

**Episcopal Diocese
of Northern California**

FINANCIAL REPORT



The Episcopal Diocese of Northern California
Statement of Financial Position
As of
June 30, 2022 and December 31, 2021

	June 2022	December 2021	Line #
ASSETS			
Current Assets			
Checking/Savings			
Cash and Equivalents (Diocesan)			
Cash on Hand	\$ 736,229	\$ 777,485	1
Cash Investments	4,559	4,580	2
Total Cash and Equivalents (Diocesan)	740,788	782,065	3
Cash Held for Others	3,663,744	305,106	4
Total Checking/Savings	4,404,532	1,087,171	5
Accounts Receivable			
Accounts Receivable	77,188	334,103	6
Allowance for Uncollectable	(53,000)	(53,000)	7
Total Accounts Receivable	24,188	281,103	8
Other Current Assets			
Mission Apport. Accrual	180,970	17,135	9
Undeposited Funds	25,729	29,502	10
Other Receivables	31,611	66,274	11
Prepaid Expenses	22,471	24,337	12
Group Ins. & Comp-Prepaid	11,708	12,003	13
Total Other Current Assets	272,489	149,251	14
Total Current Assets	4,701,209	1,517,525	15
Fixed Assets			
Property-Church Use, net	597,525	601,541	16
Property & Equipment, net	1,406,014	1,431,841	17
Total Fixed Assets	2,003,539	2,033,382	18
Other Assets			
Long Term Receivables	12,898	13,197	19
Investments	12,374,292	14,308,176	20
Investments Held for Others	16,076,090	18,379,157	21
Notes Receivables, net of reserve allowance	603,970	577,855	22
Deposits	6,409	6,409	23
Total Other Assets	29,073,659	33,284,794	24
TOTAL ASSETS	\$ 35,778,407	\$ 36,835,701	25

The Episcopal Diocese of Northern California
Statement of Financial Position
As of
June 30, 2022 and December 31, 2021

	June 2022	December 2021	Line #
LIABILITIES & NET ASSETS			
Liabilities			
Current Liabilities			
Accounts Payable	\$ 23,279	\$ 42,520	26
Credit Cards	-	2,072	27
Other Current Liabilities			
Accrued Expenses	103,720	92,690	28
Pass-Through & Held for Others	451,054	452,235	29
Deferred Revenue	10,383	64,467	30
Total Other Current Liabilities	<u>565,157</u>	<u>609,392</u>	31
Total Current Liabilities	<u>588,436</u>	<u>653,984</u>	32
Long Term Liabilities			
Deferred Rent	18,831	19,448	33
Investments-Held for Others	19,739,834	18,684,263	34
Total Long Term Liabilities	<u>19,758,665</u>	<u>18,703,711</u>	35
Total Liabilities	<u>20,347,101</u>	<u>19,357,695</u>	36
Net Assets			
Without Donor Restrictions			
Undesignated - Non Property & Equipment	8,574,748	9,957,950	37
Undesignated - Net Property & Equipment	2,003,539	2,033,382	38
Total Undesignated	<u>10,578,287</u>	<u>11,991,332</u>	39
Designated			
Bishop Noel Porter Fund	3,801,429	4,396,692	40
Bishop/CTO Autos	52,654	42,654	41
Bishop/CTO Sabbatical	12,853	7,853	42
Bishop Search	20,000	0	43
Church Planting	15,000	10,000	44
Communications Hubs	24,516	20,000	45
Ecclesiastical Court	26,985	26,985	46
General Convention	33,855	50,000	47
Lambeth	20,778	20,778	48
Pilgrimage Fund	15,000	10,000	49
Redway Ministries	151,240	174,954	50
Theological Education Fund	14,350	17,384	51
Total Designated	<u>4,188,660</u>	<u>4,777,300</u>	52
Total Without Donor Restrictions	<u>14,766,947</u>	<u>16,768,632</u>	53

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As of
June 30, 2022 and December 31, 2021

