



GREEK ORTHODOX ARCHDIOCESE OF AMERICA

TOTAL COMMITMENT ALLOCATION SYSTEM

As Approved February 2023

Table of Contents

1. The Total Commitment Allocation
 - a. Introduction to the Total Commitment Allocation , the Archdiocese and the Metropolises
 - b. Theory behind the process
 - i. Metropolis Finance Committee and the Allocation Process
 - ii. Archdiocese Allocation to the Metropolises
 - iii. Metropolis Allocations to the Parishes
 - iv. Transparency, Accountability, Responsibility and Fairness
 - v. Archdiocese Support of Metropolises
2. The Total Commitment Allocation Process
 - a. The Two-Tiered Allocation
 - b. Best Practice Timeline
3. Allocation Form Instructions and Definitions
4. Common Errors
5. Role of Metropolis Finance Committee and Compliance Process
6. Total Commitment Sharing with Metropolises
7. Wrap up

Appendix A - The Allocation Form

Appendix B - Example of Completed Allocation Form and Financial Statements

Appendix C – Endowment Funds, Supporting Organizations and Other Tax-Exempt Foundations

Appendix D - Endowment Fund Guidelines

Appendix E – Approved 2006 Clergy-Laity Resolution

Introduction to the Total Commitment Allocation, The Archdiocese and the Metropolises

The Greek Orthodox Church in America is our direct link to Christ Jesus and His Church. For more than 2,000 years we have had a continuous link to the one God, the one Church, and the one Faith – through our Ecumenical Patriarchate in Constantinople.

Besides providing this direct connection to the Mother Church (established by the Apostle Andrew, the first called), the Archdiocese, the Metropolises and our Parishes maintain comprehensive ministries so that Orthodoxy is available to all who seek salvation.

The Archdiocese fosters a national presence for our Faith in the United States and beyond and develops programs in liturgical and religious education, outreach, youth and internet ministries, all vital for our spiritual growth.

The Archdiocese Finance Committee, which is a standing committee of the Archdiocesan Council, is comprised of volunteers from across the county as well as members from the Archdiocesan Council. The 2004 Clergy Laity Congress set forth a charge to the Archdiocesan Finance Committee to develop an equitable system of allocating and collecting the funds from parishes needed for the Archdiocese and Metropolises. As a result, the Archdiocese has experienced positive results in many areas of finance. The Finance Committee works closely with Archdiocese administration and staff to implement many changes regarding the financial activities of the Archdiocese.

As part of the charge by the 2004 Clergy Laity Congress, the Archdiocese Finance Committee developed and submitted an improved assessment process to the 2006 Clergy-Laity Congress held in Nashville. The process was adopted by the Congress and has been implemented in all Metropolises and the Archdiocesan District beginning with the calendar year 2007 parish allocations. Appendix D shows the resolution adopted by the Congress.

Theory behind the Allocation Process

The basic premise of the Allocation process is that each parish's share of the total amount to be allocated that is assigned to the Metropolis by the Archdiocese is the same as its share that its Net Expenditures is of the total Net Expenditures for all the parishes in the Metropolis, be it 0.1 percent, 1 percent or 10 percent of the total.

Metropolises will be allocated using the same format as the parishes within the Metropolis. A Metropolis' share of the total amount authorized by the Clergy Laity Congress is the same share that its Net Expenditures is of the total Net Expenditures of all the Metropolises.

METROPOLIS FINANCE COMMITTEE AND THE ALLOCATION PROCESS

The Metropolis Finance Committee's primary responsibility is the implementation and maintenance of the parish allocation process. The Committee will have to make collective judgments in such matters as appeal and enforcement determinations.

The Chair of the Committee is responsible for the day-to-day administration, including the supervision of the work of assigned staff and/or volunteers assisting in this process. The Committee should have at least five members, including the Metropolis Chancellor and Metropolitan Council Treasurer. As with all Metropolis committees, the Metropolitan presides over the committee at all times.

Annually, the Committee receives and reviews each parish's audited expenses to determine the net expenditures of the Metropolis. Each parish's net expenditure is combined with all the parishes in the Metropolis to determine its percentage of the total as shown in the hypothetical example below.

PARISH APPROVED NET-EXPENSES (WITHIN METROPOLIS EXAMPLE)

PARISH 1	\$400,000	2.67%
PARISH 2	\$225,000	1.50%
PARISH 3	\$80,000	0.53%
PARISH 4	\$575,000	3.83%
PARISH 5 thru 40	\$13,720,000	91.47%
TOTAL PARISH NET EXPENSES FOR METROPOLIS A	\$15,000,000	100%

For the allocation process to be successful, the parishes must provide the Metropolis with accurate information concerning their total and detailed expenditures. In particular, those expenditures that will be deducted from the total expenditures must be detailed. If parishes are to be committed to providing this accurate information on a timely basis, representatives of these parishes must be actively involved in the major decisions and understand all aspects of the allocation process

ARCHDIOCESE ALLOCATION TO THE METROPOLISES

Upon receipt of net expenditures from all the Metropolises and the Archdiocesan District the Archdiocese calculates the percentage of each Metropolis with respect to the total net expenses within the Archdiocese. The hypothetical example below shows the Metropolis distribution.

METROPOLIS TOTAL NET EXPENSES (WITHIN THE ARCHDIOCESE)

METROPOLIS A	\$15,000,000	10.00%
METROPOLIS B	\$25,000,000	16.67%
METROPOLIS C	\$12,000,000	8.00%
METROPOLIS D	\$20,000,000	13.33%
METROPOLIS E	\$22,000,000	14.67%
METROPOLIS F	\$13,000,000	8.67%
METROPOLIS G	\$19,000,000	12.67%
METROPOLIS H	\$13,000,000	8.67%
METROPOLIS I	\$11,000,000	7.33%
TOTAL METROPOLIS NET EXPENSES	\$150,000,000	100%

The resulting percentages are then applied to the amount that the Archdiocese needs to receive from all the assessments. For the purpose of the hypothetical example an amount of \$20,000,000 is assumed as the total obligation to the Archdiocese. The assessment amounts for the hypothetical Metropolises are shown below.

METROPOLIS A	10.00%	\$2,000,000.00
METROPOLIS B	16.67%	\$3,333,333.33
METROPOLIS C	8.00%	\$1,600,000.00
METROPOLIS D	13.33%	\$2,666,666.67
METROPOLIS E	14.67%	\$2,933,333.33
METROPOLIS F	8.67%	\$1,733,333.33
METROPOLIS G	12.67%	\$2,533,333.33
METROPOLIS H	8.67%	\$1,733,333.33
METROPOLIS I	7.33%	\$1,466,666.67
TOTAL ARCHDIOCESE ALLOCATION	100.00%	\$20,000,000.00

These amounts are assessed to each Metropolis for distribution to their parishes.

METROPOLISES ALLOCATIONS TO THEIR PARISHES

The amounts are increased to provide for a cushion in the event any parish has any unforeseen financial difficulties. For the hypothetical case the Metropolis Example amount of \$2,000,000.00 is increased by 10 percent to account for a cushion. This results in an amount of \$2,200,000.00 to be distributed to its parishes in accordance with the percentages of the total Metropolis expenses. Therefore the breakdown of the parishes in the Metropolis Example is as follows.

PARISH 1	2.67%	\$58,740.00
PARISH 2	1.50%	\$33,000.00
PARISH 3	0.53%	\$11,600.00
PARISH 4	3.83%	\$84,260.00
PARISH 5 thru 40	91.47%	\$2,012,400.00
PARISH ASSESSMENTS FOR METROPOLIS A	100%	\$2,200,000.00

TRANSPARENCY, ACCOUNTABILITY, RESPONSIBILITY AND FAIRNESS

Healthy, vibrant parishes are essential for the ultimate mission, to grow the Church. The process approach is equitable, levels the playing field, simple to calculate and fair. It is incumbent on the parishes to provide timely, accurate and complete information for the process to be successful. Each parish of the Archdiocese must responsibly take part in funding the National Church. Parishes that do not meet their obligations put an undue burden on the Archdiocese, the Metropolis and their sister parishes.

ARCHDIOCESE SUPPORT OF METROPOLISES

The Archdiocese ensures every Metropolis and DAD, has funds to provide the core services needed to serve its constituent parishes through Total Commitment Sharing. This is accomplished by providing minimum funding, as approved by the Archdiocese Finance Committee through the Total Commitment Sharing with Metropolises process described later in this manual.

The Total Commitment Allocation Process

The Two-Tiered Allocation

The process of allocating the portion of the Archdiocese budget to the parishes is relatively straight-forward as was discussed. Over the years, though, it became evident that the process was, in fact, two-tiered.

Tier 1 refers to the allocation of fiscal obligations of each Metropolis at the Archdiocese level. Across the Archdiocese, certain deductions and accounting interpretations have been agreed upon at the Archdiocese Finance Committee (with representation from all Metropolises). This is done to ensure that the amounts allocated to each Metropolis are based on parish net expenses using consistent deductions across the entire Archdiocese.

