The Diocese of the West, The Orthodox Church in America
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September 2026 Financial Report Summary

Prepared by

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07 October 2026

I. Executive Summary

- Parish remittances are 110% of budget.
- Central Church Support from the Diocese of the West is 114% of budget.
- Stewards of the West income is 73% 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 September 2026, rounded to the nearest dollar.

Operating Funds	Beginning 12/31/2025	Ending 09/30/2026
Checking, Savings & Short Term Assets	$ 760,876	$1,027,340
Accounts Receivable (Loans, Pledges, misc.)	$1,132,657	$ 750,000
Long Term Investments	$ -0-	$ 397,296
Other Current Assets	$ -0-	$ -0-
Prepaid Assets	$ -0-	$ 6,600
Total Operating Assets		**$ 2,181,236**
YTD Net Operating Income		**$ 274,396**

Restricted Funds	Beginning 12/31/2025	Ending 09/30/2026
Mission Funds Restricted Assets	$ 310,557	$ 356,809
Scholarship Fund Restricted Assets	$ 46,043	$ 46,448
Charity Restricted Funds	$ 11,778	$ 4,005
Total Restricted Assets		**$ 407,262**
YTD Net Restricted Income		**$ 104,809**
Total Assets		**$ 2,588,498**

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

Net unrestricted income at the end of September was $ 274,396.

The percent of budget for each major category should be between 60% and 70%. YTD Operating Income is 106% of budget and Operating Expenses are 82% of budget.

IV. 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 September is $ 10,908.

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

Account	Beginning 12/31/2025	Ending 09/30/2026
LCBA Savings (4.5%)	$127,591	$ 131,385
Chase CD	$76,059	$ 76,644
First Internet Bank CD	$72,059	$ 72,059
Wells Fargo Cash	$ 4,847	$ 46,720
Long Term Assets (Interest only OCCIF Loan)	$ 30,000	$ 30,000
Total Assets	**$ 302,300**	**$ 356,809**

Current year-to-date Income/Expenses:

Account	2026 YTD
Investment/Savings Interest/St Andrew Dist.	$104,360
Expenses	$60,320
Net Income	**$44,041**

Diocese of the West, OCA
Consolidated Funds Balance Sheet
as of 09/30/2026

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equivalents		
1010	Checking at Wells Fargo 7933	$354,587.37
1012	Chase CD 3233	$281,820.14
1045	Paypal	$31,487.92
1046	First Internet Bank CD 300	$338,210.92
Total Unrestricted Cash and Cash Equivalents		$1,006,106.35
Board Designated Cash and Cash Equivalents		
1070	LCBA Missions Savings 4.5%	$131,385.36
1080	Savings-Wells Fargo 2402 0.35%	$49,534.83
Total Board Designated Cash and Cash Equivalents		$180,920.19
Restricted Cash and Cash Equivalents		
1085	Chase Restricted Checking	$14,264.90
1086	Chase CD 200	$222,159.09
1087	Chase CD 300	$304,225.07
1090	First Internet Bank CD 225	$254,966.22
Total Restricted Cash and Cash Equivalents		$795,615.28
Other Current Assets		
1230	Prepaid Expenses	$6,600.00
Total Other Current Assets		$6,600.00
Long Term Assets		
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	$397,295.80
Total Long Term Assets		$1,177,295.80
Total Assets		$3,166,537.62
Liabilities		
Credit Card		
2007	Bank of America Credit Card (KS)	-$16,611.82
2008	Bank of America Credit Card (BY)	-$18,630.46
2009	Bank of America Credit Card (VP)	-$5,149.81

Account Number	Account Name	Amount
Total Credit Card		-$40,392.09
Payroll Liabilities		
2050	Pension Plan Withholding	$7,815.09
Total Payroll Liabilities		$7,815.09
Total Liabilities		-$32,577.00
Equity		
Fund Balance		
3000	Unrestricted	$2,173,414.96
3001	SOW Restricted Fund Balance	$48,706.65
3002	Missions Restricted Fund Balance	$355,075.23
3004	Charity Restricted Fund Balance	$4,005.00
3005	Scholarships Restricted Fund Balance	$46,447.82
3010	Thriving Parishes - Fund Balance	$571,464.96
Total Fund Balance		$3,199,114.62
Total Equity		$3,199,114.62
Total Liabilities + Total Equity		$3,166,537.62

