



Treasurers Call Resources & FAQs
The Episcopal Diocese of Northern California
January 31, 2023

Discussion Topics

- Closing out Year-End
- TMR for 2023
- Congregational Audits
- New laws for 2023

Resources (Click to open)

- [January 2023 Treasurer Call Slide Deck](#)
- [January 2023 Treasurers Call Recording](#)
- [2023 Treasurers Monthly Report](#)
- [2023 Treasurers Call Schedule](#)
- [2023 Important Diocesan Dates & Events](#)
- [Church Accounting webpage](#)
- [Treasurers Resources on our website](#)

***Please note:** When visiting our website, you may need to clear your cache in order to view updated documents. To do so, click in the address bar, then press the F5 key on your keyboard.*

Closing out Year-End:

- Upload 2022 Year-End Accounting Reports online by March 1, 2023:
<https://bit.ly/2022YEReports>
 - Financial Reports
 - December 2022 Statement of Financial Position (Balance Sheet)
 - 2022 Year-end Fund Report (if separate from Statement of Financial Position)
 - 2022 Full-Year Statement of Activities (Income/Operating Statement)
- Annual TMR Reconciliation – Due by Jan 31, 2023

Parochial Reports:

- 2022 Parochial Reports - Due March 1, 2023
 - File a Parochial Report Online: <https://reports.dfms.org>
 - [Download a blank PDF of the Parochial Report form](#)
 - [Download Parochial Report Workbook and Instructions \(pdf\)](#)
 - [Download Parochial Report Workbook and Instructions \(webpage\)](#)
 - [Video – A Walkthrough Screencast for Congregations](#)
 - Start with information from your final year-end Statement of Financial Activities (Operating or Income Statement).

- New Lines for 2022:
 - Line 21: # of contributing households without a pledge/commitment?
 - May be possible to calculate from Realm or other parish donation database.
 - Line 22: Usage of endowment or reserve funds.
 - Line 23: Percentage Draw on endowment funds.
 - Line 25: Outstanding Debt.
 - Narrative Questions
 - Line 24: Pandemic impact
 - Line 25: Five-year Outlook.
- If your Rector is on sabbatical, your Senior Warden, Clerk, and Treasurer, can complete the report. Simply note that your Rector is on sabbatical. If you have a long-term supply clergy, they can sign as well.

Parochial Report Zoom Calls:

We will be holding Zoom calls to review the Parochial Report line by line, discuss changes, and answer questions. You do not need to attend all of the calls. These calls are recommended for anyone that will have a part in completing the Parochial Report (Admins, Clergy, Senior Wardens, Treasurers, Clerks, etc...) All are welcome to attend.

Dates:

Monday, 2/6 (12:00 pm - 1:00 pm)
 Wednesday, 2/8 (12:00 pm - 1:00 pm)

Zoom Meeting Link - [Click Here](#)

Meeting ID: 897 7015 9378
 Passcode: 95825
 One tap mobile
 +16469313860,,89770159378#,,, *95825# US
 Dial by your location
 +1 669 900 6833 US (San Jose)

2022 TMR Reconciliation

- Annual 2022 TMR Reconciliation – **Due by Jan 31, 2023**
 - This is the final tab on the 2022 TMR spreadsheet
- Use information from your final year-end Statement of Financial Activities (Operating or Income Statement).
- Deductions should **ONLY** be reported if they are included on the Statement of Financial Activities Report.
- Be sure to explain any differences in the comments section – Do NOT go back and correct previously completed months
- Line M/Q should match previously reported figures. If they don't add detail in schedules at bottom of reconciliation
- Year-end Surplus or Deficit **MUST** be included on Line H (for deficit), Line P (for surplus) or in the 2022 OPERATING SURPLUS (DEFICIT) BOX.
- Make sure to include the apportionment payment made in January 2023 for December of 2022 to determine any balance due (or credit) in 2022 apportionment.

