THE DIOCESE OF ROCHESTER
STATEMENT OF INCOME, EXPENSES AND CHANGES IN FUND BALANCE

	General Unrestricted funds Year ended June 30,		Custodial and Restricted funds Year ended June 30,		Total, all funds Year ended June 30,	
	1977	1976	1977	1976	1977	1976
Income:						
Parish subsidy (Note 2)	$1,099,297	$1,076,983			$1,099,297	$1,076,983
Investment	179,339	145,545	$ 81,907	$ 77,158	261,246	222,703
Gifts and legacies	66,617	128,969	133,713	183,390	200,330	312,359
Fees	95,263	86,701			95,263	86,701
Gain (loss) on sale of securities	(861)	51,399	(24,581)	1,568	(25,442)	52,967
Gain on other investments	432	69,534	54,941		55,373	69,534
Special collections (Note 6)	62,782	64,686	238,073	436,923	300,855	501,609
Special assessments (Note 7)			582,462	341,135	582,462	341,135
Other	20,753	15,486	2,464	6,007	23,217	21,493
	1,523,622	1,639,303	1,068,979	1,046,181	2,592,601	2,685,484
Expenses by program (Exhibit I):						
Educational	506,507	349,051			506,507	349,051
Social and pastoral	542,077	377,212			542,077	377,212
Communications	52,655	32,908			52,655	32,908
Fund development and planning	73,454	65,713			73,454	65,713
Occupancy	191,857	177,594			191,857	177,594
Administrative	379,662	354,743	8,056	22,564	387,718	377,307
Payments to beneficiaries (Note 8)			1,124,822	965,119	1,124,822	965,119
	1,746,212	1,357,221	1,132,878	987,683	2,879,090	2,344,904
Excess (deficiency) of income over expenses	(222,590)	282,082	(63,899)	58,498	(286,489)	340,580
Fund balance at beginning of year	4,579,680	4,297,598	1,870,491	1,811,993	6,450,171	6,109,591
Transfers	3,500		(3,500)			
Fund balance at end of year	$4,360,590	$4,579,680	$1,803,092	$1,870,491	$6,163,682	$6,450,171

THE DIOCESE OF ROCHESTER
STATEMENT OF EXPENSES BY NATURAL CLASSIFICATION

EXHIBIT I

	Unrestricted Programs							Custodial and Restricted	Total, all funds Year ended June 30,	
	Educational	Social and pastoral	Communications	Fund development and planning	Occupancy	Administrative	Total		1977	1976
Salaries	$142,023	$226,255	$ 22,760	$ 31,395	$ 27,003	$146,323	$595,759		$595,759	$500,640
Pension, payroll taxes and other benefits	22,948	35,836	3,182	4,582	3,510	48,341	118,399		118,399	77,066
Automobile costs	22,269	37,715	103	2,348	2,655	6,381	71,471	$ 20	71,491	59,919
Subsidies and gifts:										
Council of Inner City Parishes	147,438	28,471					175,909		175,909	34,011
Newman Foundation		58,742					58,742		58,742	55,081
State and National Commissions on Welfare		36,910					36,910		36,910	40,998
Ecumenical Commission		16,691					16,691		16,691	
Alternative Ministries										8,629
Other		3,941				5,842	9,783	5,118	14,901	36,081
Seminarian tuition and other costs	105,308						105,308		105,308	98,100
General insurance						31,195	31,195		31,195	18,923
Telephone and telegraph	7,978	14,108	556	1,980	555	6,081	31,258		31,258	29,827
Utilities		1,313			28,451		29,764		29,764	29,568
Residence expenses		394				13,560	13,954		13,954	18,258
Maintenance contracts										4,599
Other maintenance and repairs	373	3,725	2,391	132	34,626	4,900	46,147	73	46,220	7,648
Other ocupancy expenses		1,527		18	1,192	20,138	22,875		22,875	21,250
Supplies and postage	4,881	7,805	1,366	1,201	3,543	10,318	29,114	12	29,126	23,968
Printing and duplicating	9,060	7,272	22,042	2,318	42	5,120	45,854		45,854	22,363
Meetings and travel	5,117	19,023		2,013	83	5,242	31,478		31,478	26,709
Legal and professional	1,219	3,165	250	20,340			27,748	52,722	52,722	45,663
Provision for uncollectible parish assessments										31,520
Depreciation					89,890		89,890		89,890	91,000
In-service programs	7,647	17,912		713		29,310	55,582		55,582	33,942
Other	30,246	21,272	5	6,414	307	19,163	77,407	2,833	80,240	64,022
Payments to beneficiaries								1,124,822	1,124,822	965,119
	$506,507	$542,077	$ 52,655	$ 73,454	$191,857	$379,662	$1,746,212	$1,132,878	$2,879,090	$2,344,904