	June 2022	December 2021	Line #
With Donor Restrictions			
Archdeacon Fund for Education	27,771	26,913	54
Charitable Remainder Trusts	10,134	10,134	55
Diocesan Clergy Wellness Fund	284	328	56
Disaster Relief Fund	193,387	226,977	57
Disaster Resilience and Recovery Fund	82,212	76,804	58
Discretionary Fund	39,542	40,034	59
Francis Lana Ordinand Education	1,042	1,042	60
Haden Education Funds	18,968	21,943	61
Lamb Fund for Campus Min - Perm	31,382	31,382	62
Lamb Fund for Campus Ministry	13,805	20,890	63
Roanridge Grant (DFMS)	1,042	1,042	64
Robert and Winifred Gaines Fund	18,697	21,640	65
St. Matthew's Project Donation	173,147	173,147	66
Turnbull - Retiree Health Insurance	52,946	57,098	67
Total With Donor Restrictions	664,359	709,374	68
Total Net Assets	15,431,306	17,478,006	69
TOTAL LIABILITIES & NET ASSETS	\$ 35,778,407	\$ 36,835,701	70

THE EPISCOPAL DIOCESE OF NORTHERN CALIFORNIA
Budget Summary
2023

	2023 BUDGET	2022 BUDGET	CHANGE IN BUDGET	2021 ACTUAL	Line #
UNRESTRICTED NET ASSETS:					
REVENUES:					
Mission Apportionment, net	1,679,621	1,646,687	32,934	1,562,957	1
Contributions	-	-	-	50,372	2
St. Matthews	167,100	148,490	18,610	128,938	3
Missioner for Disaster Resilience	101,375	298,401	(197,026)	-	4
Other revenues	193,579	176,704	16,875	94,888	5
Revenue from Investments	614,840	558,945	55,895	508,165	6
Total revenues	<u>2,756,515</u>	<u>2,829,227</u>	<u>(72,712)</u>	<u>2,345,320</u>	7
EXPENSES:					
Diocesan Operating:					
Personnel	1,172,191	1,084,335	(87,856)	846,480	8
Operating Costs	508,651	477,433	(31,218)	425,816	9
Governance	96,875	144,500	47,625	37,268	10
Total diocesan operating expenses	<u>1,777,717</u>	<u>1,706,268</u>	<u>(71,449)</u>	<u>1,309,564</u>	11
Program expenses:					
Youth and Young Adults	103,370	99,620	(3,750)	40,330	12
Outreach	198,469	181,404	(17,065)	147,310	13
Congregational Development and Support	370,465	503,251	132,786	120,385	14
Total program expenses	<u>672,304</u>	<u>784,275</u>	<u>111,971</u>	<u>308,025</u>	15
TEC Assessment (The Episcopal Church)	308,412	312,033	3,621	345,340	16
PROVINCE 8 Assessment	4,500	4,500	-	4,500	17
Total Expenses	<u>2,762,933</u>	<u>2,807,076</u>	<u>44,143</u>	<u>1,967,429</u>	18
NET OPERATING SURPLUS (DEFICIT)	(6,418)	22,151	(28,569)	377,891	19
Reserves Allocations					
Bishop/CTO Autos	10,000	10,000	-	25,000	20
Bishop Search	20,000	20,000	-	-	21
Church Planting	1,000	5,000	(4,000)	10,000	22
Communication Hubs	(3,051)	5,000	(8,051)	10,000	23
Archdeacon Fund for Education	(13,000)	(5,500)	-	-	24
General Convention	17,500	(32,500)	50,000	84	25
Lambeth	1,500	(20,000)	21,500	5,000	26
Pilgrimage Fund	2,500	5,000	(2,500)	5,000	27
Sabbaticals	2,500	5,000	(2,500)	5,883	28
Total Reserve Allocations	<u>38,949</u>	<u>(8,000)</u>	<u>46,949</u>	<u>60,967</u>	29
NET OPERATING SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	(45,367)	30,151	(75,518)	316,924	30
OTHER CHANGES TO NET ASSETS:					
Cash items:					
Bishop Noel Porter Fund Net of Expenses - Excludes Investment Earnings	-	-	-	(979)	31
Forgiveness of PPP Loan	-	-	-	145,453	32
Investment Interest/dividends, net of fees	-	-	-	207,813	33
Realized gains/(losses)	-	-	-	78,489	34
Unclassified Credit Card Expenses	-	-	-	(6,220)	35
Total cash items	<u>-</u>	<u>-</u>	<u>-</u>	<u>424,556</u>	36
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	(45,367)	30,151	(75,518)	741,480	37
PERMANENTLY RESTRICTED NET ASSETS:					
Change in value of charitable remainder trust assets	-	-	-	-	38
INCREASE (DECREASE) IN NET ASSETS	(45,367)	30,151	(75,518)	741,480	39

