professional standards in the United States.* Rather, use of the term "audit" in these guidelines allows for an evaluation of the financial reports, records and the internal controls of the local church by an elected person or persons for the purpose of reasonably verifying the reliability of financial reporting and determining indicators as to whether assets are being safeguarded. Inherent in such work is the concept of using limited sampling (a subset or sample of the whole year is examined to gain a sense of the accuracy of the whole year) for auditing. It is understood that not all transactions are being verified in a parish internal audit.

It is not necessary for a parish to hire an external auditor to perform a full audit. However, if there has been fiscal malfeasance or mismanagement in the past, and the parish can afford it, an external audit may be considered in order to renew confidence in the community and ensure monies are being managed correctly. The size of the parish and the amount of revenue derived from sources other than donations are a few of the situational variables to be considered when making this decision. Also, at the discretion of the parish, an external audit may be desirable periodically to boost confidence that the church's finances are being properly managed. External audits are not typically inexpensive.

Realistically, the auditor(s) will be selected from amongst the parishioners, according to the parish bylaws. Parishes should consider someone to become an internal auditor who has the following experience or skillset:

- A parishioner with some auditing, banking or business experience.



Parish Financial Audit Guidelines
Diocese of the Midwest, Orthodox Church in America

Current as of October 24, 2025

- Auditors should be independent and impartial.
- No auditor can be related to anyone on the Parish Council who handles any funds, or to another parish auditor.

Although the work outlined here can be performed at any time, it is recommended that the audit be performed shortly (within a few months) after the end of the parish's fiscal year once all accounts have been reconciled and prepared and completed within a defined timeframe (no more than 1 week).

We hope you will find these guidelines helpful as you work to fulfill your fiduciary responsibility by building upon these suggestions. It is a message to parish donors that you care about their gifts.

In Christ,
Diocese of the Midwest Finance Committee



Guidelines

The following are recommended steps to be performed to help conduct a meaningful internal audit. The term Monthly Report means the set of financial reports given to the Parish Council or other oversight group each month. If you chose not to perform a step, document your rationale. When you have completed the step check the box. At the end of the audit, it is customary and appropriate to reveal your findings to the parish treasurer and/or Parish Council before finalizing the report.

Getting Started

- ☐ Meet with the Parish Treasurer and those who count the weekly collections and conduct a walkthrough of the cash collection and counting process.
- ☐ Obtain the following for all accounts and ministries having their own bank accounts of the parish:
 - Income Statement (aka. Profit & Loss Report) by Month vs. Annual Budget.
 - Balance Sheet report showing balances for:
 - End of prior fiscal year
 - Start of fiscal year
 - End of fiscal year
 - Parish Council minutes
 - Annual Meeting minutes
 - Trial Balance report (showing all account balances for the year)
 - Payroll reports
 - Bank statements
 - Corporate credit card statements (if applicable)
 - Deposit slips or Counter's sheet recording what was deposited (this is to verify that the money that was counted is the same as what was deposited in the bank & recorded on the books)
 - Insurance policies
 - Investment account statements (if applicable)
 - Bank reconciliation reports (helpful if parish treasurer attaches this report to monthly bank statements)
 - Form 1 Financial Worksheet (this is submitted to the Diocese each year)
- ☐ Review the list of authorized check signers for propriety and verify against the signature card documentation obtained from the bank and stored in the parish files.
- ☐ Select at least two months during the year to sample.
- ☐ Verify the beginning bank balance, ending bank balance, deposits and disbursements on the monthly bank statement are equal to the monthly bank reconciliation report. Note any reconciliation discrepancies or historical unreconciled entries.
- ☐ Examine supporting documents for items included in the reconciliation (for example, outstanding checks are not more than 30 days old, they are not to unusual parties, and did they clear the bank the next month). Ensure any voided checks are properly recorded as such.
- ☐ Note any exceptions in the final audit report.



Parish Financial Audit Guidelines
Diocese of the Midwest, Orthodox Church in America
Current as of October 24, 2025

Verifying Income

Verifying income is especially important because it is usually the driver of determining budgetary expenses and is also used in determining the proportional giving amount to support the Diocese. Gain an understanding of how weekly collections are counted, deposited and recorded onto the books. For example:

- ☐ Do two unrelated/independent people count the money? There should be no less than two unrelated people counting cash to prevent collusion and embezzlement, and to provide proper oversight and double-checking of each other's count. Members of the Parish Council are good candidates to count money.
- ☐ Do those counting the money initial, date, and write both the total check and cash amount totals on the counters report?
- ☐ Is the money being stored in a secure place with limited access (e.g. a safe) and deposited in a timely manner? (*"Timely" usually means at the next available opportunity. Ideally, it would be the very next day the bank is open so that there is less potential to forget or lose a deposit.*)
- ☐ Select ____ (at least 2) months of collections to sample and verify the deposit amounts appearing on the bank statement are equal to the total deposited per the books.
- ☐ Review the monthly financial reports for other income sources. Test the recorded information and the related controls around the handling of any cash.
- ☐ Inquire as to whether there have been restricted gifts or designated assets and verify the gifts were recorded appropriately.
- ☐ Verify the "Form 1 Financial Worksheet" submitted to the Diocese conforms to the parish financial statements
- ☐ Identify transfers of cash between parish bank accounts, and that both bank accounts and accounting books have recorded their respective part of the transfers.
- ☐ Note any exceptions in the final audit report.

Verifying Disbursements

- ☐ Review disbursements for restrictions and designations (same as the steps above which tested income), as well as disbursement authorizations.
- ☐ Verify voided checks are entered correctly in the accounting software.
- ☐ Of the months sampled, verify the expenses have the proper approvals and documentation supporting each expense. For reimbursements, an "Expense Reimbursement Form" (see Appendix for an example) should be filled out showing¹:
 - Who is requesting reimbursement
 - The requestor's contact info (to send the reimbursement payment to)
 - The amount

¹ Encouragement should be given to not delay in submitting requests for reimbursement. Recommended time frame is no more than 3 months old, and to try to get all requests turned in as close to the end of the fiscal year as possible.



Parish Financial Audit Guidelines
Diocese of the Midwest, Orthodox Church in America

Current as of October 24, 2025

- The date of the request
 - What the reimbursement is for
 - A receipt showing what the requestor paid for, the date it was paid on, and whether it is a legitimate parish expense².
-
- ☐ Verify the expense was recorded in the books correctly and timely (*timely meaning usually not excessively delayed*)
 - ☐ Verify the expense was authorized (from review of minutes, or other correspondence, or conforming to a spending policy)
 - ☐ Does the payment match the invoice being paid (amount and payee)? (*Best practice is to pay from an invoice and not a statement, as a statement usually doesn't give details, only an amount.*)
 - ☐ Was the payment consistent with an underlying restriction or designation (if applicable)?
 - ☐ Confirmation that payment receipt (or designation denoting "Paid", date paid, amount, payor initials) is attached to the invoice or reimbursement request.
 - ☐ Verify payroll and pension amounts were calculated and disbursed correctly.
 - ☐ Note any exceptions in the final audit report.

Compensation and Taxes

- ☐ Verify appropriate tax returns are being filed timely (Form 941, W-2/W-3 and 1099/1096).
- ☐ Any contract worker for the church paid more than \$600 total that year must have a W-9 form on file and be given a 1099 at the end of the year. Best practice is for the parish to receive a completed W-9 Form from the contractor prior to disbursing payment, to determine if a 1099 needs to be issued at the end of the year. Reimbursements do not count toward the \$600 threshold.
- ☐ Verify current W-4's and I-9's are on file for all employees.
- ☐ Determine (by verbal and/or written confirmation from the clergy) if a clergyman has elected to have social security taxes withheld or not (this is uncommon. An ordained clergyman must declare his objection to social security within 2 years of having been paid more than \$400 for performing religious duties and services, request an exemption from the IRS, and received a letter from the IRS stating he is exempt from paying (and receiving) social security from his clerical compensation. This is only for the purposes of whether the parish pays the priest one-half of the priest's SECA tax obligation. If the priest has chosen to be exempt, then the parish forgoes paying that portion to the priest because the priest has no tax liability.).
- ☐ Verify the amounts actually paid in total to employees matches the compensation per the financial statements.
- ☐ If there are any other pay related arrangements or bonuses, review for proper approval.
- ☐ Verify that housing allowances are approved and have properly reduced the clergy's taxable

² "Legitimate parish expenses" are those conforming to a parish's policy on spending limits, types of expenses (e.g. no alcohol, etc.) and/or approved by either the Rector, an officer of the parish or the Parish Council.