All Data Forms are ultimately reviewed by the national Archdiocesan Finance Committee for consistency across all Metropolises. The final determination as to consistency with the Data Form guidelines is the responsibility of the Archdiocesan Finance Committee and resolved at its July meeting when all Data Forms are reviewed. All Metropolises are represented at the July meeting for this review.

Once it is determined the amount each Metropolis is required to allocate to its parishes, the process moves into the Tier 2 level. At this point, each Metropolis Finance Committee, along with the Hierarch and Chancellor, can (and do) consider local issues or specific parish situations to provide relief within their Metropolis. While the Metropolis may consider other deductions and/or factors in order to allocate within its confines, it cannot alter the amounts across Metropolises.



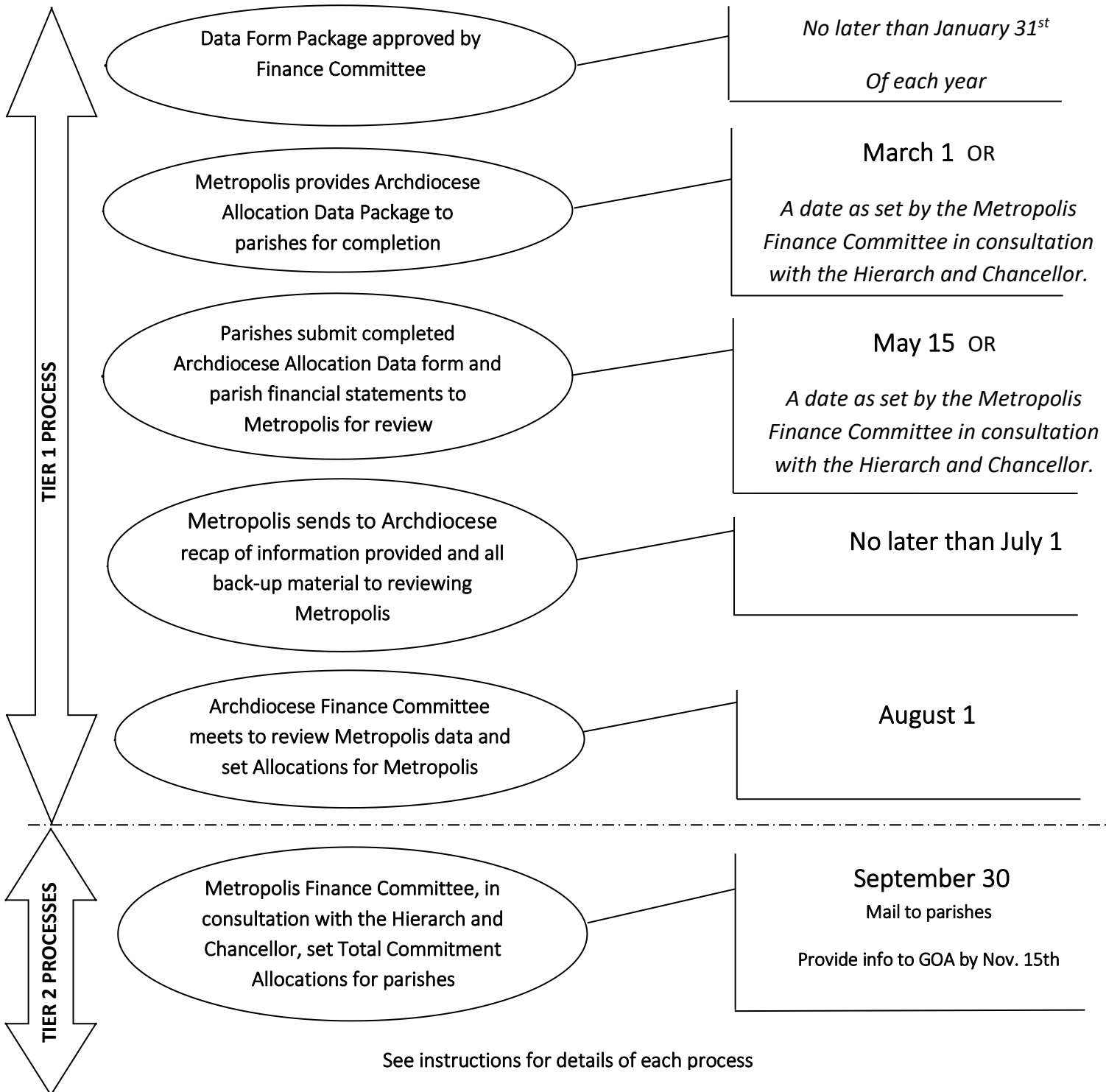
GREEK ORTHODOX ARCHDIOCESE OF AMERICA

Basic Allocation/ Assessment Process Timeline

Best Practices

Process

Due Date



See instructions for details of each process

Total Commitment Allocation Clarification Form

Income, Expense, and Allowable Deduction Definitions

General comments:

1. In order to be deductible, an expense **must be included** in the “Total Parish Expenditures” on Line B of the Allocation Form. For example, if you show a fundraiser as a net in your “Total Parish Income” on Line A you cannot deduct the expenses. You would have to show the gross income on Line A and the gross expenses on Line B and then deduct the expenses.
2. Forms **MUST** be accompanied by proper financial statements. This includes the balance sheets and income statements for each church account for both reported years. If your Financial Statements have been prepared on a GAAP basis and allocated any expenses for items 4 and 5, you **MUST** provide internal financial statements and cross reference your responses to those internal financial statements.
3. Figures on financial statements must correspond to total expenses and deductions on the Allocation Form. If the expenses and deductions on the Allocation Form are not readily apparent, there should be a supplemental schedule that traces the expenses and deductions to the financial statements. Refer to Appendix A for an example.

Total Parish Income:

1. Stewardship, candles, all parish fundraising events, trays, holiday offerings, special trays, restricted and unrestricted funds.
2. Rental Income, interest income, income from parish endowment.
3. School income.
4. Any other income not listed above.

Total Parish Expenditures:

1. All expenses paid by the parish or on behalf of the parish for any purpose. Refer to Appendix B for guidance regarding parish expenses paid by a related foundation or endowment fund.
2. Asset depreciation should not be included.

Allowable Deductions:

Expenses in the following expense categories are deductible to the extent they are included in the **Total Parish Expense** on Line B of the Allocation Form and are fully supported by the attached parish financial statements.

1. Archdiocese Total Commitment

- A. Payments made in the current year toward the parish’s Archdiocese Total Commitment assessment are deductible expenses.

2. Archdiocese Benefits Funding

Payments made to the Archdiocese Benefits Plan are deductible expenses. This is only for priest pension and benefits paid directly to the Archdiocese. This does not include health insurance payments, or any other benefit payment made by the Parish. The only deductible amount is that assigned by the Metropolis to your parish for the payment of Pension and Ancillary benefits

3. Capital Expenditures - Funds paid for facility construction, renovation, purchases of any fixed assets, and major repairs

All claimed deductions must be supported by itemized lists. Payments for work by church employees are not deductible expenses. Deductible expenditures include the following:

- A. Land purchase
- B. Building construction
- C. Iconography, interior décor (pews, iconostasion, proskinitaria, etc.)
- D. Capital improvements – improvements made to extend the useful life of a property or add to its value, such as roof replacement, kitchen equipment replacement, HVAC unit replacement, parking lot resurfacing, and window replacement.
- E. Professional fees related to the acquisition or construction such as architect fees, legal fees, engineering costs, feasibility studies, etc.
- F. Purchases or lease-purchase of fixed assets such as automobiles, copiers, computers, furniture, carpeting, and other assets that could have been capitalized under GAAP (Generally Accepted Accounting Principles.)
- G. Major repairs – Repairs exceeding \$2,500 for each repair or event, such as repairs of roof, plumbing, HVAC, and damage from fires and storms.
- H. Depreciation (if included in line B Total Expenses)

4. Principal and/or interest paid on loans including mortgages

- A. Only the portion of the payments included in Line B – Total Expenses may be deducted. Many parishes do not report the principal portion of mortgage payments as an expense, in which case that portion must be excluded from this deduction.
- B. In lieu of mortgage, funds paid to rent the sanctuary may also be deducted.

5. Fundraising Expenses

- A. Funds paid exclusively to hold fundraising events and directly caused by the fundraising event such as festivals, raffles, dinners, golf tournaments, etc.
- B. Bookstore expenses are deductible (Cost of items purchased for sale, but not overhead.)
- C. Note that Customary Stewardship program expenses and any funds paid to parish clergy are not deductible fundraising expenses. In addition, candle purchases are not considered a fundraising expense since candles are not

“sold” to be taken home. Service attendees make a donation and light a candle as part of the worship service.