THE EPISCOPAL DIOCESE OF NORTHERN CALIFORNIA
Operating Budget
2023

	2023 Budget	2022 Budget	CHANGE IN BUDGET	2021 Actual	Comments	Line #
REVENUES						
OPERATING REVENUE						
Mission Apportionment, net Contributions, Bequests, etc.	1,679,621	1,646,687	32,934	1,562,957		1
St. Matthew's Center	-	-	-	50,372		2
					<i>*See CSM Detail for breakdown</i>	
Contributions	52,500	65,090	(12,590)	68,969		3
Rental Income	112,600	83,400	29,200	59,969		4
Other Income	2,000	-	2,000	-		5
Total St. Matthews Center	167,100	148,490	18,610	128,938		6
Missioner for Disaster Resilience					<i>*ERD Grant approved thru 7.16.2023</i>	
Payroll & Benefits	57,875	100,000	(42,125)	-		7
Program Costs	43,500	198,401	(154,901)	-		8
Total Missioner for Disaster Resilience	101,375	298,401	(197,026)	-	<i>*See Program Summary for Schedule Net Cost</i>	9
Other Revenue						
Event Revenue	126,375	109,500	16,875	25,140	<i>*See Program Summary for Schedule Net Cost</i>	10
Interest Revenue (Non Investment Funds)	32,617	32,617	-	24,966		11
Other Revenue	34,587	34,587	-	44,782		12
Total Other Revenue	193,579	176,704	16,875	94,888		13
Revenue from Investments	614,840	558,945	55,895	508,165		14
TOTAL OPERATING REVENUE	2,756,515	2,829,227	(72,712)	2,345,320		15
OPERATING EXPENSES						
DIOCESAN OPERATING EXPENSES						
PERSONNEL						
Bishop	167,941	159,488	(8,453)	155,295	<i>*Includes 5.3% COLA approved by BOT</i>	16
Canon to the Ordinary	107,872	48,783	(59,089)	94,570	<i>*For 2022 it was a half-time position</i>	17
Director of Operations	97,115	92,227	(4,888)	89,802		18
Executive Assistant to the Bishop	77,314	73,423	(3,891)	71,493		19
Executive Staff Support	61,396	56,608	(4,788)	55,608		20
Executive Staff Support II	44,987	54,205	9,218	26,059		21
Missioner for Church Life	84,240	65,000	(19,240)	-		22
Missioner for Communications	61,857	56,485	(5,372)	38,347	<i>*This is a three-quarter time position</i>	23
Missioner for Disaster Resilience	68,445	65,000	(3,445)	-	<i>*See Program Summary for Schedule Net Cost</i>	24
Receptionist and Administrative Assistant	47,250	41,937	(5,313)	40,726		25
Benefits	343,772	343,379	(393)	241,593		26
Merit Increase	10,000	10,000	-	-		27
Vacation Buyouts and Termination Pay-Outs	-	-	-	27,029		28
*Transitions Ministry Officer	-	17,801	17,801	5,958	<i>*Realigned back under Canon to the Ordinary</i>	29
Total Personnel	1,172,191	1,084,335	(87,856)	846,480		30
OPERATING COSTS						
Accounting/Auditing Fees	110,000	114,000	4,000	102,028		31
Autos - Bishop & Canon	17,000	15,000	(2,000)	8,244		32
Communications	25,000	18,000	(7,000)	25,979		33
Communication Hub	15,051	-	(15,051)	-	<i>*New - BoT approved</i>	34
Continuing Education	10,000	10,000	-	3,775		35
Equipment, Furniture, Software	51,500	57,500	6,000	48,304		36
Hospitality & Travel	40,000	30,000	(10,000)	8,992		37
Insurance	13,000	15,000	2,000	10,433		38
Legal Fees	3,000	3,000	-	-		39
Miscellaneous Office	51,100	46,100	(5,000)	47,997	<i>Bank Fees, Church Audits, Membership/Dues, Office Supplies, Payroll Processing, Postage, Printing, etc.</i>	40
Office Rent & Storage	173,000	168,833	(4,167)	165,917		41
Sabbaticals	-	-	-	4,147		42
Total Operating Costs	508,651	477,433	(31,218)	425,816		43
GOVERNANCE						
Board of Trustees	20,000	20,000	-	16,504		44
Standing Committee	1,000	1,000	-	-		45
Diocesan Convention	65,875	51,000	(14,875)	20,455	<i>*See Program Summary for Schedule Net Cost</i>	46
General Convention	-	50,000	50,000	84		47
Lambeth	-	20,000	20,000	-		48
Other Committees	500	500	-	-		49
Strategic Planning	7,500	-	(7,500)	-		50
Ecclesiastical Support	2,000	2,000	-	225		51
Total Governance	96,875	144,500	47,625	37,268		52
TOTAL DIOCESAN OPERATING EXPENSES	1,777,717	1,706,268	(71,449)	1,309,564		53

