

THE  
*Episcopal*  
CHURCH

February 8, 2023

The Lilly Endowment  
Christian Parenting Grant  
2801 N. Meridian St.  
Indianapolis, Indiana 46208

Dear Lilly Endowment,

On behalf of the worldwide communion of The Episcopal Church, I write to make an official request to receive a grant from the Lilly Endowment's Christian Parenting and Caregiving Initiative. Our project is called Camino Project: Faith-Forward Pathways for Episcopal Families.

We have intentionally chosen the Spanish word "camino" (the road, the path, the way) as a fitting, bilingual metaphor for the often-unpredictable journey of Christian parenting. "Camino" also puts front and center our deep commitment to provide support, resources, and experiences specifically for the growing number of Spanish-speaking parishes and families in our communion.

While we all recognize the profound impact that parents and congregations can have on the faith of children and youth, sadly, far too many parents feel totally at sea when it comes to passing along their faith. With children growing up in a culture of chronic distraction, the demands on parents and caregivers are unprecedented, with matters of faith often left outside the frantic flow of family life.

As the demands on faithful parents continues to expand, we believe we have been called to help our congregations and their families adapt to our rapidly changing culture. As a world-wide communion of 6,447 congregations in 22 nations or territories with just under 1.7 million members, The Episcopal Church is uniquely positioned to curate, create, and distribute faith-formative experiences and resources with far-reaching impact.

By leveraging key transition moments in a young person's life, this project will offer parents and congregations resources to deepen the faith-forming impact of those milestone moments. We intend for these resources to provides families with access to a constellation of "extended family," who, alongside parents and church, can offer a robust, less exhausting, ecology of Christian formation. From a stance of listening and learning, we hope to address the unique needs of non-traditional, non-dominant-culture families, a population too often overlooked in traditional Christian formation programs.

We believe this project holds the possibility of immense learning and discovery, not only for The Episcopal Church but also for any parents or caregiver seeking to pass on their Christian faith to their children in our rapidly changing world.

Keep the faith,



The Most Rev. Michael B. Curry  
Presiding Bishop and Primate  
The Episcopal Church

The Most Reverend Michael Curry  
PRESIDING BISHOP AND PRIMATE





# Information Form

## Organization Requesting Funds:

Legal IRS Name: \_\_\_\_\_

Employer ID Number: \_\_\_\_\_

Address: \_\_\_\_\_

**Program Title:** \_\_\_\_\_

**Proposed Grant Period:** \_\_\_\_\_

(Month, Year - Month, Year)

**Amount Requested: \$** \_\_\_\_\_

## President or Chief Executive Officer:

Contact Person's Prefix and Full Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

## Person legally responsible for signing grants contracts (if not the President or CEO):

Contact Person's Prefix and Full Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

## Person to whom grant payments should be mailed (Please note that payments cannot be sent to a P.O. Box):

Contact Person's Prefix and Full Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address (Not a P.O. Box): \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

## Person responsible for program oversight (program director):

Contact Person's Prefix and Full Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

# ***The Camino Project: Faith-Forward Pathways for Episcopal Families***

## **Executive Summary**

The Department of Faith Formation of The Episcopal Church is excited to apply for the Lilly Endowment's Christian Parenting and Caregiving Initiative grant. As a world-wide communion of 6,447 congregations in 22 nations or territories with just under 1.7 million members, The Episcopal Church is uniquely positioned to curate, create, and distribute resources with far-reaching impact.

The Camino Project was inspired by the understanding that parenthood, by its nature, is a journey. Unfortunately, The Episcopal Church currently lacks a clear framework of support for Episcopal parents and caregivers. The name, The Camino Project, was chosen to emphasize that parenthood is an ongoing journey while intentionally prioritizing the experience of our Spanish-speaking siblings. This project is grounded in the unique receptivity parents experience at key impact moments in the parenting journey—becoming a parent for the first time, the birth of a child, the transition to parenting a school-age child or to parenting a teenager, and the passage to adulthood, to name a few. Our hunch is that creating resources tied to key moments holds the potential to capture and recapture the attention of families toward more intentional faith formation.

The Camino Project will provide opportunities throughout the journey of parenthood for individual families and entire congregations to experiment with a variety of **resources, community cohorts, and pilgrimage experiences**, each catalyzed by a particular key moment in the life of their family.

The Camino Project will include the development of age-appropriate resources for parents and their children, cohorts, and experiences, each grounded in a particular rite of passage. We hope to create a stance toward Christian parenting that takes pressure off primary caregivers by giving them access to a constellation of “extended family,” who, alongside parents and church, offer a robust, less exhausting, ecology of Christian formation.

Pilgrimages, small and big, will offer parents and whole families mountain-top experiences outside the normal flow of daily life. We predict these will prove transformational, leaving lasting impressions that motivate parents to recalibrate new intentions around family faith-formation. This approach would represent a subtle, yet, we believe, profound, shift from traditional modalities of Christian education, which have been focused primarily on content-based catechesis. Leaning on our sacramental tradition and the rich language of our baptismal covenant, we hope to winsomely invite Episcopal parents to re-embrace their faith formative role in their children's lives as they mark and celebrate key moments together.

We believe this project holds the possibility of immense learning and discovery, not only for The Episcopal Church but also for any Christian parents or caregiver seeking to pass on their faith to their children in our rapidly changing world. Thank you for your investment in this work and your prayerful consideration of this proposal.

**Budget Summary**  
**The Episcopal Church - Department of Faith Formation**

	2023	2024	2025	2026	2027	Total
<b>Income</b>						
Lilly Endowment	\$200,000	\$400,000	\$350,000	\$300,000	\$0	\$1,250,000
Hosted Pilgrimage Registrations	\$0	\$0	\$15,000	\$15,000	\$15,000	\$45,000
Other Sources	\$0	\$0	\$0	\$0	\$125,450	\$125,450
<b>TOTAL INCOME</b>	<b>\$200,000</b>	<b>\$400,000</b>	<b>\$365,000</b>	<b>\$315,000</b>	<b>\$140,450</b>	<b>\$1,420,450</b>
<b>Expenses</b>						
Personnel	\$62,350	\$132,950	\$132,950	\$132,950	\$125,450	\$586,650
Camino Design Process	\$24,380	\$31,575	\$24,380	\$24,380	\$0	\$104,715
Pilgrimage Development	\$0	\$46,575	\$55,750	\$55,750	\$15,000	\$173,075
Resources Content Development	\$5,570	\$49,580	\$34,500	\$19,800	\$2,500	\$111,950
Community Cohorts	\$8,545	\$33,265	\$30,190	\$30,190	\$0	\$102,190
Consultants	\$62,875	\$54,225	\$45,875	\$37,680	\$0	\$200,655
Administrative	\$32,500	\$19,100	\$6,100	\$11,000	\$2,000	\$70,700
Indirect Costs	\$9,811	\$18,364	\$16,487	\$15,588	\$10,266	\$70,515
<b>GRAND TOTAL</b>	<b>\$206,031</b>	<b>\$385,634</b>	<b>\$346,232</b>	<b>\$327,338</b>	<b>\$155,216</b>	<b>\$1,420,450</b>

  
 \_\_\_\_\_  
 The Rev. Shannon Kelly  
 PROGRAM DIRECTOR

  
 \_\_\_\_\_  
 N. Kurt Barnes  
 FINANCE V.P./CONTROLLER



## ***The Camino Project: Faith-Forward Pathways for Episcopal Families***

### **Proposal Narrative**

#### **Purpose**

“When it comes to children, I expect a church to help instill good morals, strong faith, values, to help me mold them into good, loving people that are happy; to see the glass half full, to see the beauty in everything, to see the silver lining, even in bad things that happen”<sup>1</sup>

This reality of this expectation is undeniably true for families in The Episcopal Church, who are looking to the church to support them in the dizzying work of parenting.

Mary Beth and Mike are parents of three, one in preschool, one in elementary school, and one in middle school. Family life is a blur of school, sports, and play dates, with two parents transporting children in three different directions. Mike and Mary Beth love their church and both carry a resonant, if usually unspoken, love for God.

They get to church as often as they can, but with their eldest’s travel soccer, it is becoming harder and harder to attend regularly. When the children were very little, Mike and Mary Beth tried bedtime prayers for a season, but they now all seem to have outgrown this practice. This mom and dad, like many Episcopal parents, are hoping their kids will absorb the Christian faith from their parents’ example and through periodic church attendance. But they have a haunting feeling that it’s probably not enough.

We live in a time when the faith formation of our children simply does not fit into the natural flow of everyday life for most families. Adding prayer and faith conversations into daily interactions can often feel forced and, even more often, is left undone.

Though we know little about Jesus’ early years, the few stories we do have include pilgrimage journeys around major life stage transitions. Soon after his birth and again when he was 12 years old, we see the regular flow of life for Jesus’ family interrupted by an age-appropriate journey that, we must assume, served to anchor Jesus in the faith identity of his family.

The Camino Project will invite Christian parents, caregivers, and congregations in marking key moments in the lives of their children with opportunities for

---

<sup>1</sup> Christian Smith and Bridget Ritz, *Religious Parenting*, Pg. 54

- Parents to speak words of faith-forward blessing,
- Families to take an intentional faith-focused journey together, which could be local, regional, national, international, or virtual,
- Young people experiencing a milestone moment to connect with a wider faith-based community,
- Families to set new intentions for faith-formative practices.

We intend for our program, specifically, to embrace the Christian practice of pilgrimage, providing opportunities for families to leave the familiar space of the home and experience faith in a new setting free from the distractions of home. Pilgrimage experiences tied to key developmental transition points may hold the potential to capture the attention of families, anchoring them more meaningfully together in the lifelong journey of faith. Because the term “pilgrimage” for our Latinx communities is limited to Holy Land journeys, we have adopted the name Camino Project. The word “camino” encompasses a broader context for these experiential faith journeys. These pilgrimages or Camino experiences can be done locally, regionally, or in sacred places throughout the world.

Key transition moments for families and young people almost always take place in a liminal space, in a “time between times,” like the movement from not being a parent to being a parent, or the shift from having a child at home to having a child in school, or the transition from childhood to adolescence. Milestone moments are stopping points along the journey, ripe with opportunity for assessing progress and making course adjustments, times when parents may be most receptive to entering or reentering more intentionally into the journey of family faith formation.

To reflect the diversity of experiences in our churches, we will curate and create Camino resources in both English and Spanish and with particular attention to the needs of predominantly Latinx, African descent, Asian American, and Indigenous families and faith communities.

We will seek to learn, create, and contextualize resources alongside parents and caregivers whose needs may be distinctly different from each other, including single parents, grandparents raising grandchildren, foster families, divorced families, multiracial families, LGBTQ+ parents and children, families who are immigrants, and families facing special needs.

In addition to providing resources directly to parents, the project will empower congregations to foster family faith formation through practices and liturgies celebrated in community. We plan to refine and iterate these resources through a series of peer-learning cohorts of experimental and exemplar congregations seeking to integrate family faith formation into the DNA of their community.

With the Camino Project, The Episcopal Church seeks to expand the number of parents, primary caregivers, and congregations accessing the unparalleled power of families in faith formation. We will draw on the historic strengths of our Episcopal tradition, liturgy and ritual, living

intentionally through the church year, and creating space for wonder and mystery in our everyday lives.

This proposal recognizes the opportunity The Episcopal Church has to change the culture of parenting across our entire church. We are a diverse church that is active in over 22 nations or territories. This diversity will be reflected in what and how we provide resources and experiences for families and congregations.

## Rationale

In these days of dramatic change for the church, the complexity of the demands on Christian parents and caregivers is unprecedented. As a result, their profound spiritual influence can easily be muted and squeezed out of the flow of life, with the unintended consequence that faith is learned only as an add-on to what *really matters*.

Throughout the past century, Sunday school has been the hub for faith development for young people. However, the steep decline in attendance over the past 20 years<sup>2</sup> has rendered Sunday school largely irrelevant in many Episcopal churches. This decline, of course, was exacerbated by the COVID-19 pandemic, which paralyzed many struggling children's and youth ministries.

The problem, we believe, is not a lack of resources or the lack of desire from parents but the sheer force of inertia that has a way of locking parents into patterns of simply reacting to demands on their time. For many parents, there are few moments on the parenting journey to re-enter, re-calibrate, and re-center the faith formation of their children. Without intentional re-entry points along the journey of parenthood, it is only natural that many who start their parenting journey with the best of intentions for grounding their children in faith, find this priority easily sidelined and often disappearing altogether.

In a 2015 study by Vibrant Faith, "researchers noted that parents wanted congregations to be more supportive of their family life and to offer more relevant assistance to them in their role as parents."<sup>3</sup> The church, by and large, has fallen short in providing such support. The Camino Project brings parents, congregations, and caregivers together with a specific focus on the very moments when parents are most likely to be receptive to setting new rhythms for family life.

The Camino approach represents a subtle, yet potentially profound, shift from traditional modalities of Christian education, focused primarily on content-based catechesis. Leaning on our sacramental tradition and the rich language of our Baptismal Covenant, we believe that this way of empowering Christian parenting and caregiving has the potential to provide a

---

<sup>2</sup> The total average Sunday worship attendance has dropped precipitously across The Episcopal Church by 48% from 2017 through 2021 as stated in the data from The General Convention of the Episcopal Church in 2021, with attendance decreasing annually since 2013.

<sup>3</sup> Reported in the Christian Parenting and Caregiving Initiative RFP, p. 2

provocative alternative to traditional Christian formation, in a time of dramatic participation decline in parish-based formation programs.

We believe that a Camino approach frees congregation leaders from the burdensome priority of trying harder to convince families to participate in traditional church-based, age-segregated Christian education programs. The Camino Project seeks to take some of the pressure off of primary caregivers to “try harder” and “do better”. It provides pivot points around which families can reset their own intentions for the next chapter in their family faith journey. And we believe that Camino moments provide families with access to a constellation of “extended family,” who, alongside parents and church, offer a robust, less exhausting, ecology of Christian formation.

Our deep connections with congregations outside the United States will allow us to contextualize and translate Camino Project resources far beyond the predominately white, affluent contexts typical of Episcopalians in American culture. Because The Episcopal Church is seeing the most significant growth in the Latinx communities in the United States and Latin America, we feel that the Latinx families of the church would be one of the first cultures in which to begin prototyping the Camino Project. While beginning with churches in the United States, Europe, and Latin America, we believe the Camino Project has the potential to become a global Episcopal initiative.

As a worldwide communion of 6,447 congregations in 22 nations or territories with just slightly fewer than 1.7 million members, The Episcopal Church is uniquely positioned to curate, create, and distribute resources with far-reaching impact. Once key resources have achieved proof of concept, the denominational office of The Episcopal Church has the ability to access well-organized congregational, diocesan, and provincial networks for the dissemination of those resources.

## **Steps to Develop the Proposed Program**

The development of the Camino Program is based on research by Christian Smith and Amy Adamczyk which clearly states that parents are the most important influencers on the faith of children. “Yet all empirical data tell us that, for intergenerational religious transmission today, the key agents are parents, not clergy or other religious professionals. The key location is the home, not religious congregations. And the key mechanisms of socialization are the formation of ordinary life practices and identities, not programs, preaching, or formal rites of passage.”<sup>4</sup>

When the Department of Faith Formation first learned of the Christian Parenting and Caregiving Initiative, we knew intuitively that this opportunity was one that we simply could not afford to

---

<sup>4</sup> *Handing Down the Faith: How Parents Pass Their Religion on to the Next Generation* by Christian Smith and Amy Adamczyk, Oxford University Press, 2021, Pg 70



pass up. Equipped with a plethora of possibilities, we invited Ministry Incubators to host a series of focus groups, involving over 40 parents and ministry leaders from a wide variety of contexts, reflecting the rich diversity of The Episcopal Church.

Early on, we determined that we were looking for the center point of a Venn diagram, the intersection of

- What we, as Episcopalians, already do well
- What parents and congregations actually want
- What research shows will most deeply impact the faith of young people



What we discovered is that parents and congregations are enthusiastic about faith formation resources for families as well as creating supportive and caring communities to accompany them on their parenting journeys. But we also discovered that there is a **wide gap between creating resources and families actually using them.**

As we sought to identify fruitful Christian practices that might catalyze faith formation that accommodates the frantic flow of family life, we knew our biggest challenge would not be creating or finding resources but capturing the attention of parents and caregivers busy juggling very full lives. For parents and churches to actually utilize resources for faith formation, those resources must lift burdens from parents and congregations and work in alignment with the flow of family life.

It didn't take long to realize that we would need to move beyond simply creating "better" curriculum, family devotions, or other static resources. Others, including Vibrant Faith and even future recipients of the Christian Parenting and Caregiving Initiative grant, have already and will soon begin doing the work of creating resources that can be contextualized for Episcopal families.

Our work will be to leverage the moments when parents might be most likely to engage or re-engage in more intentional faith formation. Recognizing that meaning-making ritual is one of our tradition's core strengths, we began to feel some resonance around the family-faith-forming opportunities presented in marking key moments, rites of passage, and possibilities for pilgrimage.

The more we listened, the more we came to learn more deeply that the ways that faith is passed along through an Episcopal family in Bogota, Columbia can be very different from the same process in Columbus, Ohio. We determined that whatever program elements we might propose with this grant, would need to translate cross-culturally. Because of our deep connections with congregations and dioceses in a number of Spanish-speaking countries, we determined that we would begin this intentional cross-cultural work by intentionally including our Spanish-speaking siblings.

Additionally, we realized that parents outside the church are also looking for meaning-making moments for their children. The Camino Project offers the opportunity for congregations to impact not just their own families but those in their adjacent communities as well. In the crafting of this proposal, we have sought to be inclusive of the widely varied expressions of “family,” and we intend to prototype, test, and contextualize resources and experiences of the rich diversity of family types.

## Program Design

The program design of the Camino Project centers around key moments in the developmental flow of young people, helping families attend to the sacred in those moments, and creating space for families to set new intentions for their next chapter of faith formation. We imagine three distinct elements of the Camino Project:

- Pilgrimage
- Resources
- Community

**Pilgrimage:** The Camino Project will promote marking key moments in a young person’s and/or parent’s life with a journey or pilgrimage of some kind. At the birth of a child, for example, parents (and siblings) could take a visitation journey to those outside the family who will be important in the child’s faith formation, echoing the infant Jesus’ blessings from Simeon and Anna in Jerusalem. For the start of school, parents and a few family friends could take their child on a prayer walk around the child’s new school. And as parents begin new jobs, the family could mark their transition by journeying to the new place together, with words of blessing, home, and even lament.

Each Camino moment would give families an opportunity to elevate their gaze beyond the day-to-day, offering the potential to reframe even parts of “vacation” as spiritual exploration wherever they are. We intend to provide families and congregations with a menu of family pilgrimage possibilities, each appropriate to key moments and life stages. We can imagine some families walking a local labyrinth or a nearby Stations of the Cross. Others might visit spaces sacred to the family or the community, like a cathedral or civil rights museum.

The grant would also provide the opportunity for the Department of Faith Formation to experiment with offering our own group pilgrimages, for both individual families and congregations. These hosted journeys would provide a learning lab for exploring the impact of resources designed to prepare families for their journey and to catalyze new faith-forming, post-pilgrimage habits. These pilgrimages would also be co-created within our diverse communities to reflect their experiences and sacred moments.

**Resources:** For each key moment, families will be provided with resources appropriate for the transition to a new season in family life in all its fresh particularities. One of the most important

of these resources will be an aspirational assessment tool. This tool will create space for families to look back in gratitude (and sometimes grief) and to look forward with new intention, all in language appropriate to our Episcopal heritage.

The hope is to create low-demand, pre and post-journey, “sacred-ordinary” resources that can be seamlessly woven into the new, daily rhythms of family life. Each transition would be marked with an invitation to an age-appropriate platform for families to step into new practices for passing on faith.

Whether through an app or another online resource portal, the Camino Project will provide supplemental, felt-need-driven tools for parents and caregivers, grounded in the framework of the journey, the “camino” of passing along faith to our children.

We hope that the alchemy of pilgrimage, resources, and tools will combine to assist congregational leaders in building a Camino culture for parents in their congregations. In addition, the dissemination plan for these resources would include provision for engaging those who may not be connected with The Episcopal Church, offering the possibility of connecting to a parenting community.

**Community:** We learned from our focus group participants that there is a strong desire to include godparents and an intergenerational community of fellow travelers in each key moment of raising children. Each can be marked by a communal ceremony, ideally containing the elements of ritual, words of blessing, gift-giving, and food.

Celebrating or marking these key moments would be accompanied by the opportunity for families to enter into sustaining, post-milestone cohorts. For families participating in a pilgrimage travel experience sponsored by the Department of Faith Formation, pre- and post-pilgrimage cohorts will be built into the program’s design.

In the first two years of the Camino Project, we would utilize cohorts to explore the most effective means of popularizing Camino moments in congregations. These cohorts will also provide our team with an ongoing feedback loop about which processes and resources are proving most effective in helping Episcopal families engage more intentionally in faith formation.

The Ministry Incubators design process called a “Hatchathon” will bring together innovative church leaders, formation partners, and denominational leaders to incubate as many as 12 separate Camino initiatives for parents and congregations. Our hope is that the hub of resources and experiences designed, curated, and promoted through the Camino Project will serve as a catalyst for the creation, nurturing, and sustaining of Camino communities, collaborative learning, and support spaces for Christian parents and caregivers on a shared journey.

The Department of Faith Formation of The Episcopal Church will be leading this initiative, with the Rev. Shannon Kelly, Director of the Department of Faith Formation taking lead on the work

as the primary staff person. Canon Myra Garnes, Officer for Youth Ministry will also be working on the initiative. These permanent staff will be supported by a grant director, contract staff as necessary, and consulting support from Ministry Architects.

## Collaborations and Partnerships

The Episcopal Church has the unique blessing of multiple partners and potential partners who can bring a wide breadth of experience and a diversity of perspectives to the Camino Project.

**Ministry Architects** – Since 2021, the Department of Faith Formation has worked alongside Ministry Architects to assess, identify strategic next steps, and provide coaching for select staff, with a particular focus on our triennial Episcopal youth events. We look forward to continuing a coaching and consulting partnership with Ministry Architects through the implementation of this project.

**Ministry Incubators** – As we consider the development of new targeted resources appropriate to the goals of the Camino Project, we look forward to partnering with Ministry Incubators to lead a Hatchathon event for the incubation of new Camino prototypes.

**Related Episcopal Networks** – The Department of Faith Formation is already in a variety of faith-formation networks that support ministry with children, youth, young adults, and adults, each of which can benefit from and support the Camino Project. These networks include Forma (the Network for Christian Formation for the Episcopal Church and beyond with formation professionals, volunteers, parents, and leaders from across the United States, Canada, Mexico, South America, and Europe), the Union of Black Episcopalians, Episcopal Camps and Conference Centers, Episcopal Relief & Development, and our own Department of Ethnic Ministries of The Episcopal Church.

**Resource Creation Partners:** As we move the creation of resources around key transition moments in families' lives, we anticipate promising collaborative possibilities with Forward Movement<sup>5</sup>, Church Publishing<sup>6</sup>, Living Compass<sup>7</sup>, Baptized for Life<sup>8</sup>, and Mutual Ministry Initiative<sup>9</sup>.

---

<sup>5</sup> Forward Movement - Episcopal publisher that offers formation resources in English and Spanish

<sup>6</sup> Church Publishing - Episcopal publishing house

<sup>7</sup> Living Compass - a non-profit that provides tools and training toward wellness and wholeness

<sup>8</sup> Baptized for Life - an Episcopal discipleship initiative through Virginia Theological Seminary (VTS)

<sup>9</sup> Mutual Ministry Initiative - focuses on meeting the need for trained clergy and lay leaders through VTS

## Evaluation

As a result of the Camino Project, The Episcopal Church hopes to experience renewed energy within the families in each congregation, increased participation of parents in family faith formation activities, and the engagement of new families into congregations utilizing the resources of the Camino Project.

Fundamentally, the Camino Project seeks to create offerings that result in Christian parents and caregivers more intentionally sharing their faith and values with their children. We hope to see this impact in the following four primary realms:

- Individual Families: To what extent are parents and caregivers accessing Camino resources, how easy are they to use, and what impact do parents report from engaging with those resources?
- Congregations: To what extent have resources that have been made available through the Camino Project become a regular part of the program offerings of congregations and what impact do congregations report?
- Networks of support: Does the Camino process catalyze parents experiencing an ecology of support from godparents, mentors, and fellow travelers on the parenting journey?
- Impact on the margins: To what extent do Camino resources and experiences impact those in non-traditional family configurations, families of color, and families experiencing Camino resources in Spanish?

We know that ongoing, responsive listening will be essential to the design, testing, redesign, and distribution of resources for the Camino Project. From the outset, we will build feedback loops for families and congregations to assess the following:

- Which resources are most frequently utilized by families and congregations,
- What changes are required in program design, promotion, or distribution, and
- Which experiences and resources lighten the load for busy parents rather than create a sense of increased obligation?

Quantitatively, our primary performance indicator will be participation. Initially, we plan to measure the impact of Camino simply by tracking annually the number of families engaged with a Camino resource and the number of congregations utilizing Camino resources.

We will partner with Ministry Architects, who will, at the program's outset, design the overall evaluation process, to be overseen by Brandon C. Martinez, Ph.D., a Ministry Architects consultant and an Associate Professor of Sociology at Providence College, who specializes in the sociology of religion.

We anticipate beginning with more quantitative measures through surveys and product distribution analysis and then moving to more qualitative measures through interviews and

focus groups. In addition, we plan to have an annual, online conversation with Latin American dioceses and provinces, as well as parents and congregations from Latinx, African descent, Asian American, and Indigenous families and faith communities.

## Communication

One of the consistent threads for communication will be the building of a Camino community, a group of congregations and families who regularly engage with the resources of the Camino Project. We will look to cohorts of pilot congregations and parents, who will provide real-time feedback on Camino resources and serve as a sounding board and amplifier of the project throughout the life of the grant.

In addition to making a priority of cultivating an actively engaged Camino community online, we will access the robust communication resources available through our denominational offices. Through our Public Affairs Office, we will reach out to every diocese and congregation in The Episcopal Church to let them know about the Camino Project, creating awareness and offering opportunities for engagement.

Additionally, we intend to leverage involvement in General Convention (2024, 2027) and annual gatherings, such as Forma, to optimize the exposure of the Camino Project and to create opportunities for collaboration.

The Communications Office of the Episcopal Church is well-positioned to distribute press releases and utilize social media outlets. Through our formation networks (listed in section 5 above), we have the capacity to amplify Camino exposure, especially for those at the margins of the church.

## Sustainability

The Department of Faith Formation plans, over the course of the grant, to integrate this work into the workflow and ministry of the department as a whole. From the beginning, the director of the department will be actively involved in the vision, creation, implementation, and growth of this initiative. As the project progresses, more and more of the work and cost to create, adapt, and maintain the Camino Project will be assumed into the Faith Formation budget as a part of our ongoing work of providing resources for ministry.

???

Though we are not building this project dependent on revenue from resource distribution or from fundraising, we believe that both options will become increasingly available as the Camino Project begins to gain traction. We believe that, once the heavy lifting of initial creation and launch is achieved (an estimated 4.5 years), there will be multiple options for financial sustainability, including collaborative investment from resource-creation partners, support in

the Department of Faith Formation budget, fundraising, fees from pilgrimages, and product sales.

