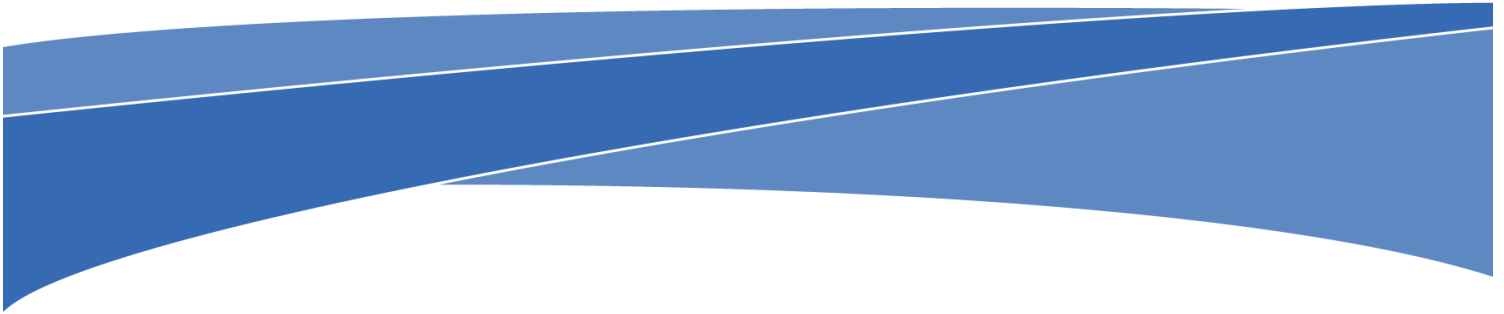


Sacred Heart Parish - Property; Sacred Heart Parish Rowlett

Financial Statements for Agreed Upon Procedures

For the Period Ending:

6/30/2023



Prepared by:

Niki Goodman

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July 18, 2023

Catholic Diocese of Dallas
Sacred Heart Parish - Property; Sacred Heart Parish Rowlett
Statement of Financial Position vs. Prior Year

	Jun 2023	Jun 2022	\$ Variance	% Variance
ASSETS				
Checking/Savings				
1000 - CASH & CASH EQUIVALENTS				
1001 - Operating Checking Account	85,117	203,761	(118,644)	(58)%
1003 - Savings Account	713,768	1,008,977	(295,209)	(29)%
1004 - Certificates of Deposit	500,000	250,000	250,000	100%
Total 1000 - CASH & CASH EQUIVALENTS	1,298,885	1,462,738	(163,853)	(11)%
Total Checking/Savings	1,298,885	1,462,738	(163,853)	(11)%
Other Current Assets				
1200 - OTHER ASSETS				
1201 - Prepaid Expenses	1,981	5,799	(3,819)	(66)%
1203 - Inventory (bookstore etc)	2,874	2,874	0	0%
1205 - Deposits	2,920		2,920	100%
Total 1200 - OTHER ASSETS	7,775	8,674	(899)	(10)%
Total Other Current Assets	7,775	8,674	(899)	(10)%
Fixed Assets				
1300 - PROPERTY & EQUIPMENT				
1301 - Land	170,093	170,093	0	0%
1304 - Buildings	1,335,873	1,335,873	0	0%
1305 - Building Improvements	206,689	206,689	0	0%
1308 - Equipment	13,205	699	12,506	1,789%
1313 - Construction In Progress	859,647	663,847	195,800	29%
1323 - Accum Dep - Building	(980,269)	(950,623)	(29,647)	3%
1325 - Accum Dep - Furniture & Fixture	(206,689)	(206,689)	0	0%
1328 - Accum Dep - Equipment	(1,845)	(699)	(1,146)	164%
Total 1300 - PROPERTY & EQUIPMENT	1,396,703	1,219,190	177,513	15%
Total Fixed Assets	1,396,703	1,219,190	177,513	15%
Other Assets				
1400 - INVESTMENTS				
1401 - Catholic Foundation	2,566,836	2,494,095	72,741	3%
Total 1400 - INVESTMENTS	2,566,836	2,494,095	72,741	3%
Total Other Assets	2,566,836	2,494,095	72,741	3%
TOTAL ASSETS	5,270,199	5,184,697	85,502	2%

LIABILITIES & NET ASSETS

Accounts Payable				
2000 - ACCOUNTS PAYABLE				
2005 - Vendors and Suppliers	1,848		1,848	100%
2015 - Other Accounts Payable		72	(72)	(100)%
Total 2000 - ACCOUNTS PAYABLE	1,848	72	1,777	2,483%
Total Accounts Payable	1,848	72	1,777	2,483%
Other Current Liabilities				
2050 - SPECIAL COLLECTIONS				
2065 - Other Special Collections	4,319		4,319	100%
Total 2050 - SPECIAL COLLECTIONS	4,319		4,319	100%
2100 - OTHER ACCRUED EXPENSES & LIAB				
2102 - Accrued Expenses	594	577	17	3%
Total 2100 - OTHER ACCRUED EXPENSES & LIAB	594	577	17	3%
2200 - PAYROLL LIABILITIES				
2206 - 403(B) Withholding	3,701	797	2,904	364%
2210 - Unpaid Stipends	2,433	972	1,462	150%