Parish Financial Audit Guidelines
Diocese of the Midwest, Orthodox Church in America

Current as of October 24, 2025

federal income amount on the W-2.³

- ☐ Note any exceptions in the final audit report.

Overview of Internal Controls

The internal control structure for receipts and disbursement procedures should be reviewed regardless of the size of the church. The internal control structure is the process that assures the local church's operational efficiency and effectiveness, that its financial reporting is reliable, and that its assets are safeguarded. Hold discussions and look for improvement ideas to include in the Audit Report.

Areas to consider include:

Segregation of duties:

- ☐ Important duties should be segregated among two or more persons, if possible. In small churches this may be difficult, but not impossible. Here are some examples. The financial secretary and the parish treasurer should not be related. These should be separate offices occupied by different individuals, who are not related by blood, marriage or employment relationships to maintain independence and impartiality.
- ☐ The persons performing the audit should not be related to either the financial secretary or parish treasurer.
- ☐ At least two persons should count the Sunday morning collections and they should not be related to each other nor should either one be the financial secretary or the parish treasurer.
- ☐ Depositing and disbursement of monies should be performed by different people.

Authorization for Disbursements:

- ☐ Are there actions in the minutes of the parish council or the policies and procedures of the parish that address authorizations (*meaning who has authority to authorize disbursements*)?

Other:

- ☐ Are decisions with financial implications being documented in minutes in sufficient detail?
- ☐ Are checks and cash stored in a church safe, deposited or placed in a bank night depository, and not taken to private homes or elsewhere until deposited? (*this is to limit potential opportunities for theft*)
- ☐ Are computer software and data files backed up on a regular basis, and are back-ups kept off the premises (e.g. cloud-based storage, flash drive, portable hard drive, etc.)?
- ☐ Is a current list of the contents of all safety deposit boxes (if any) maintained, and is a list of persons with authorized access likewise kept?

³ Clergy housing allowance is exempt from Federal Income Tax. However, it is *not* exempt from SECA (self-employment tax), and the priest is responsible for the full 15.3% of wages (salary + housing) when filing his taxes. Housing is reported in box 13 only on the W-2.



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- ☐ Are reports to the finance committee and parish council accurate, timely and complete enough to provide necessary information to make prudent and informed decisions?
- ☐ Is the finance committee (if applicable) or parish financial officers or staff providing the parish council sufficient information to allow it to exercise its fiduciary duties? Are members of the finance committee and the board free to express opinions and to question management when appropriate, or is such action discouraged?
- ☐ Are loan documents and terms being complied with?
- ☐ Is there a policy on documentation retention, and if so, does it comply with the IRS's documentation retention recommendations (generally 3 years for payroll and 7 years for almost everything else)?
- ☐ Does the church have procedures in place to review its insurance policies for adequate coverage? Is there adequate insurance coverage for buildings and property, officers and those in positions of authority in the parish?
- ☐ An audit of all ministries that have separate bank accounts and accounting books (e.g. bookstores, sisterhood/brotherhood ministries, schools, pastoral discretionary accounts, etc.)
 - If a parish has a separate and distinct pastoral discretionary account, include it in the annual audit and ensure the proper documentation and rationale for disbursements are given. It should not be a "slush fund" for any 1 individual.
- ☐ Note any exceptions in the audit report



Appendix

Table of Contents:

- **Glossary**
- **Audit Schedule #1**
- **Sample Audit Report Template**
- **Sample Counters Report**



Glossary

Asset: a tangible or intangible resource that holds some monetary value that you own or is owed to you (e.g. money, property, brand, etc.).

Current Asset: something owed to you that is expected to be paid within 1 year (e.g. invoices)

Long-Term Asset: something that you own or is owed to you in excess of 1 year (e.g. land)

Accounts Receivable: the money owed to a business for goods or services that have been delivered but not yet paid for. It is categorized as an asset.

Disbursement: a payment made from one person (or entity) to another.

Audit: an evaluation of a company's corporate governance and accounting processes

Terms: payment details of an invoice stating when payment is due by (e.g. Net 15 = within 15 days of the invoice date)

Discretionary Account / Fund: monies that are disbursed at the sole discretion of the priest for charitable purposes. Because of the lower internal controls over these monies, higher scrutiny should be in place to ensure monies disbursed are going toward stated purposes, and not enrichment of person(s). To prevent discretionary funds being inadvertently considered taxable income to the priest, restrictions on the use of discretionary funds should be in place by the parish council and oversight of disbursements should be the sole privilege of the parish council and parish auditors. Reasonable restrictions include the priest cannot use discretionary funds for personal or familial expenses but must be for charitable purposes for those in dire need.⁴

Chart of Accounts: an index of all accounts of a company or organization.

Statement (as in a bank statement): this is a report from the bank stating beginning and ending balances for a time period (usually a month), and all the bank activity during that time frame.

Statement (as in a Financial Statement): a report showing financial activity and/or balances for a certain period of time. There are various types of financial reports (*see Income Statement, Balance Sheet below*)

Liability: something that is owed to someone else, usually having some monetary value.

Current Liabilities: owed within 1 year (e.g. pension withholding)

Long-Term Liabilities: owed in excess of 1 year (e.g. a 30-year mortgage loan)

Equity: the value of an organization's assets minus its liabilities.

Income / Revenue: gross proceeds collected by an organization. Recorded on the Income Statement (e.g. donations)

Expense: the costs of an organization (e.g. wages, utilities, maintenance, rent)

Income Statement: a financial statement that states a company's financial performance over a period of time (shows revenues, Expenses, and net income)

Balance Sheet: a financial report showing a snapshot of a company's assets, liabilities and equity at a specific point in time.

Bank Reconciliation: the process of matching a company's cash balances to the balances reported by the bank.

Restricted Funds: donations with specific restrictions placed upon the receipt, use and management of those funds

⁴ 2025 Church & Clergy Tax Guide by Richard Hammar, JD, LL.M., CPA © 2025 Church Law & Tax



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by the donor. The principal monies must be used only for that specific purpose, unless the donor (or their successor upon the death of the donor) removes the restriction and allows for the donation to be repurposed. Restrictions should be memorialized in writing by the donor. There are 3 types of restrictions:

- Permanently Restricted: the most restrictive designation, given by a donor for funds to be used for a specific purpose.
- Board Restricted: funds a governing body (e.g. parish council) restricts for a specific purpose. Funds can be repurposed by the consent and decision of the board.
- Unrestricted: there are no restrictions imposed on these funds. They are often used for operations.

Internal Controls: procedures and policies designed to uphold the integrity and reliability of a company's financial reporting.



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Appendix: Audit Schedule #1

Audit Report

For the Period Beginning: _____, and Ending: _____

LOCAL CHURCH FUNDS (Use those applicable to your Church).	(a) Balance at Beginning	(b) Cash Received and Recorded	(c) Total Disbursements	(d) Transfers +/- (-)	(e) Unclea red Checks	(f) Ending Balance
General Fund						
Restricted Funds						
Passthroughs						
Other Organizations or Funds:						
Name:						
Name:						
Name:						
Name:						
Name:						
Name:						
Total amount of cash in all treasuries of the church.	\$	\$	\$	\$	\$	\$



Appendix B: Sample Audit Report

Fiscal Year _____

All planned audit steps were performed except for:

Exceptions found in the testing were:

Recommendations for improvements are:

Respectfully submitted:

Signed: _____

Date: _____



Orthodox Church

Weekly Collection and Deposit Report

DATE: _____

Counted by: _____

Counted by: _____

Total Checks

\$ _____

Currency # Total

100		
50		
20		
10		
5		
2		
1		
coin		

Total Currency

\$ _____

Total Count

\$ _____

List any donor CASH receipts included in above:

Name/Origin	Amount	Purpose

ADMINISTRATIVE AIDE SECTION

Deposit Itemization:

General Fund:

Collection/Pledge	Cash	Checks	Total
Flowers/other contributions			
Rental Income			
Lenten Appeal			

Restricted Funds:

Building/Notes Reduction fund			
Memorial Fund			

Pass Through:

(list total here, attach detail)			
----------------------------------	--	--	--

Column Totals

DEPOSIT TOTAL:

--	--	--

Deposit Date:

Deposited by:



Diocese of the Midwest

Orthodox Church in America

Clergy Compensation Policy

September 18, 2025 | Effective January 1, 2026

This Policy covers all incoming and existing Priests within the Diocese of the Midwest. This policy, while based on and informed by the Clergy Compensation policy of the Orthodox Church in America, supersedes that document as this policy is specifically for the Diocese of the Midwest.