## **Organizational Capacity**

The Episcopal Church is an international church made up of 108 geographically based dioceses in 22 nations or territories. The Episcopal Church is a member province of the worldwide Anglican Communion, whose mission is “to restore all people to unity with God and each other in Christ.”<sup>10</sup>

The budget of The Episcopal Church is over \$50 million per year and the Department of Faith Formation has an annual budget of a little over \$1.6 million. The Department of Faith Formation oversees formation and ministry with all ages and their leaders. We incorporate the work of four different offices, including the following: Youth, Young Adult and Campus Ministry, Safe Church, Safe Communities, and Episcopal Service Corps.

The Presiding Bishop is the Chief Pastor and serves as the President and CEO, and Chair of the Executive Council of The Episcopal Church. Under the leadership of the Presiding Bishop, the staff of The Episcopal Church serve in broad ministry areas including Mission within the Church (where the Department of Faith Formation resides); Mission Beyond the Church; Racial Reconciliation, Evangelism, and Creation Care; Finance; Human Resources; and Legal. All these teams work in concert with the General Convention, the governing body of The Episcopal Church, and its appointed or elected officials in the Executive Council.

The broad, international reach of the Department of Faith Formation, its wide array of partners both within and beyond The Episcopal Church, and our communion’s deep commitment to the faith formation of young people, particularly those at the margins, position us with a robust organizational capacity for the successful implementation of the Camino Project.

---

<sup>10</sup> *Book of Common Prayer*, p. 855

## Program Timetable

	<b>Activities</b>
<b>Year One (2023)</b>	<ul style="list-style-type: none"> <li>• Create database of 1,000 parents/primary caregivers and 100 congregations who have engaged with Camino content</li> <li>• 25 congregations become Camino congregations</li> <li>• Hire staff and consultants</li> </ul>
<b>Year Two (2024)</b>	<ul style="list-style-type: none"> <li>• Grow Camino Project database to 2,000 parents/caregivers and 200 congregations engaged with Camino content</li> <li>• Ministry Incubators Hatchathon generating 5-10 milestone projects</li> <li>• Online platform established in English and Spanish with 100 resources</li> <li>• Launch app as a portal for parents and congregations to access resources and prayer and devotion resources</li> <li>• Launch initial Camino cohorts</li> </ul>
<b>Year Three (2025)</b>	<ul style="list-style-type: none"> <li>• Grow database to 3,000 parents/caregivers and 300 congregations engaged with Camino content</li> <li>• 4-7 low-risk Camino Project prototype offerings tested and iterated based on feedback from pilot users (in both English and Spanish)</li> <li>• Camino cohort model updated based on feedback from pilot users</li> <li>• Up to 10 additional cohorts launched</li> <li>• Camino coaching for up to 5 congregations</li> <li>• Denominationally sponsored Camino travel experience</li> </ul>
<b>Year Four (2026)</b>	<ul style="list-style-type: none"> <li>• Grow database to 4,000 parents/caregivers and 400 congregations engaged with Camino content</li> <li>• 100 Camino congregations</li> <li>• 3-5 proven prototypes launched</li> <li>• Second Ministry Incubators Hatchathon yielding 5-10 milestone projects</li> <li>• 4-7 low-risk Camino Project prototype offerings tested and iterated based on feedback from pilot users</li> <li>• Fundraising model for the future of the Camino Project has been designed</li> <li>• Cohorts and coaching continue</li> </ul>
<b>Year Five (2027)</b>	<ul style="list-style-type: none"> <li>• Grow database to 5,000 parents/caregivers and 500 congregations engaged with Camino content</li> <li>• 150 Camino congregations</li> <li>• An additional 3-5 proven prototypes launch</li> <li>• Core resources and offerings for the Camino Project created and a consistent revenue model established</li> <li>• Fundraising efforts for sustaining the Camino Project have been launched</li> <li>• Cohorts and coaching continue</li> </ul>
<b>Year Six (2028)</b>	<ul style="list-style-type: none"> <li>• Stakeholder think tank to recalibrate and repurpose the Camino Project given the learnings of the previous five years</li> </ul>



who will do the  
accounting?

Line-item Budget  
The Episcopal Church - Department of Faith Formation

	2023	2024	2025	2026	2027	Total
<b>Income</b>						
Lilly Endowment	\$200,000	\$400,000	\$350,000	\$300,000	\$0	\$1,250,000
Hosted Pilgrimage Registrations	\$0	\$0	\$15,000	\$15,000	\$15,000	\$45,000
Other Sources	\$0	\$0	\$0	\$0	\$125,450	\$125,450
<b>TOTAL INCOME</b>	<b>\$200,000</b>	<b>\$400,000</b>	<b>\$365,000</b>	<b>\$315,000</b>	<b>\$140,450</b>	<b>\$1,420,450</b>
<b>Expenses</b>						
<b>Personnel</b>						
Grant Director	\$12,850	\$25,700	\$25,700	\$25,700	\$25,700	\$115,650
Officer for Christian Parenting	\$30,000	\$71,250	\$71,250	\$71,250	\$71,250	\$315,000
Travel for Staff	\$7,500	\$7,500	\$7,500	\$7,500	\$0	\$30,000
Officer's Benefits	\$12,000	\$28,500	\$28,500	\$28,500	\$28,500	\$126,000
<b>TOTAL PERSONNEL</b>	<b>\$62,350</b>	<b>\$132,950</b>	<b>\$132,950</b>	<b>\$132,950</b>	<b>\$125,450</b>	<b>\$586,650</b>
<b>Camino Design Process</b>						
Launch & Sustainability Event	\$14,880	\$0	\$0	\$14,880	\$0	\$29,760
Hatchathon	\$0	\$19,000	\$0	\$0	\$0	\$19,000
Pivot Retreat	\$0	\$0	\$14,880	\$0	\$0	\$14,880
Design Event Participants Travel Stipends	\$9,500	\$12,575	\$9,500	\$9,500	\$0	\$41,075
<b>TOTAL DESIGN</b>	<b>\$24,380</b>	<b>\$31,575</b>	<b>\$24,380</b>	<b>\$24,380</b>	<b>\$0</b>	<b>\$104,715</b>
<b>Pilgrimage Development</b>						
Travel for Exploring Pilgrimage Sites	\$0	\$14,575	\$8,750	\$8,750	\$0	\$32,075
Hosted Pilgrimages	\$0	\$0	\$15,000	\$15,000	\$15,000	\$45,000
Pilgrimage Scholarships	\$0	\$32,000	\$32,000	\$32,000	\$0	\$96,000
<b>TOTAL PILGRIMAGE</b>	<b>\$0</b>	<b>\$46,575</b>	<b>\$55,750</b>	<b>\$55,750</b>	<b>\$15,000</b>	<b>\$173,075</b>
<b>Resources Content Development</b>						
Website & App Development	\$5,570	\$10,570	\$7,200	\$2,500	\$2,500	\$28,340
Fees paid to Publishers	\$0	\$4,800	\$4,800	\$4,800	\$0	\$14,400
Videography	\$0	\$19,210	\$7,500	\$7,500	\$0	\$34,210
Translation	\$0	\$15,000	\$15,000	\$5,000	\$0	\$35,000
<b>TOTAL RESOURCES</b>	<b>\$5,570</b>	<b>\$49,580</b>	<b>\$34,500</b>	<b>\$19,800</b>	<b>\$2,500</b>	<b>\$111,950</b>
<b>Community Cohorts</b>						
Cohort Supplies & Curriculum materials	\$0	\$20,750	\$20,750	\$20,750	\$0	\$62,250
Recruitment of Cohort Partners	\$4,575	\$4,575	\$1,500	\$1,500	\$0	\$12,150
Coaching for Cohort Leaders	\$3,970	\$7,940	\$7,940	\$7,940	\$0	\$27,790
<b>TOTAL COHORTS</b>	<b>\$8,545</b>	<b>\$33,265</b>	<b>\$30,190</b>	<b>\$30,190</b>	<b>\$0</b>	<b>\$102,190</b>
<b>Consultants</b>						
Consulting Fees & Travel	\$45,875	\$49,225	\$40,875	\$32,680	\$0	\$168,655
Evaluation	\$17,000	\$5,000	\$5,000	\$5,000	\$0	\$32,000
<b>TOTAL CONSULTANTS</b>	<b>\$62,875</b>	<b>\$54,225</b>	<b>\$45,875</b>	<b>\$37,680</b>	<b>\$0</b>	<b>\$200,655</b>
<b>Administrative</b>						
Database Development	\$15,000	\$15,000	\$2,000	\$2,000	\$2,000	\$36,000
Conference Fees	\$8,000	\$3,100	\$3,100	\$8,000	\$0	\$22,200
Supplies	\$9,500	\$1,000	\$1,000	\$1,000	\$0	\$12,500
<b>TOTAL ADMINISTRATIVE</b>	<b>\$32,500</b>	<b>\$19,100</b>	<b>\$6,100</b>	<b>\$11,000</b>	<b>\$2,000</b>	<b>\$70,700</b>
<b>Sub-Total Expenses</b>	<b>\$196,220</b>	<b>\$367,270</b>	<b>\$329,745</b>	<b>\$311,750</b>	<b>\$144,950</b>	<b>\$1,349,935</b>
<b>Indirect Costs</b>	<b>\$9,811</b>	<b>\$18,364</b>	<b>\$16,487</b>	<b>\$15,588</b>	<b>\$10,266</b>	<b>\$70,515</b>
<b>GRAND TOTAL</b>	<b>\$206,031</b>	<b>\$385,634</b>	<b>\$346,232</b>	<b>\$327,338</b>	<b>\$155,216</b>	<b>\$1,420,450</b>

  
The Rev. Shannon Kelly  
PROGRAM DIRECTOR

  
N. Kurt Barnes  
FINANCE V.P./CONTROLLER

## Budget Narrative

*Please note: For the purposes of the Line-item Budget, Budget Summary, and Budget Narrative, the first year, 2023, is presumed to be only 6 months long.*

### PERSONNEL

**Grant Director:** This position is responsible for overseeing the entire project, including budget, staff, evaluation, partnerships and program development. To speed progress, an existing staff member will take on this role in addition to other, non-grant funded part-time duties. Thus the total salary charged to the grant is 33% of the total salary.

1 employee at \$77,100/year x 33% = \$25,700/year

**Officer for Christian Parenting:** This position will be at the Grant Director's right hand, and will take the lead on program and content design, coordinate in-person convening events, as well as train church leaders in the project's goals and utilization. The entire salary of this full time employee will be charged to the grant. The \$30,000 salary for 2023 is intentionally calculated at less than 50% of annual salary knowing it will take at least a month or more to hire this position.

1 employee at \$71,250/year x 100% = \$71,250/year

**Travel for Staff:** The grant director and officer for Christian parenting will be expected to travel to network and collaborate with leaders across The Episcopal Church. Travel to headquarters in New York may also be expected. Up to \$7,500 annually will cover staff's anticipated travel costs including transportation, lodging, and meals.

**Officer for Christian Parenting Benefits:** Benefits are calculated at a flat percentage of 40%, which covers health insurance as well as payroll taxes and pension. Benefits for the grant director are already provided to this employee through existing operational budgets and will not be funded by the grant.

1 employee at \$71,250/year x 40% = \$28,500/year

### CAMINO DESIGN PROCESS

**Launch & Sustainability Events:** At the beginning of our program, we will host a two-day gathering event with leadership from key churches across the Episcopal Church. Our partner Ministry Architects will facilitate an initial collaborative design event to integrate and align leadership as we launch this program's design. In 2026, Ministry Architects will facilitate a two-day Sustainability Summit with leadership to ensure the program has a workable sustainability plan for ongoing ministry. Each two-day event is anticipated to cost \$14,880 for Ministry Architects' lodging, transportation, food, and facilitation.

**Hatchathon:** In the program's first full year of activity, our partner Ministry Incubators will host a three-day Hatchathon to take the program's initial outlay and ensure financial sustainability, participation, and communication networks are maximized. This three-day event is anticipated to cost \$19,000 for Ministry Incubators' lodging, transportation, food, and facilitation.

**Pivot Retreat:** In the program's second full year of activity, Ministry Incubators will host a two-day Pivot Retreat to gather lessons learned, examine program components, and establish an improved plan for the following year. This two-day event is anticipated to cost \$14,880 for Ministry Incubators' lodging, transportation, food, and facilitation.

**Design Event Participant Travel Stipends:** To ensure the highest likelihood of meeting participation goals, church leaders will receive a stipend for their partnership. The stipends will come with an expectation of attendance at convening events, engaging in program activities, and offering regular feedback for program improvements.

$\$300 \text{ stipend/day} \times 9 \text{ days total} \times 15\text{-}16 \text{ people per event} = \$41,075 \text{ total}$

## **PILGRIMAGE DEVELOPMENT**

**Travel for Exploring Pilgrimage Sites:** The grant director, officer for Christian parenting, and/or other partners will need to travel to research and explore potential pilgrimage sites for The Camino Project. \$14,575 is calculated for 2024 when the bulk of discovery will take place, followed by \$8,750 in 2025 and 2026. These funds will cover anticipated travel costs including transportation, lodging, meals, and pilgrimage-related experiences.

**Hosted Pilgrimages:** Beginning in 2025, the Camino Project will host annual pilgrimage experiences for families. Not including personal travel costs covered by individuals, the per person pilgrimage cost is expected to be \$500.

$\$500/\text{person} \times 6 \text{ families (30 people)} = \$15,000$

**Pilgrimage Scholarships:** In recognition of a wide range of financial situations of the targeted, diverse audience of the Camino Project, grant leaders believe it imperative to allocate significant funds (\$96,000) to provide financial accessibility so families interested in pilgrimage can be financially supported to participate.

## **RESOURCES CONTENT DEVELOPMENT**

**Website Development:** Developing a website that can be accessed through the existing episcopalchurch.org page will be essential for collecting resources and making this easily accessible to interested parents. Based on initial listening group feedback we are exploring the possibility of an app

that mirrors the website content for easy mobile access. We've explored two web design estimates that indicate \$28,340 will be sufficient for development costs.

**Fees paid to Publishers:** For some of the resources we hope to make available to parents, we anticipate some publishers may charge us a nominal fee. Without knowing exact figures, but desiring to account for this anticipated expense more intentionally than simply through indirect costs, we have calculated \$4,800 in years 2, 3, and 4 of the grant to cover these expenses.

**Videography:** This line item \$34,210 is based on an estimate from Ministry Architect's content creation partner, Telos Creative. Costs in Year 2 represent the design, creation, filming, and editing process with subsequent creation occurring in Years 3-4.

**Translation:** This expense is based on estimated costs of \$30/hr for local translation partners, who will also assist in cultural competency and sensitivity in content. Costs per year reflect the bulk of content creation and therefore translation work will occur in Year 2-3, with Year 4 representing the ongoing cost for periodic updates as necessary.

## COMMUNITY COHORTS

**Community Cohort Supplies & Curriculum Materials:** To support the development of church-based community cohorts of parents, grant funds will pay for \$3,500 curriculum materials each year. Also, each of the 25 cohort-sponsoring congregations will receive a \$690 stipend annually to use toward the cost of any supplies, meals, or meeting expenses they may incur. Cohorts will launch in year 2 of the grant.

$$\$3,500 \text{ curriculum} + (\$690 \text{ supplies} \times 25 \text{ cohorts}) = \$20,750/\text{year}$$

**Recruitment of Cohort Partners:** A significant part of launching this project will center on recruiting and mobilizing cohort leaders and cohort participants. We anticipate investing time and money to identify and engage 25 Camino cohort congregations effectively as possible.

**Coaching for Cohort Leaders:** We know that church leaders and volunteers aren't likely to engage in a program that is difficult to navigate, so we will leverage a Ministry Architects implementation support (user experience).

## CONSULTANTS

**Consulting Fees & Travel:** This expense reflects estimated contract with Ministry Architects for project management, visioning development, ongoing listening sessions, leadership coaching, virtual assistant, communications support, and course correction/troubleshooting as needed. Costs per year reflect significant support in Years 1-3 with assistance tapering off in Year 4 and ending in Year 5.

**Evaluation:** This line item reflects estimated costs for Ministry Architect partner Brandon Martinez, Ph.D. Assistant Professor of Sociology at Providence College, to design and implement a thorough and customized evaluation strategy and data collection process. The cost per year reflects a significant amount of work developing assessment tools in Year 1 alongside project staff, implementation and revisions in Year 2-3, and continuing support and surveying in Year 4.

## **ADMINISTRATIVE**

**Database Development:** The Episcopal Church has just converted to a new database system, Sales Force. In order to effectively and broadly disseminate the work and opportunities of the Camino Project, we are committed to the unattractive and tedious work of developing an extensive database for our audience of Episcopal parents across the globe. With the help of virtual ministry assistants from Ministry Architects, this \$36,000 will cover the cost of data collection, data entry, and ongoing data hygiene. Another database?

**Conference Fees:** We anticipate our leadership team and a few key partners attending at least one major conference each year to network, collaborate, and disseminate the progress and impact of the Camino Project. Additional funds are designated in 2023 and 2026 in anticipation of travel planning for the General Convention of the Episcopal Church scheduled for 2024 and 2027.

**Supplies:** This line estimates new laptops, printers, office supplies, and set up costs for project staff, with initial setup expenses being higher in Year 1, decreasing in Years 2-4, and being absorbed into the general operating budget by Year 5. All equipment will remain in possession of the grant project and not the individual staff member.

## **INDIRECT COSTS**

A flat 5% of the annual sub-total of all other expenses was calculated to cover contingencies, insurance, unexpected supply increases, inflation, and cost of living wage increases if necessary.



February 7, 2023

The Lilly Endowment  
Christian Parenting Grant  
Dr. Jessicah Duckworth  
Program Director, Religion  
2801 N. Meridian St.  
Indianapolis, Indiana 46208

Dear Dr. Duckworth,

Ministry Architects is delighted to express our enthusiastic support for the Episcopal Church Department of Faith Formation's Christian Parenting and Caregiving Initiative grant application, *The Camino Project: Faith-Forward Pathways for Episcopal Families*.

The Department of Faith Formation entered into a partnership with Ministry Architects in 2021 to assess the impact of the triennial Episcopal Youth Event (EYE) and Evento Juvinales Episcopales (EJE). This year-long process resulted in an assessment report, identification of strategic next steps, and implementation coaching for select staff.

The Camino Project strikes an impressive balance of innovative and sustainable, and we hope to continue this partnership by offering implementation support in the following ways:

- Coaching and consulting for the implementation of the overall project
- Sharing our networks to assist The Episcopal Church in discovering and amplifying the distribution of resources specifically for Christian parents and caregivers
- Designing and implementing an evaluation project overseen by Ministry Architects' consultant, Brandon C. Martinez, Ph.D. Associate Professor of Sociology at Providence College who specializes in the sociology of religion

For over 20 years, Ministry Architects has worked with churches, non-profits, schools, and judicatories to build healthy systems and catalyze innovative change for the future of the church. We wholeheartedly support this project and hope to see Christian families engage more intentionally in faith formation through the generosity of the Lilly Endowment.

Blessings,  
  
Trey Wince

President and CEO, Ministry Architects



February 8, 2023

Dear Dr. Duckworth and *Christian Parenting and Caregiving* Grant Reviewers,

I serve on the faculty of Virginia Theological Seminary and as its Vice President for Lifelong Learning. In my position I have a unique perspective on the Episcopal Church and am privileged to be trusted by many church-wide leaders. Given our seminary's history of deep commitment to Christian formation and more recently our active engagement with the Lilly Endowment, Inc., it is not surprising that several potential applicants to your *Christian Parenting and Caregiving* initiative reached out to me for counsel. Overall, I am in awe of the important conversations and discernment this new initiative has already cultivated, and I want to thank you and the LEI Board of Directors for a marvelous vision.

I am writing to express my personal and our institutional support for two proposals that, from my vantage point, are complementary and would together contribute significantly to changing the culture of Christian parenting in the Episcopal Church. Or should I say, they have the potential to introduce and nurture foundational practices of Christian parenting across the denomination? Both proposals already have the strong support of Ministry Architects, a sign of healthy collaboration, and at my suggestion have discerned their potential for complementarity of impact.

The Episcopal Church Department of Faith Formation is proposing *Camino Moments: Faith Forward Pathways for Episcopal Families*. This initiative is designed to leverage the strengths of a church-wide office and ministry network to reach parents through congregations and dioceses, with a particular focus on communities historically underrepresented in existing resources and program implementation (new immigrant, historically African American, Latino/Hispanic, Asian, Indigenous) and on non-traditional family structures (single, multigenerational, and GLBTQ parenting households). The Department team will curate, create, and promote theologically robust and culturally appropriate resources for parent cohorts through an accessible, multi-lingual website and cohort-based learning communities.

While ambitious in its reach, the timing is right for *Camino Moments* as our current Presiding Bishop, the Most Reverend Michael Bruce Curry has awakened the wider Church to the importance of discipleship through his focus on The Way of Love: Practices for a Jesus-Centered Life. Until now, emphasis has largely been on individual and adult formation while setting an expectation that Episcopalians of all ages, from all walks of life, are beloved, called, and gifted. Families with children are primed for resources to cultivate Christian practices in daily life.

At the same time, The Episcopal Diocese of Louisiana is working closer to the ground. Their proposal for a series of *Episco-Parenting Care Kits* is grounded in years of intentional work with congregations to reimagine Christian formation as the holistic, lifelong process it should be, and in thorough needs assessment of their families. The proposal wisely customizes faith practices

to address important spiritual milestones and key moments of childhood and family life. The suite of resources, modalities of delivery, and proposed theological and liturgical themes in the initiative are imaginative and pedagogically brilliant. The Diocesan team is eager to share its materials, processes, and learnings with *Camino Moments* and looks forward to benefiting from the experience church-wide leaders have working in multicultural contexts.

Lifelong Learning at VTS enthusiastically commends both proposals to you and pledges our support in several ways. We will:

- Promote their work through our extensive networks (Forma, Building Faith, Lifelong Learning eNews, etc.)
- Convene regular conversations between the two grant teams (and other Episcopal projects receiving funding from the LEI Christian Parenting and Caregiving initiative) to foster collaboration and mutual learning for optimal impact across the Church.
- Provide support for program design and evaluation consultation.
- Create opportunities for *Camino Moments* and *Episco-Parenting Care Kits* to present in Christian formation and/or practical theology courses at Virginia and General Seminaries.
- Promote the dissemination of resources and learning through professional and academic channels (publications, conferences, subscription services, etc.)

Please do not hesitate to contact me if I may be of further assistance in your discernment process.

Faithfully and gratefully,

*Lisa Kimball*

Lisa Kimball, Ph.D.  
James Maxwell Professor of Lifelong Christian Formation  
Vice President for Lifelong Learning  
[lkimball@vts.edu](mailto:lkimball@vts.edu)  
O: 703 | 461-1887  
C: 571 | 216-9324





Members of the Lilly Endowment,

The Episcopal Church and Conference Centers are writing this letter in support of the Reverend Shannon Kelly, who is the director of the department of faith formation and officer for young adult and campus ministries in the Episcopal Church. Reverend Kelly is applying for a grant from the Lilly Endowment to create the Camino Project: Faith Forward Pathways for Episcopal Families.

The Church and its teachings provide guidelines and lessons for families to reflect on and deepen their ministry. However, we have seen a shift in recent years where families are not able to engage with that material in the same ways that they used to. The Camino Project aims to provide a platform for parents, caregivers, and congregations to link family faith conversations to key milestones in a young person's life and in the lives of parents. By directly linking this to important milestones in young people's lives, this program and platform will enable parents to walk hand in hand with their children and deepen their faith in these big moments. By supporting this program, the Lilly Endowment will directly affect change and will directly impact the way our youth carry their faith throughout their most pivotal developmental stages. They will enable parents to gain access to valuable resources and give them tools to expand the way ministry and faith look in the home. This program has the capacity to strengthen family engagement and family relationships through God's love and teachings. It will enable our members to enhance the ways in which they are addressing faith in the home and forge stronger connections to ministry.

We hope you will consider this wonderful project and choose to support it.

Thank you,

Rev. Jess Elfring-Roberts  
Executive Director  
Episcopal Camps and Conference Centers

**EPISCOPAL CAMPS & CONFERENCE CENTERS**

P.O. BOX 180247 | CHICAGO, IL 60618 | 773-377-5554



The Episcopal Diocese of  
**LOUISIANA**

The Lilly Endowment  
Christian Parenting & Caregiving Initiative  
2801 N. Meridian St.  
Indianapolis, Indiana 46208

February 10, 2023

Dear Lilly Endowment:

Recognizing the unique burdens carried by parents in different family structures and the desire to raise children in the faith, I am compelled to express my support for The Episcopal Church in their plans to build a program that easily connects to families at the pivotal moments when they are most likely to look to the church for support and input.

In my experience of working with families, I have seen the lack of congregational engagement from families while parents simultaneously express their desire for their children to know God and develop a faith of their own. Busy schedules, extracurricular activities, and just the ebb and flow of parenting and family life frequently chokes out the good intentions of parents who desire to share their faith with their children.

If The Episcopal Church is awarded this grant, Diocese of Louisiana will help by:

- Partnering in prayer for the sake of the children, youth, and families currently connected to Episcopal churches around the world
- Sharing in recruitment to increase participation numbers
- Utilize existing networks across the diocese to connect congregations and parents with the Camino Program and all that it offers

As Canon to the Ordinary, I wholeheartedly support The Episcopal Church's efforts to support congregations and families of all cultures and configurations as they support faith formation within the household. The Lilly Endowment's Christian Parenting and Caregiving Initiative is very encouraging as a much-needed support to offer parents easy on-ramps to bring their families into shared Camino experiences that are further supported by prayers and practices that are easily adopted into the daily and weekly family rhythm as well as a community of Camino friends and extended family to express their Baptismal vows in very practical ways.

In Christ,

The Reverend Canon Morgan MacIntire  
Canon to the Ordinary  
Episcopal Diocese of Louisiana



February 8, 2023

Dear Lilly Endowment:

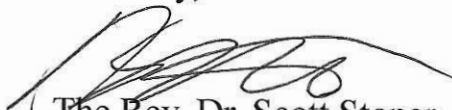
We are pleased to write in support of the Camino Project: Faith Forward Pathways for Episcopal Families application for a Christian Parent and Caregiving Initiative grant.


We are both marriage and family therapists, and in addition, Scott is an Episcopal priest. Through our foundation, we have had the honor to create Living Compass parent wellness resources and trainings for congregations of all denominations across the United States and beyond for the last thirteen years. We know that our resources are especially beneficial for parents and their children when they are experiencing what we call "liminal times"—times of key transitions in the life cycle.

Because we know how vulnerable these liminal times are for parents and families, we were delighted to see that this Camino Projects grant application also focuses on the critical transition moments in the lives of parents and families. We know from experience that at these moments, parents long and search for a deeper meaning to help them navigate the ups and downs of parenting. This longing creates a wonderful opening for faith to become real and to take root more deeply in the life of a family.

We offer our unconditional support for the grant, knowing that if it is, thousands of families will become better equipped to navigate the "camino" moments of their lives. And Living Compass would be honored to be a small part of a collaborative team that helps them bring this much-needed offering to fruition.

Sincerely,

  
The Rev. Dr. Scott Stoner  
Co-Director

  
Holly Hughes Stoner  
Co-Director

Living Compass Spiritually & Wellness Initiative  
2858 University Avenue, #328  
Madison, WI 53705

[www.LivingCompass.org](http://www.LivingCompass.org)

# ministry incubators

February 7, 2023

The Lilly Endowment  
Christian Parenting Initiative  
Dr. Jessica Duckworth  
Program Director, Religion  
2801 N. Meridian St.  
Indianapolis, Indiana 46208

Dear Dr. Duckworth:

Ministry Incubators is delighted to express our enthusiastic support for The Episcopal Church's Christian Parenting and Caregiving Initiative grant application, ***The Camino Project: Faith-Forward Pathways for Episcopal Families.***

As a partner in this project, we will be honored to lead one or more resource development summits, utilizing the Ministry Incubators' Hatchathon model, a core offering we have utilized since our founding almost 10 years ago. Each of these events will provide a platform for developing and expanding the engagement of Episcopal parents and caregivers with resources that support the passing along of faith to their children.

