



# GREEK ORTHODOX METROPOLIS OF SAN FRANCISCO

## ΙΕΡΑ ΜΗΤΡΟΠΟΛΙΣ ΑΓΙΟΥ ΦΡΑΓΚΙΣΚΟΥ

Report of the Greek Orthodox Metropolis of San Francisco  
Arts and Architecture Committee  
Metropolis Council Meeting  
Clergy-Laity Assembly  
March 4-5, 2024

With the blessings of His Eminence Metropolitan Gerasimos of San Francisco, the Greek Orthodox Metropolis of San Francisco Arts and Architecture Committee (MSFAA) continues to work with parishes seeking to beautify their church structures with appropriate iconography, develop a Master Plan for new building structures on existing sites, as well as remodel or modify existing parish facilities.

The Greek Orthodox MSFAA Committee continues to monitor the progress of parishes and their projects to build, upgrade, remodel or improve their campus structures:

- The Church of the Resurrection of Christ in Castro Valley continues to work with MSFAA Committee reviewing design considerations before final submittal for approval.
- The Greek Orthodox Church of Saint Anna in Roseville, CA., opened their door in July of 2023. Interior work continues with wood carvings of the Iconostasion, Altar table, Bishop's throne and Pulpit. In addition, first phase mosaic iconography designs are being written for installation.
- The Church of Saint Basil in Stockton, CA., and Saint John the Baptist in Anaheim continue to review proposed installation of new gold steel "titanium nitride" domes for their respective church structures. The MSFAA Committee has been in communication with these parishes offering guidance and recommendations.

The Greek Orthodox MSFAA Committee notes that submittals, with few exceptions, continue to follow the guidelines of the Greek Orthodox Archdiocese of America UPR. This allows for a proper review by the committee before forwarding recommendations to His Eminence for approval.

Respectfully submitted,  
Father Peter G. Salmas  
Chair  
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## AUDIT COMMITTEE 2/27/2024.

The Audit Committee of the Metropolis of San Francisco is a standing committee of the Metropolis of San Francisco has described in the Uniform Parish Regulations. The Metropolis has accepted and enacted the “Metropolis Accounting & Financial Policies and Procedures”. As it states, it is to “provide an overview of the accounting policies and procedures applicable to the Greek Orthodox Metropolis of San Francisco”. It adds, that the Audit Committee: “Comprised of at least three members in order to conduct internal audits, review internal financial statements, and verify the existence of accounting procedures.”

For the year 2024 the Audit Committee will

- Begin to review the internal controls of two to three ministries and institutions of the Metropolis. This would assess whether these ministries were following the policies and procedures of the Metropolis.
- A detailed review of the Review the Statement of Financial Position and of monthly bank statements and validate the reconciliation process.
- As needed the Audit Committee will offer suggested changes to the Metropolis Accounting and Financial Policies and Procedures manual, to strengthen that document.
- As a non-profit, 501c3 entity, the titles on the Metropolis of San Francisco financial reports should reflect those used by non-profit organization. We know that these titles have been changed and should be continued in their current format, to wit, instead of using the term ‘Balance Sheet,’ that report should be titled ‘Statement of Financial Position,’ which shows what the Metropolis owns and what it owes. Additionally, the report formally known as ‘Profit and Loss Statement’ should be entitled, ‘Statement of Financial Income and Expense.’ Other non-profit statements that are being used is the ‘Statement of Cash Flows’ which shows how cash moves in and out of a non-profit.

The Audit Committee will be meeting bi-monthly and will select which ministries and or institution will be undergoing this audit in the coming months.

I want to thank the committee members Philippos Athanasiades and John Karas for their efforts and dedication to accomplishing our responsibility to the Metropolis.

In Christ,

Fr. Thomas J Zaferes

# Metropolis Council and Clergy-Laity Conference

February 27, 2023 and March 4-5, 2024

## Finance Committee – Financial Procedures and Controls

### **Objective:**

Strengthen our control and bookkeeping procedures to enable us to report year end 2023 and monthly 2024 financial statements (unaudited and non-consolidated) utilizing a non-profit format. Evaluate how we communicate our promotional message associated with fundraising activities. Explicit or implied?

### **Efforts through December 2023:**

- Consistently working with independent accountant/bookkeeping – David Callahan to improve quality of the presentation of our financial data.
  - Focus on the development of our non-profit financial statements.
  - Continue to utilize QuickBooks software and create any necessary new accounts.

### **Action Items through 2024:**

- Identify and develop checking capability for the bank accounts.
  - This enables complete paper audit trail and develops assets Released from Restrictions.
- Employ Best Practices and privacy of our Donors. We will utilize our “Donor Perfect” software program to be the ‘source’ document for all of the details associated with donations.
- Monthly Financial Statements (unaudited and non-consolidated)
  - Non-profit format
    - Statement of Financial Position (Balance Sheet)
    - Statement of Activities (P&L)
    - Statement of Cash Flows
- Bank accounts.
  - Without Donor Restrictions
    - General Operating
    - Board-Designated
      - Gala Account
      - Memorial account
      - Missions & Evangelism accounts
      - YAL Conference account
      - All Saints Foundation
  - With Donor Restrictions
    - Ranch custodial account
    - Archon account
    - Permanent Endowment
      - Saint George and Saint Katherine

I am grateful to have this opportunity to serve the Metropolis in this capacity. I look forward to continuing our work to ensure robust, efficient, timely, and transparent financial procedures and controls within the Metropolis offices and the Ministries under its umbrella.

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# **Fundraising and Development Report**

## ***February 27, 2024***

**The Fundraising and Development Committee is an important component of the Metropolis infrastructure. Our efforts provide financial support for our operations and for the growth of our ministries.**

### **Faith Forward**

Faith Forward has become integral to the supporting the operations of our Metropolis, especially over the past decade. I am pleased to share that in 2023 we raised \$311,511. It takes the support of everyone and each gift – small or large – makes a difference! We are working to send out Faith Forward materials during the Lenten and Paschal seasons, and again in the early Fall so that we can generate revenue throughout the year instead of just focusing on the last 30 – 45 days of the calendar year. I am confident that we can continue to grow Faith Forward, but we must work together as a Metropolis. Our parishes, parish leadership, and all our faithful should consider making an investment in the transformative power of our faith and putting the Gospel into action through our ministries.

### **Metropolis Gala**

After a five year hiatus, we brought back our Metropolis Gala on October 28, 2023 which was held at the Westin St. Francis in San Francisco. This was a wonderful opportunity to Celebrate our Ministries and Honor the Extraordinary Leadership of the Hierarchs who served our Metropolis for the past 100 years. The Theofanis Economidis Award was presented to His Eminence Metropolitan Gerasimos who has been a champion for the development of ministries that provide for the spiritual, educational and cultural enrichment of our faithful. There were over 400 people in attendance including His Eminence Archbishop Elpidophoros of America, His Eminence Metropolitan Savas of Pittsburgh, His Grace Bishop Spyridon of Amastris, His Grace Bishop Ioannis of Phocaea, California Lt. Governor Eleni Kounalakis, and several members of the Metropolitan's family who traveled from the East Coast to celebrate this special occasion. This was one of our most successful events, thanks to the leadership of Gala co-chairs George and Christine Psefteas, and their committee who worked hard to plan a beautiful evening.

### **Other Fundraising Efforts**

I am eager and willing to assist with fundraising for the many efforts that benefit our Metropolis, Archdiocese and Ecumenical Patriarchate including Saint Nicholas Ranch, Archons, Balukli Orphanage and Hospital, Clergy Family Initiative, and the Ecumenical Patriarch Bartholomew Foundation. Future efforts will include a significant fundraising goal that we will be working with the Archdiocese to achieve for the 2024 Biennial Clergy-Laity Congress being held in San Diego from June 30 – July 4.

Thank you again for your support, and please reach out to me with any questions or if you would like to become more involved in the Fundraising and Development efforts of our Metropolis.

Sincerely,

Isidoros Garifalakis

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## **Summary Update and Status Report Regarding All Saints Foundation**

**(As of December 31, 2023)**

**Submitted by: Byron Scordelis, President**

- The Board of Directors of the All Saints Foundation last met via Zoom on 9/29/23, with its first action being to confirm and approve the election of the following Board members for the terms of 3/31/23 to 12/31/23 and from 1/1/24 to 12/31/27:
  - Metropolitan Gerasimos (Chairman) , Fanis Economidis, Gerry Ranglas, Michael Syrengelas, George Mitsanas, Nick Tarlson, Byron Scordelis, John Gumas, Sotiris Kolokotronis, Jeannie Ranglas (as Philoptochos Board President), and Isidoros Garifalakis (as Metropolitan Council Vice President).
  - The Board was both honored and grateful to learn of the willingness of Father James Retelas to join the Board – with Father James both attending and actively participating as a new member in the meeting.
- The discussion at the meeting on 9/29/23 was largely focused on a review and/or reaffirmation of a variety of governance issues – involving a number of organizational, financial, and legal considerations.
- The Board then turned its focus to a general discussion of the Foundation’s purpose and mission as well as a sharing of thoughts with regard to its strategic and operating objectives and key measurable targets in order to periodically assess its progress.
  - With an acknowledgement that both its fund-raising efforts and provision of financial support to the Ministries of the Metropolis have been somewhat limited in recent years.
- The discussion was specifically framed by the following questions and topics:
  - 1) *What is the specific, succinct, and “superordinate” purpose and objective of the All Saints Foundation?*
    - *Are they both sufficiently and definitively separate and distinct from all other currently established Ministries, organizations, and entities of the Metropolis?*
    - *Or is there a risk that its raison d’etre might be considered by potential donors to be duplicative and/or undistinguished from that of the Ministries which it is chartered to financially support – causing such potential contributors to be either confused and/or otherwise disinclined to provide their financial support?*

