



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

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[http://dowoca.org/reports\\_financial.html](http://dowoca.org/reports_financial.html)  
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**April 2026 Financial Report Summary**

Prepared by

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02 May 2026

**I. Executive Summary**

- Parish remittances are 48% of budget.
- Central Church Support from the Diocese of the West is 40% of budget.
- Stewards of the West income is 48% of budget.

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

The Consolidated Balance Sheet reflects both **unrestricted** and **restricted** fund accounts. Savings and investment account names on the detailed balance sheet report indicate the current interest rate on funds in those accounts. The following tables summarize the balances for operating and restricted funds as of April 2026, rounded to the nearest dollar.

<b>Operating Funds</b>	<b>Beginning 12/31/2025</b>	<b>Ending 04/30/2026</b>
Checking, Savings & Short Term Assets	\$ 760,876	\$ 985,742
Accounts Receivable (Loans, Pledges, misc.)	\$1,132,657	\$ 750,000
Long Term Investments	\$ -0-	\$ 395,374
Other Current Assets	\$ -0-	\$ -0-
Prepaid Assets	\$ -0-	\$ -0-
<b>Total Operating Assets</b>		<b>\$ 2,131,117</b>
<b>YTD Net Operating Income</b>		<b>\$ 203,687</b>

<b>Restricted Funds</b>	<b>Beginning 12/31/2025</b>	<b>Ending 04/30/2026</b>
Mission Funds Restricted Assets	\$ 310,557	\$ 312,329
Scholarship Fund Restricted Assets	\$ 46,043	\$ 46,307
Charity Restricted Funds	\$ 11,778	\$ 3,500
<b>Total Restricted Assets</b>		<b>\$ 362,136</b>
<b>YTD Net Restricted Income</b>		<b>\$ 1,098</b>
<b>Total Assets</b>		<b>\$ 2,493,253</b>

### III. National Securities Investment Portfolio

National Securities funds are invested in short term bond funds and a money market account. The balance of the restricted cash is in a Wells Fargo savings account.

**Unrealized** National Securities gain/loss as of the end of April is \$ 13,028.

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

<b>Account</b>	<b>Beginning 12/31/2025</b>	<b>Ending 04/30/2026</b>
LCBA Savings (4.5%)	\$127,591	\$ 128,983
Chase CD	\$76,059	\$ 76,440
First Internet Bank CD	\$72,059	\$ 72,059
Wells Fargo Cash	\$ 4,847	\$ 4,847
Long Term Assets (Interest only OCCIF Loan)	\$ 30,000	\$ 30,000
<b>Total Assets</b>	<b>\$ 302,300</b>	<b>\$ 312,330</b>

Current year-to-date Income/Expenses:

<b>Account</b>	<b>2026 YTD</b>
Investment/Savings Interest/St Andrew Dist.	\$ 1,295
Expenses	\$
<b>Net Income</b>	<b>\$1,295</b>



Diocese of the West, OCA  
Consolidated Funds Balance Sheet  
as of 04/30/2026

Account Number	Account Name	Amount
<b>Assets</b>		
<b>Unrestricted Cash and Cash Equivalents</b>		
1010	Checking at Wells Fargo 7933	\$372,663.27
1012	Chase CD 3233	\$281,035.47
1045	Paypal	\$16,888.82
1046	First Internet Bank CD 300	\$333,139.14
<b>Total Unrestricted Cash and Cash Equivalents</b>		\$1,003,726.70
<b>Board Designated Cash and Cash Equivalents</b>		
1070	LCBA Missions Savings 4.5%	\$128,983.41
1080	Savings-Wells Fargo 2402 0.35%	\$49,532.75
<b>Total Board Designated Cash and Cash Equivalents</b>		\$178,516.16
<b>Restricted Cash and Cash Equivalents</b>		
1085	Chase Restricted Checking	\$21,032.90
1086	Chase CD 200	\$219,763.14
1087	Chase CD 300	\$302,243.89
1090	First Internet Bank CD 225	\$250,985.40
<b>Total Restricted Cash and Cash Equivalents</b>		\$794,025.33
<b>Long Term Assets</b>		
1820	150K OCCIF Loan (Operating Funds)	\$150,000.00
1825	30K OCCIF Loan (Missions Funds)	\$30,000.00
1835	600K OCCIF Operating Loan	\$600,000.00
1850	B Riley Investment	\$395,374.25
<b>Total Long Term Assets</b>		\$1,175,374.25
<b>Total Assets</b>		\$3,151,642.44
<b>Liabilities</b>		
<b>Credit Card</b>		
2007	Bank of America Credit Card (KS)	-\$3,750.09
2008	Bank of America Credit Card (BY)	-\$1,556.98
2009	Bank of America Credit Card (VP)	-\$3,695.75
<b>Total Credit Card</b>		-\$9,002.82
<b>Payroll Liabilities</b>		
2050	Pension Plan Withholding	\$5,191.67