Catholic Diocese of Dallas
Sacred Heart Parish - Property; Sacred Heart Parish Rowlett
Statement of Financial Position vs. Prior Year

	Jun 2023	Jun 2022	\$ Variance	% Variance
Total 2200 - PAYROLL LIABILITIES	<u>6,134</u>	<u>1,769</u>	<u>4,365</u>	<u>247%</u>
2400 - DEFERRED REVENUE				
2401 - Deferred Religious Ed Fees		750	(750)	(100)%
2402 - Deferred Tuition	6,025	6,581	(556)	(8)%
2403 - Other Deferred Revenue	2,250	5,290	(3,040)	(57)%
Total 2400 - DEFERRED REVENUE	<u>8,275</u>	<u>12,621</u>	<u>(4,346)</u>	<u>(34)%</u>
Total Other Current Liabilities	<u>19,323</u>	<u>14,967</u>	<u>4,356</u>	<u>29%</u>
Total Liabilities	<u>21,171</u>	<u>15,039</u>	<u>6,132</u>	<u>41%</u>
NET ASSETS				
3000 - NET ASSETS				
3010 - Begin Net Assets Without Donor Restrictions	2,083,165	1,969,552	113,612	6%
3020 - Begin Net Asset With Donor Restrictions	3,086,493	3,174,233	(87,740)	(3)%
Total 3000 - NET ASSETS	<u>5,169,658</u>	<u>5,143,786</u>	<u>25,873</u>	<u>1%</u>
Net Income	79,370	25,873	53,497	207%
Total Net Assets	<u>5,249,028</u>	<u>5,169,658</u>	<u>79,370</u>	<u>2%</u>
TOTAL LIABILITIES & NET ASSETS	<u>5,270,199</u>	<u>5,184,697</u>	<u>85,502</u>	<u>2%</u>

Catholic Diocese of Dallas
Sacred Heart Parish - Property; Sacred Heart Parish Rowlett
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	487,156	437,154	50,002	11%
4012 - Holy Day Collections	42,666	12,972	29,694	229%
4013 - On-Line Giving	148,529	160,997	(12,468)	(8)%
Total 4010 - REGULAR COLLECTIONS	678,351	611,123	67,228	11%
Total 4000 - COLLECTIONS	678,351	611,123	67,228	11%
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - FUNDRAISERS				
4112 - Carnivals/Bazaars/Auctions	17,812	380	17,432	4,587%
4113 - Raffles	5,481	20,186	(14,705)	(73)%
4115 - Other Fundraisers	4,848	26,094	(21,246)	(81)%
4116 - Bulletin Revenue	1,000	1,001	(1)	(0)%
4117 - Gift Shop Revenues	10,838	4,301	6,536	152%
Total 4110 - FUNDRAISERS	39,979	51,962	(11,983)	(23)%
4120 - INVESTMENT INCOME				
4123 - Interest and Dividends	71	2,089	(2,017)	(97)%
Total 4120 - INVESTMENT INCOME	71	2,089	(2,017)	(97)%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	40,050	54,051	(14,001)	(26)%
4200 - FEES AND OTHER REVENUES				
4210 - PRE-SCHOOL AND OTHER CHILD CARE SERVICES				
4211 - Revenues from Child Care Progm	322	0	322	100%
Total 4210 - PRE-SCHOOL AND OTHER CHILD CARE SERVICES	322	0	322	100%
4220 - FAITH FORMATION FEES & TUITION				
4221 - Tuition	14,030	8,464	5,566	66%
4222 - Fees	0	6,646	(6,646)	(100)%
Total 4220 - FAITH FORMATION FEES & TUITION	14,030	15,110	(1,080)	(7)%
4230 - SACRAMENTAL/EVANGELIZATION				
4231 - Fees	5,100	2,000	3,100	155%
4232 - Other Revenues	26,662	6,876	19,786	288%
Total 4230 - SACRAMENTAL/EVANGELIZATION	31,762	8,876	22,886	258%
4250 - VOTIVE CANDLES				
4251 - Votive Candle Receipts	7,892	7,962	(70)	(1)%
Total 4250 - VOTIVE CANDLES	7,892	7,962	(70)	(1)%
4290 - MISCELLANEOUS SERVICES				
4291 - Miscellaneous Revenues	61,259	46,331	14,928	32%
Total 4290 - MISCELLANEOUS SERVICES	61,259	46,331	14,928	32%
Total 4200 - FEES AND OTHER REVENUES	115,265	78,279	36,986	47%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES				
4412 - Gifts from Diocese	7,000	7,000	0	0%
Total 4410 - GIFTS FROM OTHER PARISHES	7,000	7,000	0	0%
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	1,060	840	220	26%
Total 4420 - GIFTS AND BEQUESTS	1,060	840	220	26%
4430 - GAIN(LOSS) ON SALE OF PROPERTY				
4431 - Gain(Loss) on Sale of Property	0	1,972	(1,972)	(100)%
Total 4430 - GAIN(LOSS) ON SALE OF PROPERTY	0	1,972	(1,972)	(100)%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	8,060	9,812	(1,752)	(18)%
4500 - ASSETS RELEASED FROM RESTRICTION				
4510 - ASSETS RELEASED FROM RESTRICTION				
4511 - Assets Released from Restriction	208,405	131,550	76,856	58%
Total 4510 - ASSETS RELEASED FROM RESTRICTION	208,405	131,550	76,856	58%
Total 4500 - ASSETS RELEASED FROM RESTRICTION	208,405	131,550	76,856	58%