Congregational Audits

- All Parishes will submit annual financial reports, TMRs, and Parochial Reports to the Office of the Bishop no later than March 1 of each year. After reviewing such documents, the Congregational Audit Team will either assign a reviewer to meet with your treasurer and/or finance team to review the churches operations or request that the parish do an internal review using a committee of independent members of the parish.
- Submit reports online: <https://bit.ly/2022YEReports>
- Every Church uploads Year-end Information including:
 - Financial Reports
 - December 2022 Statement of Financial Position (Balance Sheet)
 - 2022 Year-end Fund Report (if separate from Statement of Financial Position)
 - 2022 Full-Year Statement of Activities (Income/Operating Statement)
 - TMR Spreadsheet
 - Note – Please **Upload the full Excel spreadsheet**, NOT a PDF report.
 - If you have converted the spreadsheet to another format (i.e. Google Sheets), please make sure to include a shared-link to the file in the comments section
 - 2023 Parish Budget
- Congregational Audit Committee reviews Uploaded Files
- Committee will prioritize the churches to receive in-person audits.
- Those churches not receiving an in-person audit:
 - Will be sent the comments (if any) from the financial statement / TMR / Parochial Report review.
 - Will be asked to complete a self-review of the internal control survey looking at internal control procedures.
- Those churches receiving an in-person audit:
 - Will be contacted by a member of the audit team to schedule an audit.
- Those churches that would like an audit, please contact Kati Braak (kati@norcalepiscopal.org) or John Nykamp (treasurer@norcalepiscopal.org)

New Payroll and Personnel laws for 2023

- Exempt vs. Non-Exempt Employees
 - California minimum salary to qualify as exempt: \$64,480.
 - If you have a current exempt employee making less than the required \$64,480 a year (regardless of half or full-time status) you must either bring their pay up to \$64,480 or move them to non-exempt.
 - Non-Exempt Employees MUST be paid based on actual hours worked!
 - For questions, please contact Kati Braak (kati@norcalepiscopal.org) or John Nykamp (treasurer@norcalepiscopal.org)
- Timecards
 - All Employees INCLUDING Clergy should submit timecards.
- Bonuses / Extra Pay
 - Bonuses MUST be paid through Payroll.
 - Any extra pay (i.e. Musicians doing special services) must be paid through payroll unless paid by someone other than the church.

- Employee vs. Independent Contractor
 - IRS Independent Contractor Test:
 - Behavioral: Does the company control or have the right to control what the worker does and how the worker does his or her job?
 - Financial: Are the business aspects of the worker’s job controlled by the payer? (these include things like how worker is paid, whether expenses are reimbursed, who provides tools/supplies, etc.)
 - Type of Relationship: Are there written contracts or employee type benefits (i.e. pension plan, insurance, vacation pay, etc.)? Will the relationship continue and is the work performed a key aspect of the business?

- Template Timesheets: (*These are samples. Feel free to use your own forms*)
 - [Exempt Timesheet Template](#) – For salaried employees
 - [Non-Exempt Timesheet Template](#) – For hourly employees paid twice a month
 - [Bi-Weekly Timesheet Template](#) – For employees paid differently than twice a month (exempt, non-exempt, childcare etc..)

- Diocesan Reporting Requirements – New Employees
 - All New Employees must be reported to the diocese.
 - Various Forms required depending on type of employee and benefits reviewed
 - See <https://www.norcalepiscopal.org/site/human-resources/>
- Annual Reporting Requirements
 - Diocesan Employee Change in Information Form
 - CPG Employment Change Form
 - See <https://www.norcalepiscopal.org/site/human-resources/#changesinemployeeinformation>
 - Forms must be filed if any employee contact, benefits, or compensation changes occur (including annual COLA changes).
- Terminations
 - Must be reported to Diocese and CPG
 - See <https://www.norcalepiscopal.org/site/human-resources/#terminatingemployment>
- If there are NO changes to an employee’s compensation, you do not need to submit an annual Employee Change Form.
- Churches are not required to use ADP’s payroll system

Treasurers Call Zoom Meeting Info:

<https://us02web.zoom.us/j/86875353412?pwd=c3Zjd0FaZHMzMVVFISU4ONGNKbER4UT09>

Meeting ID: 868 7535 3412 Passcode: 95825

One tap mobile +16699006833,,86875353412#,,,,,0#,,95825# US (San Jose)

+12532158782,,86875353412#,,,,,0#,,95825# US (Tacoma)

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