

ASSESSMENT REVIEW COMMITTEE

Membership

The Rev. Mally Ewing Lloyd, <i>Chair</i>	Massachusetts, I	2021
Mr. N. Kurt Barnes, <i>Treasurer</i>	New York, II	
The Rev. Patty Downing	Delaware, III	2021
The Rt. Rev. William Klusmeyer	West Virginia, III	2021
Ms. Nancy Koonce	Idaho, VIII	2021
The Rt. Rev. Mark Lattime	Alaska, VIII	2021
The Rt. Rev. Gregory Rickel	Olympia, VIII	2021
Canon Rosalie Simmonds Ballentine	Virgin Islands, II	2021
The Rev. Dr. James Taylor	South Carolina, IV	2021
The Most Rev. Michael Curry, <i>Ex Officio</i>	North Carolina, IV	
The Rev. Gay Clark Jennings, <i>Ex Officio</i>	Ohio, V	

Acknowledgements

Nancy Caparulo, Treasurer's Office Staff, *Secretary to the committee*

"The Assessment Review Committee wishes to thank Nancy Caparulo for her excellent and timely minutes." - the Rev. Mally Ewing Lloyd, Assessment Review Committee, Chair

Mandate

2015-FFM 074 Create Diocesan Assessment Review Committee

The following is a true copy of a Resolution adopted by the Executive Council at its meeting from January 9-11, 2015 at which a quorum was present and voting.

Resolved, That Executive Council, meeting in Linthicum Heights from January 9-11, 2015, approve the creation of a Diocesan Assessment Review Committee, under the oversight of the Joint Standing Committee Finances For Mission (FFM), to work with dioceses that do not commit to pay their full assessment to The Episcopal Church in any year, to talk with diocesan leaders about the reasons for

not paying the full amount, including reviewing diocesan financial statements, and to encourage and work with such dioceses to create a plan for reaching the full assessment amount; and be it further

Resolved, That the Presiding Bishop and the President of the House of Deputies shall appoint the members of the Committee; and be it further

Resolved, That the Diocesan Assessment Review Committee have the authority to recommend that Executive Council grant a full or partial Waiver of Assessment to any diocese, allowing it to pay a lower assessment amount than levied in The Episcopal Church's budget, based on financial hardship, an appropriate plan for reaching the full assessment over time, or other factors; and be it further

Resolved, That Executive Council has the authority to consider the Diocesan Assessment Review Committee's recommendations and determine whether a Waiver of Assessment shall be granted; and be it further

Resolved, That any diocese that does not plan to pay its full assessment amount, and has not received a Waiver of Assessment be asked to account in writing to Executive Council and the wider church for that choice; and be it further

Resolved, That a diocese that does not pay its full assessment in any year, and has not received a Waiver of Assessment, shall not be eligible to receive any grants or loans from the Domestic and Foreign Missionary Society.

FFM is responsible for further practical details/refinement at the March meeting.

Summary of Work

Meetings: The Assessment Review Committee met once face-to-face and had six Zoom meetings through December 2020.

In January 1, 2019, assessments of dioceses to support the Episcopal Church budget became mandatory. The Assessment Review Committee began in the fall of 2016 to develop and publicize to the church the process for applications for assessment waivers. The first waivers were granted in October 2018 for the 2019 assessment year. Dioceses failing to commit to or pay their 2019 assessment were ineligible for DFMS grants or loans in 2020.

Waiver application forms were posted on the finance Office webpage so the application process is completely on line for 2021 applications. An application, statement of financial hardship, current

budget, diocesan report, and audit are required from each applicant. Executive Council adjusted deadlines between 2017 and 2020 as dioceses became familiar with the process. Beginning in 2021 and moving forward, the deadline for regular applications will be January 31 of assessment year. Dioceses may apply anytime when beset by unforeseen financial hardship. Dioceses are ineligible for grants and loans in the year following a year when no waiver was granted or their payment of assessment was below the assessment total.

The goal of the committee was to build relationships with dioceses facing financial hardship by understanding their ministries and hearing stories of challenges and successes and to help develop financial security by focusing on partnership vs. punishment. In addition, the goal of General Convention in reducing the assessment over time was to make it possible for more dioceses to participate fully in the life of the Episcopal Church. The following chart shows the increased diocesan participation as the assessment percentage decreased and waivers became available:

Year	2013	2014	2015	2016	2017	2018	2019	2020 as of 9/14/2020
Asking% Assessment	19%	19%	19%	18%	16.5%	15%	Assessment 15%	Assessment 15%
Dioceses at Full Asking	44	47	45	56	61	75	86 ? at 15% 19 ? waivers 4 ? no waivers	79* ? at 15% 12-waivers 5? no waivers

*13 no commitment form as of June 2020

The following charts show waiver applications, dioceses ineligible for grants and loans in 2020, and pending applications for 2021 waivers as of November 30, 2020:

Diocese	Waiver granted	Year(s)	Terms
Alabama	Y	2019	2019 - 12.5% (2020 will be at 15%)
Arizona	Y		Forgive past due assessments; at 15% in 2019
Central Gulf Coast	Y	2019-2021	2019 - 12%; 2020 ? 14%; 2021 ? 15%
Colombia	Y Y	2019 2020	\$1500, 1 year waiver; keep talking \$0, 1 year waiver; keep talking
Colorado	Y	2019-2021	2019 - 10%; 2020 ? 12%; 2021 ? 13.5%
Convocation of Churches in Europe	Y	2019,2020	12.5% of 80% of income; keep talking for 2021 (technically not a diocese)
Dallas	Y	2019, 2020	2019 ? 6.1%; 2020 ? 12.1% (2021 ? 15.0%)
Dominican Republic	Y Y	2019 2020	\$15,000, 1 year waiver; keep talking \$8500, continue discussion for 2021
Ecuador Central	Y	2019,2020	2019 - \$2,063; 2020 - \$3,500; keep talking
Fond du Lac	Y	2019,2020	2019 - 11.9%; 2020 ? 12%; 2 year waiver, keep talking
Haiti	Y	2019-2021	Will move from \$5000-\$11,000 over the triennium
Honduras	Y	2019	\$1500, 1 year waiver; keep talking
Minnesota	Y	2019	\$33,379, due to overpayment of 2018 assessment by that amount
Mississippi	Y	2019-2021	2019 - 10%; 2020 ? 12%; 2021 ? 13%
Puerto Rico	Y	2019-2021	full waiver for triennium; will pay something if they can (Hurricane Maria)
Taiwan	Y	2019	\$3000, 1 year waiver; keep talking
Venezuela	Y	2019	\$1500, 1 year waiver; keep talking
Virgin Islands	Y	2019-2021	full waiver for triennium; will pay something if they can (Hurricane Maria)
West Texas	Y	2019-2021	2019 - 12%; 2020 ? 13%; 2021 ? 14%

Diocese	
Dioceses Ineligible for grants or loans in 2020	
Albany	
Florida	
Rio Grande	
Springfeld	

Diocese	Terms
Applications pending for 2021	
Colorado	
Easton	
Honduras	
Mississippi (no app on fle)	11/30/2020

Budget

The Budget of \$20,000 was more than adequate to cover the cost of the committee's work. Much of our work can be accomplished by Zoom. One or two face to face meetings and an opportunity to travel to dioceses in financial hardship would be a bonus.

Continuance recommendation

Since the waiver process is required by canon, The Assessment Review Committee should continue in the next triennium.