- D. Allocated Church expenses such as utilities, security, and insurance which are not separately invoiced to the event are not allowable deductions. However, allocations of certain expenses may be allowed if they comply with the Guidelines to Allocating Expenses below.
- E. When Costs associated with Church activities and ministries **are recorded within a “fundraising activity,”** such as within a parish banquet hall, these costs must be reasonably estimated and allocated back to the Church operations and included in Line B - Total Expenses. The method and rationale of the allocation method must be clearly substantiated, documented, quantified by the parish, and approved by the local Metropolis Finance Committee. Examples include a single utility meter for all activities, a single insurance policy, or shared janitorial services.

6. Day/Parochial School and Greek and Catechetical (Sunday School)

- A. Deductible expenses include teachers’ salaries and associated payroll taxes, insurance, supplies, books, and any expense that is invoiced separately and is directly attributable to the operation of the school.
- B. For Parochial/Day schools and afternoon Greek Schools, allocated Church overhead expenses such as utilities, security, and insurance which are not separately measured are deductible only if they comply with the Guidelines to Allocating Expenses below.
- C. Allocation of general overhead expenses (utilities, telephone, insurance, repairs, etc) to Sunday School is **not** allowed.
- D. GOYA, HOPE, JOY, Dance groups, etc., expenses are **not** allowable deductions.
- E. Priest, Pastoral Assistant and Youth Director salaries and related expenses may not be allocated and are **not** allowable deductions.

7. Charitable Giving

Charitable giving made by the parish to a non-profit organization or charity are deductible expenses and include:

- A. Charitable giving to the Metropolis(es), Archdiocese or Patriarchate or any of their related ministries.
- B. Charitable giving to Organizations under the Assembly of Canonical Orthodox Bishops in the United States.
- C. Charitable giving to other non-profit organizations.
- D. Charitable giving for individual assistance and Scholarships

To be deductible, charitable giving expenses must be individually listed by recipient, must be included in Line B-Total Expenses, and must be referenced to where the expenses are posted in the parish’s income statement.

Guidelines to Allocating Expenses

Certain overhead expenses such as utilities, insurance, telephone, secretarial, repairs, maintenance, and supplies, may be allocated to Fundraising, Parochial/Day School, and Greek School only if they are:

1. Approved by the local Metropolis Finance Committee
2. Documented in the annual submission of the total commitment forms, and
3. Comply with the guidelines below:
 - A. The method and rationale of the allocation method must be clearly substantiated, documented, and quantified by the parish and approved by the local Metropolis Finance Committee.
 - B. The documentation must include which expenses are being allocated, and where these expenses are posted in the parish's income statement, and included in Line B – Total Expenses.
 - C. The expenses must be ongoing, significant and incremental to the cost of the operations of the parish.
 - a. **Ongoing:** The costs are incurred throughout most of the year and not just for a few days or a week a year. Examples include extra insurance, shared administration staff, extra security, extra janitorial services, etc. Expenses related to short-term events such as festivals, dinner/dances, and golf outings **cannot** be allocated.
 - b. **Significant:** Expenses of less than \$2,500 annually per expense category, for example utilities, insurance, etc., **cannot** be considered for allocation.
 - c. **Incremental:** It must be obvious that the costs in question would not have been incurred except for the fundraising events or school activities. A reasonable test to determine if an expense item can be allocated is to ask how much of the expense would be eliminated if the activity in question were to be terminated.

Common Errors

Before the Allocation Form is signed and submitted, take one last look for the following common errors:

- Not including all expenses in Line B: Total Parish Expenditures . Some income statements have a supplemental P&L section for “Other Expenses” which needs to be added to the Total Expense Line B. Expenses that are reported as negative income should be converted to expenses added to Line B. All accounts and funds should be included in Line B, for example a building fund or a festival fund should be included in Line B. If you have a question about a particular situation, reach out to your Metropolis Finance Committee.
- Deducting expenses that are not included in Line B. It’s very important to verify that every deduction corresponds to an expense that was included in Line B. For example, if mortgage principal payments were not included in Line B, then they cannot be deducted. Another common example would be deducting capital improvement expenses when those expenses were capitalized – in the Balance Sheet - and not included in Line B.
- Deducting expenses that do not qualify for any deductible category according to the Archdiocese’s guidelines. A common case is trying to deduct a portion of undifferentiated parish operational expenses as fundraising expenses.
- Misreporting transfers as expenses. A transfer of money into a savings account or between accounts and report is not an expense. This is an accounting error. As long as the money is still held/owned by the parish, the transfer is not an expense.
- Reporting depreciation, lost income, or other kinds of write-offs as an expense in Line B. For the purpose of our allocation formula, depreciation, lost income, and other kinds of write-offs should not be included in Line B. Unfulfilled pledges are not expenses. Parishes should not be booking pledges as income and should not be reporting unfulfilled pledges as an expense.

Calculation errors and typos. Please double check the values entered on the allocation forms to make sure there is no typo or transposition. Also, please check the sums and the additions for accuracy. **Looking for Consistency or Does This Make Sense?**

Look for the following signs that something may be amiss:

- If you see a large change in net expenses (B - C) from one year to the next, this may indicate a reporting error in one year or the other (or both). Large changes in any individual line of the allocation form should also be investigated and verified.
- If the reports contain just a few large line items that are summations from the financial statements, it’s very difficult to verify the deductions. A parish should provide a detailed breakdown of the large items. .

If you as the preparer of the Allocation Form are just not comfortable with the instructions or are concerned that the compilation is incorrect, you should call your member of the Metropolis Finance Committee to assist with preparation of the Allocation Form. The Metropolis Finance Committee members are there to assist the parishes

Why a Correctly Prepared Allocation Form Matters

All of the Parishes report their expenses net of allowable deductions to their Metropolises. Each Metropolis reports its cumulative parish net expenses to the Archdiocese. The budget necessary to fund our Archdiocese and Metropolises is then apportioned to each Metropolis based on net parish expenses.

Accordingly, this process works if each parish makes an honest and accurate report. A parish that claims improper deductions or does not report its expenses fairly shifts its pro rata share of the allocation to other parishes. A parish that misses deductions unfairly shifts its pro rata share of the allocation to itself.

The process begins with each parish completing the form accurately with the appropriate documentation. Each parish allocation form is reviewed by the respective Metropolis Finance Committee; members of this committee are well versed in the completion of these Allocation Forms. The final step is the Archdiocese level review that is intended to ensure that all parishes throughout the United States are preparing the forms similarly.

Perhaps the most important reason for reviewing parish reports and providing feedback to the parishes is to help the parishes learn good techniques for reporting and tracking their finances. Not only does this help safeguard the parish's resources, it can also help the parish make better financial decisions.

Role of Metropolis Finance Committee and Compliance Process

The primary role of the Metropolis Finance Committee in the Total Commitment (TC) Allocation system is to ensure that the process is administered fairly for all parishes. The review includes checks that all parishes include the expenses that should be included, and all parishes receive the deductions that should be received. The Finance Committee will review the Data Forms to correct errors in both directions. The Finance Committee is not concerned with trying to maximize income to the Archdiocese. The Finance Committee is concerned with ensuring that the allocation is done with transparency and done equitably and consistently for Metropolises and parishes across the country.

If a parish intentionally submits inaccurate information, it is being unfair to its sister parishes in its Metropolis and throughout the Archdiocese as the other parishes will be assuming an increased allocation to make up for the reduced allocation to this parish. In an effort to ensure that neither intentionally nor unintentionally inaccurate data is being submitted the Metropolis may select 5 parishes at random each year for financial review by the Metropolis finance committee. Any parish providing inaccurate information may also be subject to a financial review. Unfortunately, some parishes will not complete their allocation by the end of the year and will not commit to a plan to complete the allocation in a timely fashion during the new year while also paying toward the new allocation. Thus, a process is needed to deal with such parishes. The following process is being used by more than one Metropolis with great success:

Any Parish refusing/failing to meet its Archdiocese allocation is subject to the following actions:

1. Most recent Parish Council election will not be ratified
2. If appropriate action not taken, Metropolis Finance Committee shall meet with the Parish Council of the parish in question.
3. If appropriate action not taken, a complete audit of the parish's accounts and funds is conducted by a CPA at the parish's expense.
4. If appropriate action not taken, Metropolis Finance Committee meets with the Parish's General Assembly. If appropriate action not taken, Metropolis will apply the appropriate sanction to the parish.

Total Commitment Sharing with Metropolises

On April 18, 2019, the Finance Committee formally clarified and approved the policies for the determination of Total Commitment (“TC”) Sharing with Metropolises. Those policies are outlined below.