Diocese of the West, OCA
Operating Funds Balance Sheet
as of 09/30/2026

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equivalents		
1010	Checking at Wells Fargo 7933	$552,091.88
1012	Chase CD 3233	$158,728.46
1045	Paypal	$832.92
1046	First Internet Bank CD 300	$266,151.69
Total Unrestricted Cash and Cash Equivalents		$977,804.95
Board Designated Cash and Cash Equivalents		
1080	Savings-Wells Fargo 2402 0.35%	$49,534.83
Total Board Designated Cash and Cash Equivalents		$49,534.83
Other Current Assets		
1230	Prepaid Expenses	$6,600.00
Total Other Current Assets		$6,600.00
Long Term Assets		
1820	150K OCCIF Loan (Operating Funds)	$150,000.00
1835	600K OCCIF Operating Loan	$600,000.00
1850	B Riley Investment	$397,295.80
Total Long Term Assets		$1,147,295.80
Total Assets		$2,181,235.58
Liabilities		
Credit Card		
2007	Bank of America Credit Card (KS)	-$20,712.27
2008	Bank of America Credit Card (BY)	-$19,162.77
2009	Bank of America Credit Card (VP)	-$5,149.81
Total Credit Card		-$45,024.85
Payroll Liabilities		
2050	Pension Plan Withholding	$4,138.82
Total Payroll Liabilities		$4,138.82
Total Liabilities		-$40,886.03
Equity		
Fund Balance		
3000	Unrestricted	$2,173,414.96

Account Number	Account Name	Amount
3001	SOW Restricted Fund Balance	$48,706.65
Total Fund Balance		$2,222,121.61
Total Equity		$2,222,121.61
Total Liabilities + Total Equity		$2,181,235.58

Diocese of the West, OCA

Budget to Actual for the period of 01/01/2026 to 09/30/2026

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Account Number	Account Name	YTD Actual	YTD Budget	%
Income				
4010	Parish Remittances	1,118,823.03	1,020,000.00	110%
4030	Stewards of the West	25,578.51	35,000.00	73%
4110	Short-term Savings & CD Interest	10,259.63	20,000.00	51%
4120	OCCIF Operating Loan Interest	16,241.00	26,000.00	62%
	Total Income	1,170,902.17	1,101,000.00	106%
Expense				
6010	Compensation	128,290.32	176,563.00	73%
6020	Employee Benefits	30,448.85	37,500.00	81%
6025	Deans' Stipend	20,250.00	36,000.00	56%
6035	Payroll Taxes	2,881.84	9,000.00	32%
6040	Payroll Fees	580.20	2,000.00	29%
6110	Accounting Fees	7,500.00	2,000.00	375%
6120	Legal Fees	2,675.38	10,000.00	27%
6130	Misc. Professional Fees	0.00	500.00	0%
6220	Chancellor's Travel	907.57	18,000.00	5%
6230	Diocesan Council Meeting	13,722.34	20,000.00	69%
6235	Deans' Meeting	0.00	6,000.00	0%
6240	Diocesan Hierarch Travel	26,764.25	50,000.00	54%
6260	Business Travel	5,266.89	12,000.00	44%
6310	Office Expenses & Supplies	2,911.03	3,000.00	97%
6315	Office Equipment	0.00	1,000.00	0%
6320	Diocesan Hierarch Cell Phone	0.00	1,400.00	0%
6325	Office Cell Phone	354.74	700.00	51%
6335	Accounting Software	1,933.20	1,500.00	129%
6345	Web Site Maintenance	0.00	2,400.00	0%
6370	Bank Charges	95.00	150.00	63%
6380	Postage	245.56	500.00	49%
6420	Property & Liability Insurance	5,738.00	7,000.00	82%
6430	Workers' Comp Insurance	3,142.74	3,000.00	105%
6510	Mission Priest Stipend	48,400.00	75,000.00	65%
6560	Mission Development	9,947.48	15,000.00	66%
6570	Mission Priest Travel	5,000.00	20,000.00	25%
6610	Deanery Activities	14,527.13	20,000.00	73%
6620	Youth Activities	2,500.00	11,000.00	23%
6630	Liturgical Education and Training	0.00	2,000.00	0%
6650	Liturgical Supplies	367.40	1,000.00	37%
6670	Clergy Pre-Assignment Assessment	2,400.00	3,500.00	69%
6710	Appeal Preparation and Mailing	0.00	2,000.00	0%
6720	Postage for Appeals	0.00	2,500.00	0%
6730	Online Donation Fees	813.27	700.00	116%
6810	Department of Charities	2,400.00	9,000.00	27%
6820	Seminarian Financial Aid	109,200.00	50,000.00	218%
6830	Intern Program	11,000.00	15,000.00	73%
6840	Music Department	1,028.06	1,000.00	103%
6860	Refundable Disbursements	0.00	2,500.00	0%
6865	TPP Contribution	0.00	55,000.00	0%
6910	Central Church Support	386,031.07	340,000.00	114%
6930	AAC Expenses	0.00	18,000.00	0%
7010	Diocesan Assembly	-100.00	10,000.00	-1%
7020	Fort Ross Event	1,450.00	3,000.00	48%

7030	Pan Orthodox Activities	0.00	2,000.00	0%
7040	Extraordinary Event	24,000.00	0.00	0%
7110	Duboce House Expenses	24,557.62	35,000.00	70%
7250	Investment Sale Funds	99.00	0.00	0%
7415	Travel	-822.60	0.00	0%
	Total Expense	896,506.34	1,093,413.00	82%
	Net Income (Loss)	274,395.83	7,587.00	3617%