- *Does the current mission statement as contained in the By-Laws satisfactorily capture its purpose and objective for those who might be unfamiliar with its role?*
  - *Is the primary objective of the Foundation to supplant or to supplement the funds which are currently provided to the Ministries by the Metropolis?*
  - *And are any such funds provided by the Foundation to be explicitly limited to capital-related expenditures and needs – or may the Foundation also provide funds for routine operating needs?*
- 2) *What is/should be the one-year “operating plan” objectives of the Foundation – and what is its “aspirational” ten-year vision of its growth, accomplishments, and tangible financial contributions to the Metropolis and its Ministries over that time?*
- *What specific and measurable metrics will be applied in order to track and evaluate its progress?*
  - *In short, how does the Foundation and its Board know that it is succeeding in pursuit of its mission?*
- 3) *Are appropriate policies, controls, and disclosures in place in order to ensure the Foundation’s objectivity, transparency, independence, and ethical adherence – either when soliciting funds from donors or when rendering decisions regarding any disbursement of its funds to Ministries of the Metropolis?*
- *Do the By-Laws permit or might any circumstance arise which would allow for any “grant” funds to be disbursed to any entity other than an established and chartered Ministry of the Metropolis?*
- 4) *What standardized application process is/should be put in place in order for Ministries to competitively seek to secure funding support from the Foundation’s limited financial resources?*
- *Must any/all such funds be only utilized by Ministries at the Metropolis level – or may some portion of granted funds be subsequently “down-streamed” to support selected needs of Ministries at the Parish level?*
- *A constructive, extensive, and thoughtful discussion of these issues took place at the Board meeting – with the hope/expectation that meaningful progress toward addressing articulating responses in writing will begin at the Board’s next meeting on 3/28/24.*

# ***INSURANCE & REAL ESTATE COMMITTEE REPORT***

## ***Greek Orthodox Metropolis of San Francisco Metropolis Clergy-Laity Assembly Report***

***March 4, 2024***

### **Insurance:**

Archon Bill Marutsos has been working hard to make sure ALL Metropolis insurance including Real Estate coverage is up to date.

### **Real Estate:**

#### **Transaction Requests:**

The Insurance and Real Estate committee has been working with many parishes on multiple Real Estate Transactions. Presently, there are no files ready to be presented to His Eminence for approval and this report.

***A reminder that all Metropolis Real Estate Transactions, require the Metropolitan's blessings for Approval and should be sent to the Insurance and Real Estate committee for review.***

Respectfully Submitted,  
Archon George Peter Psihogios, Chair  
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**Report on the Total Commitment and Benefits Funding process to the Metropolis Council and  
Clergy-Laity Assembly of the Metropolis of San Francisco – March 2024**

**1. 2023 Final TC Update**

For the year ended December 2023 our Parishes' contributions to Total Commitment were \$3,688,119 out of the total of \$3,700,053 including cushion, \$3,589,025 excluding cushion. Our Metropolis' 2% share of the number excluding cushion will be \$71,780.50 and our 75% of the cushion should be \$74,320.50, with exact calculations by GOA to follow.

**2. TC for 2025 Allocations**

The process will be initiated shortly with letters going to Parishes by late March. The expected last day for submissions will be May 15<sup>th</sup>. A slight re-design of the online submission form will be made to address comments by other Metropolises to make it easier for their reviewers to perform their review.

**3. Benefits**

As at the end of 2023, our Parishes contributed \$900,156 - \$49,787 in excess of our Metropolis' allocated number. This excess contributions are utilized in covering the underfunded amount of the Clergy Pension Plan.

**4. Remarks**

As stated in a previous report, going forward, submissions to the Archdiocese are going to be in electronic format. All Parishes are going to be required to provide a FULL SET of financial statements, with possible repercussions both to the Metropolis as well as the Parish for non-compliance. This will be communicated accordingly to our Parishes.

Respectfully submitted,  
Philippos Athanasiades, Finance Committee  
February 20, 2024