Recognizing the immense impact that intentional Christian parenting can have on the faith formation of the next generation, we are especially supportive of your attention to wholistic practices that foster a more robust congregational ecology to support Christian parents and caregivers in this crucial work.

All the best as you launch this initiative!



Mark DeVries  
Co-Founder  
Ministry Incubators

[www.ministryincubators.com](http://www.ministryincubators.com)

5220 Cochran Dr., Nashville, TN, 37220, 615-424-2304

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>SUMMARY</b>										
6	<b>LINE NO.</b> 2023-2024	<b>DESCRIPTION</b>	<b>2022 Forecast Total</b>	<b>2023 Adopted Revision</b>	<b>GC81 fees and expenses Revision 10202022</b>	<b>All other income and expenses Revisions 10202022</b>	<b>2024 Revisions 10202022</b>	<b>2023-2024 Adopted Total 07/11/2022</b>	<b>2023-2024 Revised Total 10202022</b>	<b>2022-2024 Revised Total 10202022</b>	<b>Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022</b>
8	1	<b>INCOME</b>									
10	3	Diocesan Commitments	29,607,767	28,765,806	-	28,909,635	28,909,635	57,675,441	57,675,441	87,283,208	Diocesan operating income up 1% in each of 2023 2024; maintain 15% assessment; raise exemption from \$140K to \$200K
11	4	Diocesan expected waivers	(550,000)	(750,000)		(750,000)	(750,000)	(1,500,000)	(1,500,000)	(2,050,000)	
13	5	Income from Unrestricted Assets for General budget	11,687,401	12,874,307		13,522,613	13,187,357	25,850,626	26,061,664	37,749,065	9.7% actual return in 2021; -4.5% assumed in 2022; 5% draw
14	6	Income from Outside trusts where DFMS is beneficiary	225,000	225,000		227,250	227,250	452,250	452,250	677,250	Income from non-DFMS trusts; previously included in line 5 above
15	7	Economic Justice Loan income	165,000	165,000		165,000	165,000	330,000	330,000	495,000	Lower interest rates on loans made to community development organizations
16	8	EMM Non-Govt Fundraising	230,000			-	-	-	-	230,000	
17	9	Annual Appeal Campaign	450,000	500,000		500,000	500,000	1,000,000	1,000,000	1,450,000	Increase based on successes in 2018-2021
19	11a	Short-term reserves for Racial Reconciliation	-			-	-	-	-	-	Unused funds from 2015-2018 triennium
21	11c	Portion of 2019-2021 budgetary surplus from Short-term reserves	2,289,261	2,500,000		2,500,000	2,500,000	5,000,000	5,000,000	7,289,261	
22	11d	Net cost of GC80 from Short-term reserves/Cash	2,467,977	-		-	-	-	-	2,467,977	Savings from not having GC in 2021
25	13b	Restricted reserves for pension improvements	-			-	-	-	-	-	
26	14	Rental Base Income (incl CUAC, ERD, NAES)	2,863,106	3,162,345		3,417,286	3,417,286	7,008,136	6,579,631	9,442,738	Revised to reflect termination of Haitian lease; (and assumes new tenant by June 2023); negotiated rent reduction to Midtown Hardware.
27											
28	15	<b>Program and Event Related Fees:</b>	-			-					
29	16	General Convention Income	645,000	-	1,500,000	-	1,500,000	1,500,000	1,500,000	2,145,000	Shortened GC80 in 2022 to essential business only
31	18	Episcopal Digital Network Income	400,000	400,000		400,000	400,000	800,000	800,000	1,200,000	"Sponsorship" income. Increase based on run rate in 2021
34	21	Refugee Loan Collection Income	300,000	300,000		600,000	600,000	1,200,000	900,000	1,200,000	Income lower because admitted refugees have not increased as the US Administration announced
35	22	Mission Technology Income	40,000	38,000		39,000	39,000	77,000	77,000	117,000	
38	25	Facilities Management Income	120,000	120,000		120,000	120,000	240,000	240,000	360,000	Charges to affiliates and tenants
39	26	<b>Total Program and Event Fees</b>	<b>2,462,530</b>	<b>858,000</b>	<b>1,500,000</b>	<b>1,159,000</b>	<b>2,659,000</b>	<b>3,817,000</b>	<b>3,517,000</b>	<b>5,979,530</b>	
40	27										
43	29	House of Bishops reimbursements	100,000	100,000		100,000	100,000	200,000	200,000	300,000	
44	30	Episcopal Youth Event fees receivable	-	400,000		-	-	400,000	400,000	400,000	Registration fees
45	31	General Board of Exam. Chaplains	132,000	130,000		130,000	130,000	260,000	260,000	392,000	
46	32	<b>TOTAL INCOME</b>	<b>51,172,512</b>	<b>48,930,458</b>	<b>1,500,000</b>	<b>49,880,784</b>	<b>51,045,528</b>	<b>100,493,452</b>	<b>99,975,986</b>	<b>151,148,498</b>	
47											
50	34	<b>EXPENSES</b>									
52	35-65	Evangelism	1,966,813	1,716,625	1,718,113	1,755,113	1,778,953	3,454,046	3,495,578	5,462,391	
53	66-162	Reconciliation & Justice	3,536,199	3,974,637	158,000	3,498,853	4,069,353	8,030,069	8,043,990	11,580,188	
54	163-174	Creation Care	340,067	374,471	20,000	378,482	398,482	740,208	772,953	1,113,021	
55	175-218	PB Ministry	4,699,153	4,881,733	121,500	5,271,511	5,418,011	9,955,914	10,299,744	14,998,897	
56	219-410	Mission Within the Episcopal Church	10,193,945	10,249,336	375,000	9,587,354	10,332,336	20,564,570	20,581,672	30,775,617	
57	411-511	Mission Beyond the Episcopal Church	5,921,501	6,121,495	77,500	6,138,741	6,290,691	12,312,353	12,412,186	18,333,688	
58	512-567	Governance	8,717,787	7,370,710	2,253,000	6,851,155	9,136,655	15,775,705	16,507,365	25,225,152	
59	568-584	Development	1,473,287	1,499,313			1,562,865	2,996,888	3,062,177	4,535,465	
60	586-611	Finance	5,147,641	5,288,495	42,000	6,833,157	5,387,293	10,670,393	10,675,788	15,823,429	
61	612-623	Legal	1,685,876	1,689,119	6,500	1,746,245	1,752,745	3,498,021	3,441,864	5,127,740	
62	625-695	Operations (HR, IT, Facilities, Purchasing)	6,864,029	6,104,960	187,500	6,225,154	6,549,115	12,538,204	12,654,075	19,518,104	
64	697	Undetermined GC (2022) Resolutions	-	-		-	-	-	-	-	
65	700	<b>TOTAL EXPENSES</b>	<b>50,546,300</b>	<b>49,270,894</b>	<b>4,959,113</b>	<b>48,285,765</b>	<b>52,676,498</b>	<b>100,536,371</b>	<b>101,947,393</b>	<b>152,493,692</b>	
66											
67	701	<b>SURPLUS/(DEFICIT)</b>	<b>626,212</b>	<b>(340,436)</b>	<b>(3,459,113)</b>	<b>1,595,019</b>	<b>(1,630,971)</b>	<b>(42,919)</b>	<b>(1,971,407)</b>	<b>(1,345,194)</b>	

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: EVANGELISM</b>										
6	<b>LINE NO.</b>	<b>DESCRIPTION</b>	<b>2022 Forecast Total</b>	<b>2023 Adopted Revision</b>	<b>GC81 fees and expenses Revision 10202022</b>	<b>All other income and expenses Revisions 10202022</b>	<b>2024 Revisions 10202022</b>	<b>2023-2024 Adopted Total 07/11/2022</b>	<b>2023-2024 Revised Total 10202022</b>	<b>2022-2024 Revised Total 10202022</b>	<b>Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022</b>
8	35	<b>Starting New Congregations</b>									
9	36	Mission Enterprise Zones and New Church Start Grants	666,000	513,000		513,000	513,000	1,026,000	1,026,000	1,692,000	Church Plant Grants, reduced if only 2nd and 3rd installments in 2022
10	37	Congregational Redevelopment	334,000	220,500	-	220,500	220,500	441,000	441,000	775,000	Redevelopment program and resources
11	38	<b>Starting New Congregations Total</b>	<b>1,000,000</b>	<b>733,500</b>	<b>-</b>	<b>733,500</b>	<b>733,500</b>	<b>1,467,000</b>	<b>1,467,000</b>	<b>2,467,000</b>	
12	39										
13	40	<b>Evangelism Initiatives</b>									
15	42	Church Planting Training & Resources	40,000	59,000	2,000	59,000	61,000	120,000	120,000	160,000	Training, discernment, and support for church planters, including seminary courses and regional trainings
16	43	Program, travel, office - Church Planting and Redevelopment Staff	45,000	37,000		37,000	37,000	74,000	74,000	119,000	Manager and staff officer share line for program, travel and equipment
18	52	Evangelists' Summit and Networks	25,000	22,000	5,000	23,000	28,000	50,000	50,000	75,000	Incl. Good News Gardens events, Evangelism Matters annual evangelists gathering, grantee networking
19	53	Evangelism Resources	20,000	25,000	-	25,000	25,000	50,000	50,000	70,000	Creation and translation of resources
20	54	Episcopal Revivals	40,000	45,000	30,000	45,000	75,000	120,000	120,000	160,000	4 revivals/year w/ PB Curry; major revival at GC81
21	55	Program, travel, office - Evangelism Staff	50,000	32,000	-	32,000	32,000	64,000	64,000	114,000	Officer, canon, associate travel, program, equipment
22	56	Evangelism Grants Program	125,000	125,000		125,000	125,000	250,000	250,000	375,000	Committee on MW recommends increasing evangelism grant program given success in 2019-2021 triennium.
23	57	Way of Love Curriculum, Resources, Events (formerly Evangelistic Work)	57,500	65,000		65,000	65,000	130,000	130,000	187,500	Way of Love curricula, resources, app, events - not included in 2019-21 budget; apply \$45K in 2022 savings (some 2022 projects covered by Office of Development fundraising) toward increased staff costs
29	61b	Reserve for GC	-								
30	62	<b>Evangelism Initiatives Total</b>	<b>402,500</b>	<b>410,000</b>	<b>37,000</b>	<b>411,000</b>	<b>448,000</b>	<b>858,000</b>	<b>858,000</b>	<b>1,260,500</b>	
31	63										
32	64	Staff Costs	564,313	573,125		597,453	597,453	1,129,046	1,170,578	1,734,891	Associate position moved back from previous shift to PBO
33	65	<b>Evangelism Total</b>	<b>1,966,813</b>	<b>1,716,625</b>	<b>37,000</b>	<b>1,741,953</b>	<b>1,778,953</b>	<b>3,454,046</b>	<b>3,495,578</b>	<b>5,462,391</b>	

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	Approved by General Convention on July 11, 2022										
3	Adopted Executive Council Revision 10202022										
4	DETAIL: RECONCILIATION AND JUSTICE										
6	LINE NO. 2023-2024	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC81 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
7	66	Poverty and Social Justice									
11	70	Asset Based Community Development Training (ABCD)	15,000	17,000		17,000	17,000	34,000	34,000	49,000	
13	72	Jubilee and Justice Ministry Grants	50,000	50,000		50,000	50,000	100,000	100,000	150,000	
14	80	Jubilee and Justice Ministry Training and Network	15,000	15,000		15,000	15,000	30,000	30,000	45,000	
16	74	Program, travel and office - Poverty and Justice Staff	20,000	20,000	7,000	20,000	27,000	47,000	47,000	67,000	
20	78	Justice Leaders Retreats	15,000	15,000		15,000	15,000	30,000	30,000	45,000	
23	80b	Reserve for GC	-	-		0	-	-	-	-	
25	82	<b>Total Poverty &amp; Social Justice</b>	<b>115,000</b>	<b>117,000</b>	<b>7,000</b>	<b>117,000</b>	<b>124,000</b>	<b>241,000</b>	<b>241,000</b>	<b>356,000</b>	
26	83									0	
27	84	Racial Justice and Reconciliation	100,000	-			0	-	-	100,000	
28	85	Becoming Beloved Community Grants	200,000	125,000		75,000	75,000	200,000	200,000	400,000	
29	86	Becoming Beloved Community Summit and Networks	-	50,000		50,000	50,000	50,000	100,000	100,000	Event not held in 2022
30	87	Racial Justice Audit	30,000	70,000	10,000	30,000	40,000	110,000	110,000	140,000	
31	88	Sacred Ground	70,000	90,000		90,000	90,000	180,000	180,000	250,000	
33	89	Truth and Reconciliation	0	60,000		60,000	60,000	120,000	120,000	120,000	
34	89a	Episcopal Coalition for Racial Equity & Justice Startup	0	150,000			150,000	300,000	300,000	300,000	
35	90	Dismantling Racism Formation and Training	50,000	50,000		50,000	50,000	100,000	100,000	150,000	\$40K in 2022 applied to line 126B: ADM Healing from Internalized Oppression
36	91	Racial Reconciliation and Justice Resources	10,000	10,000	5,000	10,000	15,000	25,000	25,000	35,000	
39	94	Program, travel and office - Racial Reconciliation Staff	45,000	32,500	5,000	32,500	37,500	70,000	70,000	115,000	
41	96	Criminal Justice Ministries	15,000	16,000	5,000	16,000	21,000	37,000	37,000	52,000	\$35K in 2022 applied to line 126B: ADM Healing from Internalized Oppression
43	98	Program travel and office - Canon	10,000	18,000	1,000	18,000	19,000	37,000	37,000	47,000	
45	99b	Reserve for GC	0				0	-	-	-	
46	100	Staff Costs	427,937	427,001		443,459	443,459	950,959	870,460	1,298,397	
47	101	<b>Racial Justice Total</b>	<b>957,937</b>	<b>1,098,501</b>	<b>26,000</b>	<b>874,959</b>	<b>1,050,959</b>	<b>2,179,959</b>	<b>2,149,460</b>	<b>3,107,397</b>	
48	102									0	
49	103	Ethnic Ministries:								0	
50	104	Indigenous Ministries								0	
51	105	Support for Indigenous Theological Education and Training	40,000	22,500		22,500	22,500	45,000	45,000	85,000	
52	106	Church-wide Indigenous Winter Talk gathering	36,666	50,000		50,000	50,000	100,000	100,000	136,666	
53	107	Native Youth Development Project	10,000	15,000			0	15,000	15,000	25,000	
54	108	Assessment study for outreach to and networking with Province 9	8,333	5,000		5,000	5,000	10,000	10,000	18,333	
55	108a	Review of Episcopal-run Indigenous Boarding Schools	0	112,500			112,500	225,000	225,000	225,000	
56	109	Collaborative Projects	17,628	12,000	20,000	12,000	32,000	44,000	44,000	61,628	
57	110	Program, office and staff travel	30,000	35,000	10,000	35,000	45,000	80,000	80,000	110,000	
58	111a	Consultants	10,000	5,000		5,000	5,000	10,000	10,000	20,000	
60	112	<b>Indigenous Ministries Total</b>	<b>152,627</b>	<b>257,000</b>	<b>30,000</b>	<b>129,500</b>	<b>272,000</b>	<b>529,000</b>	<b>529,000</b>	<b>681,627</b>	

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	Approved by General Convention on July 11, 2022										
3	Adopted Executive Council Revision 10202022										
4	DETAIL: RECONCILIATION AND JUSTICE										
6	LINE NO. 2023-2024	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC81 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
61	113									0	
62	114	Asian American Ministries								0	
63	115	Ethnic Convocational Leadership Gatherings	0	25,000		25,000	25,000	50,000	50,000	50,000	
64	116	Asiamerica & Pacific Islanders Churchwide Consultation	65,000	-		45,000	45,000	45,000	45,000	110,000	
65	117	ANDREWS - Asiamerica Mentoring Program	50,000	40,000		30,000	30,000	70,000	70,000	120,000	
66	118	Consultants	15,000	15,000		15,000	15,000	30,000	30,000	45,000	
67	119	Collaborative Projects	12,628	12,000	20,000	12,000	32,000	44,000	44,000	56,628	Reallocate \$5K to 126b - Healing from Internalized Oppression (also a collaborative project)
68	120	Program, office and travel	20,000	22,500	5,000	22,500	27,500	50,000	50,000	70,000	
70	121	Asian America Ministries Total	162,628	114,500	25,000	149,500	174,500	289,000	289,000	451,628	
71	122									0	
72	123	African Descent Ministries								0	
73	124	Congregational Programs for Revitalization (CPR) [formerly New Visions]	25,000	24,000		24,000	24,000	48,000	48,000	73,000	
74	125a	Diaspora Clergy & Laity Convocations Gathering	30,000	15,000		15,000	15,000	30,000	30,000	60,000	
75	125b	Visiting Supply Clergy Program to the Dio. Virgin Islands	4,000				0	-	-	4,000	
76	125c	New Resources	5,500	4,500		4,500	4,500	9,000	9,000	14,500	
77	125d	Youth Leadership Academy	0	13,500		13,500	13,500	27,000	27,000	27,000	\$25K savings in 2022 applied to line 126b
78	125e	Clergy & Lay Leadership Discernment Academy	3,500	3,500		3,500	3,500	7,000	7,000	10,500	
79	126a	Coaching and Mentoring	6,000	6,000		6,000	6,000	12,000	12,000	18,000	
80	126b	Healing from Internalized Oppression	20,000	67,500		27,500	27,500	25,000	95,000	115,000	\$75K increase balanced by 2022 decreases in lines 96, 119, 125d, 129, 144
81	127a	International Black Clergy & Laity Conference	0	60,000			0	60,000	60,000	60,000	
82	127b	Historically Black Colleges Recognition & Engagement Event	3,500	3,500		3,500	3,500	7,000	7,000	10,500	
83	128	Program, office and staff travel	20,000	20,000	4,000	20,000	24,000	44,000	44,000	64,000	
84	129	Collaborative Projects	12,628	12,000	20,000	12,000	32,000	44,000	44,000	56,628	\$5K of 2022 savings applied to line 126b
85	130	Consultants	15,000	15,000		15,000	15,000	30,000	30,000	45,000	
86	131	Reserve for GC	-	-			0	-	-	-	
87	132a	Consultants	-	-			0	-	-	-	
88	132b	Reserve for GC	-	-			0	-	-	-	
89	133	African Descent Ministries Total	145,128	244,500	24,000	144,500	168,500	343,000	413,000	558,128	
90	134									0	



	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	Approved by General Convention on July 11, 2022										
3	Adopted Executive Council Revision 10202022										
4	DETAIL: RECONCILIATION AND JUSTICE										
6	LINE NO. 2023-2024	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC81 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
91	135	Hispanic / Latino Ministries								0	
92	136	Formation Programs & Training (formerly Academia)	41,000	45,000		30,000	30,000	75,000	75,000	116,000	
93	137	New Camino	-	-			0	-	-	-	
94	138	Social Media/Digital Resources	19,000	10,500	11,000	10,500	21,500	32,000	32,000	51,000	
96	140	Nuevo Amanecer	65,000	5,000		55,000	55,000	60,000	60,000	125,000	
97	141	Cultural Competency	-	-			0	-	-	-	
99	143	Staff Travel & Office Expenses	35,000	31,000	15,000	31,000	46,000	77,000	77,000	112,000	
100	144	Collaborative Projects	12,628	12,000	20,000	12,000	32,000	44,000	44,000	56,628	Reallocate \$5K to line 126b
101	145	Consultants	15,000	12,500		12,500	12,500	25,000	25,000	40,000	
102	146a	Translation/Interpretation	15,000	15,000		15,000	15,000	30,000	30,000	45,000	
104	147	Hispanic/Latino Ministries Total	202,628	131,000	46,000	166,000	212,000	343,000	343,000	545,628	
105	148									0	
107	150	Staff Costs	1,076,422	1,103,488		1,147,480	1,147,480	2,260,909	2,250,968	3,327,390	
108	151	Total Ethnic Ministries	1,739,433	1,850,488	125,000	1,736,980	1,974,480	3,764,909	3,824,968	5,564,401	
109	152									0	
111	153	Historically Black Episcopal Colleges & Universities								0	
	153a	St. Augustine's University	274,167	274,167		274,167	274,167	548,334	548,334	822,500	
112	153b	Voorhees University	274,167	274,167		274,167	274,167	548,334	548,334	822,500	
113	154	Educational Enterprise Grants								0	
114	154a	St. Augustine Educational Enterprise Grant	66,667	66,667		66,667	66,667	133,334	133,334	200,000	
115	154b	Voorhees Educational Enterprise Grant	66,667	66,667		66,667	66,667	133,334	133,334	200,000	
116	154c	Total Historically Black Episcopal Colleges & Univ.	681,666	681,666	-	681,668	681,668	1,363,334	1,363,334	2,045,000	
119	156	United Thank Offering								0	
120	157	UTO Other	139,987	170,000		170,000	170,000	340,000	340,000	479,987	
122	157b	Reserve for GC	-	-			0	-	-	-	
123	158	Staff Costs	252,175	256,982		268,245	268,245	540,867	525,227	777,403	
124	159	Less Offset from trust funds	(350,000)	(350,000)		(350,000)	(350,000)	(700,000)	(700,000)	(1,050,000)	
125	160	Total United Thank Offering	42,162	76,982	-	88,245	88,245	180,867	165,227	207,390	
126	161	Director of LBGTQI & Women's Ministries		150,000			150,000	300,000	300,000	300,000	
127	162	Total Reconciliation and Justice	3,536,199	3,974,637	158,000	3,498,853	4,069,353	8,030,069	8,043,990	11,580,188	

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: CREATION CARE</b>										
6	<b>LINE NO.</b>	<b>DESCRIPTION</b>	<b>2022 Forecast Total</b>	<b>2023 Adopted Revision</b>	<b>GC81 fees and expenses Revision 10202022</b>	<b>All other income and expenses Revisions 10202022</b>	<b>2024 Revisions 10202022</b>	<b>2023-2024 Adopted Total 07/11/2022</b>	<b>2023-2024 Revised Total 10202022</b>	<b>2022-2024 Revised Total 10202022</b>	<b>Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022</b>
7	163	Creation Care									Much in this area supports local creation care initiatives
9	164	Climate Mitigation Efforts	15,000	22,500		22,500	22,500	30,000	45,000	60,000	Carbon tracker and mitigation efforts
10	165	Ecoljustice Fellows Program (formerly Ecoljustice site grants)	25,000	25,000	5,000	25,000	30,000	55,000	55,000	80,000	
11	166	Creation Care Grants	116,000	125,000	0	125,000	125,000	250,000	250,000	366,000	Creation Care Grants program, admin. by task force
12	167	Advisory Council meetings	-	15,000		15,000	15,000	30,000	30,000	30,000	
13	168	Creation Care Networks and Resources	40,000	40,000	5,000	40,000	45,000	85,000	85,000	125,000	Network development, covenant engagement, Good News Gardens
14	169	Other Initiatives	-	-			-	-	-	-	
15	170	Conference of Parties/UN climate work	10,000	10,000		10,000	10,000	20,000	20,000	30,000	
16	171a	Program, travel, office - Associate, Director, Canon	35,000	35,000	5,000	35,000	40,000	75,000	75,000	110,000	Program associate, director and canon travel, equipment and program
17	172	Staff costs	99,067	101,971		105,982	105,982	190,208	207,953	307,021	
18	173a	Additional Creation Care program	-	-	5,000		5,000	5,000	5,000	5,000	
19	173b	Office rental	-	-			-	-	-	-	
20	173c	Reserve for GC	-	-			-	-	-	-	
21	174	<b>Total Creation Care</b>	<b>340,067</b>	<b>374,471</b>	<b>20,000</b>	<b>378,482</b>	<b>398,482</b>	<b>740,208</b>	<b>772,953</b>	<b>1,113,021</b>	

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MINISTRY OF PRESIDING BISHOP TO CHURCH AND WORLD</b>										
6	LINE NO. 2023-2024	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC81 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
8	175	Presiding Bishop's Office									
9	176	Governance-Related Costs	130,000	130,000	-	130,000	130,000	260,000	260,000	390,000	
10	177	Title IV Disciplinary Actions relative to Bishops	125,000	125,000	-	125,000	125,000	250,000	250,000	375,000	
11	178	Convocation Episcopal Churches In Europe	-	-	-	-	-	-	-	-	
12	179	Bishop in Charge of Europe	66,000	70,000	-	70,000	70,000	140,000	140,000	206,000	
13	180	Bishop in Charge of Navajoland	266,667	266,667	-	266,667	266,667	533,334	533,334	800,001	
14	181	Hospitality and Entertainment	25,000	25,000	15,000	15,000	30,000	55,000	55,000	80,000	
15	182	Official & Discretionary Expenses	18,000	18,000	-	18,000	18,000	36,000	36,000	54,000	
16	183	Travel	420,000	410,000	30,000	410,000	440,000	850,000	850,000	1,270,000	
18	185	Other departmental costs	60,000	60,000	20,000	50,000	70,000	130,000	130,000	190,000	
19	185b	Reserve for GC	-	-	-	-	-	-	-	-	
20	186	Staff Costs	1,975,885	2,036,699	-	2,112,147	2,112,147	4,178,113	4,148,846	6,124,731	
21	187	<b>Total Presiding Bishop's Office</b>	<b>3,086,552</b>	<b>3,141,366</b>	<b>65,000</b>	<b>3,196,814</b>	<b>3,261,814</b>	<b>6,432,447</b>	<b>6,403,180</b>	<b>9,489,732</b>	
22	188										
23	189	House of Bishops	105,000	180,000	30,000	105,000	135,000	315,000	315,000	420,000	
24	190	House of Bishops (including Theology Cte)	20,000	20,000	-	20,000	20,000	40,000	40,000	60,000	
25	191	College for Bishops Grant	83,334	83,334	-	83,334	83,334	166,668	166,668	250,002	
26	192	<b>Total House of Bishops</b>	<b>208,334</b>	<b>283,334</b>	<b>30,000</b>	<b>208,334</b>	<b>238,334</b>	<b>521,668</b>	<b>521,668</b>	<b>730,002</b>	
27	193										
28	194	Pastoral Development									
29	195a	Pastoral Development Other Costs	100,000	210,000	-	185,000	210,000	420,000	420,000	520,000	
30	195b	Title IV Training Website (translation)	125,000	20,000	-	20,000	20,000	40,000	40,000	165,000	
31	195c	Travel GC	5,000	-	6,000	6,000	6,000	6,000	6,000	11,000	
32	195d	Reserve for GC	-	-	-	-	-	-	-	-	
34	196	Staff Costs	369,318	369,318	-	776,077	776,077	776,632	1,145,395	1,514,713	
35	197	<b>Total Pastoral Development</b>	<b>599,318</b>	<b>599,318</b>	<b>6,000</b>	<b>981,077</b>	<b>1,012,077</b>	<b>1,242,632</b>	<b>1,611,395</b>	<b>2,210,713</b>	
36	198										
38	200	Armed Forces and Federal Ministries									
40	202	Seminars/Conferences	67,500	65,000	2,000	65,000	67,000	132,000	132,000	199,500	
41	203	Selection of Chaplains	10,000	10,000	-	10,000	10,000	20,000	20,000	30,000	
42	204	Supplies/Services	1,500	1,500	3,500	1,500	5,000	6,500	6,500	8,000	
43	205	Chaplain Care	25,000	25,000	15,000	25,000	40,000	65,000	65,000	90,000	
44	206	Travel Bishop Suffragan	70,000	50,000	-	50,000	50,000	100,000	100,000	170,000	
45	207	Rent	26,666	26,666	-	26,666	26,666	53,332	53,332	79,998	
46	208	Office costs	6,500	6,500	-	7,500	7,500	14,000	14,000	20,500	
47	208b	Reserve for GC	-	-	-	-	-	-	-	-	
49	209	Staff Costs	449,554	521,728	-	543,375	543,375	1,060,494	1,065,102	1,514,656	Vacancy 4Q2022
50	210	<b>Total Armed Forces and Federal Ministries</b>	<b>656,720</b>	<b>706,394</b>	<b>20,500</b>	<b>729,041</b>	<b>749,541</b>	<b>1,451,326</b>	<b>1,455,934</b>	<b>2,112,654</b>	
51	211										
52	212	General Board of Exam. Chaplains									
54	214	GBEC Non-staff	43,000	43,000	-	43,000	43,000	86,000	86,000	129,000	
55	214b	Reserve for GC	-	-	-	-	-	-	-	-	
56	215	GBEC Staff costs	105,229	108,321	-	113,246	113,246	221,841	221,567	326,796	
57	216	<b>GBEC Total</b>	<b>148,229</b>	<b>151,321</b>	<b>-</b>	<b>156,246</b>	<b>156,246</b>	<b>307,841</b>	<b>307,567</b>	<b>455,796</b>	
58	217										
59	218	<b>Total Ministry of PB to Church and World</b>	<b>4,699,153</b>	<b>4,881,733</b>	<b>121,500</b>	<b>5,271,511</b>	<b>5,418,011</b>	<b>9,955,914</b>	<b>10,299,744</b>	<b>14,998,897</b>	

