

## History of OSP Expense Oversight 2015-2018

### 2015-2016

- **CFO Fred Adams** – set OSP budget, oversaw all OSP expenses, including HBC ledger, WITW Reserve ledger, OSP credit card and ministry/allowance allocations; performed and recorded ledger and CC related ministry allocation and allowance transactions. Fred maintained the OSP budget, HBC and WITW Reserve ledgers privately, entirely apart from Pastor James or Sharon Kostal's involvement.
- **Church Treasurer Jeff Smith, Elder Executive Committee** – all OSP expenses were assumed approved under his purview and interactions with CFO.
  - *Other than occasional questions regarding allocation at no time was Pastor James involved in or aware of the budgeting, expense handling, or even reimbursing the church as those actions were all handled by others.*
  - *Pastor James asked Jeff Smith multiple times annually of OSP financial status and was assured based on Jeff's reported review "All is in good order."*
- **Finance Manager Diane Birkenstock** – from 2014 into 2016, held exclusive online access to OSP credit card, assisted CFO with payments; her access to HBC and Reserve ledgers and Finance Committee involvement are unclear.
- **Senior Administrator Sharon Kostal** – submitted check requests to CFO for Harvest or WITW Reserve account expenses as requested by Pastor James; CFO approved, executed, and recorded in appropriate ledgers.
- **Administrative Assistant Jen Hawkins** – managed credit card statement line-item coding and provided monthly reconciliation statement of OSP credit card suggested ministry allocations for CFO approval.
  - *Prior to Jennifer and Sharon, Jacob Ross/Chiquita Brown (2014-2015) and David/Michelle Lecinski (2013-2014) would have performed those administrative duties.*

### 2017

- **CFO Fred Adams** – continued all above responsibilities; in Q4 transitioned responsibilities for OSP expenses to COO Scott Milholland and CFO responsibilities to new CFO Jeff Sharda.
- **Church Treasurer Jeff Smith, Elder Executive Committee** – continued all above responsibilities.
  - *Other than occasional questions regarding allocation at no time was Pastor James involved in or aware of the budgeting, expense handling, or even reimbursing the church as those actions were all handled by others.*
  - *Pastor James asked Jeff Smith multiple times annually of OSP financial status and was assured based on Jeff's reported review "All is in good order."*
- **Administrative Assistant Jen Hawkins** – transitioned handling of credit card statement coding and suggested ministry allocations to her replacement, Jamie Delmonico, in Q1 with Sharon Kostal consulting as needed.
- **Senior Administrator Sharon Kostal** – continued all above responsibilities, with online access to OSP credit card for making CFO-approved payments.
- **Administrative Assistant Jamie Delmonico** – handled credit card statement per above for Q1, then process transitioned to Sharon Kostal, who strengthened processes around transaction detail, ministry allocation and monthly reconciliation statements.

### 2018

- **COO Scott Milholland** – assumed from Fred Adams responsibility for OSP budget, oversight of all OSP expenses, including HBC ledger, WITW Reserve ledger, OSP credit card and ministry/allowance allocations; performed and recorded ledger and CC related ministry allocation and allowance transactions. Scott maintained the OSP budget, HBC and WITW Reserve ledgers privately, entirely apart from Pastor James or Sharon Kostal's involvement.
- **CFO Jeff Sharda** – assumed OSP financial responsibility with Scott's transition; uncertain of the level of his interaction prior to that.
- **Church Treasurers Jeff Smith/Bill Sperling, Elder Executive Committee** – OSP financial oversight responsibilities transitioned at some point from Jeff Smith to new Church Treasurer Bill Sperling; all OSP expenses were assumed approved under Smith/Sperling's purview and interactions with CFO Sharda and COO Milholland.
  - *Other than occasional questions regarding allocation at no time was Pastor James involved in or aware of the budgeting, expense handling, or even reimbursing the church as those actions were all handled by others.*
  - *Pastor James asked Jeff Smith multiple times annually of OSP financial status and was assured based on Jeff's reported review "All is in good order."*
- **Finance Manager Diane Birkenstock** – re-entered OSP expense support; held online access to OSP credit card, assisted COO with payments, held access to HBC and Reserve ledgers, took and maintained Finance Committee minutes, assumed responsibility for OSP credit card ministry allocation approvals in Q4.
- **Senior Administrator Sharon Kostal** – continued all above responsibilities into Q4 until transitioning OSP credit card processes fully to Diane.
- **IMPORTANT:**
  - *This ledger (provided by CFO office) reflects a total of \$107K expenses incurred through OSP in 2018.*
  - *The OSP monthly credit card reconciliation statement Sharon transferred to Diane in Nov 2018 shows a balance of approx \$120K for allocated Harvest expenses and \$67K for WITW Reserve expenses.*
  - *Both ledger and reconciliation statement reflect far less than the purported \$451K of expenses publicly broadcast by the church as being overseen by Pastor James, Scott Milholland, and Sharon Kostal*
  - *Both Pastor James and Sharon had limited to no knowledge of that purported amount and have requested but not been given access to supporting detail for the alleged total.*