THE EPISCOPAL DIOCESE OF NORTHERN CALIFORNIA
Operating Budget
2023

	2023 Budget	2022 Budget	CHANGE IN BUDGET	2021 Actual	Comments	Line #
PROGRAM EXPENSES						
YOUTH AND YOUNG ADULTS						
Campus Ministries & Chaplains	43,750	40,000	(3,750)	25,000	<i>*Belfry</i>	54
Grant to Camp Living Waters	2,500	2,500	-	3,970		55
Pathways	51,120	51,120	-	10,000	<i>*See Program Summary for Schedule Net Cost</i>	56
Youth Discipleship & Camperships	6,000	6,000	-	1,360		57
Total Youth & Young Adults	<u>103,370</u>	<u>99,620</u>	<u>(3,750)</u>	<u>40,330</u>		58
OUTREACH						
Companion Diocese	4,000	4,000	-	-		59
Episcopal Community Services	7,750	7,750	-	6,000		60
Disaster Preparedness	2,000	3,500	1,500	-		61
Sustainable Development Goals (.007 of total revenue)	11,619	11,664	45	-		62
St. Matthew's Center	167,100	148,490	(18,610)	141,310	<i>*See CSM Detail for breakdown</i>	63
Outreach - Other	6,000	6,000	-	-		64
Total Outreach	<u>198,469</u>	<u>181,404</u>	<u>(17,065)</u>	<u>147,310</u>		65
CONGREGATIONAL DEVELOPMENT AND SUPPORT						
Archdeacon	9,000	9,100	100	1,528		66
Best Skills	35,000	40,000	5,000	34,596		67
College for Congregational Development	2,000	2,000	-	-		68
Deacon Formation	18,000	10,500	(7,500)	125		69
Deaneries	17,500	16,500	(1,000)	7,013		70
Fresh Start	10,000	10,000	-	-	<i>*See Program Summary for Schedule Net Cost</i>	71
Conferences						
Clergy Conference	25,000	25,000	-	3,730	<i>*See Program Summary for Schedule Net Cost</i>	72
Congregational Leadership Conferences	5,000	5,000	-	-	<i>*See Program Summary for Schedule Net Cost</i>	73
Total Conferences	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>3,730</u>		74
Congregation and Clergy Support						
Clergy Support and Development	30,000	35,000	5,000	8,692		75
Congregational Assistance	50,000	60,000	10,000	32,016		76
Congregational Development Group	14,000	14,000	-	5,168		77
Missioner for Disaster Resilience	43,500	198,401	154,901	-		78
Racial Reconciliation	9,700	10,850	1,150	357		79
Safe Church Training	3,400	3,400	-	71		80
Transition Ministry/Deployment	10,000	10,000	-	4,224		81
Theological Education	8,000	8,000	-	5,000	<i>*eFm also included here</i>	82
Total Congregation and Clergy Support	<u>168,600</u>	<u>339,651</u>	<u>171,051</u>	<u>55,528</u>		83
Ministries and Commissions						
Christian Formation	8,500	8,500	-	176	<i>*Combined with Baptismal Ministry</i>	84
Commission for Intercultural Ministries	8,465	6,900	(1,565)	8,642		85
Commission on Ministry	12,000	12,000	-	1,598		86
Creation Care	1,000	1,000	-	-		87
Ecumenical Ministries	1,700	1,000	(700)	300		88
Health Ministries	5,800	5,000	(800)	3,399		89
Indigenous (Native American) Ministries	5,000	5,100	100	2,500		90
Liturgy & Music	500	1,000	500	-		91
Racial Audit	32,400	-	(32,400)	-		92
Stewardship Commission	5,000	5,000	-	1,250		93
Total Ministries and Commissions	<u>80,365</u>	<u>45,500</u>	<u>(34,865)</u>	<u>17,865</u>		94
Total Congregational Development and Support	<u>370,465</u>	<u>503,251</u>	<u>132,786</u>	<u>120,385</u>		95
TOTAL PROGRAM EXPENSES	<u>672,304</u>	<u>784,275</u>	<u>111,971</u>	<u>308,025</u>		96
TEC Assessment	308,412	312,033	3,621	345,340		97
PROVINCE 8 Assessment	4,500	4,500	-	4,500		98
TOTAL OPERATING EXPENSES	<u>2,762,933</u>	<u>2,807,076</u>	<u>44,143</u>	<u>1,967,429</u>		99
NET OPERATING SURPLUS/ (DEFICIT)	<u>(6,418)</u>	<u>22,151</u>	<u>(28,569)</u>	<u>377,891</u>		100

