

# Diocese of Scranton Cathedraticum Assessment

The Cathedraticum Assessment to parishes provides the Diocese of Scranton with a revenue stream that is used to finance various aspects of the Diocese's administrative office operations. The Cathedraticum provides the Diocese with funds to operate the following:

- Chancery Administrative Office
- Finance Office
- Human Resources Office
- Tribunal
- Property & Risk Management Office (Facilities Management)
- Schools Central Administrative Offices
- Development Office
- Seminarian Education
- Vocations Office
- Permanent Diaconate Office
- Vicar for Clergy Office

The rate used to calculate the Cathedraticum Assessment is 9.5%.

The following income items extracted from annual parish reports are revenues that are subject to the 9.5% Cathedraticum Assessment:

- Offertory Collections
- Religious Education Income
- Fundraising Activities
- Non-Operating Income
- Other miscellaneous income

The following parish expenditures extracted from the annual parish reports are used as offsets to the income items noted above when calculating the Cathedraticum Assessment:

- School Assessments Paid
- Cost of Operating Religious Education Programs
- Transfers of Funds
- Insurance Refunds
- Diocesan Annual Appeal Rebates
- Remittance of Diocesan Collections

**An example of the Cathedraticum Assessment Calculation follows:**

**SAMPLE PARISH A:**

<b><u>Revenue Description</u></b>	<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
Loose Collection	\$80,634	\$109,494
Collection (Not Loose)	\$378,522	\$380,541
Religious Education	\$8,441	\$7,850
Fundraising/Development	\$18,404	\$20,468
Other Income	\$19,307	\$19,520
Non-Operating Income	\$31,780	\$44,024
<b>Total:</b>	<b>\$537,088</b>	<b>\$581,897</b>

<b><u>Deduction Description</u></b>	<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
Loans from Diocese	-	-
Insurance Reimbursement	-	-
DAA Rebates	-	-
Auth. Desig Collection	-	-
Diocesan Collection	\$29,321	\$44,387
Account Transfers	-	-
Religious Education Programs	\$47,852	\$51,223
Catholic Schools Subsidy	\$85,069	\$78,862
<b>Total:</b>	<b>\$162,242</b>	<b>\$174,472</b>

**PARISH ASSESSMENT CALCULATION FOR CURRENT YEAR OF SAMPLE PARISH A:**

(Subtract Deductions from Income to Get Net Amount. Multiple Net Amount by Rate (.095) to get Sample Parish A's Assessment:

Income: \$537,088  
Deductions: \$162,242  
Net: \$378,846  
Multiply by Rate: .095  
**Assessment: \$35,990**