



Q2-2025 Treasurers Call Resources & FAQs
The Episcopal Diocese of Northern California
June 2, 2025

Discussion Topics

- Teaching your Vestry to Understand Financials
- 2025 Congregational Audit Process
- Diocesan Bookkeeping Services

Resources (Click to open)

- [2025 Treasurers Call Schedule](#)
- [June 2025 Treasurer Call Slide Deck](#)
- [June 2025 Treasurers Call Video](#)
- [Church Accounting webpage](#)
- [Treasurers Resources on our website](#)
- [Forms & Documents](#)

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.

Teaching your Vestry to Understand Financials:

Q: What financial documents are we required to produce?

A: Required financial documents include the Balance Sheet, Net Assets Report (may be a part of Balance Sheet), and Income Statement (Statement of Financial Activities) with Budget and Year-to-Date information.

Q: What do these documents show you?

A: Statement of Financial Activities shows you the *past*, Balance Sheet/Statement of Financial Position shows you where you are *today*, the Net Assets Report shows you what resources you have *going forward*.

Q: What is the difference between Designated vs. Donor Restricted Funds?

A: *Donor Restricted* indicates donations made for a specific purpose (i.e. Mary gave \$1,000 to be used for the flower ministry). *Designated* indicates funds have been set aside by the Vestry/Mission Committee for a certain mission or priority. The Vestry/Mission Committee can change or remove these designations at any time (i.e. the Vestry/Mission Committee votes they want a separate account for children's ministries and want to put \$5,000 in it. The Vestry/Mission Committee can redesignate the \$5,000 at any point and put it towards something else like painting the church).

Q: What do we do if we have a surplus or deficit at the end of the year?

A: A non-profit CAN'T end the year with a surplus or deficit. Surplus funds should be transferred into unrestricted reserves. Deficits have to be funded from net assets – depending on what caused the deficit, either donor restricted designated, or unrestricted reserves can be used.

Q: Where can we find policies regarding spending authority for non-budgeted or emergency expenses?

A: Your church's bylaws should have these policies.

Q: Do you recommend sending pledge statements on an annual or quarterly basis?

A: Ideally pledge statements are sent out on a quarterly basis to offer the opportunity for people falling behind to catch up on their pledges. Recommend no less than twice a year.

2025 Congregational Audit Process:

Q: What is a Congregational Audit?

A: It's not an IRS Audit. It is a review of a parish finances and internal controls including: accounting procedures, payroll practices, financial reporting, internal controls, diocesan and national church reporting. It is a resource for the treasurer, lay leaders, and clergy to ask questions about the financial and administrative processes that go into operating a parish.

Q: What year is being audited?

A: 2024

Q: Will my church be audited?

A: All churches are asked to complete a Congregation Financial Review Survey ([Word | PDF](#)). The audit team will be conducting the Audit process in July/August. If you're concerned and would like a review, please reach out to Kati Braak (kati@norcalepiscopal.org). If you have not already done so, please submit the following Financial documents ASAP at [this link](#):

- December 2024 Statement of Financial Position (Balance Sheet)
- 2024 Year-end Fund Report (if separate from Statement of Financial Position)
- 2024 Full-Year Statement of Activities (Income/Operating Statement)
- 2024 Treasurers Monthly Report (full excel worksheet)
- 2025 Budget

Q: Where do we submit the Congregation Financial Review Survey?

A: Click [here](#) to submit your Congregation Financial Review Survey.

Diocesan Bookkeeping Services:

Q: Do churches have access to a Bookkeeper?

A: The diocese will be hiring a Bookkeeper at the diocesan level to provide bookkeeping services to parishes in diocese. This would be a full-time employee. The benefit of doing so will help standardize church financial records across the diocese, help free up volunteers to work on growing their churches and aligns with board goals. If you haven't done so already, please complete the survey linked [HERE](#) regarding this Diocesan Bookkeeping service.

Diocesan Resources:

Q: Who can I contact for questions about TMRs, chart of accounts, and financial statements?

A: Diocesan Treasurer: John Nykamp (treasurer@norcalepiscopal.org)

Q: Who can I contact for questions about the diocesan budget, human resources, property, insurance, and loan inquiries?

A: Director of Operations: Kati Braak (kati@norcalepiscopal.org)

Q: Who can I contact for questions about employee benefits, the Foundation, and Safe Church?

A: Executive Staff Support: Michelle Karimi (michelle@norcalepiscopal.org)

Q: Who can I contact for questions about Congregational Development Groups and grant writing resources and opportunities?

A: The Rev. Canon Julie Wakelee (julie@norcalepiscopal.org)

The next Treasurers Call will be on **Mon, 9/15/25 at 5:30 pm**

Treasurers Call Zoom Meeting Info:

<https://us02web.zoom.us/j/86875353412?pwd=c3Zjd0FaZHMzMVFIU40NGNKbER4UT09>

Meeting ID: 868 7535 3412 Passcode: 95825

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