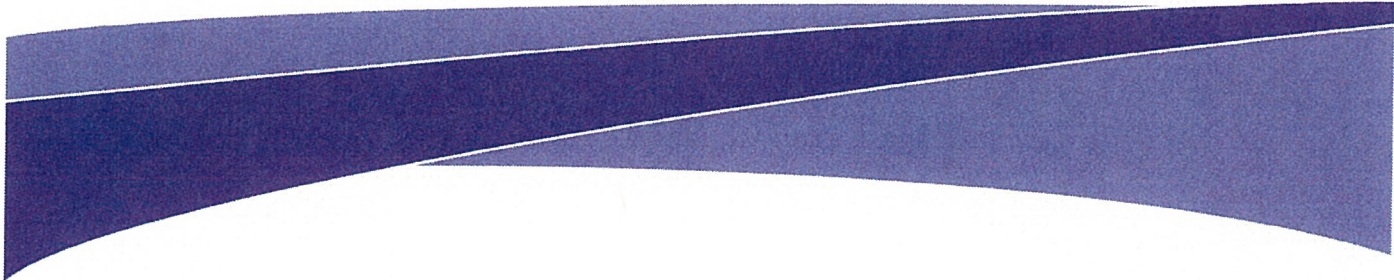


**Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish
Ennis**

Financial Statements for Agreed Upon Procedures
For the Period Ending:
June 30, 2021



Prepared by:
Brad Allen
brada@stjohncc.net
September 10, 2021

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

	Jun 2021	Jun 2020	\$ Variance	% Variance
ASSETS				
Checking/Savings				
1000 - CASH & CASH EQUIVALENTS				
1001 - Operating Checking Account	54,735	43,847	10,888	25%
Total 1000 - CASH & CASH EQUIVALENTS	54,735	43,847	10,888	25%
Total Checking/Savings	54,735	43,847	10,888	25%
Fixed Assets				
1300 - PROPERTY & EQUIPMENT				
1301 - Land	1,250		1,250	100%
1303 - Land Improvements	80,000	38,700	41,300	107%
1305 - Building Improvements	717,160		717,160	100%
1322 - Accum Depn - Land Improvements	(68,000)		(68,000)	100%
1323 - Accum Dep - Building	(365,325)		(365,325)	100%
Total 1300 - PROPERTY & EQUIPMENT	365,085	38,700	326,385	843%
Total Fixed Assets	365,085	38,700	326,385	843%
TOTAL ASSETS	419,820	82,547	337,273	409%
LIABILITIES & NET ASSETS				
Accounts Payable				
2000 - ACCOUNTS PAYABLE				
2005 - Vendors and Suppliers	321	635	(314)	(50)%
Total 2000 - ACCOUNTS PAYABLE	321	635	(314)	(50)%
Total Accounts Payable	321	635	(314)	(50)%
Total Liabilities	321	635	(314)	(50)%
NET ASSETS				
3000 - NET ASSETS				
3010 - Begin Net Assets Without Donor Restrictions	424,805	77,749	347,056	446%
Total 3000 - NET ASSETS	424,805	77,749	347,056	446%
Net Income	(5,305)	4,163	(9,469)	(227)%
Total Net Assets	419,500	81,912	337,588	412%
TOTAL LIABILITIES & NET ASSETS	419,820	82,547	337,273	409%