It is understood that not all Parishes or Missions may be able to meet this policy for Priest compensation, while some parishes are capable of exceeding these minimum guidelines. The Parish or Mission shall work with the Dean/Chancellor, with the blessing of the Bishop, to establish an affordable compensation package. They shall also establish a plan so the Parish or Mission can work towards the minimum guidelines set forth in this Policy.

To keep Priest compensation in line with current market rates, Parishes may use these guidelines to review their Priest's salary periodically (approx. every 3-5 years).

Salary

The starting salary (cash salary + housing allowance) for a full time Priest in the OCA, Diocese of the Midwest, shall be at least an average of the following:

1. the most current Median Household Income (MHI) of the county in which the Parish resides.
2. the most current Median Household Income of the Zip code in which the Parish resides.
3. the most current Median Household Income of the State in which the Parish resides.

Starting salaries should also consider the parish size and the priest's experience (*see "Factoring Membership" below*)

Factoring Membership

Based on Parish membership the following scale may be used for adding to the starting figure:

- 0 - 120 add 0%
- 121 - 160 add 2%
- 161 - 200 add 2.5%
- 201 – 300 add 3%
- 300+ add 3.5%

Factoring experience

- Understanding that experienced priests can typically offer a parish more than a new priest, consideration should be given to a priest's overall years of service as a priest when being assigned to a parish.
 - At each 5th year anniversary of a priest's ordination to the priesthood, the average of

the 3 above metrics should increase by 3% towards the higher metric but not to exceed it.

- 0-5 years: 0%
 - 6-10 years: 3%
 - 11-15 years: 6%
 - 16-20 years: 9%
 - 21-25 years: 12%
 - 26-30 years: 15%
 - 31+ years: 18%
- Beginning with the 5th year of service IN THE PARISH, and every 5 years thereafter, the priest should be awarded a minimum 5% salary increase in addition to the COLA.

Cost of Living Adjustment (COLA)

Each year the Priest shall receive a COLA based on the published rate established by the Social Security Administration. The COLA is intended to help curb the negative effects of inflation and increasing prices by also increasing the priest's wages. The Diocese shall publish the Social Security Administration COLA every November as the government agency posts it.

Housing

If the Parish does not provide a home for the priest, a portion of his compensation should be designated as 'housing allowance' providing an IRS allowed tax benefit for the priest. The amount designated as housing allowance should come from the priest, but *must* be stated by the parish in an official manner (e.g. budget, official letter by Parish Council, Parish Council minutes, etc.) prospectively. There cannot be a retroactively stated housing allowance, per IRS regulations.

If the Parish provides housing, utility costs will be paid by the Parish.

All Parishes that provide housing are encouraged to establish an Equity Allowance Fund.

Equity Allowance Fund:

An equity allowance fund is NOT a housing allowance. In fairness, there is a need to enable Priests using the Parish house or rectory to accumulate some equity that can eventually be used to provide housing, either owned or rented. After a lifetime spent in a Parish house the family may have no assets with which to provide housing. In other words, at death, disability or retirement the Priest's family is on its own without a house or the means to obtain one.

The Parish and Dean shall negotiate an amount not less than 10% of the fair rental value of the rectory for equity allowance. All funds shall be placed into a tax deferred account belonging to the priest. The Equity Allowance should be paid into the account monthly so the priest gains the benefit of compounding earnings. In the event the Priest is moved to another Parish, the equity allowance account shall move with him. The new Parish shall contribute their negotiated amount into the account if a rectory is provided. It is recommended that the priest contact a Tax Advisor for assistance in selection of a suitable account and in drafting the paperwork.

Pension

The Parish shall pay into the Priest's pension (retirement) fund annually an amount equal to the published percentage as stated in the most current version of the OCA Pension Plan. As of 2025, this amount is equal to 14% of Total Salary (salary + housing allowance) the Parish must

pay into the pension plan, and the Priest must contribute 6% of his Total Salary (salary + housing allowance).

Life Insurance

The Parish shall pay the premium in full for a \$50,000 Term Life Insurance policy. Parishes are recommended to use LCBA or Insurance Systems Group to purchase life insurance.

Social Security & Medicare (FICA/SECA)

The Parish shall pay half of the Priest's SECA tax (SECA is the self-employed version of FICA, and the rates are the same: 7.65% of the Priest's salary + housing allowance compensation).

Health Care

The Parish is responsible for payment of 100% of the costs for health care for the Priest and his family. This includes medical, dental and vision.

Disability Insurance

The Parish shall provide long term Disability Insurance for their priest.

Vacation

The Priest shall receive vacation time each year. Vacation shall include Sundays.

Number of weeks of vacation are based on years of priestly service

- 0 - 5 years – 2 weeks
- 5 -10 Years – 3 weeks
- 10 – 20 years – 4 weeks
- 20 – 30 years – 5 weeks
- 30 + years – 6 weeks

The Priest is responsible for finding a fill-in Priest to serve during his absence. The Parish is responsible for paying the fill-in Priest at the established rate of pay. *(Substitute priest coverage is dependent on the location and availability of supply priests. Currently they generally they range from \$250-\$300 per Sunday.)*

Moving Expenses

The Parish is responsible for all (100%) of the moving expenses for incoming Priests.

Reimbursed Expenses

The following items are to be considered reimbursable expenses of the priest.

- Phone line and/or Cell Phone
- Internet service

Reasonable Auto Allowance or Mileage (IRS business allowance)

Auto expenses may be paid by one of the following methods:

- The priest records and submits mileage records and gets reimbursed at the current IRS Business rate
- The priest is paid a reasonable monthly rate
- The parish provides a parish owned vehicle and maintains all expenses for the vehicle

Continuing Education

Parishes are encouraged to provide time and financial reimbursement in their budget for study

and continuing education for their Priest. A minimum annual budget line of \$800 is recommended.

Assemblies, Conferences, etc

The Parish is responsible for all expenses including registration, lodging, travel and meals when the Priest attends:

- All American Council
- Clergy Convocation
- Diocesan Assembly

Please Note that all Clergy Compensation Packages for parishes must be approved by the Diocesan Bishop

Metropolitan Council Report Winter 2025 **Diocesan Council – December 11, 2025**

Rev. Daniel Greeson
Reader Basil Kochan

October 8, 2025 Springfield, VA

The Fall 2025 session of the Metropolitan Council began with an opening service for a Sacred Council. Following, the began with the approval of the agenda by His Beatitude. 29 of 34 members were present. 18 members are needed for a quorum. After roll call, minutes were approved from previous sessions and then immediately reviewed oral and written reports.

Metropolitan Tikhon

His Beatitude encouraged a churchly approach to the workings of the Council and not just a usage of the various expertises of its members. His Beatitude brought forth a reflection on St. Tikhon's 100th anniversary of his repose and impact on us today. Further reflection on the 21st AAC followed. His Beatitude pointed out the highlights of the conciliar nature of the AAC, recognition of Abp. Benjamin and newly elected Bp. Vasily, and capstone of the canonization of St. Olga. His Beatitude welcomed new members of the Metropolitan Council and announced his appointment of Alex Liberovsky as Recording Secretary for the Metropolitan Council.

His Beatitude highlighted travel with the canonization of St. Olga at the forefront. He shared the details of the services celebrating the new American Saint. Of additional note was the concelebration at St. Nicholas Orthodox Cathedral in DC with the newly consecrated Metropolitan Stefan of the autocephalous Macedonian Orthodox Church. The autocephaly of the Macedonian Orthodox Church, of course, was blessed by the Serbian Orthodox Patriarch.

Metropolitan Tikhon reviewed his visits to the stavropegial institutions.

