

Mission Apportionment

Financial Assistance Application Process

Purpose

The **Episcopal Diocese of Northern California** is committed to partnering with congregations experiencing financial hardship while also encouraging long-term financial sustainability. Under Canon 50, a parish or mission may apply for diocesan financial assistance to cover a portion of its Mission Apportionment.

Financial assistance is intended to help a congregation meet its full Mission Apportionment obligation. It is **not** a reduction or waiver of the Mission Apportionment.

Canonical Requirement

Canon 50 provides:

"A parish or mission in financial difficulty may apply to the Board for assistance in paying its Mission Apportionment. Such applications must be made on an annual basis and must include a completed audit by a diocesan auditor or audit committee."

Eligibility

A parish or mission requesting assistance must demonstrate that it is experiencing genuine financial hardship and is committed to addressing the underlying causes of its financial challenges.

Applications must be submitted annually.

Required Application Materials

The application must include:

1. A letter from the Rector/Priest-in-Charge/Vicar and Wardens requesting assistance.
2. The congregation's most recent completed audit performed by a diocesan-approved auditor or internal audit committee.
3. Current year-to-date financial statements, including:
 - Statement of Financial Position (Balance Sheet)
 - Statement of Activities (Income and Expense)
 - Current Monthly Treasurer Report (TMR)

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4. Current year approved operating budget.
5. Prior two year's financial statements and year end TMR reconciliation reports.
6. A Financial Sustainability Plan describing:
 - The causes of the current financial hardship.
 - Actions already taken to reduce expenses or increase revenue.
 - Planned operational, staffing, or ministry changes, if necessary.
 - Stewardship or fundraising initiatives.
 - A realistic timeline for returning to financial stability.
 - Any assistance requested from other sources.
 - 3-5 year financial projection.
7. Any additional information requested by the Budget & Finance Committee.

Applications that are incomplete may be deferred until all required documentation has been received.

Review Process

Step 1 – Submit Application

The completed application and supporting documentation shall be submitted to the Director of Operations or the Diocesan Treasurer.

Applications should be received no later than two weeks prior to the next scheduled Budget & Finance Committee meeting to allow adequate time for review.

Step 2 – Budget & Finance Committee Review

The Budget & Finance Committee will:

- Review the financial information submitted.
- Evaluate the congregation's Financial Sustainability Plan.
- Determine whether additional information is needed.
- Meet with congregational leadership, if requested.

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- Make a recommendation to the Board of Trustees regarding the request.

The Committee may recommend approval, approval with conditions, denial, or an alternate amount of assistance.

Step 3 – Board of Trustees Review

The Board of Trustees will review:

- The application.
- Supporting financial documentation.
- The recommendation of the Budget & Finance Committee.
- The congregation representative should be available to answer questions at the Board meeting.

The Board will make the final decision regarding any financial assistance.

The Board's decision shall be communicated in writing to the congregation.

Timeline

Step	Estimated Timeline
Application submitted to Director of Operations or Diocesan Treasurer	At least two weeks before the next Budget & Finance Committee meeting
Budget & Finance Committee review	Next regularly scheduled meeting
Recommendation forwarded to Board of Trustees	Following Budget & Finance Committee action
Board of Trustees decision	Next regularly scheduled Board meeting
Notification to congregation	Within two weeks following Board action

The overall process will generally take four to eight weeks, depending upon meeting schedules and whether additional information is required.

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Expectations

Receiving assistance is intended to provide temporary financial support while a congregation implements its Financial Sustainability Plan.

Approval in one year does not guarantee approval in future years.

Congregations receiving assistance are expected to:

- Continue submitting Treasurer Monthly Reports (TMRs) and working toward paying their full Mission Apportionment.
- Implement the Financial Sustainability Plan submitted with the application.
- Submit quarterly financial reports to Director of Operations or Diocesan Treasurer including progress made on Financial Sustainability Plan.
- If invited, participate in the Capacity Discernment Process.
- Cooperate with diocesan leadership regarding financial planning and stewardship.
- Submit a new application each year if continued assistance is requested.

The Diocese may place reasonable conditions on any award of financial assistance as part of the approval process.