

2024 Parochial Report

Changes and Important Notes



2024 Filing begins 1/6/25

2024 congregational filing ends 3/1/25 –

ACCESS TO THE FILING SITE BLOCKED AFTER THIS DATE

2024 deadline for diocesan verification – 5/1/25

Link to General Convention staff review of new parochial report:

<https://generalconvention.org/forms-and-instructions/>

(video walkthrough near bottom of screen)

Highlights of new parochial report:

- All pages simplified for a shorter report
- Instructions integrated instead of published in a separate workbook
- Online live views of worship services separate live views and recorded views
- Clergy – only report # serving; detail records filed in the background based on CPG records
- Service offerings go from numbers to: “Do you offer this service?” Yes/No
- Parish health broadened from just ASA
- Accounting standards harmonized with GAAP – eliminate concept of ‘operating income’
- Broad data about demographics
- Integrates with the online parish register available through DFMS (go to [Parish Register App](#))

Working with the diocese

The diocese needs you to let us know when your report has been filed so that we can verify it.

As in previous years, please let us know when your report is marked ‘complete’ by going to this form:

<https://form.jotform.com/250127667391157> (we will send this out in the news, too)

In that form you will be asked to upload:

1 – a 2024 Balance Sheet (12/31/24)

2 – a 2024 Profit and Loss

3 – if the amount on line 6 is not easily found on your profit and loss, a separate reconciliation showing how you determined line 6

4 – a copy of your final 2025 budget

Once received, diocesan staff will work to verify your report.

Changes to Common Life Share

The Common Life Share, or diocesan assessment, was based on net operating income which has been eliminated in the new report.

The new formula for common life share is:

Line 6: Church non- capital expenses
Less Pass through Outreach (defined below)
Equals “Net Disposable Income”
Multiplied by 0.105 (CLS Assessment rate)
Equals Common Life Share

Pass through outreach is defined as

Funds raised and passed through to other organizations (e.g. Good Friday Offering) or Outreach expenditures related to a non-operating income source (e.g. tuition from schools; special appeal for soup kitchen, etc.); both of which will not be included in “Net Disposable Income.” Outreach expenses paid for from the general donations of the church should not reduce line 6 of the parochial report and should be included in “Net Disposable Income.”

Congregations will file their parochial reports on the new form. The CLS pledge form for 2026 will include lines for the new formula (to back out pass-through expenses), and will be published in late summer, 2025 (they are due in late-October, prior to Diocesan Convention).

Optional Method for 2026 Only

The CLS Task Force believes that the above formula will result in a revenue/expense neutral CLS calculation for most congregations. If, for 2026 CLS pledges only, a congregation prefers to calculate their CLS based on the old parochial report, it will be accepted by the diocese.

To file this one-time CLS alternative, the congregation will need to complete their 2024 parochial report using the old form (available through the diocesan treasurer’s office). The task force will review all filings using this method to determine if additional adjustments are needed in the new formula.

Parochial Report Common Life Share Task Force Members

Jeff Martinhauk, CFO	EDSD
Chris Christopher	St James by the Sea
Terry Farrelly, Chair	Christ Church, Coronado
Bob Dunn	Saint John’s, Chula Vista
Carole Horton-Howe	St. Thomas of Canterbury, Temecula
Richard Lee	St. Mark’s
Joe Lopez	St. John’s, Indio
Melissa Weaver	St. Timothy’s