The St. Theodora medal was newly created by the Assembly of Canonical Bishops. 2025 nominees include Judge Lanier, former legal counsel for the OCA, now serving as legal counsel for the Assembly. His Beatitude spoke to the moving forward with the integration of the chancery with the Archdiocese of Washington, D.C. Processes have been initiated to make this transition.

Chancery changes were updated to the Council. His Beatitude shared his gratitude to Fr. Alessandro for the interim work as Chancellor and subsequent transition to the Chancellor position. Fr. David Bozeman was welcomed to his first meeting as the new Secretary of the OCA and recognized for his outstanding work in assuming his new position.

In closing, he reflected on the missionary work of St. Tikhon bringing the lost sheep into the fold. By doing so, it served as a call for all in every diocese to follow that lead and continue the building up of Orthodoxy in the Americas.

Questions that followed addressed the Holy Synod looking at Chancery staffing including Office of External Affairs. The presence in the D.C. area is important to keep our presence here noted and not disregarded as of no consequence. October 27 and November 10 conflicting dates for

St. Olga feastday were addressed. The original proclamation for her feastday was November 10th; it was moved to October 27. Encouraging for all of us is the fact that in the middle of nowhere, a new Orthodox Saint arose. The Ecumenical Patriarch is not in favor of autocephaly of the Macedonian Orthodox Church, which makes our role as part of the “balancing act” both more challenging and rewarding.

Finally, reflecting on the visit to Alaska for the canonization of St. Olga of Kwethluk, Metropolitan Tikhon shared that although the Alaskan villages are not luxurious, the Church is the center of everything. Every service had local Orthodox and those who travelled from far and near to be a part of the lifting up our newest American Saint.

Chancellor report Fr. Alessandro Margheritino

Fr. Alessandro read his presented report with the following highlights.

He commented on the trying challenges of this year moving from interim chancellor to the removal of the interim tag. He shared that this year has been “the most intense, demanding, and, at times, trying.” He reflected on the work of the chancery to make the administration of the church work smoothly so that “the Gospel may be proclaimed without hindrance.”

Fr. Alessandro commented on the nature of the position being one of daily administration and problem management. His communication is daily with His Beatitude and the chancery staff. He proceeded to share the detailed list of the ongoing and varied responsibilities of both his office and that of the chancery staff.

He highlighted the travel on behalf of the OCA to various locations. He traveled to Rome for the funeral of Pope Francis and the installation of Pope Leo. Other highlights included visits to the stavropegial institutions and the work of the 21st AAC. Additional works included visits for St. Olga canonization, episcopal ordination of Bishop Vasily (Diocese of the West), and hosting Metropolitan Stefan from the Macedonian Orthodox Church. Fr. Alessandro visited Syosset on different occasions to work on the transitional move of liturgical items from St. Sergius Chapel at the Westwood property.

In the matters of personnel, he shared the work being done by a limited staff wearing many hats. He recognized the good work of OCA Secretary Fr. David Bozeman in only five weeks on the job. Further, he recognized Archivist Emeritus Alex Liberovsky and shared the Fr. John Mikitish is serving as Archivist Contact moving forward. He reiterated the announcement that Fr. Justin Patterson has assumed the position of Project Manager for the Departments of the Church. Fr. Alessandro shared that the Holy Synod will address the broader restructuring of the Office of External Affairs and the appointing of Matushka (Dr.) Rebecca Luft to represent the OCA in ecumenical settings including the World Council of Churches, National Council of Churches, and Christian Churches Together. Other forums may be included.

His responsibilities with ORSMA and SMPAC were next on the agenda with the main focus being the necessity of all parishes and dioceses being fully compliant. This was addressed at

the conclusion of his remarks as the Metropolitan Council was asked to remind their respective dioceses that compliance is of the utmost importance for the protection of all. There is a steady increase, but not 100%.

Fr. Alessandro noted the great work being done by the Office of Pastoral Life as well as the Clergy Wives Ministry. He thanked those who have served from the beginning and noted that a clergy wife will now be appointed and compensated as a dedicated director.

Thanking His Beatitude for his guidance and leadership and the Holy Synod for their ongoing trust and support, Fr. Alessandro reflected on the changes and the fact that transition is never without missteps. He reinforced St. Paul's call to the Corinthians (1Cor. 16:14): "Let all that you do be done in love."

Pension Board Fr. John Dresko

Investment performance reflects a very positive direction for the OC Pension Plan 2015 - 2024 had withdrawn money from investments to keep Plan solvent. Last year, there was a small surplus. As of August 2025, there is a surplus of \$360,000.00 (\$560,00.00 by December 31). Currently, there are 418 participants; up from 406. There is also an increase in parishes participating up from 304 to 372.

Three areas of concern exist.. Two have been resolved, chancery compliance and Diocese of Alaska compliance. St. Vladimir's Seminary not compliant since March has been addressed. A member of St. Vladimir's Board was present and assured the MC that the issue would be resolved. It seemed as though there may have been a communication gap at SV. The funded ratio was reported and was very stable.

Questions: Attorney fees increased? No. However, there is a move to review everything as it has been ten years since review of all vendors, including attorney and investment advisor.

The number of those not participating was not readily available. The number is minimal. There is reassurance that it is past 95% participation excluding the ethnic dioceses.

Quarterly communication to dioceses listing non-compliant churches and participants was suggested and taken under advisement.

Pension Committee Donna Dimitri

Information is shared by the Pension Board as requested. They are on an upward path moving forward. Many parishes are reticent in their compliance. Payments are not always made on a regular basis. ***Encourage dioceses to emphasize payment on a regular and consistent basis rather than two or three months later.***

ACH implementation by the end of November 2025. This should help in the payments being more consistent.

There was a question of the acceptance of 20% being the standard of contribution moving forward and acknowledging that only the lack of participation was the reason for the failing of the system is not true. In addition, it was a faulty plan from the start. When will 20% be rolled back? Chairman of the Pension Board Fr. Dresko response: in a boat that is sinking, you don't investigate why the boat is sinking, you fix the leak.

Former Pension Board Chair and current MC member Matushka Buletza-Breton discounted the idea that it was a faulty plan from the start and defended the conservative projections. Further, every parish has stress, but they need to take care of our priests to participate in the plan. With the solvency direction in place, we need not dwell on the past. Lessons have been learned and the Pension Plan is successfully moving forward.

It was pointed out that all auditing has been good. However, any audit is never truly complete due to the auditors not able to audit all of the participating parishes. It is simply a practical question and common practice in this type of plan.

External Auditors Andrew Smith, Treasurer

It has been a rather smooth auditing for this year. The auditors are very thorough and had minimal recommendations that Andrew found to be helpful. Resolution unanimously approved to accept the Auditors report for 2024 and issue final 2024 financial statements.

Legal Counsel Mark Hamilton

All legal briefing was done in executive session. The OCA is in a good place in any litigation or potential litigation.

Although in executive session it was recommended that the ***Deacon Ken Liu article regarding copyright violation should be shared with each diocese. Many images from the internet are copyright protected.***

AAC Report Fr. Dcn. Peter Ilchuk

With minor issues with local last minute changes, the 21st AAC was very successful. It is suggested to change deadlines to accommodate more late entries for inclusion. The 22nd AAC will be at the Dallas Hyatt Regency from July 24-28, 2028.

Discussion was raised regarding separating the youth component from the AAC. Splitting opens up options for different sites and fall or spring. It may be favorable for adults; not favorable for youth. Since 1983, there have been summer councils. The Youth program started in 1990. Holding council at a hotel began in 1973. Prior to that, AAC was held at a church or seminary. Fall AAC was held in the past with Spring AAC from 1950-1967 with six consecutive in NY. All discussion was taken under advisement. Pdn. Peter was thanked for his continued excellent work.

Project Manager for Departments Fr. Justin Patterson

In his brief time as the new Project Manager for OCA Departments, Fr. Patterson has laid the groundwork for clearly defining direction for all departments. The Department of Liturgical Music seems to be on very stable footing. The Department of Evangelization had three applicants for first year Mission Planting Grants. After much discussion, the motion made to grant Columbus, MS and Orlando, FL 1st year grants passed unanimously. Palm Coast also received their second year grant. The total distribution will be \$104k.