Diocese of the West, OCA
Mission Funds Balance Sheet
as of 09/30/2026

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equivalents		
1010	Checking at Wells Fargo 7933	$46,720.17
1012	Chase CD 3233	$76,643.86
1046	First Internet Bank CD 300	$72,059.23
Total Unrestricted Cash and Cash Equivalents		$195,423.26
Board Designated Cash and Cash Equivalents		
1070	LCBA Missions Savings 4.5%	$131,385.36
Total Board Designated Cash and Cash Equivalents		$131,385.36
Long Term Assets		
1825	30K OCCIF Loan (Missions Funds)	$30,000.00
Total Long Term Assets		$30,000.00
Total Assets		$356,808.62
Liabilities		
Payroll Liabilities		
2050	Pension Plan Withholding	$1,733.39
Total Payroll Liabilities		$1,733.39
Total Liabilities		$1,733.39
Equity		
Fund Balance		
3002	Missions Restricted Fund Balance	$355,075.23
Total Fund Balance		$355,075.23
Total Equity		$355,075.23
Total Liabilities + Total Equity		$356,808.62

Diocese of the West, OCA
Income Statement
for the period of 01/01/2026 to 09/30/2026

Account Number	Account Name	Amount
Income		
4210	Mission CD and Savings Interest	$3,901.20
4220	OCCIF Mission Loan Interest	$459.00
4350	Mission Income	$100,000.00
Total Income		$104,360.20
Expense		
6010	Compensation	$29,319.15
6020	Employee Benefits	$2,426.76
6350	Web Site Design	$5,000.00
6380	Postage	$198.71
6390	Books and Publications	$1,282.49
6540	Food & Entertainment	$104.38
6560	Mission Development	$6,199.42
6650	Liturgical Supplies	$15,788.63
Total Expense		$60,319.54
Net Income (Loss)		$44,040.66

Diocese of the West, OCA
Scholarship Fund Balance Sheet
as of 09/30/2026

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equivalents		
1012	Chase CD 3233	$46,447.82
Total Unrestricted Cash and Cash Equivalents		$46,447.82
Total Assets		$46,447.82
Liabilities		
Total Liabilities		$0.00
Equity		
Fund Balance		
3005	Scholarships Restricted Fund Balance	$46,447.82
Total Fund Balance		$46,447.82
Total Equity		$46,447.82
Total Liabilities + Total Equity		$46,447.82

Diocese of the West, OCA
Income Statement
for the period of 01/01/2026 to 09/30/2026

Account Number	Account Name	Amount
Income		
4260	Scholarship CD Interest	$404.92
Total Income		$404.92
Expense		
Total Expense		$0.00
Net Income (Loss)		$404.92

Diocese of the West, OCA
Restricted Funds Balance Sheet
as of 09/30/2026

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equivalents		
1010	Checking at Wells Fargo 7933	$47,225.17
1012	Chase CD 3233	$123,091.68
1045	Paypal	$3,500.00
1046	First Internet Bank CD 300	$72,059.23
Total Unrestricted Cash and Cash Equivalents		$245,876.08
Board Designated Cash and Cash Equivalents		
1070	LCBA Missions Savings 4.5%	$131,385.36
1075	East West Bank - PCD Insurance	$323.47
Total Board Designated Cash and Cash Equivalents		$131,708.83
Long Term Assets		
1825	30K OCCIF Loan (Missions Funds)	$30,000.00
Total Long Term Assets		$30,000.00
Total Assets		$407,584.91
Liabilities		
Payroll Liabilities		
2050	Pension Plan Withholding	$1,733.39
Total Payroll Liabilities		$1,733.39
Total Liabilities		$1,733.39
Equity		
Fund Balance		
3002	Missions Restricted Fund Balance	$355,075.23
3004	Charity Restricted Fund Balance	$4,005.00
3005	Scholarships Restricted Fund Balance	$46,447.82
3008	PCD Kaiser Restricted Fund Balance	$323.47
Total Fund Balance		$405,851.52
Total Equity		$405,851.52
Total Liabilities + Total Equity		$407,584.91

Diocese of the West, OCA
Charity Restricted Funds Balance Sheet
as of 09/30/2026

Account Number	Account Name	Amount
Assets		
Unrestricted Cash and Cash Equivalents		
1010	Checking at Wells Fargo 7933	$505.00
1045	Paypal	$3,500.00
Total Unrestricted Cash and Cash Equivalents		$4,005.00
Total Assets		$4,005.00
Liabilities		
Total Liabilities		$0.00
Equity		
Fund Balance		
3004	Charity Restricted Fund Balance	$4,005.00
Total Fund Balance		$4,005.00
Total Equity		$4,005.00
Total Liabilities + Total Equity		$4,005.00