Account Number	Account Name	Amount
<b>Total Payroll Liabilities</b>		\$5,191.67
<b>Total Liabilities</b>		-\$3,811.15
<b>Equity</b>		
<b>Fund Balance</b>		
3000	Unrestricted	\$2,103,419.72
3001	SOW Restricted Fund Balance	\$37,332.55
3002	Missions Restricted Fund Balance	\$312,329.83
3004	Charity Restricted Fund Balance	\$3,500.00
3005	Scholarships Restricted Fund Balance	\$46,306.55
3010	Thriving Parishes - Fund Balance	\$652,564.94
<b>Total Fund Balance</b>		\$3,155,453.59
<b>Total Equity</b>		\$3,155,453.59
<b>Total Liabilities + Total Equity</b>		\$3,151,642.44



Diocese of the West, OCA  
Operating Funds Balance Sheet  
as of 04/30/2026

Account Number	Account Name	Amount
<b>Assets</b>		
<b>Unrestricted Cash and Cash Equivalents</b>		
1010	Checking at Wells Fargo 7933	\$518,231.84
1012	Chase CD 3233	\$158,289.05
1045	Paypal	-\$1,391.18
1046	First Internet Bank CD 300	\$261,079.91
<b>Total Unrestricted Cash and Cash Equivalents</b>		\$936,209.62
<b>Board Designated Cash and Cash Equivalents</b>		
1080	Savings-Wells Fargo 2402 0.35%	\$49,532.75
<b>Total Board Designated Cash and Cash Equivalents</b>		\$49,532.75
<b>Long Term Assets</b>		
1820	150K OCCIF Loan (Operating Funds)	\$150,000.00
1835	600K OCCIF Operating Loan	\$600,000.00
1850	B Riley Investment	\$395,374.25
<b>Total Long Term Assets</b>		\$1,145,374.25
<b>Total Assets</b>		\$2,131,116.62
<b>Liabilities</b>		
<b>Credit Card</b>		
2007	Bank of America Credit Card (KS)	-\$7,850.54
2008	Bank of America Credit Card (BY)	-\$1,556.98
2009	Bank of America Credit Card (VP)	-\$3,695.75
<b>Total Credit Card</b>		-\$13,103.27
<b>Payroll Liabilities</b>		
2050	Pension Plan Withholding	\$3,467.62
<b>Total Payroll Liabilities</b>		\$3,467.62
<b>Total Liabilities</b>		-\$9,635.65
<b>Equity</b>		
<b>Fund Balance</b>		
3000	Unrestricted	\$2,103,419.72
3001	SOW Restricted Fund Balance	\$37,332.55
<b>Total Fund Balance</b>		\$2,140,752.27
<b>Total Equity</b>		\$2,140,752.27

Account Number	Account Name	Amount
	<b>Total Liabilities + Total Equity</b>	\$2,131,116.62

