

**Parish Financial Report**  
**St. Eulalia - Roaring Brook Township**  
**TREND ANALYSIS**

	Fiscal Year July 1 - June 30				
	2025	2024	2023	2022	2021
<b>Revenue</b>					
Collections	499,435	497,453	510,994	513,345	458,741
Faith Formation Fees	5,181	5,699	5,559	12,418	4,614
Fundraising/Development	86,621	98,968	89,665	87,063	50,729
Other Income	32,098	17,963	26,002	46,553	47,575
Designated Income/Grants/PPP Loan	9,900	20,210	-	-	42,225
Transfers Savings Account/Other	-	-	-	-	-
Diocesan Special Collections	19,531	21,085	20,782	14,588	11,760
<b>Total Revenue</b>	<b>652,766</b>	<b>661,378</b>	<b>653,002</b>	<b>673,968</b>	<b>615,644</b>
<b>Expenses</b>					
Administration	261,476	260,084	270,493	279,957	221,297
Rectory	8,080	5,897	11,643	16,602	13,431
Liturgy	38,614	44,079	44,170	39,114	50,221
Faith Formation	40,305	58,781	50,288	83,748	52,316
Social Justice	2,250	3,925	2,429	728	1,253
Operation & Maintenance of Plant	130,779	120,827	112,746	126,556	96,759
Fixed Expense	31,324	21,570	18,541	19,248	19,400
Debt Service	56,421	56,421	56,421	61,122	51,712
Capital Outlays	23,800	38,043	32,462	2,250	10,962
Designated Expenses /Transfers Out	-	-	(2,046)	-	-
Catholic School Assessment	15,278	50,904	67,562	74,256	76,367
Diocesan Special Collections Remittance	18,318	21,963	22,160	9,900	10,986
<b>Total Expense</b>	<b>626,644</b>	<b>682,493</b>	<b>686,868</b>	<b>713,481</b>	<b>604,704</b>
<b>Parish Surplus/(Deficit) - CASH Basis</b>	<b>26,122</b>	<b>(21,115)</b>	<b>(33,867)</b>	<b>(39,513)</b>	<b>10,940</b>
<b>(Increase)/Decrease in Unpaid Diocesan Obligations</b>	<b>*(117,789)</b>	<b>(70,460)</b>	<b>(10,969)</b>	<b>29,165</b>	<b>28,888</b>
<b>Actual Parish Net Surplus/(Deficit)</b>	<b>(91,668)</b>	<b>(91,574)</b>	<b>(44,836)</b>	<b>(10,348)</b>	<b>39,828</b>
<b>**NOTE**</b>					
Outstanding Diocesan Obligations could include: Diocesan assessments, School assessments, health insurance, self-insurance, pension and other expenses.					
<b>End of Year Unpaid Diocesan Obligations</b>	<b>284,349</b>	<b>166,560</b>	<b>96,100</b>	<b>85,131</b>	<b>114,296</b>
<b>Beginning of Year Unpaid Diocesan Obligations</b>	<b>166,560</b>	<b>96,100</b>	<b>85,131</b>	<b>114,296</b>	<b>143,184</b>
<b>(Increase)/Decrease in Unpaid Diocesan Obligations</b>	<b>(117,789)</b>	<b>(70,460)</b>	<b>(10,969)</b>	<b>29,165</b>	<b>28,888</b>
<b>Diocesan Loan/Debt</b>	<b>641,263</b>	<b>676,197</b>	<b>711,694</b>	<b>747,901</b>	<b>786,036</b>