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	Approved by General Convention on July 11, 2022										
3	Adopted Executive Council Revision 10202022										
4	DETAIL: MISSION WITHIN THE EPISCOPAL CHURCH										
6	LINE NO. 2023-2024	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC81 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
8	219	Communications									
10	221	Director's Office									
12	223	Reserve for GC80	125,000	-	25,000		25,000	25,000	25,000	150,000	Eliminate GC booth in 2024 (\$100,000)
13	224	Freelancers	16,900	16,900		16,900	16,900	33,800	33,800	50,700	
15	226	Conferences and Workshops	2,000	2,000		2,100	2,100	4,100	4,100	6,100	
16	227	Presiding Bishop's Installation Expenses	8,200	8,200		8,200	8,200	16,400	16,400	24,600	
17	228	Memberships and Subscriptions	1,000	1,050		1,100	1,100	2,150	2,150	3,150	
18	229	Travel	1,000	1,000		1,000	1,000	2,000	2,000	3,000	
19	230	Postage	500	500		500	500	1,000	1,000	1,500	
20	231a	General Office Exp.	1,000	1,000		1,000	1,000	2,000	2,000	3,000	
21	231b	Computer/Communications Hardware and Software	4,500	-		-	-	-	-	4,500	
23	232	Director's Office Total	160,100	30,650	25,000	30,800	55,800	86,450	86,450	246,550	
24	233										
25	234	Communications Creative Services									
26	235	Brand Strategy Support	10,000	-		-	-	-	-	10,000	Will not be used
27	236	Reserve for GC80	35,500	-	9,500		9,500	9,500	9,500	45,000	Reduction reflects work not made for GC booth, swag
28	237	Freelancers	20,000	20,000		20,000	20,000	40,000	40,000	60,000	
29	238	New Media Development	5,000	5,000		5,000	5,000	10,000	10,000	15,000	
30	239	Travel	6,300	1,000		1,000	1,000	2,000	2,000	8,300	Reduce travel to 2020 level
31	240	Conferences and Workshops	3,000	3,000		3,000	3,000	6,000	6,000	9,000	
32	241	Memberships and Subscriptions	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
33	242	General Office Expenses	1,000	1,000		1,000	1,000	2,000	2,000	3,000	
34	243	Computer Hardware and Software	3,500	3,500		3,500	3,500	7,000	7,000	10,500	
35	244	Telephone telecom	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
36	245	Communications Creative Services Total	88,300	37,500	9,500	37,500	47,000	84,500	84,500	172,800	
38	246										
39	247	Multimedia Services									
40	248	Reserve for GC80	191,000	-	191,000		191,000	191,000	191,000	382,000	
41	249	Consultants	107,250	113,800		128,025	113,800	227,600	227,600	334,850	Redirected \$35k from line 108, then reduce overall by 10%
42	250	Travel	55,000	41,250		47,000	41,250	82,500	82,500	137,500	Reduce video shoots outside of 815 by 15%
43	251	Conference & Registration Fees	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
44	252	Equipment Support	10,000	10,000		10,000	10,000	20,000	20,000	30,000	
45	253	Website: Livestreaming	25,000	12,500		12,500	12,500	25,000	25,000	50,000	Reduce by 50%
46	254	Memberships & Subscriptions	2,500	2,500		2,500	2,500	5,000	5,000	7,500	
47	255	General Office Expenses	1,500	1,500		1,500	1,500	3,000	3,000	4,500	
48	256	Computer Hardware and software	3,500	3,500		3,500	3,500	7,000	7,000	10,500	
49	257	Telephone telecom	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
50	258	Multimedia Services Total	399,750	189,050	191,000	209,025	380,050	569,100	569,100	968,850	
51	259										

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	Approved by General Convention on July 11, 2022										
3	Adopted Executive Council Revision 10202022										
4	DETAIL: MISSION WITHIN THE EPISCOPAL CHURCH										
6	LINE NO. 2023-2024	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC81 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
52	260	Public Affairs									
53	261	Reserve for GC80	33,000	-	37,000		37,000	37,000	37,000	70,000	
54	262	Initiatives/Collaboration	1,500	1,500		1,500	1,500	3,000	3,000	4,500	
55	263	Freelancers	13,000	13,000		13,000	13,000	26,000	26,000	39,000	
56	264	Travel	31,500	25,200		25,200	25,200	50,400	50,400	81,900	Reduce travel to 2020 (16% reduction)
57	265	Conferences and Workshops	5,000	5,000		5,000	5,000	10,000	10,000	15,000	
58	266	Memberships and Subscriptions	15,500	15,500		15,500	15,500	31,000	31,000	46,500	
59	267	General Office Expenses	600	500		600	600	1,100	1,100	1,700	
60	268	Computer Hardware and Software	5,000	5,000		5,000	5,000	10,000	10,000	15,000	
61	269	Telephone telecom	6,000	6,000		6,000	6,000	12,000	12,000	18,000	
62	270	Public Affairs Total	111,100	71,700	37,000	71,800	108,800	180,500	180,500	291,600	
63	271										
64	272	Web & Social Media Services									
65	273	Reserve for GC80	20,000	-	15,000		15,000	15,000	15,000	35,000	
66	274	Travel	25,000	12,500		12,500	12,500	25,000	25,000	50,000	Reduce by 50%
67	275	Conference & Registration Fees	2,500	2,500		2,500	2,500	5,000	5,000	7,500	
68	276	Website Development, Maintenance & Upgrades	70,000	70,000		70,000	70,000	140,000	140,000	210,000	
69	277	Asset Mapping	35,000	35,000		35,000	35,000	70,000	70,000	105,000	
70	278	Memberships & Subscriptions	1,000	1,000		1,000	1,000	2,000	2,000	3,000	
71	279	General Office Expenses	1,000	1,000		1,000	1,000	2,000	2,000	3,000	
72	280	Computer Software	500	500		500	500	1,000	1,000	1,500	
73	281	Computer Hardware	1,500	1,500		1,500	1,500	3,000	3,000	4,500	
74	282	Telephone telecom	2,500	2,500		2,500	2,500	5,000	5,000	7,500	
75	283	Web & Social Media Services Total	159,000	126,500	15,000	126,500	141,500	268,000	268,000	427,000	
76	284										
77	285	Episcopal News Service									
78	286	General Convention travel and fees	35,000	-	35,000		35,000	35,000	35,000	70,000	
79	287	Consultants	60,000	60,000		60,000	60,000	180,000	120,000	180,000	Consultant spending will be less than anticipated.
80	288	Travel Expenses	63,000	47,250		47,250	47,250	94,500	94,500	157,500	Reduce travel
81	289	Conferences and Workshops	3,150	3,150		3,150	3,150	6,300	6,300	9,450	
82	290	Postage	200	200		200	200	400	400	600	
83	291	Memberships and Subscriptions	3,150	3,150		3,150	3,150	6,300	6,300	9,450	
84	292	General Office Expenses	1,000	1,000		1,000	1,000	2,000	2,000	3,000	
85	293	Computer Software	1,000	1,000		1,000	1,000	2,000	2,000	3,000	
86	294	Computer Hardware	7,000	7,000		7,000	7,000	14,000	14,000	21,000	
87	295	Telephone telecom	6,615	6,615		6,615	6,615	13,230	13,230	19,845	
88	296	Episcopal News Service Total	180,115	129,365	35,000	129,365	164,365	357,730	293,730	473,845	
89	297										

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION WITHIN THE EPISCOPAL CHURCH</b>										
6	<b>LINE NO.</b>	<b>DESCRIPTION</b>	<b>2022 Forecast Total</b>	<b>2023 Adopted Revision</b>	<b>GC81 fees and expenses Revision 10202022</b>	<b>All other income and expenses Revisions 10202022</b>	<b>2024 Revisions 10202022</b>	<b>2023-2024 Adopted Total 07/11/2022</b>	<b>2023-2024 Revised Total 10202022</b>	<b>2022-2024 Revised Total 10202022</b>	<b>Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022</b>
90	298	Episcopal Digital Network (Sponsorship)									
91	299	Reserve for GC80	4,000	-	4,000		4,000	4,000	4,000	8,000	
93	301	Travel	7,500	3,000		3,000	3,000	6,000	6,000	13,500	Reduce travel
94	302	Conferences and Registration Fees	1,000	1,000		1,000	1,000	2,000	2,000	3,000	
95	303	Marketing & Advertising	26,500	26,500		26,500	26,500	53,000	53,000	79,500	
97	305	Memberships and Subscriptions	1,000	1,000		1,000	1,000	2,000	2,000	3,000	
98	306	General Office Expenses	125	125		125	125	250	250	375	
99	307	Computer Hardware and software	500	500		500	500	1,000	1,000	1,500	
100	308	Telephone telecom	2,500	2,500		2,500	2,500	5,000	5,000	7,500	
101	309	Episcopal Digital Network Total	43,125	34,625	4,000	34,625	38,625	73,250	73,250	116,375	
102	310										
103	311	Digital Evangelism									
105	313	Content for download	10,000	10,000		10,000	10,000	20,000	20,000	30,000	
108	316	Original images and art work	15,000	15,000		15,000	15,000	30,000	30,000	45,000	
109	317	Original video	35,000	-			-	-	-	35,000	Not needed
111	319	Latino and Spanish-speaking digital evangelism efforts	13,334	13,334		13,334	13,334	26,668	26,668	40,002	Line should be moved to Latino Ministries
113	321	Additional Initiatives	40,000	40,000		40,000	40,000	80,000	80,000	120,000	
114	322	Reserve for GC80	30,000	-	30,000		30,000	30,000	30,000	60,000	
115	323	Printing Costs	2,500	2,500		2,500	2,500	5,000	5,000	7,500	
116	324	Consultants	40,000	20,000		20,000	20,000	40,000	40,000	80,000	
117	325	Travel	90,000	54,000		54,000	54,000	108,000	108,000	198,000	
118	326	Conferences and Registration Fees	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
119	327	Marketing & Advertising (HubSpot, etc.)	10,000	10,000		10,000	10,000	20,000	20,000	30,000	
121	329	Memberships and Subscriptions	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
122	330	General Office Expenses	6,000	6,000		6,000	6,000	12,000	12,000	18,000	
123	331	Computer Hardware and software	25,000	25,000		25,000	25,000	50,000	50,000	75,000	
124	332	Telephone telecom	2,500	2,500		2,500	2,500	5,000	5,000	7,500	
125	333	Sermons that Work (Eng, Sp)	13,000	13,000		13,000	13,000	26,000	26,000	39,000	
127	335	Bible Study: Eng, Spanish	16,000	16,000		16,000	16,000	32,000	32,000	48,000	
128	336	Digital Evangelism Total	352,334	231,334	30,000	231,334	261,334	492,668	492,668	845,002	
129	337										
130	338	Language (Translation) Services									
131	339	Reserve for GC80	20,000	-	20,000		20,000	20,000	20,000	40,000	
132	340	Translation Services	105,000	119,450		119,450	119,450	238,900	238,900	343,900	Anticipate less face-to-face requirement. Services to be billed to departments. Dept costs = 75% of line item.
134	342	Travel	5,000	3,000		3,000	3,000	6,000	6,000	11,000	
135	343	Equipment Purchases	23,200	5,000		5,000	5,000	10,000	10,000	33,200	
136	344	Conference and Registration Fees	500	1,000		1,000	1,000	2,000	2,000	2,500	
137	345	Memberships and Subscriptions	1,000	1,545		1,591	1,591	3,136	3,136	4,136	
138	346	General Office Expenses	1,000	500		500	500	1,000	1,000	2,000	
139	347	Computer Hardware and software	800	500		500	500	1,000	1,000	1,800	
140	348	Mobile Communication Devices	1,500	1,500		1,500	1,500	3,000	3,000	4,500	
141	349	Language Services Total	158,000	132,495	20,000	132,541	152,541	285,036	285,036	443,036	

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION WITHIN THE EPISCOPAL CHURCH</b>										
5	LINE NO.	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC81 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
6	2023-2024										
142											
143	350	Staff Costs	2,381,874	2,447,181		2,550,785	2,550,785	4,946,750	4,997,966	7,379,840	Eliminated proposed 3rd ENS reporter from 2022/2024 budget
145	352	Total Communications	4,033,698	3,430,400	366,500	3,554,275	3,900,800	7,343,984	7,331,200	11,364,898	
146	353										
147	354	Formation Department									
150	357a	Resource Creation, Curriculum and Partnerships	50,000	50,000		35,000	35,000	85,000	85,000	135,000	Eliminate GC81 Booth and some staff presence. This line shows a \$100k
	357b	Safe Church Training	175,000	125,000		125,000	125,000	250,000	250,000	425,000	Continued work from GC2018 A048 and A109. This funds the work for The Task Force on Safe Church Trainings and Anti-Harassment, the Formation Department serves as liaison to the Task Force. This funding will create Spanish Language Safe Church Training and Modules, implement English Train-the-Trainer trainings, establish a Safe Church resource person to help diocese and congregations implement the new trainings and answer questions.
151											
152	358	Formation Networks and Leadership Development	48,666	48,666		48,667	48,667	97,333	97,333	145,999	
	359	Young Adult and Campus Ministry Grants	160,000	140,000		140,000	140,000	280,000	280,000	440,000	Needed increase to reflect the increased cost of projects and services the applicants are seeing reflected.
153	360	Young Adult & Campus Ministry Events and Gatherings	50,000	80,000		100,000	100,000	180,000	180,000	230,000	
154											
156	361b	Episcopal Youth Event	80,000	802,000		15,000	15,000	817,000	817,000	897,000	(with \$400,000 of revenue from registrations)
157	361c	Evento de Jovenes Episcopales	40,000	50,000		280,000	280,000	310,000	330,000	370,000	EJE delayed from 2023 to 2024 also shifts timing of expenses
	362	Episcopal Service Corps	80,000	100,000		100,000	100,000	200,000	200,000	280,000	For 2018-2020, \$200,000 was for Events and Gatherings. This line is now Episcopal Service Corps to fund ESC leadership development, network development, and gatherings of corps members.
158											
160	364	Other Departmental Costs	67,000	66,000		66,000	66,000	132,000	132,000	199,000	Phones, hot spots, shipping/ mailing costs, travel, computers, etc.
	365	Staff Costs	678,702	720,210		737,555	737,555	1,439,162	1,457,766	2,136,468	Reflects 1/2 time person while reducing use of consultants, in order to be in compliance with IRS guidelines for determining whether a hire is a consultant or an employee.
162											
163	366	<b>Total Formation &amp; Vocation</b>	<b>1,429,368</b>	<b>2,181,876</b>	<b>-</b>	<b>1,647,222</b>	<b>1,647,222</b>	<b>3,790,495</b>	<b>3,829,099</b>	<b>5,258,467</b>	
164	367										
165	368	Transition Ministries									
166	369	Program/Tech (Transition Min)	34,869	33,000		33,000	33,000	66,000	66,000	100,869	
167	370	Research & Dev (Transition Min)	28,000	29,000		30,000	30,000	59,000	59,000	87,000	
168	371	Other OTM office, travel, training	36,692	37,000	8,500	32,000	40,500	77,500	77,500	114,192	
170	372	Staff costs	281,524	285,731		296,163	296,163	590,611	581,893	863,417	
171	373	<b>Total Transition Ministries</b>	<b>381,085</b>	<b>384,731</b>	<b>8,500</b>	<b>391,163</b>	<b>399,663</b>	<b>793,111</b>	<b>784,393</b>	<b>1,165,478</b>	
172	374										

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION WITHIN THE EPISCOPAL CHURCH</b>										
6	LINE NO. 2023-2024	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GCB1 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
173	375	TEC Block Grants									
174	375a	Cuba	300,000	315,000		300,000	330,750	645,750	645,750	945,750	Moved from line 429. Grant in 2019/21 was \$350K / Increased by 5% each year
175	376	Haiti	319,725	335,711		319,725	352,497	688,208	688,208	1,007,933	Increased by 5% each year
176	377	Virgin Islands	171,171	179,730		171,171	188,716	368,446	368,446	539,617	Increased by 5% each year
177	378	Province 2 Total	790,896	830,441	-	790,896	871,963	1,702,404	1,702,404	2,493,300	
178	379										
179	380	North Dakota	231,333	242,900		231,333	255,045	497,944	497,944	729,278	Increased by 5% each year
180	381	South Dakota	763,550	801,728		763,550	841,814	1,643,541	1,643,541	2,407,091	Increased by 5% each year
181	382	Province 6 Total	994,883	1,044,627	-	994,883	1,096,859	2,141,486	2,141,486	3,136,369	
182	383										
183	384	Alaska	433,333	455,000		433,333	477,750	932,749	932,749	1,366,082	Increased by 5% each year
184	385	Navajoland	290,833	350,000		333,333	367,500	717,499	717,499	1,008,333	Increased by 5% each year
185	386	Guam	50,000	52,500		50,000	52,500	105,000	105,000	155,000	Each year increased by 5% over original amount
186	387	Taiwan	68,250	71,663		68,250	71,663	143,325	143,325	211,575	Each year increased by 5% over original amount
187	388	Province 8 Total	842,416	929,162	-	884,916	969,412	1,898,574	1,898,574	2,740,990	
188	389										
190	391	Implementation of Prov IX self-sustainability plan	150,000	-			-	-	-	150,000	TBD in consultation with dioceses and EC
192	393	Unallocated for Task Force and Consultants	20,000	-			-	-	-	20,000	
193	394	Colombia	150,000	141,750		127,400	133,770	275,520	275,520	425,520	Each year increased by 5% over original amount
194	395	Dominican Republic	100,000	78,750		50,000	52,500	131,250	131,250	231,250	Diocese has substantial investment assets receiving high rates of return / Each year increased by 5% over original amount
195	396	Ecuador Central	170,000	178,500		170,000	187,425	365,925	365,925	535,925	Increased by 5% each year
196	397	Ecuador Litoral	150,000	157,500		150,000	165,375	322,875	322,875	472,875	Diocese pays full assessment and is actively engaged across TEC / Increased by 5% each year
197	398	Honduras	350,000	262,500		200,000	275,625	538,125	538,125	888,125	Increased by 5% each year
198	399	Venezuela	50,000	52,500		50,000	55,125	107,625	107,625	157,625	Grants will not be released until financial audits are provided / Increased by 5% each year
199	400	Province 9 Total	1,140,000	871,500	-	747,400	869,820	1,741,320	1,741,320	2,881,320	
200	401										
201	402	Grants to US Indigenous Dioceses	225,000	220,000		220,000	220,000	440,000	440,000	665,000	TBD in collaboration among 4 Indigenous dioceses
202	403	Block Grant to ERD	356,598	356,598		356,598	356,598	713,197	713,197	1,069,795	Free rent equivalent
203	404	Total TEC Block Grants	4,349,794	4,252,328	-	3,994,694	4,384,651	8,636,980	8,636,980	12,986,774	
204	405										
209	410	Total Mission Within the Episcopal Church	10,193,945	10,249,336	375,000	9,587,354	10,332,336	20,564,570	20,581,672	30,775,617	



	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION BEYOND THE EPISCOPAL CHURCH</b>										
5	LINE NO.	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GCB1 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
6	2023-2024										
7	411	Anglican Communion									
8	412	Inter-Anglican Budget/Secretariat	383,000	343,000		343,000	343,000	686,000	686,000	1,069,000	
9	413	International Visitors	-	10,000	-	10,000	10,000	20,000	20,000	20,000	
10	414	Other departmental cost	110,000	115,000	5,000	120,000	125,000	240,000	240,000	350,000	Staff travel for 6 staff members traveling
11	415	Global Mission Development	27,000	55,000	10,000	20,000	55,000	110,000	110,000	137,000	Funds for conferences, online presence, webinars, interpretation and translation / \$50,000 added in response to A028 GEMN
12	415b	Reserve for GC	-	-							
13	416	Staff costs	787,234	799,093		833,081	833,081	1,477,705	1,632,174	2,419,409	Includes border and worldwide missionaries
14	417	<b>Total Anglican Communion</b>	<b>1,307,234</b>	<b>1,322,093</b>	<b>15,000</b>	<b>1,326,081</b>	<b>1,366,081</b>	<b>2,533,705</b>	<b>2,688,174</b>	<b>3,995,409</b>	
15	418										
16	419	<b>Block Grants w/in Anglican Communion</b>									
17	420	Burundi	4,000	4,000		4,000	4,000	8,000	8,000	12,000	
18	421	Central Africa	3,000	3,000		3,000	3,000	6,000	6,000	9,000	
19	422	Congo	7,000	7,000		7,000	7,000	14,000	14,000	21,000	
20	423	South Sudan	12,000	12,000		12,000	12,000	24,000	24,000	36,000	
21	424	Conf of Angl Prov in Africa (CAPA)	8,333	8,333		8,333	8,333	16,666	16,666	24,999	
22	425	African Network Theol Ed (ANITEPAM)	4,000	4,000		4,000	4,000	8,000	8,000	12,000	
23	426	Epis Church of Philippines	15,000	15,000		-	-	15,000	15,000	30,000	Eliminate support effective 2024
24	428	Caribbean	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
25	428	Caribbean	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
26	428	Caribbean	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
27	428	Caribbean	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
28	430	Other Angl Communion Costs	-	-		-	-	-	-	-	
29	431	Brazil Secretariat	14,000	14,000		14,000	14,000	28,000	28,000	42,000	
30	431a	Yemen	-	45,450		45,450	45,450	90,900	90,900	90,900	In response to B002: Funding for an Ophthalmologist Medical Director at the Ras Marbat Eye Clinic in Aden
31	431a	Yemen	-	45,450		45,450	45,450	90,900	90,900	90,900	
32	433	<b>Total Grants w/in Angl Communion</b>	<b>69,333</b>	<b>114,783</b>	<b>-</b>	<b>54,333</b>	<b>99,783</b>	<b>214,566</b>	<b>214,566</b>	<b>283,899</b>	
33	434										
34	435	<b>Covenants w/in Angl Communion</b>									
35	436	Covenant Long-term Development Fund	40,000	35,000		35,000	35,000	70,000	70,000	110,000	Funds to support covenant and bilateral partners in their long term sustainability projects
36	437	IARCA (Central America)	401,495	372,323		372,323	372,323	744,646	744,646	1,146,141	Agreed Covenant stepdown
37	438	Liberia	118,040	107,290		107,290	107,290	214,580	214,580	332,620	Agreed Covenant stepdown
38	439	Mexico	-	-		-	-	-	-	-	Covenanted support has ended
39	441	Covenant Committees	-	67,000		-	-	-	67,000	67,000	Covenant Committee meetings deferred from 2022 to 2023 due to COVID uncertainties
40	441	Covenant Committees	-	67,000		-	-	-	67,000	67,000	
41	442	<b>Total Covenants Anglican Comm.</b>	<b>559,535</b>	<b>581,613</b>	<b>-</b>	<b>514,613</b>	<b>514,613</b>	<b>1,029,226</b>	<b>1,096,226</b>	<b>1,655,761</b>	
42	443	<b>Total Grants, Covenants w/in Anglican Communion</b>	<b>628,868</b>	<b>696,396</b>	<b>-</b>	<b>568,946</b>	<b>614,396</b>	<b>1,243,792</b>	<b>1,310,792</b>	<b>1,939,660</b>	
43	444										
44	445	<b>Internat'l Justice &amp; Peacemaking/UN Presence</b>									
45	446	Grants to Partner Organizations	3,333	3,333		3,333	3,333	6,666	6,666	9,999	Maintain support for UN partner membership costs
46	448	Other departmental Costs	20,000	18,000		18,000	18,000	36,000	36,000	56,000	Cost to support Episcopal Church presence at events such as UNCSW and other UN gatherings
47	448	Other departmental Costs	20,000	18,000		18,000	18,000	36,000	36,000	56,000	
48	449	<b>Internat'l Justice &amp; Peacemaking Total</b>	<b>23,333</b>	<b>21,333</b>	<b>-</b>	<b>21,333</b>	<b>21,333</b>	<b>42,666</b>	<b>42,666</b>	<b>65,999</b>	
49	450										
50	450										

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION BEYOND THE EPISCOPAL CHURCH</b>										
5	LINE NO.	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GCB1 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
6	2023-2024										
51	451	Refugee Ministry (Non-Government)									
54	454	Departmental Costs	48,000	49,500	12,000	49,500	61,500	111,000	111,000	159,000	
55	454b	Reserve for GC	-	-			-	-	-	-	
	457	Refugee Non-Govt Staff Cost	270,301	278,104		290,736	290,736	578,711	568,840	839,142	2.0 FTEs. The amounts in lines 454 and 457 represent the management of programs not funded by the government, primarily work with asylum seekers. One-third of the budget in 2022 and in the abbreviated 2-year triennium is to be covered with fundraising by the Office of Development.
56											
57	455	Refugee Loan Collection Other	125,000	130,000		130,000	130,000	260,000	260,000	385,000	
	456	Refugee Loan Collection Staff Cost	260,330	277,051		287,255	287,255	594,104	564,306	824,636	Offset by income in line 21
58											
60	459	<b>Total Refugee Ministry (Non-Government)</b>	<b>703,631</b>	<b>734,655</b>	<b>12,000</b>	<b>757,491</b>	<b>769,491</b>	<b>1,543,815</b>	<b>1,504,146</b>	<b>2,207,777</b>	
61	460										
62	461	<b>Missionary Service</b>									
63	462	Appointed Missionaries	90,000	90,000		90,000	90,000	180,000	180,000	270,000	
64	463	Volunteers for Mission	150,000	160,000		160,000	160,000	320,000	320,000	470,000	
65	464	Young Adult Service Corps	160,000	150,000		150,000	150,000	300,000	300,000	460,000	
	465	Other departmental costs	45,000	83,000	20,000	63,000	87,000	170,000	170,000	215,000	Consistent with costs in 2018/2019 pre-COVID. Staff travel, phone costs, publicity, meeting expenses, mailing, translation, and interpretation as needed. Anticipate increased travel and travel costs
66											
67	466	Staff Costs	1,203,313	1,234,636		1,303,273	1,303,273	2,536,906	2,537,909	3,741,222	Includes YASC and other missionaries
	467	Less Income	-	(60,000)		(60,000)	(60,000)	(120,000)	(120,000)	(120,000)	Reduced asking for YASC down from \$10,000 to \$5,000 in alignment with other denominational programs
69											
70	468	<b>Total Mission Personnel</b>	<b>1,648,313</b>	<b>1,657,636</b>	<b>20,000</b>	<b>1,706,273</b>	<b>1,730,273</b>	<b>3,386,906</b>	<b>3,387,909</b>	<b>5,036,222</b>	
71	469										
72	470	<b>Office of Government Relations</b>									
73	471	Program work and partnerships	140,000	145,000	5,000	150,000	155,000	300,000	300,000	440,000	
74	472	Rent	100,000	100,000		105,000	105,000	205,000	205,000	305,000	
75	473	EPPN software and subscriptions	30,000	40,000		42,000	42,000	82,000	82,000	112,000	
76	474	Office expenses, phones, internet, translation	5,000	14,000		14,000	14,000	28,000	28,000	33,000	Includes funding for translation for OGR materials and webinars
77	475	Travel	30,000	40,000	15,000	42,000	57,000	97,000	97,000	127,000	
	475b	Reserve for GC	-	-		-	-	-	-	-	
79	476	Staff Costs	648,904	682,176		721,253	721,253	1,450,515	1,403,430	2,052,334	ECCL
80	477	<b>Office of Government Relations Total</b>	<b>953,904</b>	<b>1,021,176</b>	<b>20,000</b>	<b>1,074,253</b>	<b>1,094,253</b>	<b>2,162,515</b>	<b>2,115,430</b>	<b>3,069,334</b>	
81	478										