Provided the Metropolis/District has no outstanding balance owed to the Archdiocese, all TC payments received for a given year through January 15 of the following year are credited to the current year for meeting current year obligations and for TC Sharing Purposes;

1. 25% of said payments up to 98% are distributed to the Metropolis/District and 75% retained by the Archdiocese;
2. All monies collected between 98% and 100% shall be distributed to the Metropolis/District;
3. After any Metropolis/District attains 100% (no later than January 15 of the following year), 75% of any payments for the current year received through 1/15 of the following year are distributed to the Metropolis/District and 25% retained by the Archdiocese;
4. For Metropolises that have met prior budgeted amounts, all payments received in the current year for past due balances should be credited for the current year regardless of the year it was accrued (those collections represent collection of “cushion”); and,
5. No payment will ever be credited more that once, i.e. if received between January 1 and January 15 and credited to the prior year, it cannot be credited to the current year.

If any District/Metropolis did not attain 100% of TC budget in the prior year(s), all monies owed the Archdioceses shall be deducted from current year TC collections before determining current year TC Sharing. If the Metropolis/District underspent its expense budget, the amount underspent will be credited to arrears until all such arrears are paid in full. Any deviations from the policy must be approved by the Finance Committee.

In addition, with respect to other situations, the Finance Committee affirmed these existing policies:

1. All TC Sharing amounts due a Metropolis will be paid as soon as determined after each year end.
2. If a Metropolis overspends its expense budget, the overspending will be deducted from any TC Sharing payment that may be due the Metropolis.
3. If a Metropolis underspends its expense budget, but does not reach 98% of its TC budget, it will be entitled to receive the underspent amount, less funds that the Archdiocese would have received had 98 % of the Metropolis' TC budget been reached.

4. If a Metropolis spends in excess of TC sharing payments it may be due, it will work with the Archdiocese in good faith to establish a payment plan to the Archdiocese for the excess spending. If any amount due the Archdiocese is not paid by the following year, any past due amount may be deducted from the Metropolis' newly earned TC Sharing.
5. The Minimum funding for a Metropolis will be the greater of 25% of the amount collected (all collections including prior year and current year over budget collections) or \$486,053 for 2019. The Minimum funding is increased each year at the same percent that aggregate GOA Total Commitment is increased. For example, the 3% increase in TC approved for 2020 raises the minimum sharing 3% to \$500,635 for 2020. This process was approved in the March 19, 2018 Finance Committee Meeting.

For Clarification since 25% of collections is in the base calculation, amounts collected over budget and from prior years receive 50% additional TC Sharing when doing computations, for a total of 75%. The effect of this is that Metropolises that receive the minimum funding collect 50% of overages since the first 25% was already considered in determining minimum funding.

Consistent with the resolutions adopted at the 2020 Clergy Laity Congress, if Benefits Funding payments in a Metropolis do not achieve the Metropolis assigned budget amount, then the shortfall is subtracted from Total Commitment receipts before computation of the Total Commitment Sharing for the Metropolis and the shortfall is remitted to the ABC (Archdiocese Benefits Committee). This fulfills the pledge made by the GOA that "first dollars" go to meeting the Benefits Funding before being applied to the GOA Total Commitment budget.

Wrap Up

We are followers of our Lord Christ Jesus. We are expected to put Him and His Church first (Honor your Lord God with all your heart, with all your soul, with all your being). This means we all must make a major effort to support our National Church ---as well as our Metropolis and individual Parish.

Should a parish find itself in an unforeseen financial difficulty, that parish can make an appeal to their Metropolis Chancellor and the Metropolis Finance Committee to request relief.

For more information, or for assistance, please contact the Chancellor of the Metropolis, who will assist you, or put you in contact with the appropriate committee members.

Thank you for your dedication and stewardship to the Church, and for the unselfish stewardship of your parish towards God's work.

Appendix A. Allocation Form, Page 1

National Ministries Total Commitment Data for 2024 Archdiocese Allocation: Metropolis of _____

Due Date: _____ of current year. Please print or type all information on this form. Please note: All Philoptochos funds excluded.
 Please print telephone numbers and email addresses clearly

Name of Parish _____ Tel: _____ Email: _____ Parish Number _____
 Address _____ City: _____ State: _____ Zip: _____

	Y/E 12/31/22		Y/E 12/31/21	
	Amount	Page Reference*	Amount	Page Reference*
A TOTAL PARISH INCOME , all funds from all sources including all fund raisers, etc. excluding donations from all sources to any parish endowment/foundation but including any funds transferred from any such endowment/foundation to the parish for any purpose.				
B TOTAL PARISH EXPENDITURES for all purposes:				
C DETAILED DEDUCTIBLE EXPENDITURES: (Deductible expenses must be included in line B, above)				
1 Archdiocese Parish Total Commitment payments included in Line B, expenses above	1 \$ _____		1 \$ _____	
2 Payments to ABC/GOA for Pension/ancillary benefits included in line B above. (Does not include	2 \$ _____		2 \$ _____	
3 Facility construction, iconography, land purchases, property purchases, related professional fees, capital item purchases and repairs over \$2500 each that have been included in Line B expenses above.	3 \$ _____		3 \$ _____	
4 Loan payments (principal and/or interest) included in Line B expenses above	4 \$ _____		4 \$ _____	
5 Fund raising expenses such as a Festival, etc. included in Line B expenses above	5 \$ _____		5 \$ _____	
6 Day/Parochial, Greek or Catechetical School expenses included in Line B above.	6 \$ _____		6 \$ _____	
7 Archdiocese, Metropolis and other charitable giving included in Line B above	7 \$ _____		7 \$ _____	
TOTAL FOR ITEM C (Lines 1 THRU 9)	C. _____		C. _____	
TOTAL NET PARISH EXPENDITURES	_____		_____	
LINE B MINUS LINE C	_____		_____	
*Note that if an amount on this page comes from more than one place, you should use the attached Total Commitment Data Reconciliation Form				
STEWARDSHIP (see definitions on page 2)				
1 The number of pledge units in the parish	1 _____		1 _____	
2 Total Parish Income from Stewardship and Dues	2 _____		2 _____	

We certify that the information on this data submission form is, to the best of our knowledge, complete and accurate: And further certify: All expenses incurred and paid by a supporting foundation, private foundation, public charity, an individual, or any other entity: (i) on behalf of the parish, (ii) as required to operate the parish, or (iii) maintaining parish related assets are included on Line B above, as required. The Archdiocese Finance Committee shall have the discretion to work with the parish to impute expenses to the parish and such discretion shall be binding

Signatures:
 Parish Priest: _____ Parish Council Treasurer: _____
 Parish Council President: _____ Audit Committee Chair: _____

**Attach your financial statements (full Balance Sheet and Income and Expense reports) and schedules, and number the pages. (submit one-sided copies only)
If your Financial Statements have been prepared on a GAAP basis and allocated any expenses for items 5 and 6, you MUST provide internal financial statements and**

STEWARDSHIP DEFINITION/EXPLANATION OF TERMS

PLEDGE UNITS: Families or individuals that comprise one pledging/giving unit in parish records with or without a pledge card.

TOTAL PARISH INCOME FROM STEWARDSHIP OR DUES: the total amount that people give to the parish that is recorded in their name as stewardship or dues, (with or without a pledge card).

NOTE: This excludes Candles, memorials and trays because they don't reflect ongoing, committed giving. It's the committed, regular giving that is recorded as stewardship or dues that is the main focus of this inquiry.

Is the parish engaged in any business activities? List any and all business related activities such as property rental, catering, weekly food sales
Provide financial statements for these businesses if not in the total income and total expense above.

- 1 _____
- 2 _____
- 3 _____

Clearly print names and information below

Person preparing form: _____ Tel : _____ Email: _____
 Parish Council Treasurer: _____ Tel : _____ Email: _____
 Parish Council President: _____ Tel: _____ Email: _____

and Mail complete package to:

E-mail the complete package to:

Appendix A. Allocation Form, Page 3

To assist that all information is correctly prepared, the following Parish Data Form Questionnaire must be completed

		Yes	No	Explanation for no answers or N/A
1	Did you number the pages of your submission and reference all numbers on the Data Form to the page where the number can be found?			
2	Did you submit an income statement (or statements of receipts and expenditures) for every fund you have?			
3	Did you submit a balance sheet for every fund that has a balance sheet?			
4	Was every deduction taken also included as an expense on line B? (If no, double check all amounts. Nothing can be deducted that is not first included on line B.)			
5	Did you allocate any expenses?			
	If yes, 1. do those represent only ongoing, significant and incremental expenses that would not have been incurred except for the activity to which you are allocating? And 2;			
	Did you provide a rational for the amount allocated? Also indicate which pages the rational is located.			
6	Did you provide a detailed list all amounts included as capital expenditures or repairs over \$2500 and where the amounts are included in expenses so that the deduction can be verified?			
7	Did you provide a detailed list of payees and all amounts deducted as charitable contributions and where the amounts are included in expenses? (If you do not provide a detailed list, the amounts cannot be deducted.)			
8	Is there any organization that is set up to provide your parish direct support? (These are often described as Type I, II or III Supporting Organizations.)			
	If yes, did you provide the organizations statements and describe the type of support it provides to you?			
9	Did any person or other type of organization pay any expenses for you directly?			
	If yes, please describe and detail the amounts paid on your behalf. (This does not apply to any amounts paid directly as donations for a fundraiser, like a person buying the meat for Gyros. It applies to such items as utilities or other operating costs paid directly by a 3rd party).			
10	Have you returned the Certificate of Insruance naming you Metropolis and the Archdiocese as additional insureds on your parish insurance policy?			
11	Has your parish elected a Board of Auditors? Last fiscal year parish financial records were audited.			