THE EPISCOPAL DIOCESE OF NORTHERN CALIFORNIA
Program Summary Schedule
2023

Program/Event	2023 Revenue Budget	2022 Revenue Budget	Change in Budget	2023 Expense Budget	2022 Expense Budget	2023 Budget NET COST to Diocese	2022 Budget NET COST to Diocese	2021 ACTUAL NET COST to Diocese	<i>Line #</i>
Best Skills	21,000	21,000	-	35,000	40,000	14,000	19,000	20,471	1
Clergy Conference	20,000	20,000	-	25,000	25,000	5,000	5,000	3,730	2
College for Congregational Development	-	-	-	2,000	2,000	2,000	2,000	-	3
Congregational Leadership Conferences	500	500	-	5,000	5,000	4,500	4,500	-	4
Diocesan Convention	49,875	38,000	11,875	65,875	51,000	16,000	13,000	9,440	5
Fresh Start	-	-	-	10,000	10,000	10,000	10,000	-	6
Pathways	35,000	30,000	5,000	51,120	51,120	16,120	21,120	10,000	7
TOTAL PROGRAM / EVENT SUMMARY	126,375	109,500	16,875	193,995	184,120	67,620	74,620	43,641	8

Center at St. Matthew's	2023 Revenue Budget	2022 Revenue Budget	Change in Budget	2023 Expense Budget	2022 Expense Budget	2023 Budget NET COST to Diocese	2022 Budget NET COST to Diocese	2021 ACTUAL NET COST to Diocese	<i>Line #</i>
St. Matthew's Center	167,100	148,490	18,610	167,100	148,490	-	-	(12,372)	9
TOTAL ST. MATTHEW'S SUMMARY	167,100	148,490	18,610	167,100	148,490	-	-	(12,372)	10

Missioner for Disaster Resilience	2023 Revenue Budget	2022 Revenue Budget	Change in Budget	2023 Expense Budget	2022 Expense Budget	2023 Budget NET COST to Diocese	2022 Budget NET COST to Diocese	2021 ACTUAL NET COST to Diocese	<i>Line #</i>
Missioner for Disaster Resilience	101,375	298,401	(197,026)	137,021	298,401	35,646	-	-	11
TOTAL DISASTER SUMMARY	101,375	298,401	(197,026)	137,021	298,401	35,646	-	-	12