The Department of Christian Education is continuing to publish curriculum materials. The plans for the Department of Youth, Young Adults, and Campus Ministry needs to be reviewed for charting the best path forward. There was nothing to report on the Department of Christian Service and Humanitarian Aid.

Office of Pastoral Life Fr. Nicholas Solak

It is constant work in recognizing the isolation of priests. Stagnation, plateauing, and abnormal behavior are too common without assistance. Creating clergy peer learning is an ongoing goal. OPL is raising the bar of how we help clergy thrive. As all should be aware, we have added clergy wives and clergy family support systems. There is substantial work on creating space in which all three thrive in their ministry.

One of the most recent programs was scaled for 20 peer groups. Presently, there are 29. There may be 34 by the end of this year. Synaxis program has been going on since the pandemic.

Financial Health Initiative: Economic planning grant from Lilly. Ramsey SmartWellness financial wellness program helps raise the financial literacy awareness of parish clergy. \$125k distributed @\$5k for 25 families participating in the FHI summer program. Only one family yet to complete.

There is good generosity in the OCA that has not been tapped. We are looking to build an infrastructure that will access that generosity. Salesforce is the CRM used for fundraising. Part time development director now being sought. With the stressors that are going on in parish life, we need good communities that help clergy and their families have stability to strengthen parishes. Build the capacity to fund it.

Two families per diocese were invited, 25 this year. Next year, there will be 35.

Orientation

An orientation session was presented by Chancellor, Fr. Alessandro, Secretary, Fr. David, and MC member David Lane on the responsibilities of the Metropolitan Council. Everything from who the responsible parties are for payment of in person meetings, meals and transportation to technology, procedures and fiduciary responsibilities were addressed. This was a very valuable session as there are many new members over the past few MC meetings.

October 9, 2025 **Holy Patriarch Tikhon**

After Divine Liturgy at St. Luke Serbian Orthodox Church for the feast of St. Tikhon, Enlightener of North America, a brunch was held. With the convenience of the church having a hall, the afternoon session of the MC was held at St. Luke's.

30 Of 34 members were present.

Property Report **Gregory Honshul**

Greg presented his report. Not certain the original plan of family units for the Westwood property will continue. Health department approval must occur. The septic system has to be approved. NY State AG has to approve the sale. Closing should be on or about April 1st. If not met, property sold to buyer as is or negotiated terms reopen. NY real estate attorneys are working for us. If another buyer gets involved, the purchase clock starts over again. No sign of opposition from township or other authorities. If the April 1st deadline is extended and there is no clear date determined, there will be a renegotiation of the monthly fee due to the OCA (\$100-200K). The NY Attorney General Office has been briefed on the presumptive sale. By January 1st, the buyer is most likely to ask for an extension.

Secretary Report **Fr. David Bozeman**

Fr. David reported on the transition from Fr. Alessandro to him was smooth and efficient. He has been in the position for five weeks. His report focused on the internal workings of the chancery and the continued search for a permanent space in the DC metro area. He further noted that the remaining minimal Archives in Syosset will be moved soon.

Fr. David echoed much of the report of the chancellor on the subjects of Information Technology, SMPAC and Communications. His travel has also been paralleled with that of the chancellor. Overall, Fr. David believes that there are no obvious operational deficiencies.

Discussion followed regarding social media guidelines for clergy and laity of the OCA. Questions on the number of people at the facility pointed out that the Chancery has 6 staff present every day; four full time, two part time, and His Beatitude. Fr. N. Solak is funded by grants. Several external part time employees are not on sight.

It was noted that the OCA does have 501-C3 umbrella for all OCA parishes. Jonathan Pageau volunteers to assist with online standards. Clarifying the social content posting will be important as a plan is developed.

New chancery on hold. The previous site was 15 feet too close to neighbors, no office space permitted. Hurdles were mounting: Parking with painted spots, variances would be too numerous to pursue. The OCA is preapproved for a \$1.7M loan.

Treasurers Report Andrew Smith

AAC: 100% Diocesan contributions. The process for AAC went well.

2024 Audit: Unqualified good opinion. Pleased with Chazen (auditors).

2024 Restricted monies: Lilly grant and earmarked contributions.

2025 through 2nd quarter: \$1.5M revenue. Expenses of \$1.4M for a net income of roughly \$100K to date.

The investment performance is favorable when benchmarked against S&P 500.

Carrying 2 locations (Springfield and Westwood) leads to deficit budget. Pandemic reimbursement has stabilized the budget deficit. Interest from earnings of restricted funds is temporarily restricted. There are currently 40 endowed funds.

Question: Does the Pension Board receive any of the pandemic relief funds? No. A conservative approach was taken in application.

AAC is still processing transactions. \$58K surplus. After dust settles, \$20K should be in reserve for 2028 AAC.

The proposed budget for 2026 was presented. Unrestricted reserve is budgeted, but not necessarily used. Differences in housing allowance based on location, and ownership versus rental. The cost for Springfield: \$800K single family home and rental for 2000 sq. ft at \$3500 per month.

The resolution to accept the 2024 audit passes. The 2026 Budget passes. The Housing allowance passes with one abstention.

Finance Investment Committee Andrew Smith

Internal Auditors for three year term (until 2028 AAC)

Each has served one full cycle. They are thorough and offer good advice.

Unanimously appointed.

Closing Metropolitan Tikhon, Fr. Alessandro, Fr. David

After discussion, the 2026 Sessions of the Metropolitan Council were decided as March 10 & 12 1:00 - 4:00 (5:00) as virtual meetings via Zoom and October 14 & 15 (16) with arrival on Tuesday, October 13. There will be discussion of having more opportunity to know the MC membership to interact outside of meetings, provide roundtable discussions, and hold committee meetings within the schedule.

Closing remarks were offered by His Beatitude with thanks to those going off of the MC and thanks to the new members. The meeting adjourned at 2:07 with a prayer by His Beatitude.

Westwood Property update

Since the fall MC meeting, a special MC meeting was held to approve the extension of the sale to the proposed buyer with additional monthly costs to the buyer. The Property Committee is still foreseeing a closing by March of 2026. Delays of the sale are governmental approvals.

Diocesan Council Meeting – December 11, 2025

Dept of Christian Service & Humanitarian Aid

Core Team:

Laura Kline – Detroit MI
Micah Wilson – Indianapolis, IN
Kirk Ries – Cleveland, OH
Fr. Peter Ries – St. Cloud, MN
Justin Coates – Detroit, MI

HTOC Team:

Madison Meitler
Tabitha Roseland

Progress:

We planned to do a Zoom based training for parishes that would have been co-led by Focus NA national team. The date was set for Nov 15. A late conflict on the Focus side forced us to cancel. As it turned out there were a number of conflicts that day and rescheduling was finally the best plan.

We are now working on a date to do that parish training, most likely in the first Q of 2026. The training is designed to give tools to our parish teams to do a better self-assessment of the needs of the community – internal and external.

Our core team has been meeting regularly. We have now launched our parish ministries resource library on the DOMW website. These are plug-and-play resources for parishes to empower their local ministries.

MINISTRY TEMPLATES

On this page we are archiving templates for practicing ministries in your own parish. These are meant to be spring-boards for discussion, taken and tailored to your own community's needs. Click below to learn more about each of them.

Do you run an Orthodox ministry that isn't listed? Please share!

[Send Us a Template](#)

All

[Offer Household Support](#)

[Join a Christmas Bureau](#)

[Blessing Bags for Homeless](#)

These ideas have been generated by our core team as well as my home parish. We have formatted these ideas to be easily utilized at the parish.

BLESSING BAGS FOR HOMELESS

Vision:

Chronic homelessness is a problem that many feel they cannot address beyond the work homeless shelters provide. From the 2025 PIT, Point in Time, snapshot reviewing homelessness in Johnson County, it was reported that 253 people were experiencing homelessness on a single night in the last 10 day of January 2025. Of the people counted experiencing homelessness, about 12.3% were in transitional housing and 28.5% were

[Download Template](#)

Our intention is to continue to add to this library continuously. We will add ministry classifications as time goes and our assortment of ideas increases.

Fr. Joel has given us editor rights to the site. That means we will manage the site easily.

We have also built a companion Facebook webpage. We intend that page to be a collaboration site for parishes and individuals interested in Service and Philanthropy. We will also post our library resources there. The page is being developed by Kirk Ries and a link to the site is now available on the departments resource page on the Diocese website.

We will shortly be updating the Ministry Resource component on the DoMW website location. There are currently about 10 Orthodox nonprofits listed there. We will be updating the contact info and adding additional nonprofits to the page.

I have sent several mass-emails to the rectors. Giving us the list of active rectors has been very helpful. I will continue to utilize that resource.

Our opportunity going forward is to have a more robust communication system established. The 'Our Diocese' app is underutilized and has limits to its capability for what we are hoping to accomplish in the department.

There are links to contact us on the website or email us at service@domoca.org. We would love to hear from you about what ministry ideas you need or how we can best support your humanitarian and philanthropic work.

Submitted by

-Fr. Christopher Rowe

Department of Clergy and Clergy Family Life Update

December 9, 2025

I. Clergy Wives Ministry

- A. A diocesan ministry has been formed with the blessing of Vladyka Daniel under leadership of our clergy wives Miho Ealy, Michelle Jannakos, and Valerie Zahirsky. They have taken the name “St. Olga of Kwethluk Midwest Clergy Wives Ministry.”
- B. They are planning a kick-off zoom event with Archbishop Daniel for January (details forthcoming).
- C. The first Clergy Wife Tea was held in Dayton, OH for clergy wives in the region on November 1 during Vladyka’s weekend visit to St Paul’s church. We intend to hold several of these in 2026 during Vladyka’s visits around the diocese.

II. 2026 Clergy Convocation

- A. The Clergy Convocation has fallen under the auspices of my department. Plans are being made for it to be held in Burr Ridge April 20-23.
- B. We will not be at the Carmelite Center as in recent years. Rather, all sessions will be held at Sts Peter and Paul, and clergy will reserve their own rooms locally. Blocks of rooms have been secured at two hotels in walking distance of Sts Peter and Paul.
- C. Bishop Vasily of San Francisco is our speaker. His topic is Administering the Sacrament of Confession: Historical and Canonical norms.

III. 2026 Small Group Priest Retreats

- A. Priest retreats have been scheduled for 2026 at three monasteries around our Diocese. These are being offered as a service to our clergy. Attendance is voluntary, and there is no cost to participants beyond their own travel. Space at each is limited. Registration will open soon and be first come, first served.
 - 1. Holy Dormition Monastery in Rives Junction, MI June 23-25.
 - 2. Holy Archangel Michael Skete in Weatherby, MO October 20-22
 - 3. St Gregory Palamas Monastery in Perrysville, OH November 11-13

- B. Challenge: These three locations mean that the vast majority of clergy in the Chicago, Detroit, Cleveland, Indianapolis, and Kansas City deaneries have a retreat within a reasonable driving distance that they can attend. For 2027, my goal is to figure out a way to offer a comparable retreat for our clergy in the Minneapolis Deanery. Unfortunately, there is no Orthodox monastery in their region that could easily host us. In addition, the Minneapolis Deanery is so large geographically that there is no one location which would be a reasonable driving distance for all of their clergy. The Dakota Mission District will likely need to be considered as a separate region.

IV. Collaboration with the OCA Office of Pastoral Life

- A. I was a member of the Beta cohort for the OPL's Financial Health Initiative, which ran from May through September of this year. It was an excellent, comprehensive program for understanding and establishing good financial management practices for one's household. I highly recommend that our clergy, whatever their financial situation, take advantage of this program as it expands in the coming years.
- B. To become better acquainted with OPL's largest and fastest growing program, I was trained as a Thriving in Ministry facilitator this October. We have plans to form a number of new TiM groups within our diocese in the coming year. I will facilitate one of these in the Chicago area.
- C. For the last few months I have been participating in regular meetings with a team put together by Fr Nicholas Solak to conduct a new research project. We are developing a survey and interview protocol to be administered to clergy in various phases of ministry, which is designed to identify the major factors which contribute to clergy burnout and those which help to keep it at bay. Our goal will be to develop one or more effective interventions to help clergy avoid burnout and find more fulfillment in their ministry.

A lot of ground has been laid this year for activity in 2026. My biggest task for the next few weeks will be to establish an online presence for the department to communicate everything that is happening and provide a place for clergy to register for the upcoming retreats.

Respectfully submitted,

Rev. Jacob Van Sickle

Department of Education Diocesan Council Report December 2025

Current projects:

- Working with St. Macrina on administrative flow
- Education Resource Website is up and running - will need to be regularly updated
- Facebook page is up and running - it is updated as new materials come available
- Working with Orthodox Youth Ministries (OYM) in the creation of new modules of training and equipping those who want to work with youth in parishes. I am helping write the lessons and shape the curriculum. The first module will be soft opening in the beginning of 2026. I would highly recommend this as a kind of catechism 2.0 for those who have been Orthodox or who now serve in our parishes to grow their relationship with Christ and therefore to be able to better serve the Church.

Goals for the upcoming year...

- Lenten ZOOM series focusing on particularly Lenten topics
- Locate regional contacts to help get a better sense of what local parishes desire from the Dept. of Education
- Working with Fr. Justin Patterson for the OCA Chancery in the creation of new catechism videos aimed at inquirers but based on the *Essentials Orthodox Christian Beliefs*. This would serve as an OCA produced set of YouTube videos to help orient inquirers, teach catechumens, and deepen the faithful's knowledge of the faith.

In Christ,
Priest Daniel Greeson
Director of Dept. of Education (DOM-OCA)

Department of Evangelization Diocesan Council Report – December 2025

Greetings to the Diocesan Council,

I am excited to update you as the new Director of Evangelization for the diocese. During the month of December, we are developing goals and strategies to guide the development of evangelization initiatives for 2026. The primary objective for the year as it stands is to develop awareness of best practices, challenges, and resources at individual churches across the diocese in evangelization. Our goals include:

1. Develop a mission and vision statement for Evangelization that lives on the DOMOCA website and create a functional and informative webpage for evangelization
 - a. Target date of completion: January 31, 2026
2. Develop, distribute, and evaluate a survey for each church and mission within the diocese to understand what parishes are experiencing, what assets and resources they are using, and what channels might work for sharing information
 - a. Target date of development: February 28, 2026
 - b. Target date of distribution: March 15, 2026
 - c. Target date of evaluation: May 31, 2026
3. Identify clergy and lay leaders within deaneries and in individual parishes to expand and implement efforts
 - a. Target date: Ongoing throughout the year
4. Gather DOM Camp leadership information through a needs assessment and meet for establishing relationships and sharing information
 - a. Target date: September 2026

We are in the initial planning phase, so actual dates may deviate from target dates listed above.

May God bless you in your preparation for the celebration of His Nativity!

Ethan Rucker
Director of Evangelization, Diocese of the Midwest
evangelization@domoca.org

Diocese of the Midwest
Department of Liturgical Practice
Report to the Diocesan Council
Thursday, December 11, 2025

The Department of Liturgical Practice oversees our well-established diocesan ministry in the area of church music; the review and expansion of localized training programs for minor orders and other forms of liturgical service; a committee to assist the Archbishop in his review of liturgical art and architecture initiatives in the diocese; and the role of clearinghouse for questions in the areas of liturgical rubrics, texts, and translations.

1) St Andrew of Crete Music Ministry

The ministry's annual workshop in Dayton, Ohio, took place on the weekend of September 19 & 20, 2025, once again a very well attended and enriching experience. Local parish workshops, private instruction, and mentoring continue to be offered at no cost to parishes or individuals, and all are encouraged to avail themselves of this vital resource.

The ministry is also in the process of developing an outreach letter for all leaders and others interested in parish music ministries, as well as contributing to the public calendar of events for the diocese.

2) Training for Minor Orders & Liturgical Service

The first diocesan workshop for subdeacons and readers took place at Holy Trinity and St George Cathedrals in Chicago the weekend of November 14–16, 2025, under the leadership of Subdeacon Dimitri Pletz and the assistance of Protodeacon Peter Ilchuk. The workshop was in high demand and the maximum number of participants was reached well before the registration deadline. His Eminence will be requiring all deacons and minor clerics serving with him to attend these workshops, which will take place in various locations across the diocese and in a regular rotation, 2-3 time a year.