	A	B	Q	S	U	W	Y	Z	AA	AB	AF	
1	<b>ADOPTED BUDGET</b>											
2	<b>Approved by General Convention on July 11, 2022</b>											
3	<b>Adopted Executive Council Revision 10202022</b>											
4	<b>DETAIL: MISSION BEYOND THE EPISCOPAL CHURCH</b>											
6	LINE NO. 2023-2024	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC81 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022	
82	479	<b>Ecumenical, Interfaith, Global Relations</b>										
	480	Anglican Communion Reconciliation and Development Initiatives	50,000	45,000			45,000	45,000	90,000	90,000	140,000	Provide emergency support for partner Provinces and targeted support for development initiatives, especially in areas not covered by Episcopal Relief and Development
83	481	Global Networking	-	8,000	4,000	8,000	12,000	20,000	20,000	20,000	Funds to develop specific online mission presences such as mission mapping, and development of the global mission toolkit	
85	482	Support for Ecumenical Reps	14,000	14,000	2,000	14,000	16,000	30,000	30,000	44,000		
86	483	Coordinating Committees	8,000	7,000		7,000	7,000	14,000	14,000	22,000		
87	484	Interfaith Relations	15,000	15,000	3,000	15,000	18,000	33,000	33,000	48,000		
88	485	Dialogues	15,000	13,500		13,500	13,500	27,000	27,000	42,000		
89	486	Churches Uniting in Christ	4,000	2,000		2,000	2,000	4,000	4,000	8,000		
90	487	PB Deputy for Ecumenical Relations	26,000	25,000	1,500	25,000	26,500	51,500	51,500	77,500		
91	488	WCC Assembly	5,000	5,000		5,000	5,000	10,000	10,000	15,000	Saving for WCC Assembly planned for 2029	
92	489	Other Departmental Costs	-	5,000		5,000	5,000	10,000	10,000	10,000		
	490	New projects	5,000	5,000		5,000	5,000	10,000	10,000	15,000	Includes trainings with Shoulder to Shoulder ( Faith over Fear) church engagement communications / web work	
93												
94	490b	Internship	7,000	12,000		12,000	12,000	24,000	24,000	31,000		
95	491	Staff Costs	410,551	417,705		433,863	433,863	887,454	851,569	1,262,120		
96	492	<b>Ecumenical, Interfaith, Global Relations Total</b>	<b>559,551</b>	<b>574,205</b>	<b>10,500</b>	<b>590,363</b>	<b>600,863</b>	<b>1,210,954</b>	<b>1,175,069</b>	<b>1,734,620</b>		
97	493											
98	494	<b>Ecumenical Dues</b>										
99	495	World Council of Churches	33,667	33,000		33,000	33,000	66,000	66,000	99,667		
101	497	NCC Ecumenical Commitment Fund	50,000	48,000		48,000	48,000	96,000	96,000	146,000		
102	498	Christian Churches Together US	10,000	10,000		10,000	10,000	20,000	20,000	30,000		
103	499	Ecumenical bodies on Climate Change	3,000	3,000		3,000	3,000	6,000	6,000	9,000		
104	500	<b>Total Ecumenical Dues</b>	<b>96,667</b>	<b>94,000</b>	<b>-</b>	<b>94,000</b>	<b>94,000</b>	<b>188,000</b>	<b>188,000</b>	<b>284,667</b>		
105	501											
	502	<b>Grants in form of Contributed Services Support to Affiliated Organizations</b>										
106												
107	503	Episcopal Relief & Development	1,037,286	1,206,815		1,206,815	1,206,815	2,413,630	2,413,630	3,450,916		
108	504	Anglican UN Office	-	-		-	-	-	-	-		
113	509	<b>Total Supp. Affiliated Organizations</b>	<b>1,037,286</b>	<b>1,206,815</b>	<b>-</b>	<b>1,206,815</b>	<b>1,206,815</b>	<b>2,413,630</b>	<b>2,413,630</b>	<b>3,450,916</b>		
114	510	Less: Offset of Support	(1,037,286)	(1,206,815)		(1,206,815)	(1,206,815)	(2,413,630)	(2,413,630)	(3,450,916)		
115	511	<b>Total Mission Beyond the Episcopal Church</b>	<b>5,921,501</b>	<b>6,121,495</b>	<b>77,500</b>	<b>6,138,741</b>	<b>6,290,691</b>	<b>12,312,353</b>	<b>12,412,186</b>	<b>18,333,688</b>		

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION GOVERNANCE</b>										
5	LINE NO.	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC81 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
6	2023-2024										
8	512	General Convention Office									
9	513	Meeting of the General Convention	1,750,000	345,000	2,148,000		2,148,000	2,493,000	2,493,000	4,243,000	Costs offset by revenue for fees and registration shown in Line 16 Logistical cost to produce GC, includes Official Youth Presence and GC Children's Program. Due to the postponement of the 80th GC, the 2022-2024 comparison represents the cost to produce both the 80th and 81st GC's. The reserve for the 80th can be found in line 11d as \$2.5 mil 538b.
10	513b	Assistance provided to aided Dioceses for registration fees for General Convention	-	0		30,000	30,000	30,000	30,000	30,000	Provides funding for registration for one bishop and 2 deputies to the aided dioceses
11	514	Executive Council	375,500	571,750		499,875	499,875	909,500	1,071,625	1,447,125	Due to the virtual meeting in Jan 2022, the budget for that meeting was moved to 2023 to ensure 3 face to face meetings in 2023. Also includes travel for 3 ACC reps to ACC18 in Ghana, meetings of council, EC liaison travel and D&O insurance
13	519a	Interim Bodies of the General Convention	442,200	595,000		239,600	264,600	859,600	859,600	1,301,800	Support of face to face, hybrid and virtual meetings, consultants to support this work / In response to D095: Addition of \$50,00 for Task Force Review of Pastoral Development
14	519b	Ecclesiastical Courts	75,000	50,000		50,000	50,000	100,000	100,000	175,000	Court of Review, some Disciplinary Board for Bishops, and other court expenses incurred, but not budgeted.
15	520	Deputies of Color pre-Convention meeting	-	0	40,000		40,000	40,000	40,000	40,000	
17	522	Board to assist Office of Pastoral Development for bishop calling	-	0			0	-	0	0	
18	523	Accrual for PB Nomination, Election, Transition, Installation	50,000	40,000		40,000	40,000	80,000	80,000	130,000	To cover costs of PB Election, Transition and Installation
21	531b	Current Prayer Book Translation	30,000	0			0	-	0	30,000	Work complete on the Spanish and French translations, Haitian creole was not able to be completed per the resolution
22	532	Canonical Reporting	10,000	10,000		15,000	15,000	25,000	25,000	35,000	
23	533	Technology for General Convention Governance	1,000,000	1,130,000		1,010,000	1,010,000	1,640,000	2,140,000	3,140,000	R&D of our systems is constantly evolving; work initiation and billing don't necessarily fall into the same calendar years
24	534	Translation and Interpretation for Governance	311,600	176,600		404,900	404,900	581,500	581,500	893,100	Covers interpretation/Translation needs for all governance lines Should additional languages be added this may need to go up
25	535	Research (Parochial and Diocesan Reports)	45,000	50,000		45,000	45,000	95,000	95,000	140,000	Research Demographic software, FACT membership dues
26	536	Operation and Other Expenses of the GC Office	150,000	125,000		140,000	140,000	265,000	265,000	415,000	General Office expenses, registrar of General Convention and staff travel
27	536a	Historiographer		7,500			7,500	15,000	15,000	15,000	Consultant for historiographer duties
28	537	Staff Costs	1,819,209	1,855,122		1,874,087	1,874,087	3,807,727	3,729,209	5,548,418	
30	538b	Reserved for GC	-	-			-	-	-	-	
31	539	<b>Total Office of General Convention</b>	<b>6,058,509</b>	<b>4,955,972</b>	<b>2,188,000</b>	<b>4,348,462</b>	<b>6,568,962</b>	<b>10,941,327</b>	<b>11,524,934</b>	<b>17,583,443</b>	
32	540									0	
35	542	<b>Provincial Coordination</b>								0	
36	543	Support for Provinces I-VIII Coordination	85,000	5,000		5,000	5,000	10,000	10,000	95,000	Includes \$10K is for Interpretation support for meetings (virtual and F2F). Provincial Leadership requested \$10K per annum for each Province; this did not pass at GC hence funding was not carried beyond 2022
37	544	Support for Province IX Coordination	16,666	16,667		16,667	16,667	33,334	33,334	50,000	Ongoing support for Province IX coordination
38	545	<b>Support for Provincial Coordination Total</b>	<b>101,666</b>	<b>21,667</b>	-	<b>21,667</b>	<b>21,667</b>	<b>43,334</b>	<b>43,334</b>	<b>145,000</b>	
39	546									0	

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION GOVERNANCE</b>										
6	<b>LINE NO.</b> 2023-2024	<b>DESCRIPTION</b>	<b>2022 Forecast Total</b>	<b>2023 Adopted Revision</b>	<b>GC81 fees and expenses Revision 10202022</b>	<b>All other income and expenses Revisions 10202022</b>	<b>2024 Revisions 10202022</b>	<b>2023-2024 Adopted Total 07/11/2022</b>	<b>2023-2024 Revised Total 10202022</b>	<b>2022-2024 Revised Total 10202022</b>	<b>Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022</b>
40	547	House of Deputies								0	
41	548	Council of Advice	50,000	17,000		34,000	34,000	51,000	51,000	101,000	Assumes 4 meetings of 10-person council; 1 of 4 meetings to be virtual
42	549	Discretionary Fund	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
43	550a	Chancellor Consulting fees	100,000	116,240		119,727	119,727	209,090	235,966	335,966	
44	550b	Chancellor expenses	5,500	5,500		5,500	5,500	11,000	11,000	16,500	Chancellor fees for annual meetings and licenses, subscriptions
45	551	Communications Consultants	142,224	0		0	0	-	0	142,224	
46	552	Travel	5,000	70,000		70,000	70,000	140,000	140,000	145,000	May need adjustment based on where PHOD resides
47	553	GC expenses for PHOD	45,000	0	54,000		54,000	54,000	54,000	99,000	
48	554a	Phone/Telecom	8,500	7,000		7,000	7,000	14,000	14,000	22,500	May increase if staff are employees, not consultants
50	555	Parliamentarians	4,600	5,000		1,000	1,000	6,000	6,000	10,600	Annual education, resources, professional licenses; one Boot Camp with 2 parliamentarians in prep for GC
51	556	Other Departmental Costs	5,150	4,000		4,000	4,000	8,000	8,000	13,150	
52	556b	Reserved for GC	-	0		0	0	-	0	0	
53	556c	Other Departmental Costs for PHOD Transition	30,000	0		0	0	-	0	30,000	
54	557	Staff Costs including PHOD	596,111	636,928		661,605	661,605	1,325,012	1,298,533	1,894,644	Assumes 2 support staff; and PHOD position continues to receive directors fees plus funding for pension and medical benefits
55	558	<b>Total House of Deputies</b>	<b>994,085</b>	<b>863,668</b>	<b>54,000</b>	<b>904,831</b>	<b>958,831</b>	<b>1,822,102</b>	<b>1,822,499</b>	<b>2,816,584</b>	-
56	559									0	
57	560	Archives								0	
58	561	Digital Archives/Electronic Records	254,823	257,371		259,945	259,945	517,316	517,316	772,139	
59	562	Rent and storage	278,000	279,000		284,000	284,000	563,000	563,000	841,000	Recent increases in Austin taxes are being challenged by landlord
60	563	Other costs	113,937	102,937	11,000	102,937	113,937	216,874	216,874	330,811	
61	563b	Reserve for GC	-	0		0	0	-	0	0	
62	563c	Reductions to be determined by Archivist		(65,000)		(65,000)	(65,000)	(130,000)	(130,000)	(130,000)	
63	564	Staff costs	916,768	955,096		994,312	994,312	1,901,752	1,949,408	2,866,176	
64	565	<b>Archives Total</b>	<b>1,563,528</b>	<b>1,529,404</b>	<b>11,000</b>	<b>1,576,194</b>	<b>1,587,194</b>	<b>3,068,942</b>	<b>3,116,598</b>	<b>4,680,126</b>	-
65	566									0	
66	567	<b>Total Mission Governance</b>	<b>8,717,787</b>	<b>7,370,710</b>	<b>2,253,000</b>	<b>6,851,155</b>	<b>9,136,655</b>	<b>15,875,705</b>	<b>16,507,365</b>	<b>25,225,152</b>	-

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION FINANCE LEGAL OPERATIONS</b>										
5	LINE NO.	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC&I fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
6	2023-2024										
7	568	Development Office									
8	569	Other Cost	0	0			0	-	0		
10	571	Donor Cultivation	275,000	240,000		240,000	240,000	480,000	480,000	755,000	
11	572	Presentation Materials, postage, database management	68,000	70,000	11,000	70,000	81,000	151,000	151,000	219,000	Campaign design, printing, acknowledgement
12	573	Research	22,000	25,000		25,000	25,000	50,000	50,000	72,000	Donor prospecting, screening; Raisers' Edge database software; training
13	574	Grant Writing	1,000	0		0	0	-	0	1,000	Production, printing; Foundation relations and research
14	575	Special Events	18,000	19,000	11,000	18,000	29,000	48,000	48,000	66,000	Receptions, pilgrimages; donor cultivation: up to 5 annually
15	576	Annual Campaign	120,000	130,000		130,000	130,000	260,000	260,000	380,000	Annual Campaign for general operations includes \$179K of staff cost involved (as required by GAAP)
17	578	Cuba fundraising	5,000	0		0	0	-	0	5,000	Specific need not yet defined
18	579	Conferences	5,000	5,000		6,000	6,000	11,000	11,000	16,000	Consortium of Endowed Episcopal Parishes and other conference registration and attendance
19	580	Technology, equipment	8,000	8,000	2,000	10,000	12,000	20,000	20,000	28,000	
20	581	Professional development	8,000	8,000		8,000	8,000	16,000	16,000	24,000	Professional development for staff
21	582	Staff Cost	943,287	994,313		1,031,865	1,031,865	1,960,888	2,026,177	2,969,465	Under direction of CFO
23	583b	Reserved for GC	0	0		0	0	-	0	-	
24	584	<b>Total Development Office</b>	<b>1,473,287</b>	<b>1,499,313</b>	<b>24,000</b>	<b>1,538,865</b>	<b>1,562,865</b>	<b>2,996,888</b>	<b>3,062,177</b>	<b>4,535,465</b>	
25	585									0	
26	586	Finance								0	
27	587	Controller's Office								0	
28	588	Travel	1,000	1,200	4,000	1,200	5,200	6,400	6,400	7,400	
29	589	Audit	210,000	220,000		220,000	220,000	440,000	440,000	650,000	Includes additional work required by NYC Finance for RE taxes
30	590	Payroll Management	60,000	65,000		65,000	65,000	130,000	130,000	190,000	
31	591	Computer Software	25,000	23,000		23,000	23,000	46,000	46,000	71,000	
32	592	Other non-staff	22,000	23,000		23,000	23,000	46,000	46,000	68,000	General office expenses and temp staff
33	592b	Reserved for GC	0	0		0	0	-	0	-	
34	593	<b>Controller's Office Department Total</b>	<b>318,000</b>	<b>332,200</b>	<b>4,000</b>	<b>332,200</b>	<b>336,200</b>	<b>668,400</b>	<b>668,400</b>	<b>986,400</b>	
35	594									0	
36	595	Treasurer's Office								0	
37	596	Travel	10,000	6,000	14,000	6,000	20,000	26,000	26,000	36,000	
38	597	Property, Casualty & Liability insurance	360,000	370,000		380,000	380,000	750,000	750,000	1,110,000	Increased premiums for sexual misconduct, professional liability, property and casualty insurance
39	598	D&O insurance	120,000	120,000		120,000	120,000	240,000	240,000	360,000	Increased D&O premiums; excludes \$75K of costs for EC, Interim Bodies
40	599a	Banking Fees	10,000	11,000		10,000	10,000	21,000	21,000	31,000	
41	599b	Computer Software	15,000	15,000		15,000	15,000	30,000	30,000	45,000	Adds invoice processing software
42	600	Telephone & Telecom.	8,000	8,000		8,000	8,000	16,000	16,000	24,000	
43	601	Training, State registrations, misc.	10,000	10,000		10,000	10,000	20,000	20,000	30,000	
44	601a	Financial Audit for Ties to Racial Injustices		75,000			75,000	150,000	150,000	150,000	Respond to A129: request for financial audit of the financial assets of the church that are directly tied to historical and current racial injustices
45	602	Consultants (social responsibility); temps	78,000	78,000		78,000	78,000	156,000	156,000	234,000	Includes Corp Soc. Resp. Investment consultant
46	602b	Reserved for GC	0	0		0	0	-	0	-	
47	603	<b>Treasurer's Office Total</b>	<b>611,000</b>	<b>693,000</b>	<b>14,000</b>	<b>627,000</b>	<b>716,000</b>	<b>1,409,000</b>	<b>1,409,000</b>	<b>2,020,000</b>	Increase reflects substantially higher premiums for D&O, property, cyber, and other insurance coverage

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION FINANCE LEGAL OPERATIONS</b>										
5	<b>LINE NO.</b>	<b>DESCRIPTION</b>	<b>2022 Forecast Total</b>	<b>2023 Adopted Revision</b>	<b>GC&amp;I fees and expenses Revision 10202022</b>	<b>All other income and expenses Revisions 10202022</b>	<b>2024 Revisions 10202022</b>	<b>2023-2024 Adopted Total 07/11/2022</b>	<b>2023-2024 Revised Total 10202022</b>	<b>2022-2024 Revised Total 10202022</b>	<b>Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022</b>
6	2023-2024										
48	604	<b>Finance Other Costs</b>								0	
49	605	Debt Service Principal & Interest	1,882,000	1,857,000		1,833,000	1,833,000	3,690,000	3,690,000	5,572,000	Uncollateralized long-term borrowing for general purposes. Principal reduction \$1.480 mil annually; fixed interest rate through 2025 at 1.68%.
50	606	Controller's Office Staff Costs	1,092,520	1,122,720		1,173,993	1,173,993	2,232,841	2,296,713	3,389,233	
51	607	Treasurer's Office Staff Costs	1,358,533	1,401,167		1,449,703	1,449,703	2,909,657	2,850,870	4,209,404	
52	608	Treas. Recovery from Unrestricted trust reserves	(114,412)	(117,591)		(121,604)	(121,604)	(239,505)	(239,195)	(353,608)	Treasury staff work for trust and investment
53	609	<b>Finance Other Costs Total</b>	<b>4,218,641</b>	<b>4,263,295</b>	<b>-</b>	<b>4,335,093</b>	<b>4,335,093</b>	<b>8,592,993</b>	<b>8,598,388</b>	<b>12,817,029</b>	
54	611	<b>Total Finance</b>	<b>5,147,641</b>	<b>5,288,495</b>	<b>18,000</b>	<b>5,294,293</b>	<b>5,387,293</b>	<b>10,670,393</b>	<b>10,675,788</b>	<b>15,823,429</b>	
55	612									0	
56	612									0	
57	613	<b>Legal</b>								0	
58	615	Miscellaneous Departmental Costs	60,000	75,000		75,000	75,000	150,000	150,000	210,000	
59	616	Legal Expense Churchwide Conflict Res.	200,000	150,000		150,000	150,000	300,000	300,000	500,000	Includes property actions
60	618	External specialized counsel	200,000	260,000		275,000	275,000	535,000	535,000	735,000	PT associate counsel moved to staff costs
61	619	Travel	44,000	35,000	6,500	35,000	41,500	76,500	76,500	120,500	
62	620	Telecom	3,300	3,450		3,600	3,600	7,050	7,050	10,350	
63	621	Office expense	3,000	3,150		3,300	3,300	6,450	6,450	9,450	
64	622a	Staff Costs	1,175,672	1,208,049		1,251,377	1,251,377	2,467,550	2,459,426	3,635,098	Includes CLO, Chancellor and 2 PT Senior Legal Counsels
65	622b	Legal Recovery from Unrestricted trust reserves	(96)	(45,531)		(47,032)	(47,032)	(44,529)	(92,562)	(92,658)	Legal staff work for trust and investment
66	622c	Reserved for GC	0	0		0	0	-	0	0	
67	623	<b>Total Legal</b>	<b>1,685,876</b>	<b>1,689,119</b>	<b>6,500</b>	<b>1,746,245</b>	<b>1,752,745</b>	<b>3,498,021</b>	<b>3,441,864</b>	<b>5,127,740</b>	FT Chancellor; trademark litigation costs; CLO mandated by Canons
68	624									0	
69	624									0	
70	625	<b>Chief Operating Officer</b>								0	
71	626a	Other departmental costs	51,500	46,500		46,500	46,500	93,000	93,000	144,500	
72	626b	Travel	10,800	5,600		5,600	5,600	11,200	11,200	22,000	Non-GC travel reduced 10%.
73	627	Staff costs	581,967	600,028		621,290	621,290	1,222,043	1,221,318	1,803,285	
74	627b	Reserved for GC	0	0	13,500	13,500	13,500	13,500	13,500	13,500	
75	628	<b>Total Chief Operating Officer</b>	<b>644,267</b>	<b>652,128</b>	<b>13,500</b>	<b>673,390</b>	<b>686,890</b>	<b>1,339,743</b>	<b>1,339,018</b>	<b>1,983,285</b>	
76	629									0	
77	629									0	
78	630	<b>Human Resources</b>								0	
79	631	Retiree Medical Costs	620,000	620,000		620,000	620,000	1,240,000	1,240,000	1,860,000	Includes Medicare Part B supplements for lay retirees
80	632a	Travel	20,300	4,000		4,000	4,000	8,000	8,000	28,300	Non-GC travel reduced 10%.
81	632b	Other Departmental Costs	350,000	280,000		280,000	280,000	560,000	560,000	910,000	Now includes \$70K for anti-oppression training
82	632c	Reserved for GC	0	0	5,000	5,000	5,000	5,000	5,000	5,000	Reduce HR staff at GC
83	633	Staff Costs	537,803	553,560		574,583	574,583	1,186,093	1,128,144	1,665,946	
84	634	<b>Total Human Resources</b>	<b>1,528,103</b>	<b>1,457,560</b>	<b>5,000</b>	<b>1,478,583</b>	<b>1,483,583</b>	<b>2,999,093</b>	<b>2,941,144</b>	<b>4,469,246</b>	
85	635									0	

	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION FINANCE LEGAL OPERATIONS</b>										
6	<b>LINE NO.</b>	<b>DESCRIPTION</b>	<b>2022 Forecast Total</b>	<b>2023 Adopted Revision</b>	<b>GCB1 fees and expenses Revision 10202022</b>	<b>All other income and expenses Revisions 10202022</b>	<b>2024 Revisions 10202022</b>	<b>2023-2024 Adopted Total 07/11/2022</b>	<b>2023-2024 Revised Total 10202022</b>	<b>2022-2024 Revised Total 10202022</b>	<b>Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022</b>
86	636	Information Technology								0	
89	638	Consultants	100,000	100,000		100,000	100,000	200,000	200,000	300,000	For IT security and related services
90	639	Travel	26,000	4,000	15,000	4,000	19,000	23,000	23,000	49,000	GC travel now assumed by IT, not GCO. Reduce staff at GC.
	640	Telephone telecom	60,480	60,480		60,480	60,480	120,960	120,960	181,440	Will work to reduce Telcom expenses - assuming more staff works remote, moving to soft client phones via the computer and reduce phone services at 815. Moving excess to Online services
91											
92	641	Maintenance	30,000	30,000		30,000	30,000	60,000	60,000	90,000	
93	642	Postage and delivery	5,000	5,000		5,000	5,000	10,000	10,000	15,000	Assumes more staff working remotely.
94	643	Supplies	10,000	10,000		10,000	10,000	20,000	20,000	30,000	
95	644	Software	37,500	37,500		37,500	37,500	75,000	75,000	112,500	
	646	-- Infrastructure/Hardware - Reserve	45,000	15,000		15,000	15,000	30,000	30,000	75,000	Computer upgrades, and hardware in the datacenter. Migrate remaining desktop users to laptops for any future pandemics (15K). Plan for Archives migration (30K reserve due to antiquated hardware)
97											
98	647	-- Hardware- Perishables	6,500	6,500		6,500	6,500	13,000	13,000	19,500	
	648	Online	75,626	76,000	60,000	76,000	136,000	212,000	212,000	287,626	Reduced internet service provider costs are offset by Zoom and other online services during the pandemic.
99	648b	Reserved for GC	0		80,000		80,000	80,000	80,000	80,000	Need to add Convention center fees for internet, use of network and wireless at hotels 70K, 5k for staff overtime, 5k for new firewalls hardware - these are estimated. Discussion with GCO pending regarding complexity of allocation of time and resources
100											
	649	Staff costs	975,264	1,131,922		1,177,593	1,177,593	1,999,506	2,309,515	3,284,779	Requesting new position in 2023, a Software Applications Support Manager, critical to providing user training, administrative support, and managing updates to numerous software applications (e.g., Salesforce, Formstack, Blackbaud, etc.) used by the DFMS. This addition to staff is supported by the external auditors and will be proposed to ELT when the position description is complete. IFF offsetting reductions can be identified elsewhere in Operations
101											
102	650	Total Information Technology	1,371,370	1,476,402	155,000	1,522,073	1,677,073	2,843,466	3,153,475	4,524,845	
103	651									0	
104	652	Facilities Management								0	All COVID-related expenses presume tenant offices return to full occupancy all year.
105	653	Building Service and Maintenance								-	
106	654	Building Management	260,000	381,360		385,660	385,660	767,020	767,020	1,027,020	Contract personnel to replace one retiree in 2022, and another in 2023
	655	Cleaning contractor	392,600	304,000		310,000	310,000	614,000	614,000	1,006,600	In-person occupancy lowers COVID day cleaning 50% in 2022, and eliminates cleaner in 2023 and 2024
107											
108	656	Engineers contract	404,000	416,120		428,604	428,604	844,724	844,724	1,248,724	
109	657	Security guard contract	281,000	289,430		298,113	298,113	587,543	587,543	868,543	
	658	Security guard	59,000	0		0	0	-	0	59,000	Additional guard 40 hours weekly; FY2021 with tenant and DFMS return to occupancy
110											
111	659	Utilities	470,000	470,000		470,000	470,000	940,000	940,000	1,410,000	
112	660	Office expense	2,000	2,000		2,000	2,000	4,000	4,000	6,000	
114	662	Bulbs and lighting	5,000	5,000		5,000	5,000	10,000	10,000	15,000	
	663	HVAC maintenance	125,000	125,000		125,000	125,000	250,000	250,000	375,000	Higher costs due to change in regulations regarding cooling towers; increased wear and tear replacement costs for chiller repairs, pump replacements and electronics
115											