	2023 Budget	2022 Budget	Change in Budget	2021 Actual	Line #
Ordinary Income/Expense					
Income					
Contributions					
Individual Contributions	35,000	45,000	(10,000.00)	47,693	1
Organizational Contributions	16,000	16,590	(590.00)	21,275	2
Restricted Contributions	1,500	1,500	0.00	0	3
Total · Contributions	52,500	63,090	(10,590.00)	68,968	4
Rental Income	112,600	83,400		59,969	5
Other Income	2,000	2,000	0.00	0	6
Total Income	167,100	148,490	18,610.00	128,938	7
Gross Profit					
Expense					
Compensation & Related Expenses					
Salaries and Wages					
Salary - St. Matthew's Ex. Dir	55,855	54,387	1,468.44	53,059	8
Payroll Taxes	4,273	4,161	112.33	4,211	9
Health Benefits	720	720	0.00	678	10
PTO Benefit	3,351	3,263	88.11	1,244	11
Retirement Benefits	5,027	4,895	132.15	4,775	12
Workers Compensation	250	250	0.00	148	13
Total · Compensation & Related Expenses	69,476	67,675	1,801.03	64,115	14
Equipment, Furniture, Software					
Equipment Leases	4,200	4,000	200.00	4,072	15
Repairs & Maintenance					
Permits & Licenses	135	135	0.00	0	16
Repairs & Maintenance- Building	20,204	16,980	3,223.66	14,112	17
Repairs & Maintenance- Other	0	0	0.00	365	18
Total · Repairs & Maintenance	20,339	17,115	3,223.66	14,477	19
Telecommunications	1,640	1,580		0	20
Web Development/Hosting	200	200	0.00	1,392	21
Total Equipment, Furniture, Software	26,379	21,315	5,063.66	19,941	22
Insurance	15,000	14,500	500.00	13,997	23
Legal Fees	0	0	0.00	650	24
Office Expenses					
Membership Dues & Subscriptions	100	100	0.00	68	25
Office Supplies & Expenses	4,800	5,400	(600.00)	4,743	26
Outside Services	10,200	7,200	3,000.00	4,535	27
Postage & Delivery	600	600	0.00	165	28
Printing & Production	250	250	0.00	0	29
Program Supplies & Expenses	500	250	250.00	0	30
Real Estate Taxes	1,700	1,700	0.00	1,053	31
Total Office Expenses	18,150	15,500	2,650.00	10,564	32
Office Rent and Storage					
Utilities	38,095	29,500	8,595.31	32,043	33
Total Expense	167,100	148,490	18,610.00	141,310	34
Net Ordinary Income	0	0	0.00	(12,372)	35

The Episcopal Diocese of Northern California
Congregation Ranges - 2023

Church Name	Page 2	Page 3				Points Comparison			Compensation Ranges 2023	
	Sunday Attendance #7	Pledge Cards #1	Operating Expenses #12 + #14	Other Expenses #14	Outreach #13, 16, 17 & 18	2022 Points	Change from Prior Year **	2023 Points	No House Provided	With House Provided

Bishop Salary> \$167,941

Range G (500 & up) 8 Delegates Allowed* Base> \$95,469 \$73,427

Trinity Cathedral (Sacramento)	136	288	\$1,468,214	\$1,315,859	\$0	927.64	840.11	Midpoint>	\$115,675	\$88,984
								High>	\$135,884	\$104,530

Range F (335.00 - 499.99) 7 Delegates Allowed Base> \$87,875 \$67,599

Trinity (Folsom)	191	204	\$661,756	\$566,687	\$72,058	444.26	465.66	Midpoint>	\$105,570	\$81,204
Grace (Saint Helena)	53	92	\$617,903	\$521,045	\$127,132	496.23	408.77	High>	\$123,256	\$94,811
Incarnation (Santa Rosa)	90	149	\$627,546	\$537,158	\$55,038	414.63	401.04			
St. Michael's (Carmichael)	69	127	\$575,271	\$481,350	\$56,957	420.27	365.11			
St. Martin's (Davis)	34	140	\$445,602	\$375,134	\$101,595	368.52	317.10			
Faith (Cameron Park)	85	97	\$357,528	\$299,157	\$113,861	293.24	281.19			

Range E (223 - 334.99) 6 Delegates Allowed Base> \$82,820 \$63,709

St. John's (Roseville)	111	117	\$458,935	\$384,988	\$47,332	315.14	310.13	Midpoint>	\$99,247	\$76,346
St. John's (Chico)	84	83	\$448,923	\$396,079	\$55,361	268.81	293.89	High>	\$115,668	\$88,973
Emmanuel (Grass Valley)	66	84	\$443,339	\$393,269	\$21,318	256.23	269.83			
St. Mary's (Napa)	89	102	\$408,879	\$349,767	\$32,437	281.33	268.41			
St. Augustine (Rocklin)	67	96	\$376,499	\$339,610	\$47,077	270.78	252.54			
St. Paul's (Benicia)	43	74	\$340,755	\$301,315	\$23,356	246.53	211.31			

