

Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis

Financial Statements for Agreed Upon Procedures

For the Period Ending:

6/30/2023

Prepared by:

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Catholic Diocese of Dallas
Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis
Statement of Financial Position vs. Prior Year

	Jun 2023	Jun 2022	\$ Variance	% Variance
ASSETS				
Checking/Savings				
1000 - CASH & CASH EQUIVALENTS				
1001 - Operating Checking Account	77,468	43,348	34,121	79%
Total 1000 - CASH & CASH EQUIVALENTS	77,468	43,348	34,121	79%
Total Checking/Savings	77,468	43,348	34,121	79%
Fixed Assets				
1300 - PROPERTY & EQUIPMENT				
1301 - Land	1,250	1,250	0	0%
1303 - Land Improvements	80,000	80,000	0	0%
1305 - Building Improvements	717,160	717,160	0	0%
1322 - Accum Depn - Land Improvements	(70,667)	(69,333)	(1,333)	2%
1323 - Accum Dep - Building	(395,675)	(380,500)	(15,175)	4%
Total 1300 - PROPERTY & EQUIPMENT	332,068	348,577	(16,508)	(5)%
Total Fixed Assets	332,068	348,577	(16,508)	(5)%
TOTAL ASSETS	409,537	391,924	17,612	4%
LIABILITIES & NET ASSETS				
Accounts Payable				
2000 - ACCOUNTS PAYABLE				
2005 - Vendors and Suppliers	21,007	321	20,687	6,454%
Total 2000 - ACCOUNTS PAYABLE	21,007	321	20,687	6,454%
Total Accounts Payable	21,007	321	20,687	6,454%
Total Liabilities	21,007	321	20,687	6,454%
NET ASSETS				
3000 - NET ASSETS				
3010 - Begin Net Assets Without Donor Restrictions	391,604	419,500	(27,896)	(7)%
Total 3000 - NET ASSETS	391,604	419,500	(27,896)	(7)%
Net Income	(3,074)	(27,896)	24,822	(89)%
Total Net Assets	388,529	391,604	(3,074)	(1)%
TOTAL LIABILITIES & NET ASSETS	409,537	391,924	17,612	4%

Catholic Diocese of Dallas
Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis
Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue				
4000 - COLLECTIONS				
4010 - REGULAR COLLECTIONS				
4011 - Sunday Collections	80,261	64,598	15,663	24%
4012 - Holy Day Collections	551	245	306	125%
Total 4010 - REGULAR COLLECTIONS	80,812	64,843	15,969	25%
Total 4000 - COLLECTIONS	80,812	64,843	15,969	25%
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - FUNDRAISERS				
4112 - Carnivals/Bazaars/Auctions	51,851	28,001	23,850	85%
Total 4110 - FUNDRAISERS	51,851	28,001	23,850	85%
4120 - INVESTMENT INCOME				
4123 - Interest and Dividends	165	99	66	67%
Total 4120 - INVESTMENT INCOME	165	99	66	67%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	52,017	28,100	23,916	85%
4200 - FEES AND OTHER REVENUES				
4220 - FAITH FORMATION FEES & TUITION				
4221 - Tuition	2,070	3,150	(1,080)	(34)%
Total 4220 - FAITH FORMATION FEES & TUITION	2,070	3,150	(1,080)	(34)%
4230 - SACRAMENTAL/EVANGELIZATION				
4231 - Fees	4,475	3,115	1,360	44%
Total 4230 - SACRAMENTAL/EVANGELIZATION	4,475	3,115	1,360	44%
4290 - MISCELLANEOUS SERVICES				
4291 - Miscellaneous Revenues	0	20,575	(20,575)	(100)%
Total 4290 - MISCELLANEOUS SERVICES	0	20,575	(20,575)	(100)%
Total 4200 - FEES AND OTHER REVENUES	6,545	26,840	(20,295)	(76)%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES				
4412 - Gifts from Diocese	1,000	0	1,000	100%
Total 4410 - GIFTS FROM OTHER PARISHES	1,000	0	1,000	100%
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	1,252	370	882	238%
Total 4420 - GIFTS AND BEQUESTS	1,252	370	882	238%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	2,252	370	1,882	509%
Total Revenue	141,626	120,153	21,472	18%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - SALARIES AND WAGES				
5012 - Clergy	30,168	28,800	1,368	5%
5015 - Extra Priests	1,900	800	1,100	138%
Total 5010 - SALARIES AND WAGES	32,068	29,600	2,468	8%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	10,654	10,517	137	1%
Total 5030 - EMPLOYEE BENEFITS	10,654	10,517	137	1%
5040 - CONTRACT LABOR				
5041 - Contract Labor	7,800	3,450	4,350	126%
Total 5040 - CONTRACT LABOR	7,800	3,450	4,350	126%
Total 5000 - COMPENSATION AND BENEFITS	50,522	43,567	6,955	16%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5112 - Charitable Gifts for Individual	474	0	474	100%
5113 - Diocesan Assessment	5,316	3,204	2,112	66%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	5,790	3,204	2,586	81%