	A	B	Q	S	U	W	Y	Z	AA	AB	AF
1	<b>ADOPTED BUDGET</b>										
2	<b>Approved by General Convention on July 11, 2022</b>										
3	<b>Adopted Executive Council Revision 10202022</b>										
4	<b>DETAIL: MISSION FINANCE LEGAL OPERATIONS</b>										
5											
6	LINE NO. 2023-2024	DESCRIPTION	2022 Forecast Total	2023 Adopted Revision	GC81 fees and expenses Revision 10202022	All other income and expenses Revisions 10202022	2024 Revisions 10202022	2023-2024 Adopted Total 07/11/2022	2023-2024 Revised Total 10202022	2022-2024 Revised Total 10202022	Special Comments for 2023-2024 (Base salary increases 3% pa; medical cost increases 9% pa) MODIFICATIONS 10202022
116	664	Electrical contractors	5,000	5,000		5,000	5,000	10,000	10,000	15,000	
117	665	Plumbing contractors	59,000	59,000		59,000	59,000	118,000	118,000	177,000	Additionally, we are seeing an uptick in
118	666	Carpentry and hardware	3,500	3,500		3,500	3,500	7,000	7,000	10,500	
119	667	Windows and glass	6,500	6,500		6,500	6,500	13,000	13,000	19,500	
120	668	Painting	4,320	4,320		4,320	4,320	8,640	8,640	12,960	
121	669	Fire Alarm & Safety maintenance and contractors	49,900	49,900		49,900	49,900	99,800	99,800	149,700	Includes COVID-19 2021 \$19,900.00 for Canon Software and H&S supplies
122	670	Elevator contractors	39,500	39,500		39,500	39,500	79,000	79,000	118,500	
123	671	Building supplies	35,000	35,000		35,000	35,000	70,000	70,000	105,000	
124	672	Pest control	6,750	6,750		6,750	6,750	13,500	13,500	20,250	
125	673	Refuse collection	20,000	20,000		20,000	20,000	40,000	40,000	60,000	
126	674	Temporary staff (project work)	118,000	118,000		118,000	118,000	236,000	236,000	354,000	
127	675	Telephone telecom	6,000	6,000		6,000	6,000	12,000	12,000	18,000	
128	676	Miscellaneous services	488,000	0		0	0	-	0	488,000	NYC required façade inspection & possible repair (\$350,000); Rooftop generator safety catwalk now required by NYC Code (\$120,000). Increase in 2022 for Materials only. Carpet squares are installed by staff.
129	677	Carpet replacement	32,000			0	0	-	0	32,000	
131	679	<b>Building Services Total</b>	<b>2,872,070</b>	<b>2,346,380</b>	<b>-</b>	<b>2,377,847</b>	<b>2,377,847</b>	<b>4,724,227</b>	<b>4,724,227</b>	<b>7,596,297</b>	
132	680									0	
133	681	<b>Mail Center</b>								-	
134	682	Equipment rental	15,964	15,964		15,964	15,964	31,928	31,928	47,892	
135	683	Trucking pickup/delivery	120,000	83,000	14,000	83,000	97,000	180,000	180,000	300,000	90% of costs will be recovered thru interdepartmental & tenant billing (line item 25). GC budget reduced by 30% as printed materials replaced by cards with QR codes.
136	684	Mail and packaging	3,450	3,450		3,450	3,450	6,900	6,900	10,350	
137	685	Office expense	2,600	2,600		2,600	2,600	5,200	5,200	7,800	
139	686	<b>Mail Center Total</b>	<b>142,014</b>	<b>105,014</b>	<b>14,000</b>	<b>105,014</b>	<b>119,014</b>	<b>224,028</b>	<b>224,028</b>	<b>366,042</b>	
140	687									0	
141	688	<b>Purchasing</b>								0	
142	689	Equipment rental	18,000	18,000		18,000	18,000	36,000	36,000	54,000	
143	690	Supplies and lettershop	13,000	15,000		15,000	15,000	30,000	30,000	43,000	
144	691	<b>Purchasing Total</b>	<b>31,000</b>	<b>33,000</b>	<b>-</b>	<b>33,000</b>	<b>33,000</b>	<b>66,000</b>	<b>66,000</b>	<b>97,000</b>	
146	692b	Reserved for GC								0	
147	693	Staff Costs	275,205	165,334		171,708	171,708	341,647	337,042	612,247	Contract workers in line 654 replace one retiree in 2022; 2 beginning in 2023
148	694	<b>Total Facilities Management</b>	<b>3,320,289</b>	<b>2,649,728</b>	<b>14,000</b>	<b>2,687,568</b>	<b>2,701,568</b>	<b>5,355,902</b>	<b>5,351,297</b>	<b>8,671,586</b>	
149	695a	Reductions TBD to offset increase in line 649		(130,858)		(136,461)					
150	695b	<b>Total Operations</b>	<b>6,864,029</b>	<b>6,104,960</b>	<b>187,500</b>	<b>6,225,154</b>	<b>6,549,115</b>	<b>12,538,204</b>	<b>12,784,933</b>	<b>19,648,962</b>	
152	696	<b>Total Mission Finance, Legal Operations</b>	<b>15,170,834</b>	<b>14,581,887</b>	<b>236,000</b>	<b>14,804,556</b>	<b>15,252,017</b>	<b>29,703,506</b>	<b>29,964,762</b>	<b>45,004,738</b>	

	A	E	J	K	L	M	N	O	Q	S	U	W
1	<b>ADOPTED BUDGET</b>											
2	<b>Approved by General Convention on July 11, 2022</b>											
3	<b>Adopted Executive Council Revision 10202022</b>											
4	<b>STAFFING</b>											
5	<b>Department</b>	<b>Staffing in 2023-2024 Budget</b>	<b>2022</b>				<b>2023</b>			<b>2024</b>		<b>2022-2024</b>
6												
7			Salary	Medical	Other*	Total	Salary	Medical	Total	Medical	Total	Total
8												
9	Anglican Communion	7	503,717	157,180	126,337	787,234	518,829	161,895	799,093	176,466	833,081	2,419,409
10	Archives	6	621,225	173,544	121,999	916,768	639,862	178,750	955,096	194,838	994,312	2,866,176
11	Chief Operating Officer	3	423,455	48,284	110,228	581,967	436,158	49,733	600,028	54,208	621,290	1,803,285
12	Church Planting	4	361,263	111,792	91,259	564,313	372,101	115,146	573,125	125,509	597,453	1,734,891
13	Communication	16	1,608,896	421,380	351,598	2,381,874	1,657,163	434,021	2,447,181	473,083	2,550,785	7,379,840
14	Controller	6	691,195	247,104	154,222	1,092,520	711,931	254,517	1,122,720	277,424	1,173,993	3,389,233
15	Creation Care	1	69,558	14,712	14,797	99,067	71,645	15,153	101,971	16,517	105,982	307,021
16	Development Office	6	665,642	130,652	146,993	943,287	685,611	134,572	969,313	146,683	1,006,865	2,919,465
18	Ecumenical & Interfaith	3	278,477	55,896	76,178	410,551	286,831	57,573	417,705	62,754	433,863	1,262,120
19	EMM Government	11	2,054,304	624,860	462,604	3,141,768	2,130,156	643,606	3,244,280	701,530	1,687,308	8,073,356
21	Ethnic Ministries	7	719,119	168,884	188,419	1,076,422	740,693	173,951	1,103,488	189,606	1,147,480	3,327,390
22	Facilities (Bldg Svcs and Mail)	4	184,913	48,284	42,009	275,205	117,767	22,466	165,334	24,488	171,708	612,247
23	Federal Ministries	3	336,278	94,128	81,986	512,392	346,366	96,952	521,728	105,678	543,375	1,577,495
24	Formation	4.5	445,846	126,504	106,353	678,702	459,221	130,299	708,210	142,026	737,555	2,124,468
25	GBEC	1	64,917	26,472	13,840	105,229	66,865	27,266	108,321	29,720	113,246	326,796
26	General Convention	12	1,265,358	246,996	306,855	1,819,209	1,303,318	254,406	1,855,122	277,302	1,874,087	5,548,418
27	House of Deputies	3	482,330	67,916	45,865	596,111	519,932	69,953	636,928	76,249	661,605	1,894,644
28	Human Resources	3	384,962	67,656	85,184	537,803	396,511	69,686	553,560	75,957	574,583	1,665,946
29	Information Technology	6	675,634	149,512	150,118	975,264	780,903	181,264	1,131,922	197,577	1,177,593	3,284,779
30	Legal	3.5	882,368	104,180	189,124	1,175,672	908,839	107,305	1,208,049	116,963	1,251,377	3,635,098
31	Missionary Staff	3	654,826	468,096	155,390	1,278,313	674,471	482,139	1,309,636	525,531	1,378,273	3,966,222
32	OGR	5.5	469,143	92,420	87,341	648,904	483,217	95,193	682,176	103,760	721,253	2,052,334
33	Pastoral Development	2	247,995	55,896	65,428	369,318	255,434	57,573	380,517	62,754	395,560	1,145,395
34	Presiding Bishop	8	1,383,740	214,954	377,191	1,975,885	1,425,253	221,403	2,036,699	241,329	2,112,147	6,124,731
35	Rec & Justice	3	290,503	55,896	81,538	427,937	299,218	57,573	427,001	62,754	443,459	1,298,397
36	Refugee Loan Collection	3	188,628	28,912	42,790	260,330	202,085	29,779	277,051	32,460	287,255	824,636
37	Refugee Non-Govt	2	167,249	67,656	35,397	270,301	172,266	69,686	278,104	75,957	290,736	839,142
38	Title IV	0	0	0	0	0	0	0	0	0	0	0
39	Transition Ministries & Vocation	2	200,238	29,424	51,862	281,524	206,245	30,307	285,731	33,034	296,163	863,417
40	Treasurer	9	962,470	187,744	208,320	1,358,533	991,344	193,376	1,401,167	210,780	1,449,703	4,209,404
41	UTO	2	156,509	55,896	39,770	252,175	161,204	57,573	256,982	62,754	268,245	777,403
42	<b>Total</b>	<b>150</b>	<b>17,440,756</b>	<b>4,342,830</b>	<b>4,010,995</b>	<b>25,794,581</b>	<b>18,021,439</b>	<b>4,473,115</b>	<b>26,558,239</b>	<b>4,875,695</b>	<b>25,900,336</b>	<b>78,253,156</b>
43												
44	Other includes SECA/FICA, pension, life insurance, ST disability, LT disability, NY family leave, NYC commuter tax											

Independent Auditors' Reports as  
Required by Title 2 U.S. Code of  
Federal Regulations Part 200, Uniform  
Administrative Requirements, Cost  
Principles, and Audit Requirements for  
Federal Awards and Government  
Auditing Standards and Related  
Information

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

December 31, 2021 and 2020

## Contents

	Page
Report of Independent Certified Public Accountants	3
Consolidated Financial Statements	
Consolidated statements of financial position	6
Consolidated statements of activities	7
Consolidated statements of cash flows	8
Notes to consolidated financial statements	9
Supplemental Information	
Consolidating schedule of financial position	34
Consolidating schedule of activities	35
Schedule of expenditures of federal awards	36
Notes to the schedule of expenditures of federal awards	37
Report of Independent Certified Public Accountants on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	38
Report of Independent Certified Public Accountants on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	40
Schedule of Findings and Questioned Costs	
Section I - summary of auditor's results	43
Section II - financial statement findings	44
Section III - federal award findings and questioned costs	44

---

**GRANT THORNTON LLP**

757 Third Ave., 9<sup>th</sup> Floor  
New York, NY 10017-2013

**D** +1 212 599 0100

**F** +1 212 370 4520

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

To the Executive Council of  
The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates:

**Report on the financial statements****Opinion**

We have audited the consolidated financial statements of The Domestic and Foreign Missionary Society of the Protestant Episcopal Church in the United States of America and Affiliates (collectively, the "Society"), which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Society as of December 31, 2021 and 2020, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for opinion**

We conducted our audits of the consolidated financial statements in accordance with auditing standards generally accepted in the United States of America (US GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Society and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibilities of management for the financial statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Society's ability to continue as a going concern for one year after the date the consolidated financial statements are available to be issued.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with US GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Society's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Supplementary information**

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating schedule of financial position as of December 31, 2021, the consolidating schedule of activities and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and*

*Audit Requirements for Federal Awards*,) are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures. These additional procedures included comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with US GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

#### **Other reporting required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022 on our consideration of the Society's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Society's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Society's internal control over financial reporting and compliance.

*Grant Thornton LLP*

New York, New York  
June 30, 2022

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

**December 31,  
(Dollar amounts in thousands)**

	<b>2021</b>	<b>2020</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 32,829	\$ 31,873
Receivables:		
Diocesan commitments receivable, net	-	453
Loans receivable, net	8,593	7,728
Government grants	2,196	1,454
Contributions and other receivables, net	8,740	6,415
Prepaid expenses and other assets	2,893	2,198
Investments:		
DFMS-controlled funds	438,739	413,580
Funds held for the benefit of others and in a trustee relationship	251,322	211,495
Interest rate swap	423	-
Property and equipment, net	28,703	29,755
Beneficial interest in outside trusts	9,585	8,800
	<u>\$ 784,023</u>	<u>\$ 713,751</u>
Total assets		
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 5,843	\$ 10,040
Payroll Protection Program loans	-	5,099
Notes payable and line of credit	20,803	22,283
Interest rate swap	-	60
Mortgage payable	2,301	2,864
Accrued postretirement benefits other than pensions	13,256	18,472
Funds held for the benefit of others	213,943	175,848
Funds held in a trustee relationship	37,379	35,647
	<u>293,525</u>	<u>270,313</u>
Total liabilities		
<b>Contingencies</b>		
<b>Net assets</b>		
Net assets without donor restrictions	221,669	200,389
Net assets with donor restrictions	268,829	243,049
	<u>490,498</u>	<u>443,438</u>
Total net assets		
Total liabilities and net assets	<u>\$ 784,023</u>	<u>\$ 713,751</u>

The accompanying notes are an integral part of these consolidated financial statements.



The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates

CONSOLIDATED STATEMENTS OF ACTIVITIES

Years ended December 31,  
(Dollars amounts in thousands)

	2021			2020		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
<b>Revenues and other support</b>						
Diocesan commitments	\$ 30,104	\$ -	\$ 30,104	\$ 29,679	\$ -	\$ 29,679
Contributions and bequests	592	854	1,446	666	731	1,397
Contributions and other income - Episcopal Relief and Development	-	23,261	23,261	-	15,687	15,687
Contributed services	38	-	38	160	-	160
Investment return designated for current operations	11,054	1,874	12,928	10,841	1,987	12,828
Other investment income	174	(131)	43	1,129	337	1,466
Government revenue	10,171	-	10,171	6,678	(69)	6,609
Fees and other income	8,293	1,462	9,755	4,952	35	4,987
Revenue from the Episcopal Church in Micronesia	9,143	-	9,143	7,983	-	7,983
Net assets released from restrictions	24,819	(24,819)	-	31,514	(31,514)	-
<b>Total revenues and other support</b>	<b>94,388</b>	<b>2,501</b>	<b>96,889</b>	<b>93,602</b>	<b>(12,806)</b>	<b>80,796</b>
<b>Expenses</b>						
Program services:						
Canonical and missional programs	39,758	-	39,758	32,684	-	32,684
General convention	3,234	-	3,234	3,136	-	3,136
Grant-related activities and other	2,677	-	2,677	3,213	-	3,213
Episcopal Relief & Development						
Development	13,774	-	13,774	12,081	-	12,081
Disaster	4,187	-	4,187	4,046	-	4,046
Expenses from the Episcopal Church in Micronesia	6,821	-	6,821	7,652	-	7,652
<b>Total program services</b>	<b>70,451</b>	<b>-</b>	<b>70,451</b>	<b>62,812</b>	<b>-</b>	<b>62,812</b>
Supporting services:						
General and administrative	9,205	-	9,205	9,107	-	9,107
Fundraising	375	-	375	395	-	395
General and administrative - Episcopal Relief and Development	974	-	974	1,343	-	1,343
Fundraising - Episcopal Relief and Development	2,614	-	2,614	2,929	-	2,929
<b>Total supporting services</b>	<b>13,168</b>	<b>-</b>	<b>13,168</b>	<b>13,774</b>	<b>-</b>	<b>13,774</b>
<b>Total expenses</b>	<b>83,619</b>	<b>-</b>	<b>83,619</b>	<b>76,586</b>	<b>-</b>	<b>76,586</b>
Changes in net assets from operations	10,769	2,501	13,270	17,016	(12,806)	4,210
<b>Non-operating activities</b>						
Investment return	16,274	25,721	41,995	21,647	41,981	63,628
Less: Other investment loss	(174)	(568)	(742)	(1,129)	(930)	(2,059)
<b>Net investment gain</b>	<b>16,100</b>	<b>25,153</b>	<b>41,253</b>	<b>20,518</b>	<b>41,051</b>	<b>61,569</b>
Less: Investment return designated for current operations	(11,054)	(1,874)	(12,928)	(10,841)	(1,987)	(12,828)
Change in value of interest rate swap agreement	483	-	483	34	-	34
Postretirement related activities other than service cost	4,982	-	4,982	(722)	-	(722)
<b>Total non-operating activities</b>	<b>10,511</b>	<b>23,279</b>	<b>33,790</b>	<b>8,989</b>	<b>39,064</b>	<b>48,053</b>
<b>CHANGES IN NET ASSETS</b>	<b>21,280</b>	<b>25,780</b>	<b>47,060</b>	<b>26,005</b>	<b>26,258</b>	<b>52,263</b>
Net assets, beginning of year	200,389	243,049	443,438	174,384	216,791	391,175
Net assets, end of year	\$ 221,669	\$ 268,829	\$ 490,498	\$ 200,389	\$ 243,049	\$ 443,438

The accompanying notes are an integral part of these consolidated financial statements.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**CONSOLIDATED STATEMENTS OF CASH FLOWS**

Years ended December 31,  
(Dollar amounts in thousands)

	2021	2020
<b>Cash flows from operating activities:</b>		
Changes in net assets	\$ 47,060	\$ 52,263
used in operating activities:		
Non-cash items:		
Depreciation	1,797	2,129
Payroll Protection Program loan forgiveness	(5,099)	-
Change in allowance for uncollectible amounts	419	333
Amortization of discount to present value receivables	2	(72)
Total non-cash adjustments	(2,881)	2,390
Change in working capital:		
Diocesan commitments receivable	34	(8)
Loans receivable	(865)	(654)
Government grants receivable	(742)	(441)
Contributions and other receivables	(2,327)	1,959
Prepaid expenses and other assets	(695)	(636)
Accounts payable and accrued expenses	(4,197)	2,909
Total change in working capital accounts	(8,792)	3,129
Change in investments:		
Net realized and unrealized gains on investments	(41,253)	(61,569)
Total change in investments	(41,253)	(61,569)
Other changes:		
Change in value of beneficial interests in outside trusts	(785)	(686)
Change in value of interest rate swap agreement	(483)	(34)
Change in accrued postretirement benefits other than pensions	(5,216)	1,615
Total other changes	(6,484)	895
Total change in working capital accounts and other	(56,529)	(57,545)
Net cash used in operating activities	(12,350)	(2,892)
<b>Cash flows from investing activities:</b>		
Purchases of property and equipment	(745)	(569)
Proceeds from sales of investments	82,194	67,644
Purchases of investments	(66,100)	(64,317)
Net cash provided by investing activities	15,349	2,758
<b>Cash flows from financing activities:</b>		
Repayments under notes payable and line of credit	(1,480)	(1,480)
Proceeds from Payroll Protection Program loans	-	5,099
Principal payments on mortgage loan	(563)	324
Net cash (used in) provided by financing activities	(2,043)	3,943
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	956	3,809
<b>Cash and cash equivalents, beginning of year</b>	31,873	28,064
<b>Cash and cash equivalents, end of year</b>	\$ 32,829	\$ 31,873
<b>Supplemental disclosure of cash flow information:</b>		
Cash paid for interest during the year	\$ 519	\$ 877

The accompanying notes are an integral part of these consolidated financial statements.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**NOTE 1 - ORGANIZATION AND NATURE OF ACTIVITIES**

The Domestic and Foreign Missionary Society of the Protestant Episcopal Church in the United States of America (“DFMS”) is the corporate organization charged with the legal and financial responsibilities for the operations of The Episcopal Church in the United States and 15 other countries. It does not, however, operate or otherwise control individual dioceses. The General Convention is the legislative body of the Episcopal Church and meets in convention once every three years. Between conventions, the Executive Council of the General Convention is charged with the responsibility of implementing the programs and policies adopted by the General Convention.

DFMS’s consolidated financial statements include the activities of Episcopal Relief & Development (“ERD”), a separate 501(c)(3) not-for-profit corporation. ERD was established by resolution of the General Convention in 1940 in order to meet the needs of refugees fleeing the war in Europe. Today, ERD is a compassionate response of the Episcopal Church to human suffering in the world. Hearing God’s call to seek and serve Christ in all persons and to respect the dignity of every human being, ERD serves to bring together the generosity of Episcopalians and others to heal a hurting world.

DFMS’s consolidated financial statements also include the activities of Episcopal Church Women, United Thank Offering and all other direct agencies of DFMS, as well as the missional church and school activities in Micronesia (“Guam”).

All intercompany transactions are eliminated upon consolidation. These entities and programs are collectively known as the “Society.”

A significant amount of the Society’s support comes from amounts provided by the dioceses.

DFMS and ERD have been classified by the Internal Revenue Service as not-for-profit organizations exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying consolidated financial statements.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Presentation***

The accompanying consolidated financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”). Accordingly, the classification of the Society’s net assets and its support, revenues and expenses are based on the existence or absence of donor-imposed restrictions.

Net assets consist of the following:

Without donor restrictions - net assets that are not restricted by donor-imposed stipulations and, therefore, are available to carry out the Society’s operations. Net assets without donor restrictions also include those net assets that are limited as to their use by action of the Executive Council.

With donor restrictions - net assets resulting from contributions and other inflows of assets whose use by the Society is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Society pursuant to those stipulations. When such stipulations end or are fulfilled, such net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

Net assets with donor restrictions also include contributions and other inflows of assets whose use by the Society is limited in perpetuity by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or otherwise removed by actions of the Society. Such net assets with donor restrictions are comprised primarily of funds restricted by donors to be held in perpetuity, the income from which is intended to support the operations of the Society.

***Concentration of Credit Risk***

Financial instruments that potentially subject the Society to concentrations of credit and market risk consist principally of cash and cash equivalents on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation limit, and investments. Management does not believe that a significant risk of loss is likely due to the failure of a financial institution the Society utilizes to perform. Management also believes that its market risk is mitigated by an adequate diversification of its investments amongst a variety of asset classes.

***Diocesan Commitments Receivable***

The Society provides for an allowance for uncollectible receivables based on an assessment of various factors, including historical collection experience and current economic conditions. These allowances are maintained at a level management considers adequate to provide for potentially uncollectible accounts. These estimates are reviewed periodically and, if the financial condition of a diocese changes significantly, the Society will evaluate the recoverability of any commitments due from that diocese and write-off any amounts that are no longer considered to be recoverable. Subsequent collections of receivables previously written-off are recorded as revenue in the year received.

Diocesan commitments receivables, net, at December 31, 2021 and 2020 are as follows:

	2021	2020
Amounts expected to be collected:		
Within one year	\$ 85	\$ 587
Between one and five years	-	-
Greater than five years	-	370
Total Diocesan commitments	85	957
Allowance for uncollectible receivables	(85)	(504)
Diocesan commitments receivable, net	\$ -	\$ 453

***Investments***

Investments include those that belong to the Society as well as those held on behalf of others. They consist of both marketable and non-marketable securities, stated at quoted market values or values provided by the respective fund manager or general partner as of the measurement date. Purchases and sales of securities are reflected on a trade-date basis. Dividends and interest pertaining to the Society are recognized as earned. Realized and unrealized gains or losses on investments pertaining to the Society are recorded on the consolidated statements of activities in the period in which the securities are sold.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility changes. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported on the accompanying consolidated financial statements.

***Fair Value Measurements***

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. As required by U.S. GAAP, for fair value measurements, the Society uses a fair value hierarchy that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that observable inputs be used when available.

Observable inputs are inputs that market participants would use in pricing the asset or liability based on market data obtained from independent sources. Unobservable inputs reflect assumptions that market participants would use in pricing the asset or liability based on the best information available in the circumstances. The hierarchy is broken down into three levels based on the transparency of inputs as follows:

- Level 1 - Quoted prices are available in active markets for identical assets or liabilities as of the measurement date. A quoted price for an identical asset or liability in an active market provides the most reliable fair value measurement because it is directly observable to the market.
- Level 2 - Pricing inputs other than quoted prices in active markets, which are either directly or indirectly observable as of the measurement date. The nature of these securities includes investments for which quoted prices are available but traded less frequently and investments that are fair valued using other securities, the parameters of which can be directly observed.
- Level 3 - Securities that have little to no pricing observability as of the measurement date. These securities are measured using management's best estimate of fair value, where the inputs into the determination of fair value are not observable and require significant management judgment or estimation.

Inputs are used in applying the various valuation techniques and broadly refer to the assumptions that market participants use to make valuation decisions, including assumptions about risk. Inputs may include price information, volatility statistics, specific and broad credit data, liquidity statistics, and other factors. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. However, the determination of what constitutes "observable" requires significant judgment by the entity. The Society considers observable data to be market data that are readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

The categorization of a financial instrument within the hierarchy is based upon the pricing transparency of the instrument and does not necessarily correspond to the Society's perceived risk of that instrument.

The Society estimates that the fair value of its financial instruments does not differ materially from the carrying values as presented on the accompanying consolidated statements of financial position.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

***Cash and Cash Equivalents***

The Society considers all highly liquid investments with original maturities of less than three months from the date of purchase to be cash and cash equivalents, except for those cash equivalents which are included in the Society's investment portfolio which are for long-term investment purposes.

***Valuation of Investments***

Investments whose values are based on quoted market prices in active markets, and are therefore classified within Level 1, include actively traded equities, certain U.S. government and sovereign obligations, and certain money market securities. The Society does not adjust the quoted price for such instruments, even in situations where the Society holds a large position and a sale could reasonably impact the quoted price.