# Understanding Your Parish Financial Report

## Revenue

- **Collections** include all offertory envelopes, online giving and loose collections, including for holidays, Holy Days and any special collection (flowers) envelopes.
- **Faith Formation Fees** include all registration and program fees for both faith formation and adult programs.
- **Fundraising/Development** includes any gifts or donations that are not regular parish offertory, bequests and memorials, parish activities (dinners, picnics, bingo, lottery, etc.), donations from parish societies and any parish rebate from the Diocesan Annual Appeal (75% over goal is refunded to the parish).
- **Other Income** includes rental of facilities, insurance refunds, interest income, sale of assets, funeral/wedding perquisites or any other income.
- **Designated Income/Grants/PPP Loan** includes donations or grants specifically earmarked for a designated purpose, reimbursements from linked parishes to help cover expenses and any Paycheck Protection Plan grant income.
- **Transfers Savings Account/Other** includes transfers from bank accounts that are excluded from operating income or have already been reported as operating income.
- **Diocesan Special Collections** are special collections (Care & Education of Priests or Emergency collections following a natural disaster) which get remitted back to the Diocese.

## Expenses

- **Administration** includes clergy salary and benefits, office staff salary and benefits, administrative expenses, telephone, computer services, postage, printing, envelopes and the Cathedralium (9.5% parish assessment to the Diocese) and Clergy Care and Wellness Assessment.
- **Rectory** expenses include the costs to run and maintain the rectory, as well as household expenses for the pastor(s).
- **Liturgy** includes salaries and benefits for musicians and liturgical staff including directors, musicians and sacristans. This also includes all liturgical equipment and supplies (printed materials, candles, flowers, decorations, etc.)
- **Faith Formation** includes salaries and benefits of faith formation director and staff, including family and/or youth director. This also includes the cost of all textbooks and supplies, retreats, etc.
- **Social Justice** includes all social justice salaries and benefits, as well as the cost of all social justice expenses.
- **Operation & Maintenance of Plant** includes salaries and benefits of all maintenance staff. This also includes the occupancy costs of the parish buildings, including electricity, heat, water, cleaning, janitorial, repairs and maintenance, and any plant and maintenance supplies.
- **Fixed Expense** includes insurance premiums from the Diocesan self-insured program for property, liability and workers compensation, real estate taxes (if any) and rental of facilities.
- **Debt Service** includes the interest and principal payments paid on outstanding parish debt.
- **Capital Outlays** includes any major repairs on the parish building or site or any new construction costs.
- **Designated Expenses/Transfers Out** includes all expenses designated for a specific purpose (ie., food pantry) or transfers out to savings/building fund.
- **Catholic School Assessments** paid are included here. These represent the parish's portion allocated for the support of the Diocese of Scranton Catholic School System which are 14.5% for a parish with a Catholic School in its county and 8% if there is no school in its county.
- **Diocesan Special Collections Remittance** are the remittals of the Diocesan collections above.

## Parish Surplus/(Deficit) - CASH Basis

- This line represents the **increase or decrease** in parish cash balances from the beginning of the year to the end of the year on a **CASH BASIS** based on actual expenses paid.

## (Increase)/Decrease in Unpaid Diocesan Obligations

- This amount represents the change in the parish's **unpaid obligations** over the year. If there is an **increase** in unpaid obligations, this number will be **negative**. If the parish **reduced** its unpaid obligations, this will be a **positive** number.

## Actual Parish Net Surplus/(Deficit)

- This value is the sum of the Parish Surplus/(Deficit) and the (Increase)/decrease of Unpaid Diocesan Obligations. The cash balance represents the net effect of operating activity on a cash basis. If a parish is current on all of its obligation, there would be no difference between the Cash and ACTUAL Parish Net Surplus/(Deficit). However, if a parish is unable to stay current on its obligations, the increase of unpaid obligations will reduce their CASH Basis Net Surplus/(Deficit) by the amount of the increase in unpaid Diocesan obligations.

**This Actual Parish Net Surplus/(Deficit) reflects a parish's true ability to pay its current obligations.**

## Outstanding Diocesan Obligations

- This section highlights the change in a parish's unpaid Diocesan obligations over each fiscal year. If a parish has an increase in unpaid obligations for the year, this will result in a lower Actual Parish Net Surplus/(Deficit) as these are an annual obligation of the parish that was not paid in the current year.

## Diocesan Loan/Debt

- This is the amount of outstanding loans of the parish.