Range D (170 - 222.99) 5 Delegates Allowed Base> \$77,771 \$59,826

All Saints (Sacramento)	44	47	\$367,809	\$344,252	\$7,455	178.22	210.38	Midpoint>	\$92,930	\$71,496
St. Patrick's (Kenwood)	30	55	\$346,631	\$293,049	\$23,459	200.50	206.30	High>	\$108,096	\$83,151
St. Luke's (Auburn)	95	75	\$259,681	\$227,104	\$5,700	189.75	175.19			
St. Paul's (Healdsburg)	62	64	\$226,768	\$194,706	\$59,881	175.61	174.82			
Christ (Eureka)	40	82	\$257,820	\$224,105	\$14,543	169.51	166.68			
St. John's (Petaluma)	31	46	\$268,575	\$240,894	\$4,190	155.55	155.63			
Holy Trinity (Nevada City)	86	50	\$230,550	\$205,387	\$6,312	172.98	152.43			
All Saints' (Redding)	33	58	\$240,668	\$208,614	\$18,373	177.92	152.27			

Range C (120 - 169.99) 4 Delegates Allowed Base> \$72,715 \$55,937

St. Stephen's (Sebastopol)	38	48	\$284,146	\$241,101	\$2,135	168.82	164.64	Midpoint>	\$86,619	\$66,625
St. Luke's (Woodland)	51	35	\$263,229	\$239,229	\$252	148.36	153.24	High>	\$100,514	\$67,599
Trinity (Sonoma)	42	55	\$204,246	\$174,794	\$2,300	113.52	127.52			
Epiphany (Vacaville)	35	32	\$163,621	\$145,943	\$16,002	120.87	106.56			
St. Alban's (Arcata)	26	46	\$155,720	\$138,151	\$15,385	119.09	103.55			

Range B (90 - 119.99) 3 Delegates Allowed Base> \$65,135 \$50,102

Grace (Fairfield)	37	43	\$182,418	\$164,883	\$6,209	114.80	114.31	Midpoint>	\$76,504	\$58,849
Our Saviour (Placerville)	41	36	\$146,675	\$135,802	\$6,366	101.11	95.77	High>	\$87,875	\$67,599
St. Clement's (Rancho Cordova)	32	37	\$141,252	\$128,758	\$8,049	113.60	91.90			
St. James (Lincoln)	24	21	\$144,907	\$125,183	\$1,100	118.73	84.25			
St. John's (Marysville)	20	30	\$110,292	\$100,413	\$0	77.76	67.65			

**** Due to unforeseen affects of Covid, the Board of Trustees elected to continue to keep all churches under their 2021 Congregation Range**

The Episcopal Diocese of Northern California Congregation Ranges - 2023

Church Name	Page 2	Page 3				Points Comparison			Compensation Ranges 2023	
	Sunday Attendance #7	Pledge Cards #1	Operating Expenses #12 + #14	Other Expenses #14	Outreach #13, 16, 17 & 18	2022 Points	Change from Prior Year **	2023 Points	No House Provided	With House Provided