Catholic Diocese of Dallas
Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis
Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	5,790	3,204	2,586	81%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	2,183	1,700	482	28%
5212 - Legal	348	348	0	0%
Total 5210 - PROFESSIONAL FEES	2,531	2,049	482	24%
Total 5200 - PROFESSIONAL FEES	2,531	2,049	482	24%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5263 - Insurance-Property,Casualty etc	4,085	4,908	(823)	(17)%
5265 - Safe Environment Program	0	164	(164)	(100)%
Total 5261 - INSURANCE & RISK MANAGEMENT	4,085	5,072	(987)	(19)%
Total 5260 - INSURANCE AND RISK MANAGEMENT	4,085	5,072	(987)	(19)%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5311 - Textbooks	665	0	665	100%
5312 - Classroom Supplies	765	565	201	36%
5313 - Food & Beverage	140	0	140	100%
5316 - Liturgical Supplies	1,954	899	1,055	117%
5317 - Office Supplies	101	389	(288)	(74)%
5318 - Misc Supplies	704	567	137	24%
Total 5310 - SUPPLIES	4,330	2,419	1,910	79%
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furniture & Equipment	0	128	(128)	(100)%
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	0	128	(128)	(100)%
5330 - REPAIRS AND MAINTENANCE				
5331 - Vehicles	1,453	1,184	269	23%
5332 - Building Repairs & Maint	20,539	39,184	(18,645)	(48)%
5334 - Maintenance services	17,799	14,386	3,413	24%
5335 - Janitorial Supplies	594	486	108	22%
Total 5330 - REPAIRS AND MAINTENANCE	40,385	55,240	(14,855)	(27)%
5350 - OTHER SERVICES AND CHARGES				
5351 - Texas Catholic Subscriptions	1,044	957	87	9%
5353 - Offertory Envelopes	547	544	3	1%
5362 - Miscellaneous Other Services & Charges	353	(0)	353	(706,780)%
Total 5350 - OTHER SERVICES AND CHARGES	1,945	1,501	444	30%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	46,659	59,288	(12,629)	(21)%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	8,575	9,328	(753)	(8)%
5420 - Gas	3,902	3,753	149	4%
5425 - Water and Sewer	4,591	4,229	362	9%
5440 - Cell Phones	1,537	1,082	455	42%
Total 5410 - UTILITIES	18,604	18,391	213	1%
Total 5400 - UTILITIES	18,604	18,391	213	1%
5800 - DEPRECIATION & AMORTIZATION				
5810 - DEPRECIATION & AMORTIZATION				
5811 - Depreciation Expense	16,508	16,508	0	0%
Total 5810 - DEPRECIATION & AMORTIZATION	16,508	16,508	0	0%
Total 5800 - DEPRECIATION & AMORTIZATION	16,508	16,508	0	0%
Total Expense	144,700	148,079	(3,380)	(2)%
Total Change in Net Assets Without Donor Restrictions	(3,074)	(27,926)	24,852	(89)%

Change in Net Assets With Donor Restrictions
 Restricted Revenue and Support

Catholic Diocese of Dallas
Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis
Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
7000 - NET ASSETS WITH DONOR RESTRICTIONS	0			
7020 - OTHER CONTRIBUTIONS	0			
7021 - Contributions Received	0	30	(30)	(100)%
Total 7020 - OTHER CONTRIBUTIONS	0	30	(30)	(100)%
Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS	0	30	(30)	(100)%
Total Restricted Revenue and Support	0	30	(30)	(100)%
Total Change in Net Assets With Donor Restrictions	0	30	(30)	(100)%
Total Change in Net Assets	(3,074)	(27,896)	24,822	(89)%

Diocese of Dallas - Parish
Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2023

	Actual	Budget	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue and Support				
4000 - COLLECTIONS				
4010 - REGULAR COLLECTIONS				
4011 - Sunday Collections	80,261	73,800	6,461	9%
4012 - Holy Day Collections	551	1,100	(549)	(50%)
Total 4010 - REGULAR COLLECTIONS	80,812	74,900	5,912	8%
Total 4000 - COLLECTIONS	80,812	74,900	5,912	8%
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - FUNDRAISERS				
4112 - Carnivals/Bazaars/Auctions	51,851	30,000	21,851	73%
Total 4110 - FUNDRAISERS	51,851	30,000	21,851	73%
4120 - INVESTMENT INCOME				
4123 - Interest and Dividends	165	120	45	38%
Total 4120 - INVESTMENT INCOME	165	120	45	38%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	52,017	30,120	21,897	73%
4200 - FEES AND OTHER REVENUES				
4220 - FAITH FORMATION FEES & TUITION				
4221 - Tuition	2,070	2,500	(430)	(17%)
Total 4220 - FAITH FORMATION FEES & TUITION	2,070	2,500	(430)	(17%)
4230 - SACRAMENTAL/EVANGELIZATION				
4231 - Fees	4,475	900	3,575	397%
Total 4230 - SACRAMENTAL/EVANGELIZATION	4,475	900	3,575	397%
Total 4200 - FEES AND OTHER REVENUES	6,545	3,400	3,145	93%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES				
4412 - Gifts from Diocese	1,000	0	1,000	0%
Total 4410 - GIFTS FROM OTHER PARISHES	1,000	0	1,000	0%
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	1,252	1,000	252	25%
Total 4420 - GIFTS AND BEQUESTS	1,252	1,000	252	25%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	2,252	1,000	1,252	125%
Total Revenue and Support	141,626	109,420	32,206	29%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - SALARIES AND WAGES				
5012 - Clergy	30,168	28,800	1,368	5%
5013 - Cash Allow for Pastor/Adminstr	0	500	(500)	(100%)
5015 - Extra Priests	1,900	0	1,900	0%
Total 5010 - SALARIES AND WAGES	32,068	29,300	2,768	9%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	10,654	10,517	137	1%
5032 - Pension-Clergy	0	11,820	(11,820)	(100%)
5033 - 403(B) Lay Retirement Plan	0	1,440	(1,440)	(100%)
Total 5030 - EMPLOYEE BENEFITS	10,654	23,777	(13,123)	(55%)
5040 - CONTRACT LABOR				
5041 - Contract Labor	7,800	0	7,800	0%
Total 5040 - CONTRACT LABOR	7,800	0	7,800	0%
Total 5000 - COMPENSATION AND BENEFITS	50,522	53,077	(2,555)	(5%)
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				