3) Committee on Liturgical Art & Architecture

This committee, under the leadership of Fr John Kennerk, exists to advise the Archbishop on new building plans, structural changes, or iconographic projects in the Diocese of the Midwest, all of which require his approval. The committee is also able to advise parishes on various options presented to them by their contractors or other experts. They have already undertaken this work for one of our parishes and are ready to begin the review of a second proposal; moreover, they continue to be available as a resource for everyone. Inquiries and plans may be submitted to the Committee via the department director:

liturgy@domoca.org.

4) Liturgical Rubrics, Texts & Translations

Once again, inquiries and requests for clarification on all liturgical matters are most warmly encouraged and may be submitted to the director via email: liturgy@domoca.org. These questions and answers are being compiled and will in due course be published in an informational page on the diocesan website, along with approved service texts, instructional materials, and diocesan guidelines for priests, deacons, and minor clerics.

Challenges:

- To develop a visible and readily accessible web presence for the department via the diocesan website.
- To maximize the flow of information from the department to parishes, especially directly to the faithful, without overwhelming their patience or attention.

Respectfully submitted,

Priest Esteban Vázquez
Director
Department of Liturgical Practice

Report of the Chicago Dean for Bishop's and Diocesan Council meetings, December 11, 2025

- a) On November 12, Archbishop Daniel established St. Herman of Alaska Chapel in West Bend, WI as a mission of the Diocese of the Midwest, Chicago Deanery. Fr. Gregory Madlom is appointed as the priest in charge, assuming responsibilities associated with those of a parish rector.
 - b) FOCUS North America is set to hold an online virtual training seminar and additional training which has been postponed until January or February of 2026
 - c) Parish Development Forum will be held in Chicago (St. Luke in Palos Hills)
 - i) Date: Thursday, July 9 1:00pm - Saturday July 11
 - ii) Possible themes: "Being the Orthodox Church in America" or "Being the Autocephalous Church in America". At the last deanery meeting there was a lively discussion which had to do with the saints that the OCA has canonized since we've received autocephaly and how the choices of Sts. Herman and Olga are examples of bold examples of sanctity in present times.
 - d) Prison Ministry
 - i) Some clergy from Orthodox Christian Clergy Association are doing ministry at the Indiana State Prison in Michigan City, IN. Fr. Andrew Harrison, one of our semi-retired priests has also been doing work there. The clergy of the OCCA who are involved in this work would like to increase the number of priests who are doing this ministry. At the Indiana prison there are approx. 20 Orthodox inmates, including catechumens and one tonsured monastic. Those who want to do this ministry, need to do training provided by the prison and get a TB test.
 - ii) There is also the possibility of doing some prison ministry at the Cook County jail at 26th and California in Chicago.
 - e) Orthodox Christian Clergy Association of Greater Chicago – Fr. Alexander Kuchta has served as treasurer of the organization and would like to get more of our deanery clergy involved and active.
 - f) We discussed whether or not deanery parishes are still sending aid to Ukraine. Some are utilizing IOCC, while others are sending aid directly through personal contacts.
- 2) Deanery Camp – Protodeacon George Potym is camp organizer with some assistance in the presence of Fr Tom Mueller. The 2026 Winter Deanery Camp will be taking place February 14 – 16.
- 3) At our November meeting, the assembled clergy discussed the topic of being compassionate in trying times (re: recent suspension of SNAP, economic down turn) What can we do? Suppers in our parishes, supporting food pantries local to our parishes, support of local PADS ministries, cash support of organizations such as Northern Illinois Food Pantry (info online) or organizations in WI and IN

Respectfully submitted,
Archpriest Alexander Kuchta, Chicago Dean



The Cleveland Deanery

Orthodox Church in America - Diocese of the Midwest

V. Rev. Nicholas Wyslutsky, Dean
Phone: (330) 608-2092 Email: clevelanddeanery@gmail.com

December 5, 2025

Cleveland Deanery Report - December 2025

Your Eminence, Dear brothers and sisters in Christ,

Glory to Jesus Christ. As we make our way through the Nativity Fast the Cleveland Deanery continues to meet the challenges and struggles that face the Church and its faithful daily. Thanks to the dedication of our deanery clergy and faithful the deanery continues to thrive and share the message of our Lord Jesus

Our Deanery celebration of the Feast of the Tikhvin Icon in June was a beautiful celebration. Our thanks to Fr. Christopher Moore, and the faithful of Holy Trinity Church, Parma OH for hosting us. Both the Vigil service and Divine Liturgy were well attended by many faithful from across the deanery. Fr. John Memorich offered an edifying homily and a feasting meal was shared by all. We look forward to this being an annual celebration for the deanery.

Work continues at St. Theodosius Cathedral, Cleveland to do the work necessary to bring the cathedral building and community to a full recovery from the tragic fire. Under the guidance of Fr. Jan as well as the Parish council much has been accomplished. Through the prayers and support of all the future of the Cathedral is bright.

The deanery welcomed Fr. And Mka. Paisios Haemann to St. Innocent Church, Olmsted Falls where Father has been assigned as the new Rector of the Parish. Father celebrated his first Liturgy as Rector this past Sunday, December 7. We look forward to gathering over the holiday season to welcome he and Matushka, and their family to the Deanery.

A meeting is planned with the council at St. Ephrem's Mission in Athens, OH after the holiday. We are hoping to offer them a fuller liturgical presence there while we might have a priest available to serve them for a time. Many inquiries continue to come about services and classes in the area and we look forward to offering a little more to the community.

Weather and some scheduling conflicts caused us to cancel our celebrations for St. Tikhon of Moscow, and St. Andrew's Day, but we will continue to find ways to bring the Clergy and faithful of the Deanery together in prayer and fellowship.

The work of our Deanery Clergy wives group continues, Plans are in the works for an in person meeting of the group in January. They continue to grow and we look forward to their next gathering in the New Year.

Respectfully Submitted,

V. Rev. Nicholas Wyslutsky

V. Rev. Nicholas Wyslutsky, Dean

Indianapolis Deanery Reports

December 2025

Christ the Savior/Holy Spirit Orthodox Church

Cincinnati, OH

V. Rev. Steven Kostoff, Rector

Our parish has begun a one-year celebration of its 50th anniversary (1976 – 2026). Various events have been planned, and some have already occurred. A main event was a presentation by our parishioner, Scott Kenworthy, of his new, soon-to-be-published book, *The People's Patriarch*, a definitive English-language biography of St. Tikhon, Patriarch of Moscow (+1925). Scott has also spoken at other parishes and conferences over the last few months.

Our parish also continues to attract serious inquirers, and we have had a steady stream of Catechetical Classes and catechumens and newly-Baptized and Chrismated members of the Church through our parish. A major outgrowth of this parish growth is the beginning steps in forming a chapel/mission attached to our parish in Northern KY. There is no Orthodox presence in that area, so it is something of a pioneer movement for introducing the Orthodox Faith in that geographical area.

Parish Report for St. John the Forerunner

Indianapolis, IN

Archpriest Zacariah Trent

All is well at St. John the Forerunner parish. We are currently blessed with eleven catechumens and are preparing to receive five more. Our demographic is shifting to a younger crowd although still a good number of us old timers.

We have begun studying an addition to the Temple to accommodate fellowship space, classrooms and administrative space.

We recently celebrated our annual St. Nicholas day gathering with an Akathist to St. Nicholas followed by food and fellowship for children of all ages.

St. Thomas the Apostle

Kokomo, IN

V. Rev. Philip Lashbrook

St. Thomas is doing well. I have eight people in the catechism class, and two more that want to be in the catechism classes.

We had our Harvest Party at the church [Sun](#) . Nov. 2nd. We had several visitors, and three people who took a tour of the church. This is our second year of having it at the church.

St. Stephen Church

Crawfordsville, IN

V. Rev. Joel Weir

St. Stephens has experienced a steady increase of visitors, seekers, catechumens and faithful over the past year. In December we received in 7 new faithful and two new catechumens. In November we hosted a Pancake Breakfast and Pop-Up Food Pantry to address food insecurity in our town and county. We also formed a Strategic Building Committee to focus on developing a capital campaign and plan for expanding our physical building to meet the needs of our growing community.

St. Paul the Apostle

Dayton, OH

Rev. Gregory Ealy

Like most parishes these days, we continue to experience growth. Just this past [Sunday, December 7](#) we received 12 people into the Church. In addition to this we have 23 catechumens who will be received into the Church on Lazarus [Saturday](#), and about 20 more inquirers. This past November St Paul's purchased an acre of land adjacent to our property to build a fifty car parking lot. In past years we've had an advent retreat, but this year we couldn't arrange it. We're planning the first week of March to invite Fr Nicholas Dennyisenko to give a lenten talk on the history of Forgiveness Vespers.

Kansas City Deanery Report to the Diocesan Council (December 2025)

Priests

1. Fr. Timothy Sawchak, Holy Trinity—Overland Park, KS
2. Fr. Christopher Rowe, Holy Trinity—Overland Park, KS
3. Fr. Michael Kuzara, Joy of All Who Sorrow—Joplin, MO
4. Fr. Basil Ferguson, St. Thomas Church—Springfield, MO
5. Fr. Joel Wilson, Annunciation—St. James, MO
6. Fr. Ephraim Tauck, Theotokos “Unexpected Joy”—Ash Grove, MO
7. Fr. Nicholas Finley, St. Raphael—Quincy, IL
8. Fr. Matthew McDonald, Archangel Michael—St. Louis, MO
9. Fr. Michael Medis, St. Nicholas—Lawrence, KS
10. Fr. Justin Mathews, Holy Trinity—Overland Park, KS
11. Fr. Anthony Roeber, Archangel Michael—St. Louis, MO
12. Fr. Joseph Winsler, St. John of Kronstadt—Lincoln, NE
13. Fr. Peter Tobias, Nativity of the Virgin Mary—Madison, IL

Deacons

1. Hierodeacon Theodore (Niklasson)
2. Deacon Brent Beasley, Holy Trinity—Overland Park, KS
3. Deacon James Mullin, Theotokos “Unexpected Joy”—Ash Grove, MO
4. Deacon John Eller, Annunciation—St. James, MO
5. Deacon Justin Hickman, St. Raphael—Quincy, IL

Retired Clergy

1. Fr. Peter Bodnar
2. Fr. John Pawelchak
3. Fr. John Zabinko
4. Fr. Christopher Philips
5. Fr. James Dank

New Chapel

1. St. Tikhon, Patriarch of Moscow Chapel was established in Lincoln, NE on November 4, 2025

Parish Highlights in 2025

- **Theotokos “Unexpected Joy”—Ash Grove, MO (Fr. Ephraim Tauck, Dn. James Mullin)**
- **Annunciation—St. James, MO (Fr. Joel Wilson)**
 - Officially designated as a parish on November 12, 2025
- **Nativity of the Virgin Mary—Madison, IL (Fr. Peter Tobias)**
 - Fr. Peter Tobias was assigned as Rector on October 1, 2025.
- **St. Raphael Mission—Quincy, IL (Fr. Nicholas Finley)**
 - Fr. Nicholas Finley was assigned as rector on October 1, 2025

- **Protection of the Virgin Mary—Royalton, IL (served by Fr. John Pawelchak)**
- **St. John of Kronstadt—Lincoln, NE (Fr. Joseph Winsler)**
 - Fr. James Dank retired on January 1, 2025
 - Fr. Joseph Winsler was assigned as rector on June 1, 2025
- **St. Thomas Church—Springfield, MO (Fr. Basil Ferguson)**
- **Joy of all Who Sorrow—Joplin, MO (Fr. Michael Kuzara)**
- **St. Nicholas Church—Lawrence, KS (Fr. Michael Medis)**
- **Holy Trinity Church—Overland Park, KS (Fr. Timothy Sawchak, Fr. Christopher Rowe, Fr. Justin Mathews, Dn. Brent Beasley, Dn. James Kallail)**
- **Archangel Michael Church—St. Louis, MO (Fr. Matthew McDonald, Fr. Anthony Roeber)**

Michigan Dean Report December 2025

Holy Transfiguration: Fr. Michael Butler will be retiring December 31, 2025. As of this report I do not know of his replacement. Fr. Michael has reported the alarming growing rate at his parish, right now 31 catechumens and church membership of 370 parishioners. They plan to expand the hall and parking lot to accommodate the growth of the parish. HTC held a very successful men's retreat in September, hosted 50 men for 2½ days. Fr. Michael has been a keynote speaker for men's groups this year and wishes to continue this ministry in his retirement. He asks for prayers for his son Christopher who has been in the hospital for septic in the bowels from a previous wound. Our prayers for the healing of his son and blessings on Fr. Michael's retirement.

Sts. Peter and Paul: Fr. Philp Dage reported an uptick in participation in liturgical services in general. More people are attending Sunday Liturgy, (had 70 people on a particular Sunday). He served a weekly Akathist service to the Mother of God in Spanish during the Fall for three months. People from the church neighborhood are starting to become catechumens and baptized into the church. Orthodox Detroit Outreach (ODO) is flourishing and is receiving support from our Diocesan parishes and other Orthodox jurisdictions. Recently they distributed winter coats and blankets. Also they will be distributing on December 20th about 80 Christmas "Baskets" of food (via St. Mark's Christmas Basket Program) which is highly appreciated from the people in need.

Holy Ascension: Fr. Joshua Figerio reported they need money to build a church. So prayers and donations are gladly accepted. They are also helping the new St. Olga of Alaska Mission, in Hillsdale, MI with liturgy one Saturday a month. They are utilizing a church space on Saturdays, so they need set up and break down their worship space. This will be another place for rapid church growth, the momentum is growing.

Holy Trinity: Fr. John York reported that they had a successful neighborhood outreach picnic for the neighborhood, with a bounce house and food. It was a fun time for parishioners to meet some of the neighbors that live around the church. Fr. John reported they have 12 catechumens and a few inquirers. HTOC has approved the new bylaws, and made corrections to the financial accounting of the books. Fr. John is waiting for Archbishop's Blessings to hold an Annual Meeting and elect a new church board.

St. Mark's: Fr. John Baker reports the church growth is continuing. They have partnered with St. Nicholas Greek Orthodox Church with their Christmas Gifts and Food Baskets program. They are looking to help with over 250 food baskets this year.

St. Demetrius Church: Fr. Dusan Koprivica: This Christmas Season we are planning on adopting 21 families with Gifts and Christmas Baskets. We had a Thanksgiving Meal and Game night with CLUBLIFE (a group of special needs adults) and served 80 people and had a wonderful time playing games and karaoke.

We established an Alaska Outreach Mission Fund to help the naïve Alaskan priests with assistance in necessities due to the high cost of living in Alaska, and now we extended it to help the people who were affected by the devastating flooding in October from the typhoon that hit the Kuskokwim River Delta that totally destroyed three villages, displacing over a thousand people. These poor villagers lost everything, their church, their way of life and their food subsistence they collected throughout the year. We have been collecting donations throughout the advent season and donate to the Alaskan Diocese Relief fund and to individual families that need immediate help.

Prison Ministry: We have 26 prison inmates in the Jackson Correctional Facilities that regularly attend weekly prayer service and catechetical instruction. Of the 26 inmates, one is Orthodox and 20 are catechumens, whom we serve on Fridays and Wednesdays. It is very important that our church sets up a program for integrating these men who were incarcerated into our churches as they are paroled in our deanery.

Overall, the Michigan Deanery is experiencing the growth of Orthodox converts coming into their parishes. We need to prepare to set up new mission parishes as well as continue to support the urban parishes with financial help, and on-going love and prayers.

Minneapolis Deanery Report to the Diocesan Council, Dec 11, 2025

Highlights:

- All Saints of North America Chapel in Bemidji, attached to the altar of St Herman's in Minneapolis, was elevated to the status of a mission two or so weeks ago.
- The Deanery welcomes Fr Andrew Jarmus to the Deanery. He was assigned as the Dean of St Mary's Cathedral last August.
- Holy Resurrection in Fargo, ND, and Holy Myrrhbearers in St Cloud, MN, will become vacant as of Dec 31. Fr William Rettig has accepted assignment as the Dean of the Cathedral in Boston; Fr Peter Ries and his wife, Sophie, were granted an extended leave of absence. They will be returning to Ohio to be with family.
- Candidates to assume pastoral leadership in both parishes have been identified, but not yet officially announced.

Fr Paul Wesche
District Dean