Range A (below 90)	3 Delegates Allowed								Per agreement of Bishop/Congregation
Ascension (Vallejo)	38	35	\$125,132	\$112,304	\$3,346	67.70		82.49	
St. Paul's (Sacramento)	19	32	\$101,429	\$91,018	\$10,023	24.77		68.48	
St. George's (Carmichael)	28	28	\$93,712	\$83,498	\$3,324	67.60		62.52	
St. Peter's (Red Bluff)	17	19	\$103,008	\$98,573	\$0	55.76		60.50	
St. Mary's (Elk Grove)	22	24	\$96,182	\$90,804	\$450	31.45		59.82	
Trinity (Sutter Creek)	18	26	\$61,763	\$55,545	\$32,181	67.08		57.97	
St. Paul's (Oroville)	4	5	\$82,984	\$82,941	\$20,530	52.04		54.01	
St. Barnabas (Mount Shasta)	31	24	\$68,111	\$61,041	\$12,372	50.35		53.99	
St. Luke's (Calistoga)	24	21	\$81,927	\$72,247	\$2,539	58.78		53.48	
St. Michael's (Fort Bragg)	18	26	\$81,275	\$77,048	\$2,717	53.03		53.00	
Christ (Quincy)	26	22	\$70,645	\$65,807	\$1,950	52.43		48.30	
St. Nicholas (Paradise)	11	12	\$75,060	\$72,637	\$474	47.43		43.52	
Holy Trinity (Ukiah)	16	26	\$53,066	\$47,178	\$437	39.11		37.25	
St. Francis (Fortuna)	14	15	\$56,028	\$52,807	\$290	33.81		35.41	
St. Luke's (Galt)	17	13	\$51,418	\$47,334	\$1,764	35.89		34.09	
St. Andrew's (Antelope)	18	7	\$52,790	\$51,440	\$0	43.65		32.65	
St. Stephen's (Colusa)	13	14	\$29,472	\$25,628	\$21,052	32.07		32.01	
Shepherd by the Sea (Gualala)	26	5	\$35,202	\$32,312	\$11,550	38.97		31.13	
Good Shepherd (Cloverdale)	25	21	\$24,332	\$21,880	\$10,280	31.41		28.81	
St. Michael's (Anderson)	16	10	\$35,707	\$32,535	\$6,173	31.90		27.44	
St. Francis (Willits)	11	23	\$24,269	\$21,868	\$10,475	31.56		25.87	
St. James (Yuba City)	13	15	\$25,095	\$21,884	\$8,160	25.02		23.63	
St. Michael's (Alturas)	6	8	\$32,757	\$30,348	\$2,893	21.06		21.33	
St. Paul's (Crescent City)	16	11	\$23,345	\$19,973	\$3,769	22.64		20.31	
Grace (Wheatland)	14	7	\$25,600	\$23,350	\$2,842	22.06		19.47	
St. Brigid's (Rio Vista)	15	9	\$21,531	\$20,083	\$2,343	18.19		17.94	
St. Timothy's (Gridley)	16	0	\$11,088	\$9,913	\$9,506	10.27		14.30	
Holy Trinity (Willows)	9	8	\$18,732	\$16,492	\$0	19.24		13.62	
St. John's (Lakeport)	9	9	\$17,205	\$15,721	\$150	16.25		13.18	
Holy Spirit (Lake Almanor)	9	5	\$5,691	\$5,441	\$9,320	11.02		11.01	
St. Matthew's (Sacramento)	5	0	\$7,777	\$2,461	\$11,477	8.00		10.88	
St. Andrew's (Corning)	0	0	\$17,422	\$16,263	\$1,200	2.86		9.31	
Good Shepherd (Susanville)	11	10	\$3,296	\$1,668	\$80	13.44		6.94	
St. Nicholas (Tahoe City)	0	0	\$0	\$0	\$0	0.00		0.00	

Compensation Ranges include a 5.30% COLA approved by the Board of Trustees (BoT) for 2023. The COLA is recommended but not mandatory. If adopted, COLA must be applied equally to all employees to ensure parity between Clergy and Laity.

Compensation Ranges include: regular salary, housing, allowance for social security, etc. The ranges do not include health insurance, travel, pension, education, etc.

Transitional Deacon should be paid at 90% of Range "B" Base (100% when ordained a priest).

Diocesan executive staff are paid at Range "E"; program staff are paid per hire letter.

All other ordained clergy, if employed by a congregation must be compensated at Range "B" or greater. This is prorated based on full time equivalent.

For regional missionaries combine total points from each church. Below 120 points, minimum is Range "B" Base plus \$1,500. For 120 points and higher, minimum is Range "C" Base plus \$1,500. Maximum is Range "C".

For Congregations receiving assistance, maximum clergy salary is Range "B" Base.

See Article V, Section 5 of the Constitution of the Episcopal Church in the Diocese of Northern California for guidance on Lay Delegates to Convention.

*One additional Delegate is allowed for every 100 Congregational Points, in the previous year, above the Diocesan Standard.

Points are calculated as follows from Parochial Report line items:	
Line #7 x 25% +	
Line #1 x 25% +	
(Total Lines 13, 16, 17, 18, 12, 14)/1000 x 50%	
For example:	
Average attendance (#7) = 200 x 25% =	50
# of pledge cards (#1) = 120 x 25% =	30
Work Outside (#13, 16, 17, 18) = 20,000 +	
Operating Exp (#12, 14) = 100,000 =	
120,000/1000 x 50%	60
Total Points	140
Points of 140 reflects Range C	