Diocese of Dallas - Parish
Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2023

	Actual	Budget	\$ Variance	% Variance
5112 - Charitable Gifts for Individual	474	0	474	0%
5113 - Diocesan Assessment	5,316	3,204	2,112	66%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	5,790	3,204	2,586	81%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	5,790	3,204	2,586	81%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	2,183	1,400	783	56%
5212 - Legal	348	300	48	16%
Total 5210 - PROFESSIONAL FEES	2,531	1,700	831	49%
Total 5200 - PROFESSIONAL FEES	2,531	1,700	831	49%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5262 - Auto-Clergy	0	800	(800)	(100%)
5263 - Insurance-Property,Casualty etc	4,085	5,307	(1,223)	(23%)
5265 - Safe Environment Program	0	120	(120)	(100%)
Total 5261 - INSURANCE & RISK MANAGEMENT	4,085	6,227	(2,143)	(34%)
Total 5260 - INSURANCE AND RISK MANAGEMENT	4,085	6,227	(2,143)	(34%)
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5311 - Textbooks	665	0	665	0%
5312 - Classroom Supplies	765	500	265	53%
5313 - Food & Beverage	140	300	(160)	(53%)
5314 - Postage & Delivery	0	500	(500)	(100%)
5315 - Printing & Reproduction	0	750	(750)	(100%)
5316 - Liturgical Supplies	1,954	0	1,954	0%
5317 - Office Supplies	101	0	101	0%
5318 - Misc Supplies	704	0	704	0%
Total 5310 - SUPPLIES	4,330	2,050	2,280	111%
5330 - REPAIRS AND MAINTENANCE				
5331 - Vehicles	1,453	720	733	102%
5332 - Building Repairs & Maint	20,539	0	20,539	0%
5334 - Maintenance services	17,799	21,600	(3,801)	(18%)
5335 - Janitorial Supplies	594	160	434	272%
Total 5330 - REPAIRS AND MAINTENANCE	40,385	22,480	17,905	80%
5350 - OTHER SERVICES AND CHARGES				
5351 - Texas Catholic Subscriptions	1,044	720	324	45%
5353 - Offertory Envelopes	547	600	(53)	(9%)
5362 - Miscellaneous Other Services & Charges	353	1,800	(1,447)	(80%)
Total 5350 - OTHER SERVICES AND CHARGES	1,945	3,120	(1,175)	(38%)
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	46,659	27,650	19,009	69%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	8,575	6,900	1,675	24%
5420 - Gas	3,902	3,000	902	30%
5425 - Water and Sewer	4,591	3,900	691	18%
5440 - Cell Phones	1,537	900	637	71%
Total 5410 - UTILITIES	18,604	14,700	3,904	27%
Total 5400 - UTILITIES	18,604	14,700	3,904	27%
5800 - DEPRECIATION & AMORTIZATION				
5810 - DEPRECIATION & AMORTIZATION				
5811 - Depreciation Expense	16,508	0	16,508	0%
Total 5810 - DEPRECIATION & AMORTIZATION	16,508	0	16,508	0%

Diocese of Dallas - Parish
Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2023

	Actual	Budget	\$ Variance	% Variance
Total 5800 - DEPRECIATION & AMORTIZATION	16,508	0	16,508	0%
Total Expense	144,700	106,558	38,142	36%
Total Change in Net Assets Without Donor Restrictions	(3,074)	2,862	(5,936)	(207%)
Change in Net Assets With Donor Restrictions				
Restricted Revenue and Support				
Total Restricted Revenue and Support	0	0	0	0%
Total Change in Net Assets With Donor Restrictions	0	0	0	0%
Total Change in Net Assets	(3,074)	2,862	(5,936)	(207%)

Entities Included in this report:

Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis