



# Pima County Clerk of the Board

Julie Castañeda

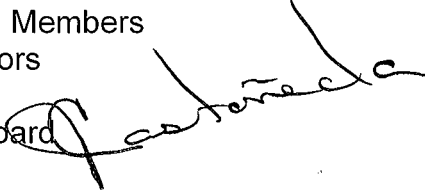
Melissa Manriquez  
Deputy Clerk

Administration Division  
130 W. Congress, 1<sup>st</sup> Floor  
Tucson, AZ 85701  
Phone: (520) 724-8449 • Fax: (520) 222-0448

Management of Information & Records Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

## MEMORANDUM

TO: Honorable Chairman and Board Members  
Pima County Board of Supervisors

FROM: Julie Castañeda, Clerk of the Board 

DATE: March 2, 2021

RE: Petition for Relief of Real Property Taxes – St. Demetrios Greek Orthodox Church

Pursuant to A.R.S. §42-11109(E), St. Demetrios Greek Orthodox Church, filed a petition on January 28, 2021, for relief of their Real Property Taxes as follows:

### Pending Tax Payments:

<u>Parcel No.</u>	<u>Year</u>	<u>Taxes due</u>	<u>Interest</u>	<u>Fees</u>	<u>Total</u>
306-19-0540-1	2020	\$441.22	\$23.53	\$0.00	\$464.75
306-19-0540-2	2020	\$441.22	\$ 0.00	\$0.00	\$441.22
<b>Total</b>		<b>\$882.44</b>	<b>\$23.53</b>	<b>\$0.00</b>	<b>\$905.97</b>

The Assessor's review indicated that had the affidavit been filed in a timely manner, the Assessor would not have granted the exemption based on the following:

- The property was not being used for the exempt purpose during the time period required by statute.
- The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S §42-11152(3)&(B).
- Other: The parcel of land being requested is vacant. To be exempt it must be used for religious worship. If vacant, we required 3 intent documents demonstrating a future religious use of the property. Samples would include architectural blueprints, county issued building permits, meeting minutes, building fund.

/jc

### Attachments

- Notice of Hearing
- Treasurer's Tax Reports
- Assessor's Review Forms
- St. Demetrios Greek Orthodox Church submission



Melissa Manriquez  
Deputy Clerk

# Pima County Clerk of the Board

Julie Castañeda

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February 17, 2021

St. Demetrios Greek Orthodox Church  
Attn: Marcy Murray, Parish Council Treasurer  
1145 E. Fort Lowell Road  
Tucson, AZ 85719

RE: Petition for Relief of Taxes – Parcel No. 306-19-0540

Dear Ms. Murray:

Please be advised that your Petition for Relief of Real Property Taxes for tax year 2020, has been scheduled before the Pima County Board of Supervisors on Tuesday, March 2, 2021, at 9:00 a.m., or thereafter.

Until further notice the Board of Supervisors' Meetings are being conducted virtually. The meeting can be streamed via the following links: BOS Agenda March 2, 2021 (<http://pima.granicus.com/ViewPublisher.php?view id=3>), on Facebook (<https://www.facebook.com/pimacountyarizona/>), or via Cox and Comcast Cable Channel 96. Television viewing will be available in the lobby at 130 West Congress, 1st Floor.

Or you can email [COB\\_mail@pima.gov](mailto:COB_mail@pima.gov) for instructions on how to remotely access the meeting.

If you have any questions regarding this hearing, please contact this office at 724-8449.

Sincerely,

A handwritten signature in black ink, appearing to read "Julie Castañeda", is written over a horizontal line.

Julie Castañeda  
Clerk of the Board

/jc



## PIMA COUNTY TREASURER'S OFFICE

**Beth Ford, CPA**  
**Pima County Treasurer**

240 North Stone Avenue  
Tucson AZ, 85701-1199  
(520) 724-8341

### ACCOUNT BALANCE

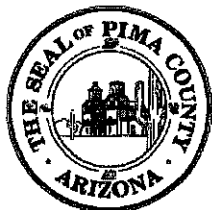
ST DEMETRIOS GREEK ORTHODOX CHURCH  
1145 E FORT LOWELL RD  
TUCSON AZ 85719-2116

ACCOUNT: 306190540  
PROPERTY TYPE: Real Estate  
PROPERTY LOCATION: No Location Data Available  
LEGAL DESC: N2 NE4 NE4 SW4 5.00 AC SEC 12-17-18  
(FORMERLY 306-19-001Q)

### Account Balance as of February 8, 2021

Tax Year	Cert No	Interest Date	Interest Percent	Amount	Interest Due	Fees Due	Penalties Due	Total Due
2019 - 1		11/2/2019	16.0	484.61	103.38	0.00	48.46	636.45
2019 - 2		5/2/2020	16.0	484.61	64.61	0.00	0.00	549.22
2020 - 1		11/3/2020	16.0	441.22	23.53	0.00	0.00	464.75
2020 - 2		5/4/2021	16.0	441.22	0.00	0.00	0.00	441.22
<b>Totals</b>				\$1,851.66	\$191.52	\$0.00	\$48.46	\$2,091.64

If you have any questions about the items on this statement, please contact our offices.



# Pima County Clerk of the Board

Julie Castañeda

Melissa Manriquez  
Deputy Clerk

Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520)724-8449 • Fax: (520) 222-0448

Management of Information & Records Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

## Petition to the Board of Supervisors - Review Form

Pursuant to ☐ A.R.S. §42-11104(G) (educational/library property) or  
☒ A.R.S. §42-11109(E) (religious property)

Taxpayer St. Demetrios Greek Orthodox Church

For tax year(s) 2020 - Parcel 306-19-0540

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?  
☐ Yes ☒ No
- 4) If the answer to Number 3 is "No", why was the exemption denied?  
☐ The required ownership of the property was not in effect during the time period required by statute.  
☒ The property was not being used for the exempt purpose during the time period required by statute.  
☒ The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)  
☒ Other:  
The parcel of land being requested is vacant. To be exempt it must be used for religious  
worship. If vacant, we require 3 intent documents demonstrating a future religious use of the  
property. Samples would include Architectural blueprints, county issued building permits,  
meeting minutes, building fund.

Completed by: Ryan Call

Date: Feb 1, 2021

c: Honorable Bill Staples, Pima County Assessor



**St. Demetrios Greek Orthodox Church**

1145 East Fort Lowell Road, Tucson, Arizona 85719

Tel: (520) 888-0505 FAX: (520) 888-3089

www.StDemTucson.org office@StDemTucson.org

**PARISH PRIEST**

Father Panteleimon  
Maillis

January 28, 2021

**PARISH COUNCIL**

**Officers**

Bill Anastopoulos

*President*

Steve Stratigouleas

*Vice President*

Marcy Murray

*Treasurer*

Vasiliki Kyriakakis

*Secretary*

Pima County Assessor's Office

Exemption Section

240 N Stone Ave

Tucson, AZ 85701

ATTN: Julie

Board of Supervisors

**PARISH COUNCIL**

**Members**

Kelly Aspiotis

Dorothea Despina

Billieros

Lee Horner

Connie Kollias

Eugene Lauria

Dimitrios Petropoulos

Andrew Ruboyanes

Connie Walker

cob\_mail@pima.gov

RE: St Demetrios Greek  
Orthodox Church

Julie,

We would like to request a Petition for Relief of Property Tax for the year of 2020,  
parcel #306-19-0540.

Attached is hopefully all the necessary documentation you should need. If you should  
require any further information please feel free to contact me via email or my cell  
number 520/850-3251.