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

	Jul 01, 2020- Jun 30, 2021	Jul 01, 2019- Jun 30, 2020	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue				
4000 - COLLECTIONS				
4010 - REGULAR COLLECTIONS				
4011 - Sunday Collections	59,921	46,509	13,413	29%
4012 - Holy Day Collections	1,094	332	762	230%
Total 4010 - REGULAR COLLECTIONS	61,015	46,841	14,175	30%
Total 4000 - COLLECTIONS	61,015	46,841	14,175	30%
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - FUNDRAISERS				
4112 - Carnivals/Bazaars/Auctions	8,681	34,447	(25,766)	(75)%
Total 4110 - FUNDRAISERS	8,681	34,447	(25,766)	(75)%
4120 - INVESTMENT INCOME				
4123 - Interest and Dividends	90	77	13	16%
Total 4120 - INVESTMENT INCOME	90	77	13	16%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	8,771	34,524	(25,754)	(75)%
4200 - FEES AND OTHER REVENUES				
4220 - FAITH FORMATION FEES & TUITION				
4221 - Tuition	2,519	310	2,209	713%
Total 4220 - FAITH FORMATION FEES & TUITION	2,519	310	2,209	713%
4230 - SACRAMENTAL/EVANGELIZATION				
4231 - Fees	1,155	490	665	136%
Total 4230 - SACRAMENTAL/EVANGELIZATION	1,155	490	665	136%
4240 - RENTAL AND LEASE REVENUE				
4241 - Rental Revenues	0	800	(800)	(100)%
Total 4240 - RENTAL AND LEASE REVENUE	0	800	(800)	(100)%
4290 - MISCELLANEOUS SERVICES				
4291 - Miscellaneous Revenues	0	3,459	(3,459)	(100)%
Total 4290 - MISCELLANEOUS SERVICES	0	3,459	(3,459)	(100)%
Total 4200 - FEES AND OTHER REVENUES	3,674	5,059	(1,385)	(27)%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES				
4412 - Gifts from Diocese	0	550	(550)	(100)%
Total 4410 - GIFTS FROM OTHER PARISHES	0	550	(550)	(100)%
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	7,276	418	6,858	1,641%
Total 4420 - GIFTS AND BEQUESTS	7,276	418	6,858	1,641%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	7,276	968	6,309	652%
Total Revenue	80,736	87,391	(6,655)	(8)%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - SALARIES AND WAGES				
5012 - Clergy	13,908	20,911	(7,003)	(33)%
5015 - Extra Priests	400	1,300	(900)	(69)%
Total 5010 - SALARIES AND WAGES	14,308	22,211	(7,903)	(36)%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	5,259	8,527	(3,268)	(38)%
Total 5030 - EMPLOYEE BENEFITS	5,259	8,527	(3,268)	(38)%
Total 5000 - COMPENSATION AND BENEFITS	19,567	30,738	(11,171)	(36)%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5113 - Diocesan Assessment	5,544	6,594	(1,050)	(16)%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	5,544	6,594	(1,050)	(16)%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	5,544	6,594	(1,050)	(16)%

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

	Jul 01, 2020- Jun 30, 2021	Jul 01, 2019- Jun 30, 2020	\$ Variance	% Variance
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	1,400	1,850	(450)	(24)%
5212 - Legal	304	0	304	100%
5215 - Staff Continuing Ed & Developmt	0	425	(425)	(100)%
Total 5210 - PROFESSIONAL FEES	<u>1,704</u>	<u>2,275</u>	<u>(571)</u>	<u>(25)%</u>
Total 5200 - PROFESSIONAL FEES	<u>1,704</u>	<u>2,275</u>	<u>(571)</u>	<u>(25)%</u>
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5262 - Auto-Clergy	0	909	(909)	(100)%
5263 - Insurance-Property,Casualty etc	5,317	4,300	1,017	24%
5264 - Deductibles & Uninsured Losses	0	1,054	(1,054)	(100)%
5265 - Safe Environment Program	161	246	(85)	(35)%
Total 5261 - INSURANCE & RISK MANAGEMENT	<u>5,478</u>	<u>6,510</u>	<u>(1,032)</u>	<u>(16)%</u>
Total 5260 - INSURANCE AND RISK MANAGEMENT	<u>5,478</u>	<u>6,510</u>	<u>(1,032)</u>	<u>(16)%</u>
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5312 - Classroom Supplies	378	410	(32)	(8)%
5313 - Food & Beverage	0	431	(431)	(100)%
5314 - Postage & Delivery	0	54	(54)	(100)%
5315 - Printing & Reproduction	0	2,370	(2,370)	(100)%
5316 - Liturgical Supplies	7,742	1,380	6,363	461%
5317 - Office Supplies	492	194	297	153%
5318 - Misc Supplies	1,416	2,958	(1,542)	(52)%
Total 5310 - SUPPLIES	<u>10,027</u>	<u>7,796</u>	<u>2,231</u>	<u>29%</u>
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furniture & Equipment	0	793	(793)	(100)%
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	<u>0</u>	<u>793</u>	<u>(793)</u>	<u>(100)%</u>
5330 - REPAIRS AND MAINTENANCE				
5331 - Vehicles	419	1,107	(688)	(62)%
5332 - Building Repairs & Maint	2,134	0	2,134	100%
5334 - Maintenance services	8,046	7,203	843	12%
5335 - Janitorial Supplies	0	918	(918)	(100)%
Total 5330 - REPAIRS AND MAINTENANCE	<u>10,599</u>	<u>9,228</u>	<u>1,372</u>	<u>15%</u>
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	0	750	(750)	(100)%
Total 5340 - RENTAL EXPENSE	<u>0</u>	<u>750</u>	<u>(750)</u>	<u>(100)%</u>
5350 - OTHER SERVICES AND CHARGES				
5351 - Texas Catholic Subscriptions	1,184	1,332	(148)	(11)%
5352 - Subscriptions	0	322	(322)	(100)%
5353 - Offertory Envelopes	538	540	(2)	(0)%
5362 - Miscellaneous Other Services & Charges	0	776	(776)	(100)%
Total 5350 - OTHER SERVICES AND CHARGES	<u>1,722</u>	<u>2,970</u>	<u>(1,248)</u>	<u>(42)%</u>
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	<u>22,349</u>	<u>21,537</u>	<u>812</u>	<u>4%</u>
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	8,273	8,683	(410)	(5)%
5420 - Gas	2,795	2,402	393	16%
5425 - Water and Sewer	3,954	4,490	(536)	(12)%
5440 - Cell Phones	499	0	499	100%
Total 5410 - UTILITIES	<u>15,521</u>	<u>15,575</u>	<u>(54)</u>	<u>(0)%</u>
Total 5400 - UTILITIES	<u>15,521</u>	<u>15,575</u>	<u>(54)</u>	<u>(0)%</u>
5800 - DEPRECIATION & AMORTIZATION				
5810 - DEPRECIATION & AMORTIZATION				
5811 - Depreciation Expense	16,508	0	16,508	100%
Total 5810 - DEPRECIATION & AMORTIZATION	<u>16,508</u>	<u>0</u>	<u>16,508</u>	<u>100%</u>