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# Diocese of the West, OCA

## Budget vs. Actual

04/30/2026

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Account Number	Account Name	YTD			
		Actual	YTD Budget	Difference	%
<u>Income</u>					
4010	Parish Remittances	491,095.65	340,000.00	151,095.65	144%
4030	Stewards of the West	13,818.35	11,666.68	2,151.67	118%
4110	Short-term Savings & CD Interest	4,746.36	6,666.68	-1,920.32	71%
4120	OCCIF Operating Loan Interest	3,500.00	8,666.68	-5,166.68	40%
	Total Income	513,160.36	367,000.04	146,160.32	140%
<u>Expense</u>					
6010	Compensation	53,826.72	58,854.32	-5,027.60	91%
6020	Employee Benefits	12,526.76	12,500.00	26.76	100%
6025	Deans' Stipend	9,000.00	12,000.00	-3,000.00	75%
6035	Payroll Taxes	1,164.98	3,000.00	-1,835.02	39%
6040	Payroll Fees	252.02	666.68	-414.66	38%
6110	Accounting Fees	0.00	666.68	-666.68	0%
6120	Legal Fees	0.00	3,333.32	-3,333.32	0%
6130	Misc. Professional Fees	0.00	166.68	-166.68	0%
6220	Chancellor's Travel	757.57	6,000.00	-5,242.43	13%
6230	Diocesan Council Meeting	1,552.02	6,666.68	-5,114.66	23%
6235	Deans' Meeting	0.00	2,000.00	-2,000.00	0%
6240	Diocesan Hierarch Travel	9,072.50	16,666.68	-7,594.18	54%
6260	Business Travel	245.47	4,000.00	-3,754.53	6%
6265	Visiting Clergy Travel	2,231.22	0.00	2,231.22	0%
6310	Office Expenses & Supplies	1,188.44	1,000.00	188.44	119%
6315	Office Equipment	0.00	333.32	-333.32	0%
6320	Diocesan Hierarch Cell Phone	0.00	466.68	-466.68	0%
6325	Office Cell Phone	182.28	233.32	-51.04	78%
6335	Accounting Software	0.00	500.00	-500.00	0%
6345	Web Site Maintenance	0.00	800.00	-800.00	0%
6370	Bank Charges	0.00	50.00	-50.00	0%
6380	Postage	131.56	166.68	-35.12	79%
6420	Property & Liability Insurance	5,738.00	2,333.32	3,404.68	246%
6430	Workers' Comp Insurance	2,704.04	1,000.00	1,704.04	270%
6510	Mission Priest Stipend	21,600.00	25,000.00	-3,400.00	86%
6560	Mission Development	2,400.00	5,000.00	-2,600.00	48%
6570	Mission Priest Travel	0.00	6,666.68	-6,666.68	0%
6610	Deanery Activities	9,272.40	6,666.60	2,605.80	139%
6620	Youth Activities	0.00	3,666.64	-3,666.64	0%
6630	Liturgical Education and Training	0.00	666.68	-666.68	0%
6650	Liturgical Supplies	0.00	333.32	-333.32	0%
6670	Clergy Pre-Assignment Assessment	600.00	1,166.68	-566.68	51%
6710	Appeal Preparation and Mailing	0.00	666.68	-666.68	0%
6720	Postage for Appeals	0.00	833.32	-833.32	0%
6730	Online Donation Fees	427.21	233.32	193.89	183%
6810	Department of Charities	0.00	3,000.00	-3,000.00	0%
6820	Seminarian Financial Aid	0.00	16,666.68	-16,666.68	0%
6830	Intern Program	4,000.00	5,000.00	-1,000.00	80%
6840	Music Department	1,028.06	333.32	694.74	308%
6860	Refundable Disbursements	0.00	833.32	-833.32	0%
6865	TPP Contribution	0.00	18,333.32	-18,333.32	0%
6910	Central Church Support	165,330.42	113,333.32	51,997.10	146%
6930	AAC Expenses	0.00	6,000.00	-6,000.00	0%
7010	Diocesan Assembly	0.00	3,333.32	-3,333.32	0%
7020	Fort Ross Event	0.00	1,000.00	-1,000.00	0%

7030	Pan Orthodox Activities	0.00	666.68	-666.68	0%
7110	Duboce House Expenses	4,242.06	11,666.68	-7,424.62	36%
	Total Expense	309,473.73	364,470.92	-54,997.19	85%
	Net Income (Loss)	203,686.63	2,529.12	201,157.51	8054%



Diocese of the West, OCA  
Mission Funds Balance Sheet  
as of 04/30/2026

Account Number	Account Name	Amount
<b>Assets</b>		
<b>Unrestricted Cash and Cash Equivalents</b>		
1010	Checking at Wells Fargo 7933	\$4,847.32
1012	Chase CD 3233	\$76,439.87
1046	First Internet Bank CD 300	\$72,059.23
<b>Total Unrestricted Cash and Cash Equivalents</b>		\$153,346.42
<b>Board Designated Cash and Cash Equivalents</b>		
1070	LCBA Missions Savings 4.5%	\$128,983.41
<b>Total Board Designated Cash and Cash Equivalents</b>		\$128,983.41
<b>Long Term Assets</b>		
1825	30K OCCIF Loan (Missions Funds)	\$30,000.00
<b>Total Long Term Assets</b>		\$30,000.00
<b>Total Assets</b>		\$312,329.83
<b>Liabilities</b>		
<b>Total Liabilities</b>		\$0.00
<b>Equity Fund Balance</b>		
3002	Missions Restricted Fund Balance	\$312,329.83
<b>Total Fund Balance</b>		\$312,329.83
<b>Total Equity</b>		\$312,329.83
<b>Total Liabilities + Total Equity</b>		\$312,329.83