Thank you in advance for your attention to this matter. I remain;

Sincerely,

Parish Council Treasurer

ENCL:

JAN 28 2021 PM 03:56 PM CLK OF BO



## Pima County Board of Supervisors

PETITION FOR REDEMPTION OF PROPERTY TAX EXEMPTION WAIVER  
Pursuant to A.R.S. §42-11153(B) and BOS Policy C4.3

Date: 01/25/2021

**TAX YEAR: 2020**

Name and Address of Applicant:

St Demetrios Greek Orthodox Church

Last Name	First Name	Address	City	State	Zip
		1145 E Fort Lowell Rd	Tucson, AZ		85716

Mailing address, if different from above:

Address	City	State	Zip
520/888-0505	treasurer@stdemtucson.org		

Parcel/Roll Number or License: 306 19 0540

Exemption type: \_\_\_\_\_ Personal: (select one) ☐ Disabled ☐ Widow/Widower

☒ Non-Profit Organization St Demetrios Greek Orthodox Church  
Name of Organization

My affidavit for property tax exemption was not filed before the March 1st deadline.  
This is a request that the waiver of the property tax exemption be redeemed by the Pima County Board of Supervisors under A.R.S. §42-11153(B). **NOTE: If taxes have become due, this application will not be processed and is hereby denied in conformance with Statute A.R.S. §42-11153(B) and Pima County Board of Supervisors Policy C4.3.**

Signed,

\_\_\_\_\_  
**Please return this form to:**  
Pima County Clerk of the Board of Supervisors  
130 W. Congress St., 1<sup>st</sup> Floor  
Tucson, AZ 85701  
or  
Email to: COB\_mail@pima.gov

Clerk of the Board's Use Only

Approved at the Board of Supervisor's Meeting:

Date: \_\_\_\_\_

Clerk's Signature: \_\_\_\_\_

**This Approved redemption waiver should be included with your application to the Assessor's Office.**

**NON-PROFIT AND RELIGIOUS ORGANIZATIONS**  
Property Tax Information and Questionnaire form

**QUESTIONNAIRE FOR PROPERTY TAX EXEMPTION**  
**ALL QUESTIONS MUST BE ANSWERED TO BE CONSIDERED FOR EXEMPTION**

1. Name & Address of Organization:  
ST DEMETRIOS GREEK ORTHODOX CHURCH  
1145 E FT LOWELL ROAD  
TUCSON, AZ 85719
2. Under which section of Title 42, Chapter 11, Article 3 does your organization claim exemption? 42-11109  
(Arizona Revised Statutes can be found at: [www.azleg.gov](http://www.azleg.gov))
3. Are there any type of business activities such as snack bars, cafés or restaurants operating on the premises? Yes ☐ No ☒
4. Is the organization exempt from Federal and/or State income taxes?  
Yes ☒ No ☐
5. Is the Organization a 501 (C)? Yes ☒ which type 501 (C) 3 No ☐
5. Give day, month, and year deed/title was acquired by applicant.  
Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_
6. Claimant is: Owner/Operator \_\_\_\_\_ Owner only \_\_\_\_\_ Operator only \_\_\_\_\_
7. Exemption is claimed on:  
All land \_\_\_\_\_ Buildings & Improvements \_\_\_\_\_ Personal Property \_\_\_\_\_
8. Is any portion of the property used as a place of residence? Yes ☐ No ☒  
If yes, state number of individuals occupying the premises and the duration of the occupancy. \_\_\_\_\_
9. Does applicant receive any income? (other than free will offerings in connection with this property) Yes ☐ No ☒
10. Is any portion of the property being leased or rented to a non-profit and/or a for-profit organization(s)? Yes ☐ No ☒ If yes, please list the name(s) of the organization(s) \_\_\_\_\_  
\_\_\_\_\_
11. List date of occupancy: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_



GREEK ORTHODOX METROPOLIS OF SAN FRANCISCO  
ΙΕΡΑ ΜΗΤΡΟΠΟΛΙΣ ΑΓΙΟΥ ΦΡΑΓΚΙΣΚΟΥ

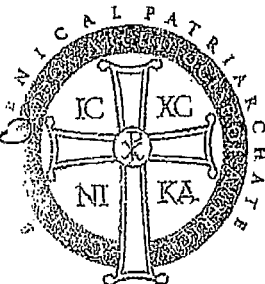
February 11, 2010

To Whom It May Concern,

This is to certify that St. Demetrios Greek Orthodox Church, Inc. (located at 1145 East Fort Lowell Road, Tucson, AZ 85719) is under the auspices of the Greek Orthodox Metropolis of San Francisco and as an affiliated parish of the Metropolis has been granted Tax Exempt status from the Internal Revenue Service. The Tax Exempt number is 36-4585276 .

Sincerely,

*Metropolitan Gerasimos of San Francisco*  
✠ Metropolitan Gerasimos of San Francisco



METROPOLIS OF  
SAN FRANCISCO



INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE ARMY

Date:

JAN 19 2008

THE GREEK ORTHODOX METROPOLIS OF  
SAN FRANCISCO  
372 SANTA CLARA AVENUE  
SAN FRANCISCO, CA 94127

Employer Identification Number:

36-4585276

DEN:

607338012

Contact Person:

GARY MUTHERT

ID# 31518

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(i)

Form 990 Required:

No

Effective Date of Exemption:

March 10, 1995

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter:

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

JAN 27 2008

Letter 947 (DO/CO)

**Bylaws of  
St. Demetrios Greek Orthodox Church, Inc.  
Tucson, Arizona**

**PARAGRAPH I - PARISH**

Subparagraph 1. The Parish is governed by the Archdiocese Special and Uniform Parish Regulations (all references to the Uniform Parish Regulations are to the 1996 version), the Articles of Incorporation, and these Bylaws.

**PARAGRAPH II – PARISH ASSEMBLIES**

**Subparagraph 1.** Parish Assemblies shall be held as set out in the Uniform Parish Regulations, Part One, Article VII. Other Parish Assemblies may be called by the Parish Priest, Parish Council President, or by a majority of the Parish Council, or by a petition signed by twenty percent (20%) of the members whom have fulfilled their financial obligations to the Parish.

**Subparagraph 2.** The quorum for a Parish Assembly shall be ten percent (10%) of the members in good standing.

**Subparagraph 3.** Notwithstanding subparagraph 2 above, a quorum equal to thirty percent (30%) of the members in good standing shall be required before a vote may be taken to authorize:

- 1) the expenditure of \$50,000.00 or more;
- 2) the borrowing of funds which would cause the parish's authorized indebtedness to become \$50,000.00 or more;
- 3) the borrowing of any funds if the Parish's total authorized indebtedness is \$50,000.00 or more; or
- 4) the sale or other disposition of any parish property for a price of \$50,000.00 or more.

For the purpose of determining whether an item is \$50,000.00 or greater, the costs of all phases, including but not limited to, planning, acquisition, materials and construction shall be totaled. In cases where the originally approved motion allowed less than \$50,000.00 in expenditures, and the costs rise to \$50,000.00 or greater, then a Special Parish Assembly must be called to approve the increased expenditure. Such an approval will require a 30% quorum.

The approval of the Parish's budget is still governed by the quorum requirement of Paragraph II (2) of the Bylaws, except that Paragraph II (3) shall apply to budget line items of \$50,000.00 or more other than: 1) employee salaries and benefits; or 2) the total expenditures for the annual Greek Festival. If however, the Greek Festival budget contains an individual line item of \$50,000.00 or more than Paragraph II (3) shall apply.

If the required 30% quorum is not present, then within thirty (30) days after the date of the original Parish Assembly, and upon ten (10) days written notice, a new Parish Assembly may be called to consider those matters which were not voted upon because the necessary quorum

was not present. In such cases, there will be no quorum requirement, except that matters pertaining to the purchase, sale, or encumbering of parish property shall require the quorum specified in Paragraph II (2) of the Parish Bylaws.

### **PARAGRAPH III – PARISH COUNCIL**

**Subparagraph 1.** The Parish Council shall consist of the Priest and twelve members elected by the Parish General Assembly in accordance with Article VII of the *Uniform Parish Regulations* of the Archdiocese of America. Each member shall have one vote, except for the Priest, who shall have no vote. In addition, the Parish Council shall include the following special and ex-officio members, all of whom shall serve in an honorary and advisory capacity without voting privileges: the immediate past president of the Parish Council (assuming he or she was not re-elected to the Parish Council), Honorary Life Member Thomas J. Rallis, the President of AHEPA Chapter 275 or his designee, the President of the Daughters of Penelope Phoebus No. 146 or her designee, the President of the Parish Philoptochos or her designee, and the Superintendent of the Sunday School or his/her designee.

**Subparagraph 2.** The quorum of the Parish Council shall consist of 50% of the elected Parish Council members in office.

**Subparagraph 3.** Four of the twelve members at large shall be elected every year. Their elected term shall be three years. Parish Council members shall serve no more than two consecutive terms. The member shall be eligible for election after one year has passed.

**Subparagraph 4.** The filling of vacancies on the Parish Council shall be from the nominee who received the highest vote of those who were not elected. If there are none, then the Council shall elect from the membership at large who have met their financial obligation. The Parish Council Member chosen in this manner shall fill the unexpired term. If the unexpired term is two full years or more, than the unexpired term shall be counted as a full term for the purposes of eligibility for re-election.

**Subparagraph 5.** The immediate past president shall serve in his/her honorary capacity for only one (1) year.

**Subparagraph 6.** There shall be no additional life members appointed or elected to the Parish Council.

**Subparagraph 7.** A vacancy shall occur on the Parish Council if a member misses four regular meetings in one calendar year for whatever reason, when only monthly meetings are held, and such vacancy shall occur only at the discretion of the Parish Council and ther Parish Council so votes. A vacancy shall occur on the Parish Council when bi-monthly meetings are held and a member misses one-third (1/3) of the regular meetings in one calendar year for whatever reason and such vacancy shall occur only at the discretion of the Parish Council and the Parish Council so votes.

#### **PARAGRAPH IV – OFFICERS**

**Subparagraph 1.** The officers shall be President, Vice President, Secretary and Treasurer, and they shall be elected from the Parish Council at the first meeting of the year. They shall serve a one-year term. Only elected Parish Council members shall be eligible to be Parish Council Officers and to vote for Parish Council Officers.,

**Subparagraph 2.** The duties and powers of the officers shall be those normally held by such officer:

- a) The president shall preside at all meetings of the Parish Council, shall only cast a vote to break a tie, shall decide all questions of order, shall sign checks drawn against the proper funds, shall appoint all chairs of committees, and shall be ex-officio member of all committees.
- b) The Vice President shall act in the absence or incapacity of the President and to assist the President in the execution of the duties of the office.
- c) The Secretary shall keep the minutes of all meetings of the Parish Council and of the Parish Assemblies, to send all notices of meetings of the Parish Council and Parish Assemblies, to file all original copies of the minutes and committee reports, and to post copies of the Parish Council meetings. The original copies shall be kept in the Church office.
- d) The Treasurer shall receive all the monies of the Church, shall issue receipts therefore, and shall deposit the sums in an authorized depository. The Treasurer, together with the President, shall sign all checks issued for payment of authorized obligations of the Church. In the absence of either, the Vice President or the Secretary may sign checks. The Treasurer shall present a monthly report of receipts and disbursements and draw a proposed budget by November of each year for the following year.
- e) The Parish Council members shall supervise the operation of the Church and shall raise the funds necessary to do so. In raising funds, the Parish Council shall abide by the principles of the Archdiocesan and Diocesan Stewardship Program. It shall define what the financial obligation of a parish member is.

#### **PARAGRAPH V – PARISHIONERS**

**Subparagraph 1.** Members of the parish are as defined in Article V of the Uniform Parish Regulations.

#### **PARAGRAPH VI – STANDING COMMITTEES**

**Subparagraph 1.** The President shall appoint the chair of all committees and shall appoint new committees as needed. The Standing Committees may be one or more of the following committees: Welfare and Sick; Maintenance: Building; Insurance; Inventory; Legal; Grievance; Festival and Stewardship.

#### **PARAGRAPH VII – PARISH COUNCIL ELECTIONS**

**Subparagraph 1.** Elections of the Parish Council shall be as set out in Article VII of Part I of the Uniform Parish Regulations.

**Subparagraph 2.** To be eligible to vote in a Parish Council election, a member must have delivered, no later than 5:00pm on September 1<sup>st</sup>, of the calendar year in which the election is held, a signed stewardship card to the Church office to a Stewardship Chairperson, and be in good standing spiritually and financially as of the date of the election.

**Subparagraph 3.** To be eligible to stand for election to the Parish Council, a member must have delivered no later than 5:00pm on March 31<sup>st</sup> of the calendar year in which the election is held, a signed stewardship card to the Church Office or to the Stewardship Chairperson, and meet any other requirements outlined in the Uniform Parish Regulations.

**Subparagraph 4.** Absentee ballots may be cast by members in good standing as soon as the ballots are ready and up to and including the day of the election prior to the closing of the polls. Such ballots shall be ready no later than the Thursday preceding the election, and may be picked up by the member or his/her designee. Further, the ballots may be delivered by the member or his/her designee to the Board of Elections. The ballot shall be placed in an unmarked sealed envelope; the unmarked sealed envelope shall then be placed inside another sealed envelope, which shall be signed across the seal mark by the member. The envelopes shall not be opened until after the polls close, when the signed sealed envelopes shall be opened and the unsigned sealed envelopes shall then be deposited into the ballot box; the unsigned sealed envelopes shall be opened as the ballots are counted.

#### **PARAGRAPH VIII – AMENDMENTS**

**Subparagraph 1.** A majority vote of the members present at a Parish Council meeting and at a Parish Assembly is required to adopt a proposed Bylaws amendment. The notice for the Parish Assembly shall state that amendments to the Bylaws are to be adopted, and a copy of the proposed amendments shall be provided along with the notice of the Parish Assembly. Once the amendments are adopted, the Secretary shall send the Diocese, by certified mail, a copy of the adopted Bylaws, for the approval of the Bishop. The amended Bylaws shall go into effect upon the approval of the Diocesan Bishop.

#### **PARAGRAPH IX – ADOPTION OF BYLAWS**

**Subparagraph 1.** A majority vote of the members present at a Parish Council Meeting and at a Parish Assembly is required to adopt these Bylaws. The notice for a Parish Assembly shall state that the Bylaws are to be adopted, and a copy of the proposed Bylaws shall be provided along with the notice of the Parish Assembly. Once these Bylaws are adopted, the Secretary shall send the Diocese, by certified mail, a copy of the adopted Bylaws, for the approval of the Bishop. The Bylaws shall go into effect upon the approval of the Diocesan Bishop.

#### **PARAGRAPH X – DELIVERY OF NOTICES**

**Subparagraph 1.** Unless otherwise specified in these Bylaws, all notices required to be delivered pursuant to these Bylaws or the Uniform Parish Regulations are deemed delivered when deposited into the US Mail if the required notice is seven (7) days or more.

*Ratified by His Eminence Metropolitan Anthony on March 16, 2004  
Signed and Sealed copy in Church Office*

St. Demetrios Greek Orthodox Church  
**Balance Sheet**  
As of December 31, 2020

Dec 31, 20

**ASSETS**

**Current Assets**

**Checking/Savings**

10100 · B of A General - 8743	
10110 · Internally Restricted Bldg/Main	5,147.24
10100 · B of A General - 8743 - Other	4,525.03
<b>Total 10100 · B of A General - 8743</b>	<b>9,672.27</b>
<b>10200 · Future Bldg Developmt Fund #22...</b>	<b>184,020.20</b>
<b>10300 · B of A MINISTRIES #8837</b>	
10310 · Panathenian Dancers	1,815.71
10300 · B of A MINISTRIES #8837 - Ot...	19,651.19
<b>Total 10300 · B of A MINISTRIES #8837</b>	<b>21,466.90</b>
<b>10400 · B of A BOOKSTORE #1640</b>	<b>590.56</b>
<b>10500 · B of A FESTIVAL #8772</b>	<b>31,830.36</b>
<b>10600 · Commerce Bank - Restricted</b>	<b>143,937.93</b>
<b>10700 · Vantage West / Restricted CD</b>	<b>51,146.07</b>
<b>10800 · Vantage West / Festival SAVINGS</b>	<b>50,316.81</b>

**Total Checking/Savings** 492,981.10

**Total Current Assets** 492,981.10

**Fixed Assets**

12025 · Land	493,905.00
12050 · Capital Improvements	285,643.00
12100 · Furniture & Fixtures	20,177.55
12115 · Equipment	29,277.43
12120 · Ecclesiastical Items	2,276.28
12125 · Accumulated Depreciation (Less)	-291,296.95

**Total Fixed Assets** 539,982.31

**TOTAL ASSETS** 1,032,963.41

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Other Current Liabilities**

20030 · L/P Fire Insur Monies	20,000.00
-------------------------------	-----------

**Total Other Current Liabilities** 20,000.00

**Total Current Liabilities** 20,000.00

**Total Liabilities** 20,000.00

**Equity**

9:26 AM  
01/28/21  
Cash Basis

St. Demetrios Greek Orthodox Church  
**Balance Sheet**  
As of December 31, 2020

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	Dec 31, 20
30000 · Opening Balance Equity	-507,955.04
32000 · Unrestricted Net Assets	1,480,369.58
Net Income	40,548.87
Total Equity	1,012,963.41
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,032,963.41</b>

9:27 AM  
01/28/21  
Cash Basis

St. Demetrios Greek Orthodox Church  
**Profit & Loss**  
January through December 2020

Jan - Dec 20

Ordinary Income/Expense

Income

41100 · Stewardship	
41110 · Stewardship	122,933.66
Total 41100 · Stewardship	122,933.66
42000 · Liturgical Income	
42210 · Candles	8,198.76
42240 · Funerals/Memorials	986.00
42250 · General Donations	36,111.10
42260 · Holidays	7,861.90
42270 · Special Events	284.00
42280 · Trays	1,825.01
42290 · Loan/Grant Proceeds	29,825.00
42300 · Donation - MATCH	37,150.00
Total 42000 · Liturgical Income	122,241.77
43000 · Ministries	
43320 · Greek School	100.00
43350 · Thrift Store Sales	5,752.00
43000 · Ministries - Other	15.00
Total 43000 · Ministries	5,867.00
44000 · Fundraisers	
44430 · Other Fundraisers	2,100.00
Total 44000 · Fundraisers	2,100.00
45000 · Church Rentals	
45520 · Hall Rentals	1,200.00
Total 45000 · Church Rentals	1,200.00
Total Income	254,342.43
Gross Profit	254,342.43

Expense

60000 · Administrative Expenses	
60100 · Alarm / Security Service	2,394.63
60200 · Bank Charges	30.00
60210 · Merchant Charges	6,161.39
60300 · Computer/Website/Emails	8,244.17
60500 · Equipment Expense	2,500.75
60600 · Grounds Maintenance	550.00
60700 · Insurance	
60720 · General Liability Insurance	14,122.80



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Cash Basis

St. Demetrios Greek Orthodox Church  
**Profit & Loss**  
January through December 2020

