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August 19, 2026

Dear Congregational Leaders,

As we approach diocesan convention, it is time to start thinking about the 2027 Common Life Share (CLS). **2027 CLS pledges are due 10/15/26.**

How the CLS is calculated - You may recall that starting in 2024 the Parochial Report was simplified. In past years, the CLS was calculated at 10.5% of Line B on the Parochial Report. On the new, simplified parochial report, the CLS is now derived using the formula described below.

Common Life Share is based on these entries from your **2025 Parochial Report and/or Reconciliation Form**:

Line 6: Church non- capital expenses
Less Pass through Outreach (defined below)
Equals "Net Disposable Income"
Multiplied by 0.105 (CLS Assessment rate)
Equals your 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."

The CLS pledge form for 2027 includes lines that back out your defined pass-through expenses and is enclosed. **Save on postage** and complete your form online at edsd.org/finance/commonlife. Please submit your pledge (either online or by returning the enclosed form) by **October 15, 2026**.

CLS Plus - Congregations can still elect to give more than the 10.5% (CLS+). This year those funds will be applied to the area of greatest need in the diocese.

Waiver requests - If your congregation cannot make the CLS Pledge (as noted in the form) due to a hardship, please email jmartinhauk@edsd.org with the hardship reason and latest financial statements. Waiver requests must be received by 10/15/26 for consideration of the Committee on Financial Review. Under diocesan canons, those requests are then forwarded (with a recommendation) for consideration at diocesan convention.

Please don't hesitate to reach out if you have questions or need assistance.

Sincerely,

The Rev. Cn. Jeff Martinhawk,
Diocesan Treasurer and Chief Financial Officer