Investments that trade in markets that are not considered to be active, but are valued based on quoted market prices, dealer quotations or alternative pricing sources supported by observable inputs are classified within Level 2. These include certain U.S. government and sovereign obligations, not included in Level 1, most government agency securities, investment-grade corporate bonds, certain mortgage products, certain bank loans and bridge loans, less liquid listed equities, state, municipal and provincial obligations, most physical commodities and certain loan commitments. As Level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

Investments classified within Level 3 have significant unobservable inputs, as they trade infrequently or not at all. Level 3 investments include certain bank loans and bridge loans, less liquid corporate debt securities (including distressed debt instruments), collateralized debt obligations, and less liquid mortgage securities (backed by either commercial or residential real estate). When observable prices are not available for these securities, the Society uses one or more valuation techniques (e.g., the market approach, the income approach or the cost approach) for which enough and reliable data are available. Within Level 3, the use of the market approach generally consists of using comparable market transactions, while the use of the income approach generally consists of the net present value of estimated future cash flows, adjusted as appropriate for liquidity, credit, market and/or other risk factors.

The inputs used by the Society in estimating the fair value of Level 3 investments include the original transaction price, recent transactions for the same or similar instruments, completed or pending third-party transactions in the underlying investment or comparable issuers, subsequent rounds of financing, recapitalizations and other transactions across the capital structure, offerings in the equity or debt capital markets, and changes in financial ratios or cash flows. Level 3 investments may also be adjusted to reflect illiquidity and/or non-transferability, with the amount of such discount estimated by the Society in the absence of market information. The fair value measurement of Level 3 investments does not include transaction costs that may have been capitalized as part of the security's cost basis. Assumptions used by the Society in valuing such assets, due to the lack of observable inputs, may significantly impact the resulting fair value and therefore the Society's changes in net assets for the respective reporting period.

The Society also measures certain investments using a net asset value ("NAV"), which is exempted from categorization within the fair value hierarchy and related disclosures. Instead, the Society separately discloses the information required for assets measured using the NAV practical expedient and discloses a reconciling item between the total amount of investments categorized within the fair value hierarchy and total investments measured at fair value on the accompanying consolidated statements of financial position.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

***Property and Equipment***

The Society's investment in property and equipment consists of its New York headquarters, property in Austin, Texas, and the school and missional churches of Micronesia (Guam). Property and equipment costing greater than \$1.5 and with useful lives greater than five years are capitalized. Property and equipment, except for land, are depreciated using the straight-line method over the estimated service lives of the respective assets. The useful lives assigned to furniture and equipment and buildings and improvements range from 5 to 30 years. Maintenance and repairs are expensed as incurred.

***Beneficial Interest in Outside Trusts***

From time to time, certain donors have established trusts with third-party administrators, typically banks or other Episcopal entities that call for the income earned on these gifts to be paid to the Society and/or other stipulated beneficiaries and the principal to be invested in perpetuity. Historically, the income received from these outside trusts has been recorded as either net assets with donor restrictions or net assets without donor restrictions based upon the donors' imposed stipulations. The fair value of these outside trust assets is recognized as a component of net assets with donor restrictions. The beneficial interest in outside trusts is adjusted each year and the change in fair value is recognized on the consolidated statements of activities based on changes in the fair values of the trusts' underlying investments. Pursuant to certain of the trust arrangements, however, the earnings that are initially paid to the Society are distributable to other beneficiaries. A liability has been recorded for such amounts payable to others and is reflected as annuities payable in the accompanying consolidated statements of financial position. The Society's beneficial interest in outside trusts is classified as Level 3 within the fair value hierarchy as of December 31, 2021 and 2020.

The following table summarizes the changes in fair value associated with the Society's beneficial interest in outside trusts for the years ended December 31, 2021 and 2020:

	2021	2020
Balance, beginning of the year	\$ 8,800	\$ 8,114
Change in value of amounts due to beneficiaries	47	60
Unrealized gains	738	626
Balance, end of the year	\$ 9,585	\$ 8,800

***Grants Payable***

The awarding of grants is reflected on the consolidated financial statements at the time they are approved by the appropriate board and the respective grantee is notified. Grants payable represent unconditional promises to give that are expected to be paid within one year of award and are included in accounts payable and accrued expenses on the consolidated statements of financial position.

***Funds Held for the Benefit of Others***

In the ordinary course of business, the Society acts as a custodian for funds owned by others and for which no benefit of income or principal is received. In these cases, the balances are treated as liabilities, rather than included in the Society's net assets, and as assets held in investment accounts. The income derived from these investments is not included on the consolidated statements of activities but is reflected as a change in value of related assets and liabilities.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

***Funds Held in a Trustee Relationship***

Funds held in a trustee relationship are funds held in a fiduciary relationship by the Society, as trustee, where the original principal is invested permanently, and the income is payable to specific third-party beneficiaries. Amounts held on behalf of others are reflected as assets and equivalent liabilities. The income derived from these investments is not included on the consolidated statements of activities but is reflected as a change in value of related assets and liabilities.

***Contributions, Bequests and Government Contracts***

The Society recognizes revenue from contributions, grants and contracts in accordance with Accounting Standards Update (“ASU”) 2018-08, *Not-For-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. In accordance with ASU 2018-08, the Society evaluates whether a transfer of assets is (1) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred or (2) a contribution. If the transfer of assets is determined to be an exchange transaction, the Society applies guidance under FASB Accounting Standards Codification (“ASC”) Topic 606, *Revenue from Contracts with Customers* (“ASC 606”). If the transfer of assets is determined to be a contribution, the Society evaluates whether the contribution is conditional based upon whether the agreement includes both (1) one or more barriers that must be overcome before the Society is entitled to the assets transferred and promised and (2) a right of return of assets transferred or a right of release of a promisor’s obligation to transfer assets. The Society has determined that its revenues from grants and contracts were not exchange contracts and, therefore, treated the transfer of assets as contributions.

Contributions, including unconditional promises to give (pledges), are reported as revenues in the period received or pledged. Contributions of assets, other than cash, are recorded at their estimated fair value at the date of gift. Contributions to be received after one year are discounted using an appropriate credit adjusted discount rate which corresponds with the collection period of the respective pledge. Amortization of discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any. An allowance for uncollectible contributions receivable is provided based upon management’s judgment including such factors as prior collection history, type of contribution and nature of fundraising activity. Contributions receivable are written off in the period deemed uncollectible.

Revenue from government grants and contracts deemed to be conditional in nature is recognized as related costs are incurred under the grant or contract agreement. Amounts received in advance under these government grants and contracts are reflected as deferred revenue.

***Contributed Services***

Contributed services are recorded at their estimated fair value and are recognized as revenues and expenses on the consolidated statements of activities in the period received. Contributed legal services for the years ended December 31, 2021 and 2020 totaled \$38 and \$160, respectively.

***Income Taxes***

DFMS follows guidance that clarifies the accounting for uncertainty in tax positions taken or expected to be taken in a tax return, including issues relating to financial statement recognition and measurement. This guidance provides that the tax effects from an uncertain tax position can only be recognized in the consolidated financial statements if the position is “more-likely-than-not” to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged.



**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

DFMS is exempt from federal income tax under IRC section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Internal Revenue Code. DFMS has processes presently in place to ensure the maintenance of its tax-exempt status, to identify and report unrelated income, to determine its filing and tax obligations in jurisdictions for which it was nexus, and to identify and evaluate other matters that may be considered tax positions. At December 31, 2021 and 2020, DFMS has determined that there are no material uncertain tax positions that require recognition or disclosure in the consolidated financial statements.

***Use of Estimates***

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and judgments that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the consolidated financial statements and revenues and expenses recognized during the reporting period. The most significant of which pertain to the determination of specific reserves against loans, contributions and other accounts receivable, the valuation of non-exchange traded alternative investments, postretirement benefit obligations, and the useful lives assigned to fixed assets, amongst others. Actual results may differ from these estimates.

***Subsequent Events***

The Society evaluated its December 31, 2021 consolidated financial statements for subsequent events through June 30, 2022, the date the consolidated financial statements were available to be issued. Management is not aware of any subsequent events which would require recognition or disclosure in the accompanying consolidated financial statements.

***New Pronouncements***

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which requires organizations that lease assets (lessees) to recognize the assets and related liabilities for the rights and obligations created by the leases on the statement of financial position for leases with terms exceeding 12 months. ASU No. 2016-02 defines a lease as a contract or part of a contract that conveys the right to control the use of identified assets for a period of time in exchange for consideration. The lessee in a lease will be required to initially measure the right-of-use asset and the lease liability at the present value of the remaining lease payments, as well as capitalize initial direct costs as part of the right-of-use asset. In June 2020, the FASB issued ASU No. 2020-05, *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842)*, that allowed certain entities the option to defer the adoption of ASU 2016-02 by one year. ASU No. 2016-02 is effective for the Society for fiscal year 2022. Early adoption is permitted. The Society is in the process of evaluating the impact this standard will have on the consolidated financial statements.

In September 2020, the FASB issued ASU No. 2020-07, *Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets* to increase the transparency of contributed nonfinancial assets through enhancement to presentation and disclosure. The new guidance requires contributed nonfinancial assets to be presented as a separate line item on the consolidated statement of activities, apart from cash and other financial asset contributions. This guidance also requires disclosure of the types of contributed nonfinancial assets and, for each category, information about whether the assets were monetized or utilized, a description of the policies to monetize or utilize such assets, a description of donor-imposed restrictions associated with the contributions, and a description of the valuation techniques and principal market used to arrive at a fair value measure at initial recognition. ASU No. 2020-07 will be effective for the Society in fiscal year 2022. The Society is in the process of evaluating the impact this standard will have on the consolidated financial statements.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**NOTE 3 - INVESTMENTS**

At December 31, 2021, total investments of approximately \$690,260 consist of \$646,960 in trust fund endowment assets, \$6,500 in unit-trust and pooled income funds, \$32,200 in medium-term investments, and \$4,600 in St. John's School (Guam) investments.

At December 31, 2020, total investments of approximately \$625,075 consist of \$586,475 in trust fund endowment assets, \$6,500 in unit-trust and pooled income funds, \$28,300 in medium-term investments, and \$3,800 in St. John's School (Guam) investments.

Investments are carried at fair value and consist of the following at December 31:

	Fair Value	
	2021	2020
Stocks:		
Common stock	\$ 398,726	\$ 356,116
Stock funds	77,385	60,650
Total stocks	476,111	416,766
Bonds:		
Corporate	8,003	8,107
Government	4,866	4,712
Other, primarily mutual bond funds	21,599	18,042
Total bonds	34,468	30,861
Mutual funds (primarily common stock and bonds)	5,554	4,854
Other, primarily money market funds and other cash equivalents	6,912	6,943
Alternative investments:		
Commingled funds	167,016	165,651
Total investments	690,061	625,075
Funds held for the benefit others	(251,322)	(211,495)
Total DFMS-controlled funds	\$ 438,739	\$ 413,580

Since alternative investments may not be readily marketable, the estimated fair value assigned to such interests is subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for such investments existed. The fair values assigned to such holdings do not necessarily represent amounts which might ultimately be realized upon sale or other disposition since such amounts depend on future circumstances and cannot reasonably be determined until the actual liquidation occurs. Because of the inherent uncertainty of such valuations, the estimated fair values may differ significantly from the values that would have been used had a ready market for such investments existed and the differences could be material.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

The following tables prioritize the inputs used to measure the fair value of the Society's investments within the fair value hierarchy at December 31, 2021 and 2020.

	2021			Total
	Level 1	Level 2	Level 3	
Stocks	\$ 476,111	\$ -	\$ -	\$ 476,111
Bonds	34,468	-	-	34,468
Mutual funds	5,554	-	-	5,554
Other, primarily money market funds and other cash equivalents	6,912	-	-	6,912
	<u>\$ 523,045</u>	<u>\$ -</u>	<u>\$ -</u>	523,045
Alternative Investments reported at NAV				<u>167,016</u>
Total				<u>\$ 690,061</u>

	2020			Total
	Level 1	Level 2	Level 3	
Stocks	\$ 416,766	\$ -	\$ -	\$ 416,766
Bonds	30,861	-	-	30,861
Mutual funds	4,854	-	-	4,854
Other, primarily money market funds and other cash equivalents	6,943	-	-	6,943
	<u>\$ 459,424</u>	<u>\$ -</u>	<u>\$ -</u>	459,424
Alternative Investments reported at NAV				<u>165,651</u>
Total				<u>\$ 625,075</u>

In accordance with ASC Subtopic 820-10, investments measured at fair value using the NAV per share practical expedient have not been categorized in the fair value hierarchy.

The Society uses the NAV per share, or its equivalent to determine the fair value as of the measurement date of all the underlying investments which: (a) do not have a readily determinable fair value and (b) prepare their investees financial statements consistent with the measurement principles of an investment company or have the attributes of an investment company.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

The following tables detail certain attributes pertaining to the investments reported at fair value using a NAV, or its equivalent, as of December 31, 2021 and 2020:

2021							
Type	Strategy	NAV in Funds	# of Funds	Remaining Life	\$ Amount of Unfunded Commitments	Redemption Terms	Redemption Restrictions
Commingled funds	Commodities, equity, and interest rate- driven focused commingled funds.	\$ 167,016	4	N/A	\$ -	2 funds have monthly redemption within 5-10 days' notice; 1 funds has daily redemption with 15 days' notice; 1 fund has quarterly redemption with 100 days' notice	None
Total		<u>\$ 167,016</u>	<u>4</u>		<u>\$ -</u>		
2020							
Type	Strategy	NAV in Funds	# of Funds	Remaining Life	\$ Amount of Unfunded Commitments	Redemption Terms	Redemption Restrictions
Commingled funds	Commodities, equity, and interest rate- driven focused commingled funds.	\$ 165,651	4	N/A	\$ -	1 fund has daily redemption with 15 days' notice; 1 fund has semimonthly redemption with 30 days' notice; 1 fund has quarterly redemption with 90 days' notice; 1 fund has quarterly redemption with 100 days' notice	None
Total		<u>\$ 165,651</u>	<u>4</u>		<u>\$ -</u>		

The Society follows the "Total Return Approach" to investments whereby it applies a prudent portion of the realized and unrealized returns on investments to meet current designated and undesignated expenditures. Total return consists of two elements: yield and appreciation. Based on the Society's long-term investment strategy, the Executive Council sets the payout rate on the DFMS trust funds at a percentage (5% in 2021 and 2020) of a five-year moving average of the fair value of the portfolio. Any return in excess of this percentage is reinvested to protect the real dollar value of these funds against the effects of inflation.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**NOTE 4 - CONTRIBUTIONS AND OTHER RECEIVABLES, NET**

Contributions and other receivables, net, consist of the following at December 31, 2021 and 2020:

	2021	2020
Contributions receivable, net	\$ 826	\$ 1,403
Other receivables	7,914	5,012
Total other receivables	\$ 8,740	\$ 6,415

Contributions receivable, net, which are recorded at the present value of their expected future cash flows, consist of the following at December 31, 2021 and 2020:

	2021	2020
Amounts expected to be collected:		
Within one year	\$ 696	\$ 808
In one to four years	134	599
Total contributions receivable	830	1,407
Less: Present value discount (rates ranging from 1.50% to 6.00%)	(4)	(4)
Total contributions receivables, net	\$ 826	\$ 1,403

**NOTE 5 - LOANS RECEIVABLE, NET**

Loans receivable, net, consist of the following at December 31, 2021 and 2020:

	2021	2020
Construction loans to dioceses and missionary districts	\$ 566	\$ 525
Economic justice and community investment loans	6,100	5,500
Loans to reorganizing Dioceses	2,160	2,003
	8,826	8,028
Less: Allowance for uncollectible accounts	(233)	(300)
Total loans receivable, net	\$ 8,593	\$ 7,728

Such loans bear interest at varying rates ranging from 2.0% to 4.75% and are payable in installments or on demand. These loans are typically unsecured with maturities of between three and five years. No new residential loans have been extended to employees since 1998.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**NOTE 6 - PROPERTY AND EQUIPMENT, NET**

Property and equipment, net, consists of the following at December 31, 2021 and 2020:

	2021	2020
Land	\$ 7,995	\$ 7,995
Buildings and improvements	69,914	69,700
Other equipment and furnishings	4,712	4,464
	82,621	82,159
Less: Accumulated depreciation	(53,918)	(52,404)
Property and equipment, net	\$ 28,703	\$ 29,755

Depreciation expense amounted to \$1,797 and \$2,129 for the years ended December 31, 2021 and 2020, respectively.

**NOTE 7 - MORTGAGE AND NOTES PAYABLE**

***Mortgage***

A mortgage payable on the St. John's School property, located in Guam, amounted to \$2,301 and \$2,864 as of December 31, 2021 and 2020, respectively. The interest rate of 4.5% is adjusted every three years on March 11 to 1% over the Federal Home Loan rate. The note is collateralized by a third-party mortgage on real and leasehold property and matures in October 15, 2025. The effective interest rate was 1% at December 31, 2021 and 2020.

Interest expense pertaining to this mortgage amounted to \$113 and \$119 for the years ended December 31, 2021 and 2020, respectively.

As of December 31, 2021, scheduled annual principal payments are as follows:

	Amount
2022	\$ 129
2023	134
2024	141
2025	1,897
	\$ 2,301

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

***Term Loan***

On January 11, 2011, DFMS obtained a \$37 million term loan, secured by DFMS's investment in unrestricted marketable securities, from U.S. Bank, to be used primarily for working capital and other business purposes. The facility was structured as a five-year loan with a fixed annual interest rate of 3.69% and annual repayments on a 25-year schedule. Interest was payable monthly; annual principal of \$1,480 was payable on each anniversary date through 2016.

On April 8, 2014, DFMS amended and restated the credit agreement with U.S. Bank. On that date, the then outstanding \$31,163 under the existing term loan was continued as an unsecured term loan. The facility continues as a five-year loan with a fixed annual interest rate of 3.69% and annual repayments on a 25-year schedule. Interest is payable monthly; annual principal of \$1,480 is payable on each January 1st through 2021. If not extended or renegotiated, unpaid principal will be due in 2021.

On July 23, 2014, DFMS completed Amendment No. 1 to the amended and restated credit agreement dated April 8, 2014, with U.S. Bank. Amendment No. 1 extended the Loan Termination Date to January 23, 2021 and adjusted the interest rate on the unpaid principal balance of the Term Loan to an annual rate of 1.19% plus the one-month LIBOR rate. Amendment No. 1 was required because DFMS entered into an interest rate swap transaction with U.S. Bank.

On January 19, 2021, DFMS completed Amendment No. 10 to the amended and restated credit agreement dated April 8, 2014, with U.S. Bank. Amendment No. 10 extended the Loan Termination Date to January 23, 2026 and adjusted the interest rate on the unpaid principal balance of the Term Loan to an annual rate of 1.15% plus the one-month LIBOR rate. Concurrent with Amendment No. 10, DFMS entered into an interest rate swap transaction with U.S. Bank whereby, effective January 25, 2021, DFMS will pay an annual fixed interest rate of 1.656% through January 23, 2026. Terms and covenants of the renewed credit agreement were unchanged. At January 25, 2021 total principal outstanding equaled \$20,803.

At December 31, 2021 and 2020, \$20,803 and \$22,283, respectively, was outstanding under this loan and is reflected on the accompanying consolidated statements of financial position as notes payable and line of credit. Interest expense amounted to \$736 and \$720 for the years ended December 31, 2021 and 2020, respectively.

As of December 31, 2021, scheduled annual principal payments are as follows:

	Amount
2022	\$ 1,480
2023	1,480
2024	1,480
2025	1,480
2026	14,883
	\$ 20,803

The credit agreement includes standard affirmative and negative covenants usual and customary for similar facilities, including remaining an ongoing business, semi-annual financial reporting, and limitations on additional indebtedness. DFMS was compliant with all such covenants (including financial covenants) at December 31, 2021.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

***Revolving Lines of Credit***

On January 11, 2011, the Society obtained a \$5 million revolving credit facility from U.S. Bank, which was then expanded to \$15 million as of April 8, 2014. The facility, which is unsecured, bears interest based on the Eurodollar rate plus 75 basis points and matures on November 29, 2021. The facility is renewed annually. Interest only is payable monthly. At December 31, 2021 and 2020, no amounts were outstanding under this revolving credit facility. Maintenance fees amounted to \$38 for the years ended December 31, 2021 and 2020.

***Interest Rate Swap***

The Society uses an interest rate swap agreement as a strategy for managing interest rate risk associated with its variable rate term loan, by converting it to a synthetic fixed rate. To manage credit risk, the Society considered the credit rating and reputation of the counterparty (U.S. Bank) before entering into the transaction and continues to monitor the credit standing of its counterparty.

The reported fair value of the swap represents the estimated cost to terminate the swap agreement at the measurement date, taking into account current and projected market interest rates. The fair value of the interest rate swap is reported on the Society's consolidated statements of financial position as an asset.

As of and for the years ended December 31, 2021 and 2020, amounts included within the accompanying consolidated financial statements relating to the interest rate swap agreement are as follows:

Fair Value at December 31, 2021	Fair Value at December 31, 2020	Consolidated Statements of Financial Position Location	Change in Value of Interest Rate Swap Agreement for Year Ended December 31, 2021	Change in Value of Interest Rate Swap Agreement for Year Ended December 31, 2020	Consolidated Statements of Activities Location
\$ 423	\$ (60)	Interest rate swap	\$ 483	\$ 34	Change in value of interest rate swap

Fair value for LIBOR based swaps is determined using a relative price approach, by discounting the future expected cash flows at the market discount rate (the 100% LIBOR swap rate matching the average life of the notional reduction, if any, of the swap). For the variable leg of a swap, the expected cash flows are based on implied market forward rates for the appropriate underlying index.

The transactions in April and July of 2014 resulted in a five-year extension of DFMS's term loan maturity and secured an effective annual interest rate of 3.20%, reducing the annual service cost on the debt.



**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**NOTE 8 - COVID-19 AND PAYROLL PROTECTION PROGRAM LOAN**

During the year ended December 31, 2020, DFMS, ERD, and SJS received loans of \$3,025, \$1,207, and \$867, respectively, under the Paycheck Protection Program ("PPP") under the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). Based on the terms of the loans and the program, the loan balances may be forgiven and converted into grants to the Society if certain conditions are met. If a portion of the loan must be repaid, however, the terms are 1% per annum, repayable over a maximum of five years with a six-month deferral period. Forgiveness for the full amount of the SJS loan was approved during the year ended December 31, 2020. Forgiveness for the full amount of ERD's loan was approved by the Small Business Association on May 23, 2021. Forgiveness of the full amount of the DFMS was approved by the SBA on July 31, 2021. Forgiveness of the PPP loans is reflected in fees and other income on the consolidated statements of activities.

**NOTE 9 - PENSION PLANS**

DFMS maintains a defined contribution pension plan (the "Plan") for all eligible lay employees and employees of ERD. Under the Plan, the employer contributes 8% for DFMS and 5% for ERD of eligible salaries and matches employee contributions to the Plan up to 4%. It is the opinion of counsel to the Plan that, as a Church Plan, this plan is exempt from the requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"). Pension expense for this plan recognized on the accompanying consolidated financial statements amounted to \$1,686 and \$1,610 for the years ended December 31, 2021 and 2020, respectively.

DFMS is a participant in a separate pension plan administered by the Church Pension Fund (an independent organization) that provides pension benefits to all ordained clergy of the Episcopal Church, including those who hold positions within DFMS. Pension expense for this plan recognized on the accompanying consolidated financial statements amounted to \$795 and \$826 for the years ended December 31, 2021 and 2020, respectively.

The Executive Council of DFMS has voluntarily paid pension supplements to employees who retired prior to 1971 and had 20 years of service with DFMS. These benefits are accounted for on a "pay-as-you-go basis." Pension expense for this "plan," recognized on the accompanying consolidated financial statements, amounted to \$425 and \$416 for the years ended December 31, 2021 and 2020, respectively.

The St. John's School maintains a defined contribution pension plan. This plan covers all eligible employees of the St. John's School. Benefits under this plan are provided by fixed-dollar annuities issued by the Teachers Insurance and Annuity Association and by variable annuities offered by its companion organization, the College Retirement Equities Fund. The St. John's School contributes 5% of the gross base pay of its employees to each participant's account. After 10 years of employment, the St. John's School will increase its contribution by a graduated percentage rate (7% - 17%) depending on the number of years of employment. Pension expense for this plan recognized on the accompanying consolidated financial statements amounted to \$149 and \$148 for the years ended December 31, 2021 and 2020, respectively.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**NOTE 10 - POSTRETIREMENT BENEFITS OTHER THAN PENSIONS**

DFMS and ERD sponsor postretirement benefit plans which provide both health care (fully contributory until the retiree reaches age 65) and life insurance (non-contributory) benefits to both lay personnel and clergy.

The following tables set forth the funded status of the plans and the components of net periodic benefit cost at December 31, 2021 and 2020:

	2021	2020
Change in benefit obligation:		
Benefit obligation, beginning of year	\$ 18,472	\$ 16,857
Service cost	879	668
Interest cost	479	501
Amendment	(6,237)	-
Actuarial loss	87	902
Benefits paid	(424)	(456)
Benefit obligation, end of year	\$ 13,256	\$ 18,472
Fair value of plan assets at December 31	\$ -	\$ -
Funded status at December 31	\$ (13,256)	\$ (18,472)
Fair value of plan assets at beginning of year	\$ -	\$ -
Employer contributions	424	456
Benefits paid	(424)	(456)
Fair value of plan assets at end of year	\$ -	\$ -
Components of accrued benefit cost:		
Funded status	\$ 13,256	\$ 18,472
Unrecognized actuarial net gain	4,447	(1,929)
Accrued benefit cost	\$ 17,703	\$ 16,543
Amounts not yet reflected in net periodic benefit cost and included in net assets without donor restrictions:		
Net actuarial (gain)/loss	\$ (4,447)	\$ 1,929
Components of net periodic benefit cost:		
Service cost	\$ 879	\$ 668
Interest cost	479	500
Amortization of unrecognized prior service costs	225	226
Net periodic benefit cost for fiscal year	\$ 1,583	\$ 1,394

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

	2021	2020
Changes in assets and benefit obligations recognized in net assets without donor restrictions:		
Net actuarial loss	\$ 87	\$ 902
Amortization of unrecognized prior service cost	(6,463)	(226)
Total change recognized in net assets without donor restrictions	\$ (6,376)	\$ 676

The amount of contributions and benefit payments from the Plan for the years ended December 31, 2021 and 2020 were:

	2021	2020
Employer contributions	\$ 424	\$ 456
Benefit payments	\$ 424	\$ 456

	2021		2020	
	MedSup Plan	Self-Insured Plan	MedSup Plan	Self-Insured Plan
Assumed health care trend rates at December 31:				
Discount rate	2.8%	2.8%	2.5%	2.5%
Health care cost trend rate assumed for next year	5.6%	5.6%	3.8%	4.0%
Rate to which the cost trend rate assumed to decline (ultimate trend rate)	3.7%	3.7%	3.8%	3.8%
Year that the rate reaches the ultimate trend	2074	2074	2074	2074

Total net expenses incurred for both plans for 2021 and 2020 totaled \$(5,216) and \$1,615, respectively.

For the year ended December 31, 2021, the effect of a 1% change in the health care cost trend rate was as follows:

	1% Increase	1% Decrease
Effect on net periodic benefit cost	\$ 328	\$ 251
Effect on postretirement benefit obligation	2,485	1,974

**Amendment**

For the year ended December 31, 2021, there was an amendment to the Plan which reflects the change from a Medicare Supplement Plan to a Medicare Advantage Plan. The Society elected to treat the amendment as a plan change and set up a prior service cost base, recognized in level payments based on expected future service.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**Contributions**

Annual contributions are determined by the Society based upon calculations prepared by the Society's actuary. Projected contributions for 2021 are expected to be \$456.

**Benefit Payments**

The following benefit payments are expected to be paid as follows:

2022	\$	411
2023		422
2024		430
2025		439
2026		454
2027 – 2031		2,654

**NOTE 11 - NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are held for the following purposes at December 31, 2021 and 2020:

	2021	2020
Other program related funds	\$ 719	\$ 497
Episcopal Relief and Development - Disaster relief and recovery	5,189	6,115
Guam - School Scholarships	9,205	3,184
United Thank Offering and Episcopal Church Women Fund	1,264	950
Beneficial Interest in outside trust	9,585	8,800
Donor-restricted endowment funds:		
Corpus	25,119	25,087
Accumulated unspent earnings	217,748	198,416
Total net assets with donor restrictions	\$ 268,829	\$ 243,049

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**NOTE 12 - ENDOWMENT FUND**

The Society has adopted the provisions of *Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds* of the ASC. This standard provides guidance on classifying the net assets associated with donor-restricted endowment funds held by organizations subject to the Uniform Prudent Management of Institutional Funds Act ("UPMIFA"), passed by the State of New York in September 2010, and also requires additional disclosures about endowments for both donor-restricted funds and board-designated funds.

Under New York State UPMIFA ("NYPMIFA"), the Society classifies as donor-restricted endowment net assets: (a) the original value of gifts donated to its donor-restricted endowment; (b) the original value of subsequent gifts to its donor-restricted endowment; and (c) the accumulations to its donor-restricted endowment made in accordance with the directions of the applicable donor gift instrument, at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund includes the accumulated unspent earnings on the donor-restricted endowment funds that remains within net assets with donor restrictions until such amounts are appropriated for expenditure by the Society in a manner consistent with the standard of prudence prescribed by NYPMIFA.

In accordance with NYPMIFA, the Society considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: the duration and preservation of the fund, the purpose of the fund, general economic conditions, the possible effect of inflation or deflation, the expected total return from income and appreciation of investments, other resources of the Society, the investment policies of the Society and, where appropriate, alternatives to spending from donor-restricted endowment funds and the possible effects on the Society.

The Society has a policy of appropriating for distribution each year an Executive Council approved spending rate of its endowment fund's average fair value over five years. In establishing this policy, the Society considered the long-term expected return on its endowment. Accordingly, over the long-term, the Society expects the current spending policy to grow at a pace at least equal to inflation. This is consistent with the Society's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

The Society has adopted investment policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. The endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of appropriate benchmarks without putting the assets at imprudent risk. To satisfy its long-term objectives, the Society relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Society targets a diverse asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

The following tables summarize endowment net asset composition, by type of fund as of December 31, 2021 and 2020:

Composition of Endowment Net Assets by Type of Fund	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	\$ -	\$ 242,867	\$ 242,867
Board-designated endowment funds	167,502	-	167,502
Total	<u>\$ 167,502</u>	<u>\$ 242,867</u>	<u>\$ 410,369</u>
<b>Changes in Endowment Net Assets</b>			
Endowment net assets, beginning of year	\$ 166,206	\$ 223,503	\$ 389,709
Investment return:			
Investment income	214	-	214
Net appreciation (realized and unrealized)	7,075	33,373	40,448
Contributions	43	37	80
Appropriation of endowment assets for expenditure	(6,036)	(14,046)	(20,082)
Endowment net assets, end of year	<u>\$ 167,502</u>	<u>\$ 242,867</u>	<u>\$ 410,369</u>
<b>2020</b>			
Composition of Endowment Net Assets by Type of Fund	2020		
	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	\$ -	\$ 223,503	\$ 223,503
Board-designated endowment funds	166,206	-	166,206
Total	<u>\$ 166,206</u>	<u>\$ 223,503</u>	<u>\$ 389,709</u>
<b>Changes in Endowment Net Assets</b>			
Endowment net assets, beginning of year	\$ 148,505	\$ 191,415	\$ 339,920
Investment return:			
Investment income	210	-	210
Net appreciation (realized and unrealized)	21,227	44,583	65,810
Contributions	106	5	111
Appropriation of endowment assets for expenditure	(3,842)	(12,500)	(16,342)
Endowment net assets, end of year	<u>\$ 166,206</u>	<u>\$ 223,503</u>	<u>\$ 389,709</u>

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Society to retain as a fund of perpetual duration. In accordance with U.S. GAAP, deficiencies of this nature are reported in net assets with donor restrictions. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new donor-restricted endowment contributions and from the continued appropriation of earnings on other endowment funds that were deemed prudent by the Society's Board of Trustees. There were no such deficiencies at December 31, 2021 and 2020.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**NOTE 13 - RELATED PARTIES**

The Episcopal Church is an unincorporated association governed by the General Convention. It carries out its administrative, finance and other program activities through DFMS, a New York corporation. DFMS is governed by the Executive Council whose members are elected by the General Convention and the Provinces. The Executive Council acts as the board of directors between meetings of General Convention. DFMS engages in financial transactions with both foreign and domestic entities affiliated with the Episcopal Church and the worldwide Anglican Communion. DFMS receives its principal financial support in the form of Diocesan commitments, which totaled \$30,104 and \$29,679 for the years ended December 31, 2021 and 2020, respectively. In addition, DFMS receives non-governmental fees from related parties, including lease payments and fees for events. These receipts are not material and are offset by the costs of services provided. DFMS expended \$62 for each of the years ended December 31, 2021 and 2020, respectively, in either direct payments/grants to affiliated entities or expenses incurred on behalf of these related parties. Of the total loans receivable reported on the accompanying consolidated statements of financial position at December 31, 2021 and 2020, \$1,869 and \$1,994 for each of the years ended December 31, 2021 and 2020 represent loans to related entities which bear interest at rates ranging from 3.0% to 8.0% per annum.

**NOTE 14 - CONTINGENCIES**

***Government Funding***

The Society enters into contracts with agencies of the U.S. government under which the government provides funding for various refugee resettlement activities carried on by the Society in the United States and in other countries. The expenditures of these funds by the Society and its affiliated organizations are subject to audit by the federal government. In the opinion of management, audit adjustments, if any, are not expected to have a material effect on the consolidated financial statements of the Society.

***Refugee Loans Receivable and Collections***

In connection with its cooperative agreements with the U.S. government for refugee resettlement, the Society acts as the collection agent for travel loans made to refugees by the International Organization for Migration. In return for these services, the Society retains 25% of all loan collections as a recovery of its administrative costs incurred. As of December 31, 2021 and 2020, there were \$4,089 and \$7,180, respectively, of refugee loans outstanding. Such amounts are not reflected on the accompanying consolidated financial statements, and the Society does not guarantee the loans.

***Litigation***

The Society is subject to various claims and legal proceedings that have arisen in the ordinary course of its business activities. The Society is not aware of any pending litigation, the resolution of which will have a material adverse effect on its consolidated financial statements.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**NOTE 15 - FUNCTIONAL EXPENSES**

The following table summarizes the Society's functional expense classification presented below for the year ended December 31, 2021.

	Program Services						Supporting Services					Total 2021	Total 2020	
	DFMS		Grant-related activities and other	ERD			DFMS		ERD					
Canonical & Missional Expenses	General Convention			Sustainable	Disaster	Guam	Total Program	General & Administration	Fundraising	General & Administration	Fundraising	Total Supporting Services		
Direct support	\$ 20,575	\$ -	\$ 2,421	\$ 7,452	\$ 3,041	\$ 58	\$ 33,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,456	\$ 25,256
Contributed services	-	-	-	-	-	-	-	38	-	-	-	38	38	160
Salary	9,079	1,136	-	3,363	656	4,818	19,052	3,579	219	757	938	5,493	24,545	25,467
Employee benefits	4,292	451	33	1,197	247	30	6,250	1,384	83	68	295	1,830	8,079	8,207
Insurance	53	27	-	45	13	94	232	430	-	2	6	439	670	683
Printing and mailing cost	270	2	-	160	31	-	463	27	64	9	482	582	1,046	1,022
Advertising and promotion	32	-	11	10	1	-	54	-	-	-	100	100	153	202
Telephone/telecommunication	97	9	-	20	57	4	187	63	-	3	4	69	257	224
Rent and utilities	303	-	-	275	5	399	982	1,087	-	35	52	1,174	1,809	1,697
Equipment and depreciation	1,437	254	46	263	37	562	2,599	431	9	11	43	494	3,094	3,266
Bank charges, legal and accounting fees	175	-	-	241	50	115	581	748	-	23	25	796	1,376	1,934
Office supplies	145	33	5	5	1	139	328	171	-	6	2	179	507	980
Resources & reference materials	456	-	19	-	-	-	475	26	-	1	-	27	503	645
Consultants	2,021	646	90	576	33	87	3,453	1,199	-	39	655	1,894	5,347	3,734
Travel	676	190	52	6	3	2	929	15	-	14	1	30	959	1,558
Conference/workshop/ memberships/meeting exp	147	486	-	161	12	12	818	7	-	6	11	24	844	909
Scholarship and financial aid	-	-	-	-	-	501	501	-	-	-	-	-	501	642
<b>Total</b>	<b>\$ 39,758</b>	<b>\$ 3,234</b>	<b>\$ 2,677</b>	<b>\$ 13,774</b>	<b>\$ 4,187</b>	<b>\$ 6,821</b>	<b>\$ 70,451</b>	<b>\$ 9,205</b>	<b>\$ 375</b>	<b>\$ 974</b>	<b>\$ 2,614</b>	<b>\$ 13,168</b>	<b>\$ 83,619</b>	<b>\$ 76,586</b>



**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

The following table summarizes the Society's functional expense classification presented below for the year ended December 31, 2020.

	Program Services						Supporting Services				Total Supporting Services	Total 2020	
	DFMS		ERD				DFMS		ERD				
	Canonical & Missional Expenses	General Convention	Grant-related activities and other	Sustainable	Disaster	Guam	Total Program	General & Administration	Fundraising	General & Administration	Fundraising		
Direct support	\$ 13,844	\$ -	\$ 2,938	\$ 5,578	\$ 2,840	\$ 56	\$ 25,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,256
Contributed services	-	-	-	-	-	-	-	160	-	-	-	-	160
Salary	9,071	1,274	-	3,369	728	5,150	19,592	3,598	202	878	1,197	5,875	25,467
Employee benefits	4,130	464	23	1,330	292	48	6,287	1,169	73	209	469	1,920	8,207
Insurance	47	23	-	40	9	99	218	448	-	7	10	465	683
Printing and mailing cost	203	4	-	142	3	-	352	25	107	93	445	670	1,022
Advertising and promotion	18	-	22	14	-	-	54	-	-	-	148	148	202
Telephone/telecommunication	89	11	-	16	21	2	139	77	-	4	4	85	224
Rent and utilities	229	-	-	31	-	503	763	934	-	-	-	934	1,697
Equipment and depreciation	1,509	216	77	180	44	675	2,701	455	13	33	64	565	3,266
Bank charges, legal and accounting fees	382	1	-	200	29	207	819	1,038	-	42	35	1,115	1,934
Office supplies	615	20	2	15	3	177	832	141	-	4	3	148	980
Resources & reference materials	537	-	43	-	-	-	580	58	-	3	4	65	645
Consultants	788	426	71	787	50	88	2,210	986	-	32	506	1,524	3,734
Travel	1,093	238	37	105	18	2	1,493	18	-	27	20	65	1,558
Conference/workshop/ memberships/meeting exp	129	459	-	274	9	3	874	-	-	11	24	35	909
Scholarship and financial aid	-	-	-	-	-	642	642	-	-	-	-	-	642
<b>Total</b>	<b>\$ 32,684</b>	<b>\$ 3,136</b>	<b>\$ 3,213</b>	<b>\$ 12,081</b>	<b>\$ 4,046</b>	<b>\$ 7,652</b>	<b>\$ 62,812</b>	<b>\$ 9,107</b>	<b>\$ 395</b>	<b>\$ 1,343</b>	<b>\$ 2,929</b>	<b>\$ 13,774</b>	<b>\$ 76,586</b>

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED**

**December 31, 2021 and 2020  
(Dollar amounts in thousands)**

**NOTE 16 - LIQUIDITY AND AVAILABILITY OF RESOURCES**

As part of the Society's liquidity management, the Society structures its financial assets to be available as its general operations, liabilities, and other obligations require.

The Society receives approximately \$30 million, or 63%, of its annual cash requirements from contributions without donor restrictions mandated from its 109 dioceses and other Episcopal entities. The Society receives an additional \$5.4 million, or 11%, of its cash requirements from sources without donor restrictions, including tenant leases, refugee loan repayments and fees for sponsored events and programs.

The balance of usual support to the Society - approximately \$10.5 million or 24% of the annual cash requirement - is provided from a Board-approved appropriation of (currently 5%) assets from the trust funds designated as support to the budget. The DFMS has approximately \$197 million of unrestricted trust funds (after deducting funds specified for Episcopal Relief & Development) that support the budget each year with a 5% dividend draw. The DFMS could draw (with approval from Executive Council) additional principal from about \$84 million of those trust funds.

The Society's financial assets available within one-year of the consolidated statement of financial position date for general expenditures are as follows:

<u>Financial Assets as of December 31, 2021 and 2020</u>	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 19,856	\$ 20,078
Receivables:		
Diocesan commitments receivable, net	-	453
Loans receivable, net	8,593	7,728
Government grants	2,196	1,454
Contributions and other receivables, net	4,635	3,016
Appropriation from the Society's endowment for subsequent year's spending	<u>11,054</u>	<u>10,841</u>
Total financial assets available within one year	<u>\$ 46,334</u>	<u>\$ 43,570</u>

To help manage unanticipated liquidity needs, the Society maintains short-term investments equal to one quarter of its annual operating budget. As an additional source of liquidity, the Society may draw upon its \$15 million line of credit (as further discussed in Note 7), in the event of financial distress or immediate liquidity needs.

SUPPLEMENTAL INFORMATION

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**CONSOLIDATING SCHEDULE OF FINANCIAL POSITION**

As of December 31, 2021  
(Dollars amounts in thousands)

	DFMS	ERD	GUAM	Consolidating Entries	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 19,856	\$ 8,091	\$ 4,882	\$ -	\$ 32,829
Receivables:					
Loans receivable, net	8,593	-	-	-	8,593
Government grants	2,196	-	-	-	2,196
Contributions and other receivables, net	4,636	4,062	42	-	8,740
Prepaid expenses and other assets	2,701	228	151	(187)	2,893
Investments:					
DFMS-controlled funds	413,281	20,834	4,624	-	438,739
Funds held for the benefit of others	251,322	-	-	-	251,322
Interest rate swap agreement	423	-	-	-	423
Property and equipment, net	23,487	31	4,998	187	28,703
Beneficial interests in outside trusts	9,111	474	-	-	9,585
	<u>\$ 735,606</u>	<u>\$ 33,720</u>	<u>\$ 14,697</u>	<u>\$ -</u>	<u>\$ 784,023</u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>Liabilities</b>					
Accounts and accrued expenses	\$ 683	\$ 1,969	\$ 3,191	\$ -	\$ 5,843
Notes payable	20,803	-	-	-	20,803
Mortgage payable	-	-	2,301	-	2,301
Accrued postretirement benefits other than pensions	10,695	2,561	-	-	13,256
Funds held for the benefit of others	213,943	-	-	-	213,943
Funds held in a trustee relationship	37,379	-	-	-	37,379
	<u>283,503</u>	<u>4,530</u>	<u>5,492</u>	<u>-</u>	<u>293,525</u>
<b>Contingencies</b>					
<b>Net assets</b>					
Net assets without donor restrictions	221,638	31	-	-	221,669
Net assets with donor restrictions	230,465	29,159	9,205	-	268,829
	<u>452,103</u>	<u>29,190</u>	<u>9,205</u>	<u>-</u>	<u>490,498</u>
<b>Total liabilities and net assets</b>	<u>\$ 735,606</u>	<u>\$ 33,720</u>	<u>\$ 14,697</u>	<u>\$ -</u>	<u>\$ 784,023</u>

The accompanying consolidated financial statements and notes thereto are an integral part of this consolidating schedule.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**CONSOLIDATING SCHEDULE OF ACTIVITIES**

As of December 31, 2021  
(Dollars amounts in thousands)

	DFMS	ERD	GUAM	Consolidating Entries	Total
<b>Revenues and other support</b>					
Diocesan commitments	\$ 30,104	\$ -	\$ -	\$ -	\$ 30,104
Contributions and bequests	1,446	-	-	-	1,446
Contributions and other income - Episcopal Relief and Development	-	23,261	-	-	23,261
Contributed services	38	1,212	-	(1,212)	38
Investment return designated for current operations	12,928	-	-	-	12,928
Other investment income	43	-	-	-	43
Government revenue	10,171	-	-	-	10,171
Fees and other income	8,544	1,211	-	-	9,755
Revenues from the Episcopal Church in Micronesia	-	-	9,193	(50)	9,143
	<u>63,274</u>	<u>25,684</u>	<u>9,193</u>	<u>(1,262)</u>	<u>96,889</u>
Total revenues and other support					
	<u>63,274</u>	<u>25,684</u>	<u>9,193</u>	<u>(1,262)</u>	<u>96,889</u>
<b>Expenses</b>					
Program services:					
Canonical and missional programs	39,758	-	-	-	39,758
General convention	3,234	-	-	-	3,234
Grant-related activities and other	2,677	-	-	-	2,677
Episcopal Relief and Development					
Sustainable Development	-	14,683	-	(909)	13,774
Disaster relief and recovery	-	4,187	-	-	4,187
Episcopal Church in Micronesia	-	-	6,871	(50)	6,821
	<u>45,669</u>	<u>18,870</u>	<u>6,871</u>	<u>(959)</u>	<u>70,451</u>
Total program services					
	<u>45,669</u>	<u>18,870</u>	<u>6,871</u>	<u>(959)</u>	<u>70,451</u>
Supporting services:					
General and administrative	9,205	-	-	-	9,205
Fundraising	375	-	-	-	375
General and administrative - Episcopal Relief and Development	-	1,095	-	(121)	974
Fundraising - Episcopal Relief and Development	-	2,796	-	(182)	2,614
	<u>9,580</u>	<u>3,891</u>	<u>-</u>	<u>(303)</u>	<u>13,168</u>
Total supporting services					
	<u>9,580</u>	<u>3,891</u>	<u>-</u>	<u>(303)</u>	<u>13,168</u>
Total expenses	<u>55,249</u>	<u>22,761</u>	<u>6,871</u>	<u>(1,262)</u>	<u>83,619</u>
Changes in net assets from operations	<u>8,025</u>	<u>2,923</u>	<u>2,322</u>	<u>-</u>	<u>13,270</u>
<b>Non-operating activities</b>					
Investment return	40,295	1,700	-	-	41,995
Less: other investment loss	(742)	-	-	-	(742)
	<u>39,553</u>	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>41,253</u>
Net investment loss - trust funds					
	<u>39,553</u>	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>41,253</u>
Less: investment return designated for current operations	(12,928)	-	-	-	(12,928)
Change in value of interest rate swap	483	-	-	-	483
Postretirement related activities other than net periodic pension costs	4,982	-	-	-	4,982
	<u>32,090</u>	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>33,790</u>
Total non-operating activities					
	<u>32,090</u>	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>33,790</u>
<b>CHANGES IN NET ASSETS</b>	<u>40,115</u>	<u>4,623</u>	<u>2,322</u>	<u>-</u>	<u>47,060</u>
Net assets, beginning of year	<u>411,988</u>	<u>24,567</u>	<u>6,883</u>	<u>-</u>	<u>443,438</u>
Net assets, end of year	<u>\$ 452,103</u>	<u>\$ 29,190</u>	<u>\$ 9,205</u>	<u>\$ -</u>	<u>\$ 490,498</u>

The accompanying consolidated financial statements and notes thereto are an integral part of this consolidating schedule.

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the year ended December 31, 2021**

<u>Federal Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Number</u>	<u>Federal Expenditures</u>	<u>Amounts Passed Through to Subrecipients</u>
United States Department of State/Bureau for Population, Refugees, and Migration: U.S. Refugee Admissions Program	19.510	N/A - Direct	<u>\$ 7,579,251</u>	<u>\$ 6,756,748</u>
United States Department of Health and Human Services: Refugee and Entrant Assistance - Voluntary Agency Programs	93.567	N/A - Direct	1,332,095	1,080,149
Refugee and Entrant Assistance - Discretionary Grants	93.576	N/A - Direct	<u>1,260,142</u>	<u>897,223</u>
Total United States Department of Health and Human Services			<u>2,592,237</u>	<u>1,977,372</u>
Total expenditures of federal awards			<u><u>\$ 10,171,488</u></u>	<u><u>\$ 8,734,120</u></u>

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the year ended December 31, 2021**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of The Domestic and Foreign Missionary Society of the Protestant Episcopal Church in the United States of America and Affiliates (the "Society") under programs of the federal government for the year ended December 31, 2021 and is prepared on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Society, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Society.

**NOTE 2 - INDIRECT COST RATE**

The Society has elected not to use the 10-percent de minimis indirect cost rate as provided by §200.414 Indirect (F&A) Costs of the Uniform Guidance.

---

**GRANT THORNTON LLP**

757 Third Ave., 9<sup>th</sup> Floor  
New York, NY 10017-2013

**D** +1 212 599 0100

**F** +1 212 370 4520

## **REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

To the Executive Council of  
The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the consolidated financial statements of The Domestic and Foreign Missionary Society of the Protestant Episcopal Church in the United States of America and Affiliates (collectively, the “Society”), which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated June 30, 2022.

### **Report on internal control over financial reporting**

In planning and performing our audit of the consolidated financial statements, we considered the Society’s internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Society’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Society’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Society’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



**Report on compliance and other matters**

As part of obtaining reasonable assurance about whether the Society's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Society's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Society's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

*Grant Thornton LLP*

New York, New York  
June 30, 2022

---

**GRANT THORNTON LLP**

757 Third Ave., 9<sup>th</sup> Floor  
New York, NY 10017-2013

**D** +1 212 599 0100  
**F** +1 212 370 4520

## **REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Executive Council of  
The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates:

### **Report on compliance for each major federal program**

#### **Opinion on each major federal program**

We have audited the compliance of The Domestic and Foreign Missionary Society of the Protestant Episcopal Church in the United States of America and Affiliates (the "Society") with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget's *OMB Compliance Supplement* that could have a direct and material effect on the Society's major federal program for the year ended December 31, 2021. The Society's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Society complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

#### **Basis for opinion on each major federal program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (US GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Society and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Society's compliance with the compliance requirements referred to above.

#### **Responsibilities of management for compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Society's federal programs.

### **Auditor's responsibilities for the audit of compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Society's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Society's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Society's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on internal control over compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a

material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in the Society's internal control over compliance that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this Report on Internal Control Over Compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Grant Thornton LLP*

New York, New York  
August 11, 2022

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the year ended December 31, 2021**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	yes	_____	<u>  X  </u>	no
Significant deficiency(ies) identified?	_____	yes	_____	<u>  X  </u>	none reported
Noncompliance material to financial statements noted?	_____	yes	_____	<u>  X  </u>	no

**Federal Awards**

Internal control over the major program:

Material weakness(es) identified?	_____	yes	_____	<u>  X  </u>	no
Significant deficiency(ies) identified?	_____	yes	_____	<u>  X  </u>	none reported

Type of auditors' report issued on compliance for the major program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance?	_____	yes	_____	<u>  X  </u>	no
--	-------	-----	-------	--------------	----

**Identification of the major programs:**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number
--	-----------------------------------

<b>United States Department of State/Bureau of Population: U.S. Refugee Admissions Program</b>	19.510
--	--------

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
--	-----------

Auditee qualified as low-risk auditee?	_____	<u>  X  </u>	yes	_____	no
--	-------	--------------	-----	-------	----

**The Domestic and Foreign Missionary Society  
of the Protestant Episcopal Church in the  
United States of America and Affiliates**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**

**For the year ended December 31, 2021**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None noted.

**SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None noted.

# Lilly Endowment Inc.

## Exempt Status and Charity/Foundation Status Information Form

Lilly Endowment Inc. is required by law and Internal Revenue Service (IRS) regulations to determine the exempt status and the public charity or private foundation status of each organization to which the Endowment makes a grant. Therefore, it is necessary that you supply the following information, attach the requested documents, affix the signature of a responsible officer of your organization and return one copy of this form and the requested documents to the Endowment before we will be able to process your application for a grant

**1. Name, Address, Phone, EIN:** Exact name, address, phone number and employer identification number (EIN) of your organization:

Domestic and Foreign Missionary Society

815 Second Avenue

New York, NY

Zip Code: 10017

Telephone No: 800-334-7626

EIN No: 13-55562208

**2. Exempt Status:** Attach a copy of the most recent IRS letter determining that your organization is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3).

**3. Public Charity or Private Foundation Status:** Check one box below describing your organization and attach a copy of the most recent IRS letter determining your organization's public charity or private foundation status under the Internal Revenue Code (this may be the same letter as described in item 2):

1  Church  
Section 170(b)(1)(A)(i)

5  Governmental unit  
Section 170(b)(1)(A)(v)

9  Private operating foundation  
Section 4942(j)(3)

2  School  
Section 170(b)(1)(A)(ii)

6  Publicly supported charity  
Section 170(b)(1)(A)(vi)

10  Exempt operating foundation  
Section 4940(d)(2)

3  Hospital  
Section 170(b)(1)(A)(iii)

7  Public charity with limited investment  
income  
Section 509(a)(2)

11  Private non-operating foundation  
Section 509(a)

4  Organization benefiting state  
college or university  
Section 170(b)(1)(A)(iv)

8  Supporting organization  
Section 509(a)(3)  
 Type I - Section 509(a)(3)(B)(i)  
 Type II - Section 509(a)(3)(B)(ii)  
 Type III - Section 509(a)(3)(B)(iii)

NOTE: Organizations without an IRS determination letter will need to establish their public charity status with independent and adequate documentation. For example, a religious organization may be covered under a group ruling granted by the IRS to its parent denomination or judicatory; in such a case, the organization would need to provide documentation of both i) the parent's group ruling and ii) the organization's inclusion as a "subordinate" organization covered under that group ruling.

**4. Effect of Grant:** If your organization is not now a private foundation, will receipt of the grant requested from Lilly Endowment cause your organization to become a private foundation?

Yes

No

**5. Lobbying:** Does your organization make expenditures to carry on propaganda or otherwise to attempt to influence legislation?

Yes

No

If yes, please attach an itemized budget for the project or program for which you seek a grant from the Endowment showing that no part of the grant will be used for such activities.

Date: February 11, 2023



(Signature)

Kurt Barnes

(Please print name)

Treasurer and CFO of The Domestic and Foreign Missionary Society

(Title - Must be a responsible officer)

kbarnes@episcopalchurch.org

(Email address)

CINCINNATI OH 45999-0038

In reply refer to: 0248219434  
June 28, 2019 LTR 4167C 0  
31-1629166 000000 00

00019213  
BODC: TE

PROTESTANT EPISCOPAL CHURCH IN THE  
UNITED STATES OF AMERICA  
815 SECOND AVE  
NEW YORK NY 10017-4503

Employer identification number: 31-1629166  
Group exemption number: 3741

Dear Taxpayer:

This is in response to your request dated June 19, 2019, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in January 1940, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Please refer to [www.irs.gov/charities](http://www.irs.gov/charities) for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

811



0248219434  
June 28, 2019 LTR 4167C 0  
31-1629166 000000 00  
00019214

PROTESTANT EPISCOPAL CHURCH IN THE  
UNITED STATES OF AMERICA  
815 SECOND AVE  
NEW YORK NY 10017-4503

Sincerely yours,



Kim A. Billups, Operations Manager  
Accounts Management Operations 1