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	Jan - Dec 20
60730 · Workmens Comp Insurance	1,153.01
Total 60700 · Insurance	15,275.81
60800 · Licenses & Permits	10.00
60900 · Office Expenses	1,679.89
60910 · Postage Exp	190.00
61000 · Professional Services	
61020 · Legal & Professional Services	5,403.24
61000 · Professional Services - Other	463.06
Total 61000 · Professional Services	5,866.30
61100 · Repair & Maintenance	
61110 · Church Maintenance	2,174.35
61120 · Hall Maintenance	1,466.00
61130 · Kitchen Maintenance	1,275.76
61140 · Equipment Maintenance	680.00
61100 · Repair & Maintenance - Other	6,505.37
Total 61100 · Repair & Maintenance	12,101.48
61300 · Supplies	
61320 · Kitchen Supplies	291.98
61330 · Janitorial Supplies	1,001.70
Total 61300 · Supplies	1,293.68
61400 · Telecommunications	1,501.20
61500 · Utilities	
61510 · Gas & Electric Expense	23,194.04
61520 · Sanitation Removal	1,546.37
61530 · Water & Sewage	3,143.05
Total 61500 · Utilities	27,883.46
62000 · Payroll Expenses	
62010 · Secretary Wages	7,863.00
62020 · Secretary P/R Taxes	82.62
62000 · Payroll Expenses - Other	727.83
Total 62000 · Payroll Expenses	8,673.45
Total 60000 · Administrative Expenses	94,356.21
63000 · Liturgical Expenses	
63100 · Candle Expense	475.01
63200 · Books	130.00
63400 · Altar Costs	629.28
63000 · Liturgical Expenses - Other	360.00

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St. Demetrios Greek Orthodox Church  
**Profit & Loss**  
January through December 2020

	Jan - Dec 20
Total 63000 · Liturgical Expenses	1,594.29
64500 · Clergy Salary	
64510 · Clergy Auto Allowance	6,499.92
64520 · Clergy Health Insurance	19,845.72
64530 · Clergy Housing	48,000.00
64550 · Clergy SS Allowance	12,240.00
64560 · Chanter Wages	11,220.00
64570 · Chanter Social Security	0.00
64590 · Clergy Telephone	1,200.00
64500 · Clergy Salary - Other	32,699.92
Total 64500 · Clergy Salary	131,705.56
64580 · Clergy Travel/Hotel	100.00
64600 · Clergy Laity Expense	1,105.60
65000 · Ministry Expenses	
65200 · Greek School Expense	585.00
65400 · Philanthropy Expense	5,395.89
65500 · Sunday School Expense	161.54
65600 · Thrift Store Expense	529.93
Total 65000 · Ministry Expenses	6,672.36
66000 · Fundraiser Expense	
66100 · Dinners & Events Expenses	95.20
Total 66000 · Fundraiser Expense	95.20
67000 · Metropolis Ministry Commitments	
67100 · Archdiocese Nat'l Ministry Comm	9,000.00
67200 · Clergy Pension Benefit Fund	8,400.00
67300 · Metropolis Ministry Commitment	1,325.00
67400 · Outreach Metropolis	125.00
Total 67000 · Metropolis Ministry Commitme...	18,850.00
68000 · In Kind Donations	-4,214.54
68100 · Repairs & Maintenance	792.37
Total Expense	251,057.05
Net Ordinary Income	3,285.38
Other Income/Expense	
Other Income	
80100 · Education Income	
80120 · Scholarship Funds	1,529.49
Total 80100 · Education Income	1,529.49

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St. Demetrios Greek Orthodox Church  
**Profit & Loss**  
January through December 2020

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	Jan - Dec 20
80400 · Interest Income	1,839.46
81000 · Greek Festival Income	41,088.23
81010 · Grk Festival Fund Raisers	900.00
81020 · Greek Fest - Booth Income	0.00
81030 · Grk Fest Sponsorships	10,570.00
82000 · Bookstore Sales	385.00
83000 · Panathenian Dancers	800.00
<b>Total Other Income</b>	<b>57,112.18</b>
<b>Other Expense</b>	
81100 · Greek Festival Expenses	9,944.74
81200 · Fest Fees / Applications	200.00
81300 · Grk Fest - Advertising	4,463.34
81500 · Greek Festival - LABOR	1,946.00
81800 · Donations - In Kind	-1,336.45
82100 · Bookstore Expense	684.24
83100 · Panathenian Dancers Exp	800.00
86000 · Real Estate Taxes Other Props	992.71
86100 · Rental Repairs/Expenses	2,154.11
<b>Total Other Expense</b>	<b>19,848.69</b>
<b>Net Other Income</b>	<b>37,263.49</b>
<b>Net Income</b>	<b>40,548.87</b>