Completed by _____

Title _____

Appendix A. Allocation Form, Page 4

Total Commitment Data Reconciliation Form

Use this form for Data Form deduction lines where the information is found in more than one spot in the

Line	Description	2022 Amount	Page Reference*	2021 Amount	Page Reference*
A TOTAL PARISH INCOME,					
	_____	\$ _____		\$ _____	
	_____	\$ _____		\$ _____	
	Total L. A.	\$ _____	To data form	A. \$ _____	To data form
B TOTAL PARISH EXPENDITURES for all purposes:					
	_____	\$ _____		\$ _____	
	_____	\$ _____		\$ _____	
	Total B.	\$ _____		B. \$ _____	
C DETAILED DEDUCTIBLE EXPENDITURES: (Deductible					
1 Archdiocese Parish Total Commitment in Line B					
Total	1	\$ _____	To data form	1 \$ _____	To data form
2 Pension/Benefits payments to ABO/GOA (not health insurance)					
Total	2	\$ _____	To data form	2 \$ _____	To data form
3 Facility construction, and other capital expenses and repairs in Line B expenses.					
		\$ _____		\$ _____	
		\$ _____		\$ _____	
		\$ _____		\$ _____	
Total	3	\$ _____	To data form	3 \$ _____	To data form
4 Loan payments (principal and/or interest) included in Line B					
		\$ _____		\$ _____	
		\$ _____		\$ _____	
		\$ _____		\$ _____	
Total	4	\$ _____	To data form	4 \$ _____	To data form
5 Fund raising expenses included in Line B expenses above					
		\$ _____		\$ _____	
		\$ _____		\$ _____	
		\$ _____		\$ _____	
Total	5	\$ _____	To data form	5 \$ _____	To data form
6 Day/Parochial, Greek or Catechetical School expenses in Line B					
		\$ _____		\$ _____	
		\$ _____		\$ _____	
		\$ _____		\$ _____	
Total	6	\$ _____	To data form	6 \$ _____	To data form
7 Charitable giving included in Line B above					
		\$ _____		\$ _____	
		\$ _____		\$ _____	
		\$ _____		\$ _____	
Total	7	\$ _____	To data form	7 \$ _____	To data form

*Provide the page in the financial statements or other supporting schedule where the number can be found

Note: Refer to the Allocation Manual to find answers about how to fill out this form and allowed deductions.

Appendix B. Example of Completed Allocation Form and Financial Statements

Attach your financial statements (full Balance Sheet and Income and Expense reports) and schedules, and number the pages. (submit one-sided copies only) if your Financial Statements have been prepared on a GAAP basis and allocated any expenses for items 5 and 6, you MUST provide internal financial statements and

STEWARDSHIP DEFINITION/EXPLANATION OF TERMS
PLEDGE UNITS: Families or individuals that comprise one pledging/giving unit in parish records with or without a pledge card.
TOTAL PARISH INCOME FROM STEWARDSHIP OR DUES: the total amount that people give to the parish that is recorded in their name as stewardship or dues, (with or without a pledge card).
NOTE: This excludes Candles, memorials and trays because they don't reflect ongoing, committed giving. It's the committed, regular giving that is recorded as stewardship or dues that is the main focus of this inquiry.

Is the parish engaged in any business activities? List any and all business related activities such as property rental, catering, weekly food sales
 Provide financial statements for these businesses if not in the total income and total expense above.

1. N/A
2. _____
3. _____

Please write LEGIBLY

Clearly print names and information below

Person preparing form: HARRY PAPADAKOS Tel: 555-234-5678 Email: HPAP@gmail.com
 Parish Council Treasurer: HARRY PAPADAKOS Tel: 555-234-5678 Email: HPAP@gmail.com
 Parish Council President: JOHN SMITH Tel: 555-567-8910 Email: JSMITH@gmail.com

and Mail complete package to:

(Your METROPOLIS
ADDRESS)

E-mail the complete package to: (Your METROPOLIS
CONTACT INFO)

2

Appendix B. Example of Completed Allocation Form and Financial Statements

All questions must be answered

To assist that all information is correctly prepared, the following Parish Data Form Questionnaire must be completed

		Yes	No	Explanation for no answers or N/A
1	Did you number the pages of your submission and reference all numbers on the Data Form to the page where the number can be found?	✓		
2	Did you submit an income statement (or statements of receipts and expenditures) for <u>every</u> fund you have?	✓		
3	Did you submit a balance sheet for every fund that has a balance sheet?	✓		
4	Was every deduction taken also included as an expense on line B? (If no, double check all amounts. Nothing can be deducted that is not first included on line B.)	✓		
5	Did you allocate any expenses? If yes, 1. do those represent only ongoing, significant and incremental expenses that would not have been incurred except for the activity to which you are allocating? And 2; Did you provide a rational for the amount allocated? Also indicate which pages the rational is located.		✓	
6	Did you provide a detailed list all amounts included as capital expenditures or repairs over \$2500 and where the amounts are included in expenses so that the deduction can be verified?	✓		
7	Did you provide a detailed list of payees and all amounts deducted as charitable contributions and where the amounts are included in expenses? (If you do not provide a detailed list, the amounts cannot be deducted.)	✓		P+L account shows payee
8	Is there any organization that is set up to provide your parish direct support? (These are often described as Type I, II or III Supporting Organizations.)		✓	
	If yes, did you provide the organizations statements and describe the type of support it provides to you?			
9	Did any person or other type of organization pay any expenses for you directly? If yes, please describe and detail the amounts paid on your behalf. (This does not apply to any amounts paid directly as donations for a fundraiser, like a person buying the meat for Gyros. It applies to such items as utilities or other operating costs paid directly by a 3rd party).		✓	
10	Have you returned the Certificate of Insurance naming you Metropolis and the Archdiocese as additional insureds on your parish insurance policy?	✓		YES. SENT TO METROPOLIS ON MAY 10 th
11	Has your parish elected a Board of Auditors? Last fiscal year parish financial records were audited.	✓		

Completed by Harry Papadopoulos

Title Treas.

3

Appendix B. Example of Completed Allocation Form and Financial Statements

Holy Trinity Greek Orthodox Church

Use this tools when line entries on the form are derived from multiple places on the financial statements

Total Commitment Data Reconciliation Form

	2022	Page Ref.		2021	Page Ref.
Parish Income					
General	\$ 591,008	5		\$ 571,071	5
Adjustments:					
5950 Gain/Loss Securities	47	5		-	
7010 Festival Income	212,943	7		145,694	7
7050 Golf Tournament	18,624	7		16,287	7
A. Total Parish Income	\$ 822,622	To Data Form		\$ 733,052	To Data Form
Parish Expenditure					
General	\$ 594,889	7		\$ 568,308	7
Adjustments:					
8010 Festival Expenses	167,267	7		186,342	7
8050 Golf Outing Expenses	12,986	7		14,326	7
B. Total Parish Expenditures	\$ 775,142	To Data Form		\$ 768,976	To Data Form
C.1) Archdiocese Parish Total Commitment	\$ 69,150	To Data Form		\$ 67,425	To Data Form
6805 Archdiocese Total Commitment	69,150	7		67,425	7
C.2) Benefits Payments	\$ 7,800	To Data Form		\$ 7,800	To Data Form
6553 Pension - Clergy	7,800	6		7,800	6
C.3) Capital Expenditures, Construction, Iconography	\$ 22,067	To Data Form		\$ 23,759	To Data Form
6360 Repair & Maintenance	4,286	6,9	partial, see detail p 9-10 →	7,816	6,10
6399 Depreciation	17,781	6		15,943	6
C.4) Loan Payments (principal and/or interest)	\$ 3,931	To Data Form		\$ 4,368	To Data Form
6650 Mortgage Interest	3,931	7		4,368	7
C.5) Fundraising Expenses	\$ 185,864	To Data Form		\$ 204,898	To Data Form
8010 Festival Expenses	167,267	7		186,342	7
8050 Golf Outing Expenses	12,986	7		14,326	7
6700 Facility Rental Costs	5,611	7		4,230	7
C.6) Day/Parochial, Greek or Catechetical School	\$ 27,481	To Data Form		\$ 27,864	To Data Form
6001 Religious Education Exp	2,800	6		3,184	6
6127 Greek Language School	56	6		82	6
6522 Greek School Salaries	22,875	6		22,850	6
6539 Payroll Tax Exp (Grk Schl Sal x 7.65%)	1,750	6		1,748	6
C.7) Archdiocese, Metropolis, Charitable Giving	\$ 400	To Data Form		\$ 500	To Data Form
6810 I.O.C.C	200	7		250	7
6815 Holy Cross Donation	200	7		250	7
C. Total Adjustments	\$ 316,693	To Data Form		\$ 336,614	To Data Form
Total Parish Net Expenditures	\$ 458,449	To Data Form		\$ 432,362	To Data Form

Documents and Financial Statements are numbered for reference purposes

4

Appendix B. Example of Completed Allocation Form and Financial Statements

9:49 AM
01/29/23
Accrual Basis

Holy Trinity Greek Orthodox Church Profit & Loss Previous Year Comparison January through December 2022

Ordinary Income/Expense	2022	2021
Income		
5000 · Stewardship		
5006 · Pledges	478,259	461,621
5030 · Candles/Trays	36,692	38,354
5036 · Christmas Donation	645	650
5040 · Contributions and bequests	2,358	1,458
5042 · Easter Offering	428	286
5045 · Flowers	269	198
5055 · Memorial	586	1,885
Total 5000 · Stewardship	519,237	504,452
5400 · Ministries Income		
5405 · Religious Education		
5410 · Adult Intro/Orthodoxy Classes	635	505
5420 · Catechism School	1,057	1,082
5445 · Vacation Bible School Income	849	804
Total 5405 · Religious Education	2,541	2,391
5449 · Youth Ministries		
5450 · Athletics	158	149
5460 · Faith, Hope & Joy	211	202
5470 · GOYA		
5471 · Retreats	247	289
5472 · General	1,258	1,049
5473 · Summer Camp	780	760
Total 5470 · GOYA	2,285	2,098
Total 5449 · Youth Ministries	2,654	2,449
5510 · Greek Language & Cultural School		
5511 · Adult Greek School/Tuition	17,500	16,800
5512 · Childrens Greek School Tuition	5,800	4,900
5515 · Greek School - Donations	3,750	2,600
Total 5510 · Greek Language & Cultural School	27,050	24,300
5540 · Choir	185	155
5560 · Missions	125	275
5566 · Pictorial Dir Sponsorships	350	0
Total 5400 · Ministries Income	32,905	29,570
5700 · Other Revenues		
5760 · Facilities Rental	38,429	36,419
5850 · Misc Income	482	629
5950 · Gain/Loss on Securities	-47	0
5960 · Interest Income	2	1
Total 5700 · Other Revenues	38,866	37,049
Total Income	\$ 591,008	\$ 571,071

Entries are cross-referenced to the Data Form

Documents and Financial Statements are numbered for reference purposes

add back → -47 - (A) -

← (A) →

5

Appendix B. Example of Completed Allocation Form and Financial Statements

9:49 AM
01/29/23
Accrual Basis

Holy Trinity Greek Orthodox Church Profit & Loss Previous Year Comparison January through December 2022

Expense	2022	2021
6000 · Ministries Expenses		
6001 · Religious Education Exp		
6002 · Adult Intro/Orthodoxy Class	196	116
6010 · Catechism School	1,806	1,946
6011 · Oratorical Festival	76	68
6045 · Vacation Bible School	722	1,054
Total 6001 · Religious Education Exp	2,800	3,184
6049 · Youth Ministries Expense		
6050 · Athletics	22	37
6060 · Faith, Hope & Joy	17	26
6070 · GOYA - Jr & Sr		
6071 · Retreats	256	286
6072 · General	1,097	1,103
6073 · Summer Camp	778	817
Total 6070 · GOYA - Jr & Sr	2,131	2,206
Total 6049 · Youth Ministries Expense	2,170	2,269
6105 · Choir	125	125
6127 · Greek Language School	56	82
6193 · In-Church Supplies	4,186	4,209
6196 · Flowers	432	687
Total 6000 · Ministries Expenses	4,799	5,103
6300 · Facilities Expenses		
6320 · Janitorial	12,500	12,500
6321 · Cleaning Supplies	625	754
6335 · Landscaping/Lawn Maintenance	1,800	1,800
6360 · Repair & Maintenance	18,564	11,658
6380 · Utilities & Telephone/Internet		
6381 · Electricity	78,659	75,896
6382 · Water	4,695	4,875
6383 · Gas	2,189	2,058
6384 · Telephone	12,754	12,487
6385 · Internet	1,991	1,919
Total 6380 · Utilities & Telephone/Internet	100,288	97,235
6399 · Depreciation	17,781	15,943
Total 6300 · Facilities Expenses	151,559	139,890
6500 · Human Resource Expense		
6510 · Total Salaries		
6511 · Clergy Salaries, Housing & Taxes	134,521	132,847
6516 · Administrative Salaries	32,505	32,485
6522 · Greek School Salaries	22,875	22,850
6531 · Janitorial Salaries	20,487	19,546
6539 · Payroll Tax Expense (PARTIAL)	5,804	5,728
Total 6510 · Total Salaries	216,192	213,456
6550 · Insurance - Group Health	8,753	7,689
6562 · Insurance - Clergy	32,924	30,486
6553 · Pension - Clergy	7,800	7,800
6560 · Moving & Interview Exp	0	0
6570 · Travel & Accomodations	274	848
6585 · Archdiocese - Clergy/Laity Cong	1,857	0
6586 · Metropolis - Clergy/Laity Cong	0	485

Entries are cross-referenced to the Data Form and the reconciliation page

Documents and Financial Statements are numbered for reference purposes

*PARTIAL SEE P 9-10

x 7.65%

(PARTIAL)

6

Appendix B. Example of Completed Allocation Form and Financial Statements

9:49 AM
01/29/23
Accrual Basis

Holy Trinity Greek Orthodox Church Profit & Loss Previous Year Comparison January through December 2022

	2022	2021
6590 · Outside Clergy - Honorariums	200	100
Total 6500 · Human Resource Expense	268,000	260,864
6600 · General & Administrative		
6605 · Advertising	642	685
6610 · Auto Expenses	2,847	3,951
6615 · Audit, Legal, Other Professional	4,084	4,215
6620 · Bank Fees	1,148	1,261
6630 · Credit Card Fees	861	842
6635 · Fellowship Coffee & Luncheons	4,709	4,851
6646 · Insurance - General	46,817	41,586
6650 · Mortgage Interest	3,931	4,368
6660 · Office Expense	6,827	5,916
6667 · Pictorial Directory	1,284	0
6670 · Postage	9,124	8,964
6675 · Printing & Duplicating	12,895	13,472
6680 · Stewardship Drive Exp	202	184
Total 6600 · General & Administrative	95,371	90,295
6700 · Facility Rental Costs		
6710 · Janitorial Salaries	4,752	3,624
6715 · Linens	485	420
6720 · Other costs	374	186
Total 6700 · Facility Rental Costs	5,611	4,230
6800 · National Ministries		
6805 · Archdiocese Total Commitment	69,150	67,425
6810 · I.O.C.C.	200	250
6815 · Holy Cross Donation	200	250
Total 6800 · National Ministries	69,550	67,925
Total Expense	594,889	568,308
Net Ordinary Income	\$ (3,881)	\$ 2,763
Other Income/Expense		
Other Income		
7000 · Other Income		
7010 · Festival Proceeds	212,943	145,694
7050 · Golf Tournament	18,624	16,287
Total 7000 · Other Income	231,567	161,981
Total Other Income	\$ 231,567	\$ 161,981
Other Expense		
8000 · Other Expense		
8010 · Festival Expenses	167,267	186,342
8050 · Golf Outing Expenses	12,986	14,326
Total 8000 · Other Expense	180,253	200,668
Total Other Expense	180,253	200,668
Net Other Income	51,314	(38,687)
Net Income	\$ 47,433	\$ (35,924)

Entries are cross-referenced to Data Form

Documents and Financial Statements are numbers for reference purposes

7

Appendix B. Example of Completed Allocation Form and Financial Statements

9:43 AM
1/29/23
Accrual Basis

**Holy Trinity Greek Orthodox Church
Balance Sheet**

As of December 31, 2022

	Dec 31, 22	Dec 31, 21
ASSETS		
Current Assets		
Checking/Savings		
1033 · Alpha Bank - Checking	25,436.28	16,302.49
1034 · Alpha Bank - Savings	12,406.32	3,015.84
1040 · Alpha Trust	12,149.65	49.24
Total Checking/Savings	<u>49,992.25</u>	<u>19,367.57</u>
Accounts Receivable		
1200 · Accounts Receivable	2,459.84	1,726.92
Total Accounts Receivable	<u>2,459.84</u>	<u>1,726.92</u>
Total Current Assets	<u>52,452.09</u>	<u>21,094.49</u>
Fixed Assets		
1700 · Buildings	2,531,694.00	2,531,694.00
1705 · Equipment & Autos	79,485.14	58,263.14
1710 · Furniture & Fixtures	15,628.59	14,526.34
1715 · Religious Artifacts and Icons	69,572.36	68,975.24
1733 · Land	135,492.57	135,492.57
1745 · Capital Improvements	278,624.05	265,843.21
1750 · Accumulated Depreciation	-1,006,243.59	-988,462.39
Total Fixed Assets	<u>2,104,253.12</u>	<u>2,086,332.11</u>
TOTAL ASSETS	<u>2,156,705.21</u>	<u>2,107,426.60</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
2001 · Accounts Payable	241.59	1,587.96
Total Current Liabilities	<u>241.59</u>	<u>1,587.96</u>
Long Term Liabilities		
3333 · Mortgage - Bank of America	94,554.05	107,846.27
Total Long Term Liabilities	<u>94,554.05</u>	<u>107,846.27</u>
Total Liabilities	<u>94,795.64</u>	<u>109,434.23</u>
Equity		
3900 · Retained Earnings	2,014,477.00	2,033,915.90
Net Income	47,432.57	-35,923.53
Total Equity	<u>2,061,909.57</u>	<u>1,997,992.37</u>
TOTAL LIABILITIES & EQUITY	<u>2,156,705.21</u>	<u>2,107,426.60</u>

Documents and Financial Statements are numbered for reference purposes



8

Appendix B. Example of Completed Allocation Form and Financial Statements

Holy Trinity Greek Orthodox Church									
Transaction Detail By Account									
Type	Date	Num	Name	Memo	Cir	Split	Amount	Balance	
Check	1/28/2022	13963	Anytown Landscaping	repair sprinkler head		Checking-Alpha Bank	287.50	287.50	
Check	2/18/2022	13982	Jimmy's Handyman	ceiling tiles		Checking-Alpha Bank	1,875.00	2,162.50	
Check	3/3/2022	13997	Jack's Roofing	roof repair		Checking-Alpha Bank	411.50	2,574.00	
Check	3/20/2022	14016	Coastal A/C & Heating	qtrly maintenance		Checking-Alpha Bank	425.00	2,999.00	
Check	3/22/2022	14017	Big John's Plumbing	Invoice 19-38247		Checking-Alpha Bank	347.65	3,346.65	
Check	3/22/2022	14018	American Quality Fire & Safety			Checking-Alpha Bank	288.46	3,635.11	
Check	4/28/2022	14032	Big John's Plumbing	fix marquee sign		Checking-Alpha Bank	285.00	3,910.11	
Check	5/26/2022	14046	ProElectric			Checking-Alpha Bank	889.67	4,799.78	
Check	6/29/2022	14060	Coastal A/C & Heating			Checking-Alpha Bank	425.00	5,224.78	
Check	7/19/2022	14069	Anytown Landscaping	broken sprinkler heads		Checking-Alpha Bank	312.50	5,537.28	
Check	8/3/2022	14078	Jack's Roofing	roof repair		Checking-Alpha Bank	1,685.00	7,222.28	
Check	8/5/2022	14079	Jack's Roofing	roof repair		Checking-Alpha Bank	375.00	7,597.28	
Check	8/29/2022	14080	Fix It Right Plumbing	broken sprinkler heads		Checking-Alpha Bank	1,250.00	8,847.28	
Check	9/10/2022	14082	Anytown Landscaping	qtrly maintenance		Checking-Alpha Bank	714.50	9,561.78	
Check	9/15/2022	14085	Coastal A/C & Heating	replace carpet in Fr's office		Checking-Alpha Bank	425.00	9,986.78	
Check	9/19/2022	14088	Fine Floors & Carpets	replace carpet in Fr's office		Checking-Alpha Bank	4,286.17	14,272.95	
Check	9/29/2022	14091	Jimmy's Handyman	fix door		Checking-Alpha Bank	1,295.47	15,568.42	
Check	10/18/2022	14103	Jimmy's Handyman	fix kitchen floor tiles		Checking-Alpha Bank	592.00	16,160.42	
Check	10/23/2022	14111	ProElectric	light ballasts and bulbs fixed		Checking-Alpha Bank	628.94	16,789.36	
Check	11/2/2022	14117	Fix It Right Plumbing	fix oven gas line		Checking-Alpha Bank	1,349.50	18,138.86	
Check	12/28/2022	14135	Coastal A/C & Heating			Checking-Alpha Bank	425.00	18,563.86	
TOTAL							18,563.86	18,563.86	

7:26 PM
05/23/2022
Accrual Basis

5360 - Repair & Maintenance

DETAIL

C3

Replace carpet in Fr. John's office

Supplemental data provided to clarify entry on C3 since amount on statement differs from entry on form

Documents and Financial Statements are numbered for reference purposes

9

Appendix B. Example of Completed Allocation Form and Financial Statements

Holy Trinity Greek Orthodox Church Transaction Detail By Account January through December 2021									
Type	Date	Num	Name	Memo	Cir	Split	Amount	Balance	
Check	3/12/2021	13827	Big John's Plumbing	invoice 18-34232		Checking-Alpha Bank	135.00	135.00	
Check	3/24/2021	13831	American Quality Fire & Safety			Checking-Alpha Bank	285.48	420.48	
Check	4/26/2021	13848	Big John's Plumbing			Checking-Alpha Bank	285.00	685.48	
Check	6/3/2021	13854	Arkia Window	fix broken window		Checking-Alpha Bank	85.00	770.48	
Check	7/12/2021	13862	Coastal A/C & Heating	invoice 18-26849		Checking-Alpha Bank	8,816.00	8,586.48	
Check	8/15/2021	13881	Anytown Landscaping	broken sprinkler heads		Checking-Alpha Bank	654.85	9,241.33	
Check	9/8/2021	13889	Jimmy's Handyman	repair hole in wall		Checking-Alpha Bank	1,597.65	10,838.98	
Check	11/4/2021	13902	Big John's Plumbing	replace broken toilet		Checking-Alpha Bank	689.64	11,508.62	
Check	12/19/2021	13918	ProElectric	fix light in Fr's office		Checking-Alpha Bank	149.47	11,658.09	
TOTAL							11,658.09	11,658.09	

10:08 AM
05/14/2022
Accrual Basis

6360 - Repair & Maintenance
DETAIL

C3

Replace A/C
Unit in office

Supplemental data provided to clarify entry on C3 since amount on statement differs from entry on form

Documents and Financial Statements are numbered for reference purposes

10

APPENDIX C. DEFINING PARISH EXPENSES

Equitable administration of the National Ministries Allocation Program (or Total Commitment Program) requires (i) full disclosure of each Parish's Financial Statements and (ii) the dollar amount spent on behalf of a Parish by other organizations that support the Parish as further described below. The total of these two amounts are reported on Line B of the Allocation Form. Parish expenses must include:

1. The direct expenses paid by a Parish from its general operating fund, building fund, festival accounts, special appeal accounts, endowment funds and all restricted fund accounts,
2. Expenses paid on behalf of a parish or parish related property by Type I, Type II or Type III Supporting Organizations and any other tax exempt organization as defined in Section 501(c)(3) of the Internal Revenue Code.
 - a. Type I, Type II or Type III Supporting Organizations are classified as such by the Internal Revenue Code based on the type of relationship the supporting organization has with its supported organization. Type I, Type II or Type II Supporting Organizations are described as follows:
 - i. Type I. A Type I Supporting Organization must be operated, supervised or controlled by its supported organization (the Parish), typically by giving the supported organization the power to regularly appoint or elect a majority of the governing body of the supporting organization. The relationship between the supported organization and the supporting organization is sometimes described as similar to a parent-subsidiary relationship.
 - ii. Type II. A Type II Supporting Organization must be supervised or controlled by its supported organization (the Parish), typically by having a majority of the members of the governing body of the supported organization (the Parish Council) serve as a majority of the members of the governing body of the supporting organization. The relationship between the supported organization and the supporting organization is sometimes described as similar to a brother-sister relationship.
 - iii. Type III. A Type III Supporting Organization must be operated in connection with a publically supported organization (the Parish). It must be responsive to the needs and demands of, and must constitute an integral part of or maintain significant involvement in, their supported organization. Because a Type III Supported Organization is not subject to the same level of control by its supported organization, it must fulfill a notification requirement as to the type and amount of support that it provides and pass both a

responsiveness test and an integral part test. The responsiveness and integral part tests are designed to ensure that the supporting organization is responsive to the needs of the supported organization and conducts activities that would have otherwise been conducted by the supported organization (the Parish). Examples of these types of activities might include ministry activities that otherwise would have been conducted by the Parish. Fundraising and grant-making activities do not meet the integral part test.

3. The Parish Financial Statements should include any and all corporations, institutions and entities under the direct or indirect control of the Parish or Parish Council. Type I and Type II Supporting Organizations are under the direct control of the Parish or the Parish Council and must be included with the Parish Financial Statements. Type III Supporting Organizations are under the indirect control of the Parish by virtue of the type of activities that they conduct on behalf of the Parish and must be included with the Parish Financial Statements.
4. Financial activities outside of the normal Parish operating statements must be reported; however, they can be presented separately and need not be consolidated into the Parish operating statements. These financial activities would include, but not be limited to expenses incurred on behalf of the Parish by another tax-exempt organization as defined in Section 501(c)(3) of the Internal Revenue Code.