Diocese of the West, OCA  
Income Statement  
for the period of 01/01/2026 to 04/30/2026

Account Number	Account Name	Amount
<b>Income</b>		
4210	Mission CD and Savings Interest	\$1,295.26
<b>Total Income</b>		\$1,295.26
<b>Expense</b>		
<b>Total Expense</b>		\$0.00
<b>Net Income (Loss)</b>		\$1,295.26



Diocese of the West, OCA  
Scholarship Fund Balance Sheet  
as of 04/30/2026

Account Number	Account Name	Amount
<b>Assets</b>		
<b>Unrestricted Cash and Cash Equivalents</b>		
1012	Chase CD 3233	\$46,306.55
<b>Total Unrestricted Cash and Cash Equivalents</b>		
		\$46,306.55
<b>Total Assets</b>		
		\$46,306.55
<b>Liabilities</b>		
<b>Total Liabilities</b>		
		\$0.00
<b>Equity</b>		
<b>Fund Balance</b>		
3005	Scholarships Restricted Fund Balance	\$46,306.55
<b>Total Fund Balance</b>		
		\$46,306.55
<b>Total Equity</b>		
		\$46,306.55
<b>Total Liabilities + Total Equity</b>		
		\$46,306.55



Diocese of the West, OCA  
Income Statement  
for the period of 01/01/2026 to 04/30/2026

Account Number	Account Name	Amount
<b>Income</b>		
4260	Scholarship CD Interest	\$263.65
<b>Total Income</b>		\$263.65
<b>Expense</b>		
<b>Total Expense</b>		\$0.00
<b>Net Income (Loss)</b>		\$263.65



Diocese of the West, OCA  
Restricted Funds Balance Sheet  
as of 04/30/2026

Account Number	Account Name	Amount
<b>Assets</b>		
<b>Unrestricted Cash and Cash Equivalents</b>		
1010	Checking at Wells Fargo 7933	\$4,847.32
1012	Chase CD 3233	\$122,746.42
1045	Paypal	\$3,500.00
1046	First Internet Bank CD 300	\$72,059.23
<b>Total Unrestricted Cash and Cash Equivalents</b>		\$203,152.97
<b>Board Designated Cash and Cash Equivalents</b>		
1070	LCBA Missions Savings 4.5%	\$128,983.41
1075	East West Bank - PCD Insurance	\$323.47
<b>Total Board Designated Cash and Cash Equivalents</b>		\$129,306.88
<b>Long Term Assets</b>		
1825	30K OCCIF Loan (Missions Funds)	\$30,000.00
<b>Total Long Term Assets</b>		\$30,000.00
<b>Total Assets</b>		\$362,459.85
<b>Liabilities</b>		
<b>Total Liabilities</b>		\$0.00
<b>Equity Fund Balance</b>		
3002	Missions Restricted Fund Balance	\$312,329.83
3004	Charity Restricted Fund Balance	\$3,500.00
3005	Scholarships Restricted Fund Balance	\$46,306.55
3008	PCD Kaiser Restricted Fund Balance	\$323.47
<b>Total Fund Balance</b>		\$362,459.85
<b>Total Equity</b>		\$362,459.85
<b>Total Liabilities + Total Equity</b>		\$362,459.85



Diocese of the West, OCA  
Charity Restricted Funds Balance Sheet  
as of 04/30/2026

Account Number	Account Name	Amount
<b>Assets</b>		
<b>Unrestricted Cash and Cash Equivalents</b>		
1045	Paypal	\$3,500.00
<b>Total Unrestricted Cash and Cash Equivalents</b>		\$3,500.00
<b>Total Assets</b>		\$3,500.00
<b>Liabilities</b>		
<b>Total Liabilities</b>		\$0.00
<b>Equity</b>		
<b>Fund Balance</b>		
3004	Charity Restricted Fund Balance	\$3,500.00
<b>Total Fund Balance</b>		\$3,500.00
<b>Total Equity</b>		\$3,500.00
<b>Total Liabilities + Total Equity</b>		\$3,500.00