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

	Jul 01, 2020- Jun 30, 2021	Jul 01, 2019- Jun 30, 2020	\$ Variance	% Variance
Total 5800 - DEPRECIATION & AMORTIZATION	16,508	0	16,508	100%
Total Expense	86,671	83,228	3,443	4%
Total Change in Net Assets Without Donor Restrictions	(5,935)	4,163	(10,098)	(243)%
Change in Net Assets With Donor Restrictions				
Restricted Revenue and Support				
7000 - NET ASSETS WITH DONOR RESTRICTIONS		0		
7010 - CAPITAL CAMPAIGN PLEDGES		0		
7011 - Pledges Received	630	0	630	100%
Total 7010 - CAPITAL CAMPAIGN PLEDGES	630	0	630	100%
Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS	630	0	630	100%
Total Restricted Revenue and Support	630	0	630	100%
Total Change in Net Assets With Donor Restrictions	630	0	630	100%
Total Change in Net Assets	(5,305)	4,163	(9,469)	(227)%

Diocese of Dallas - Parish
Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2021

	Actual	Budget	\$ Variance	% Variance
Change in Assets Without Donor Restrictions				
Revenue and Support				
4000 - COLLECTIONS				
4010 - REGULAR COLLECTIONS				
4011 - Sunday Collections	59,921	66,458	(6,537)	(10%)
4012 - Holy Day Collections	1,094	4,250	(3,156)	(74%)
Total 4010 - REGULAR COLLECTIONS	61,015	70,708	(9,693)	(14%)
Total 4000 - COLLECTIONS	61,015	70,708	(9,693)	(14%)
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - FUNDRAISERS				
4112 - Carnivals/Bazaars/Auctions	8,681	40,000	(31,319)	(78%)
Total 4110 - FUNDRAISERS	8,681	40,000	(31,319)	(78%)
4120 - INVESTMENT INCOME				
4123 - Interest and Dividends	90	72	18	24%
Total 4120 - INVESTMENT INCOME	90	72	18	24%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	8,771	40,072	(31,301)	(78%)
4200 - FEES AND OTHER REVENUES				
4220 - FAITH FORMATION FEES & TUITION				
4221 - Tuition	2,519	2,500	19	1%
4222 - Fees	0	250	(250)	(100%)
Total 4220 - FAITH FORMATION FEES & TUITION	2,519	2,750	(231)	(8%)
4230 - SACRAMENTAL/EVANGELIZATION				
4231 - Fees	1,155	1,000	155	16%
Total 4230 - SACRAMENTAL/EVANGELIZATION	1,155	1,000	155	16%
4240 - RENTAL AND LEASE REVENUE				
4241 - Rental Revenues	0	500	(500)	(100%)
Total 4240 - RENTAL AND LEASE REVENUE	0	500	(500)	(100%)
4290 - MISCELLANEOUS SERVICES				
4291 - Miscellaneous Revenues	0	15	(15)	(100%)
Total 4290 - MISCELLANEOUS SERVICES	0	15	(15)	(100%)
Total 4200 - FEES AND OTHER REVENUES	3,674	4,265	(591)	(14%)
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES				
4412 - Gifts from Diocese	0	5,019	(5,019)	(100%)
Total 4410 - GIFTS FROM OTHER PARISHES	0	5,019	(5,019)	(100%)
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	7,276	1,000	6,276	628%
Total 4420 - GIFTS AND BEQUESTS	7,276	1,000	6,276	628%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	7,276	6,019	1,257	21%
Total Revenue and Support	80,736	121,064	(40,328)	(33%)
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - SALARIES AND WAGES				
5012 - Clergy	13,908	13,908	0	0%
5015 - Extra Priests	400	500	(100)	(20%)
Total 5010 - SALARIES AND WAGES	14,308	14,408	(100)	(1%)
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	5,259	5,286	(27)	(1%)
5032 - Pension-Clergy	0	5,964	(5,964)	(100%)
5033 - 403(B) Lay Retirement Plan	0	1,386	(1,386)	(100%)
Total 5030 - EMPLOYEE BENEFITS	5,259	12,636	(7,377)	(58%)

Diocese of Dallas - Parish
Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2021

	Actual	Budget	\$ Variance	% Variance
Total 5000 - COMPENSATION AND BENEFITS	19,567	27,044	(7,477)	(28%)
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5112 - Charitable Gifts for Individual	0	1,000	(1,000)	(100%)
5113 - Diocesan Assessment	5,544	5,544	0	0%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	5,544	6,544	(1,000)	(15%)
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	5,544	6,544	(1,000)	(15%)
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	1,400	1,400	0	0%
5212 - Legal	304	0	304	0%
Total 5210 - PROFESSIONAL FEES	1,704	1,400	304	22%
Total 5200 - PROFESSIONAL FEES	1,704	1,400	304	22%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5262 - Auto-Clergy	0	1,500	(1,500)	(100%)
5263 - Insurance-Property,Casualty etc	5,317	5,316	1	0%
5265 - Safe Environment Program	161	64	97	152%
Total 5261 - INSURANCE & RISK MANAGEMENT	5,478	6,880	(1,402)	(20%)
Total 5260 - INSURANCE AND RISK MANAGEMENT	5,478	6,880	(1,402)	(20%)
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5312 - Classroom Supplies	378	1,000	(622)	(62%)
5313 - Food & Beverage	0	300	(300)	(100%)
5316 - Liturgical Supplies	7,742	552	7,190	1,303%
5317 - Office Supplies	492	0	492	0%
5318 - Misc Supplies	1,416	236	1,180	500%
Total 5310 - SUPPLIES	10,027	2,088	7,939	380%
5330 - REPAIRS AND MAINTENANCE				
5331 - Vehicles	419	360	59	16%
5332 - Building Repairs & Maint	2,134	500	1,634	327%
5334 - Maintenance services	8,046	8,130	(84)	(1%)
Total 5330 - REPAIRS AND MAINTENANCE	10,599	8,990	1,609	18%
5350 - OTHER SERVICES AND CHARGES				
5351 - Texas Catholic Subscriptions	1,184	1,361	(177)	(13%)
5353 - Offertory Envelopes	538	498	40	8%
Total 5350 - OTHER SERVICES AND CHARGES	1,722	1,859	(137)	(7%)
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	22,349	12,937	9,412	73%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	8,273	13,057	(4,784)	(37%)
5420 - Gas	2,795	1,296	1,499	116%
5425 - Water and Sewer	3,954	4,054	(100)	(2%)
5440 - Cell Phones	499	0	499	0%
Total 5410 - UTILITIES	15,521	18,407	(2,886)	(16%)
Total 5400 - UTILITIES	15,521	18,407	(2,886)	(16%)
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%
Total 5800 - DEPRECIATION & AMORTIZATION	16,508	0	16,508	0%
Total Expense	86,671	73,212	13,459	18%

Diocese of Dallas - Parish
Epiphany Quasi-Parish - Property; Epiphany Quasi-Parish Ennis
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2021

	Actual	Budget	\$ Variance	% Variance
Total Change in Net Assets Without Donor Restrictions	(5,935)	47,852	(53,787)	(112%)
Change in Net Assets With Donor Restrictions				
Restricted Revenue and Support				
7000 - NET ASSETS WITH DONOR RESTRICTIONS				
7010 - CAPITAL CAMPAIGN PLEDGES				
7011 - Pledges Received	630	630	(0)	(0%)
Total 7010 - CAPITAL CAMPAIGN PLEDGES	630	630	(0)	(0%)
Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS	630	630	(0)	(0%)
Total Restricted Revenue and Support	630	630	(0)	(0%)
Total Change in Net Assets With Donor Restrictions	630	630	(0)	(0%)
Total Change in Net Assets	(5,305)	48,482	(53,787)	(111%)

Entities included in this report:

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