The National Allocation Program (or Total Commitment Program) is critical to the operation of the Archdiocese and each Metropolis in the fulfillment of the Church's missions and ministries. The respective Hierarch is responsible for ensuring that each Parish in his Archdiocesan District/Metropolis submits the financial records required under these regulations and meets its Total Commitment to the Archdiocese, as required under these Regulations. As such, he has the authority to take such measures and to impose such financial and other restrictions, as he deems necessary and appropriate to enforce the Parish's obligations.

APPENDIX D.
GREEK ORTHODOX ARCHDIOCESE OF AMERICA
ENDOWMENT FUNDS CUSTODY GUIDELINES

A Parish of the Archdiocese is “the local eucharistic community of the Church in a given locality” (UPR, Chapter 1, Article 15, Section 1). Although a spiritual entity, a Parish must also be organized in compliance with certain civil law requirements in order for it to function in the external society. Under Part Three (Uniform Parish Regulation) section of the Regulations of the Greek Orthodox Archdiocese of America (“**UPR**”), a Parish is organized with a Parish Council that serves as the executive and administrative body of the Parish for civil law purposes (UPR, Chapter 3, Article 30, Section 2), and with a Parish Assembly which serves as “the general policy making and appropriating body of the Parish” (UPR, Chapter 3, Article 31, Section 1).

The Parish Assembly, as the appropriating body of the Parish, may establish an endowment fund (an “**Endowment Fund**”) and set the fund guidelines, investment restrictions and rules and use limitations (the “**Endowment Rules**”) of such Endowment Fund. In addition, the Parish Council, as the board of directors of the Parish, may also establish an Endowment Fund and set the Endowment Rules, provided that such Endowment Fund and Endowment Rules must be confirmed and approved by the Parish Assembly. The UPR provides that all committees and boards of the Parish, except for the Board of Elections and the Board of Auditors, will be under the jurisdiction of the Priest and Parish Council (UPR, Chapter 3, Article 30, Section 3). The administration of the Endowment Fund, therefore, is under the jurisdiction of the Parish Council and Priest, in accordance with the provisions of the UPR, Chapter 3.

However, in some Parishes of the Archdiocese, an Endowment Fund has been established as a separate body from the Parish Council, or as a direct committee of the Parish Assembly. Further, the monies of the Endowment Fund in some Parishes have been held in the name of another entity or in the name of the members of the committee overseeing the Endowment Fund. Such custodial practice could violate the UPR, (Chapter 3, Article 34, Section 1) unless it is clear that the Parish Council is the ultimate custodian of all Parish funds. Accordingly, the Legal Committee of the Archdiocese advises as follows:

1. **Organization.** All Parishes should place the custodianship of any Endowment Fund under the ultimate control of the Parish Council, to be maintained in accordance with the UPR. The Parish Council or Parish Assembly may establish a separate Board (the “**Endowment Board**”) that is itself under the control of the Parish Council. The Parish Council should develop specific and detailed Endowment Rules, all of which must be ratified by the Parish Assembly. The Parish can establish a separately incorporated entity that has obtained 501(c)(3) status from the Internal Revenue Service (an “**Endowment Corporation**”) which is under the control of the Parish Council and in trust for the Parish (or which is under the control of a separate Endowment Board that is under the control of the Parish Council and in trust for the Parish).
2. **Accounts.** All monies or accounts of any Endowment Funds should be held in the name of the Parish, except that: (a) an Endowment Corporation may create accounts and hold monies in its name (subject to the Endowment Rules and Paragraph 3 below); and (b) the Endowment Fund monies of a Parish without an

Endowment Corporation may be deposited into an account under the control of the Parish Council bearing some version of the words “endowment fund” (or a similar designation) along with the name of the Parish.

3. **Transactions and Control.** All transactions with the Endowment Fund or any Endowment Corporation should be subject to the oversight of the Parish Council and audited by the Board of Auditors of the Parish, even if the day to day investment and other affairs are managed by an Endowment Board or any other committee or board designated by the Parish Council. The Parish Council should approve all grants, awards or other expenditures of any kind or nature of the Endowment Fund, consistent with the applicable Endowment Rules and any applicable donor restrictions or limitations. Parish Assembly ratification of all Endowment Fund expenditures is encouraged, but not required. In any event, the financial statements of the Endowment Fund (and any Endowment Corporation, if applicable) should be regularly reported to the parishioners, Parish Council and Parish Assembly.

4. **Endowment Board.** Any Endowment Board overseeing the administration of the Endowment Fund (whether as a committee of the Parish Council or pursuant to a separate Endowment Corporation) should report to the Parish Council on its activities and should conduct its investments of the Endowment Fund solely in accordance with the Endowment Rules. The Endowment Board should be appointed by the Parish Council unless it is elected by the Parish in the same manner as the Parish elects its Parish Council.

5. **Reversion.** The Endowment Rules, and any charter, articles of incorporation and bylaws of any Endowment Corporation, must provide that, in the event of any dissolution, liquidation, termination, disbanding, prolonged inactivity or cessation of the Endowment Fund (or any Endowment Corporation) for any reason or at any time, all of its monies and accounts revert solely to the Parish (or, if the Parish is not viable, as provided in Chapter 3, Article 22 of the UPR).

NOTE: These guidelines do not address the Uniform Product Management of Institutional Funds Act (UPMIFA). Until UPMIFA requirements are added, please contact your Metropolis Finance Committee of the Archdiocese Finance Committee if planning to establish an endowment fund.

**APPENDIX E.
ADOPTED RESOLUTION OF THE FINANCE COMMITTEE
2006 CLERGY-LAITY CONGRESS**

WHERE AS:

The 2004 Clergy-Laity Congress charged the Archdiocese Council Finance Committee to Propose:

A Credible Budget for 2007 and 2008

A Fair and Equitable Fund Method for Support of the National Ministries

An Adequate Funding Method for Supporting the Metropolises

The Presentation of the 2006 Clergy-Laity Congress Budget

WHERE AS:

The Archdiocese significantly reduced operational expenses and debt during 2005

WHERE AS:

There is significant need to strengthen and expand the National Ministries as well as the Ministries of the Metropolises and our Parishes,

BE IT RESOVLED BY THE 2006 CLERGY-LAITY CONGRESS;

1. That the total National Ministries Commitment Allocation to each Metropolis shall increase by 10 percent from calendar year 2006 to 2007
 - a. The basis being a 4 percent cost of living increase plus a 6 percent growth factor, calculated on a 93 percent historical collection of allocations during the calendar year that they were assigned
2. That the National Ministries Commitment to each Metropolis shall be increased by 8 percent from calendar year 2007 to 2008
 - a. The basis being a 4 percent cost of living increase plus a 6 percent growth factor, calculated on a 93 percent historical collection of allocations during the calendar year that they were assigned.

BE IT FURTHER RESOVLED BY THE 2006 CLERGY-LAITY CONGRESS

That each Metropolis, including the Archdiocese District, Be granted \$375,000 or 25 percent of the total amount collected from the allocations to its Parishes for the calendar year, whichever is greater. Provided, however if a Metropolis does not raise at least 93 percent of its current year total allocation, the Archdiocese Council Finance Committee will review the Grant amount for the ensuing year. In addition, the Metropolis will receive 2 percent of the total amount of the collected allocations, if this total is equal to or exceeds the total amount that has been assigned to the Metropolis by the Archdiocese.

BE IT FURTHER RESOLVED BYT EH 2006 CLERGY-LAITY CONGRESS

That each Metropolis allocates to its Parishes, at least the TOTAL AMOUNT assigned to it by the Archdiocese, provided however that;

1. So long as at least the total allocation assigned by the Archdiocese is equitably distributed, the Metropolitan, at His discretion, may also exclude one or more additional expenditures of the smallest Parishes of His Metropolis
2. Any Parish not providing the Metropolis with complete and verified financial information will have its allocation increased 25 percent from the immediately preceding year.

3. A Metropolis may increase the amount to be allocated to its Parishes in an effort to create a reserve so that it may assist Parishes experiencing financial problems, without jeopardizing its ability to meet its total commitment to the National Ministries.
4. Once a Metropolis finalizes the allocations to the Parishes for the current year, it will be required to distribute a list of final allocations, to all Parishes in its Metropolis.

FINALLY, BASED ON THE FORGOING RESOLUTIONS, THE ARCHDIOCESE FINANCE COMMITTEE HAS PREPARED AND APPROVED 2007-2008 BUDGET AND IS REQUESTING ACCEPTANCE FROM THE CONGRESS.

Approved by the 2006 Clergy-Laity Congress, Nashville, TN