Catholic Diocese of Dallas
Sacred Heart Parish - Property; Sacred Heart Parish Rowlett
Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
Total Revenue	1,050,131	884,815	165,316	19%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - SALARIES AND WAGES				
5011 - Lay Employees	244,497	211,110	33,387	16%
5012 - Clergy	61,343	62,044	(700)	(1)%
5013 - Cash Allow for Pastor/Adminstr	15,600	15,275	325	2%
5015 - Extra Priests	2,300	3,730	(1,430)	(38)%
Total 5010 - SALARIES AND WAGES	323,740	292,159	31,581	11%
5020 - PAYROLL TAXES				
5021 - FICA	14,586	12,698	1,888	15%
5022 - Medicare	3,419	2,987	432	14%
Total 5020 - PAYROLL TAXES	18,004	15,684	2,320	15%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	78,023	53,643	24,380	45%
5032 - Pension-Clergy	29,566	26,059	3,507	13%
5033 - 403(B) Lay Retirement Plan	7,297	8,055	(758)	(9)%
Total 5030 - EMPLOYEE BENEFITS	114,886	87,757	27,130	31%
5040 - CONTRACT LABOR				
5041 - Contract Labor	26,300	6,708	19,592	292%
Total 5040 - CONTRACT LABOR	26,300	6,708	19,592	292%
Total 5000 - COMPENSATION AND BENEFITS	482,931	402,308	80,623	20%
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5112 - Charitable Gifts for Individual	375	0	375	100%
5113 - Diocesan Assessment	60,624	59,868	756	1%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	60,999	59,868	1,131	2%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	60,999	59,868	1,131	2%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	37,559	31,682	5,877	19%
5212 - Legal	744	171	572	334%
5213 - Other	36,314	26,244	10,070	38%
5214 - Parish Community Education	32,412	9,756	22,656	232%
5215 - Staff Continuing Ed & Developmnt	0	140	(140)	(100)%
Total 5210 - PROFESSIONAL FEES	107,028	67,994	39,035	57%
Total 5200 - PROFESSIONAL FEES	107,028	67,994	39,035	57%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5262 - Auto-Clergy	5,616	1,431	4,185	292%
5263 - Insurance-Property,Casualty etc	18,327	16,110	2,217	14%
5265 - Safe Environment Program	631	703	(72)	(10)%
Total 5261 - INSURANCE & RISK MANAGEMENT	24,574	18,243	6,330	35%
Total 5260 - INSURANCE AND RISK MANAGEMENT	24,574	18,243	6,330	35%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5311 - Textbooks	3,367	12,470	(9,103)	(73)%
5312 - Classroom Supplies	3,492	3,861	(370)	(10)%
5313 - Food & Beverage	6,950	8,413	(1,462)	(17)%
5314 - Postage & Delivery	952	429	523	122%
5315 - Printing & Reproduction	2,387	3,143	(756)	(24)%
5316 - Liturgical Supplies	17,023	16,938	85	1%
5317 - Office Supplies	15,306	17,730	(2,424)	(14)%
5318 - Misc Supplies	1,648	228	1,420	622%

Catholic Diocese of Dallas
Sacred Heart Parish - Property; Sacred Heart Parish Rowlett
Statement of Activities - Fiscal Period vs. Last Fiscal Period

	Jul 01, 2022- Jun 30, 2023	Jul 01, 2021- Jun 30, 2022	\$ Variance	% Variance
Total 5310 - SUPPLIES	51,125	63,211	(12,086)	(19)%
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furniture & Equipment	1,988	1,238	750	61%
5322 - Major Purchased Furniture & Equipment	1,544	11,722	(10,178)	(87)%
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	3,532	12,960	(9,428)	(73)%
5330 - REPAIRS AND MAINTENANCE				
5331 - Vehicles	7,310	2,909	4,401	151%
5332 - Building Repairs & Maint	62,191	15,995	46,196	289%
5333 - Equipment Repairs	0	388	(388)	(100)%
5334 - Maintenance services	16,989	3,168	13,821	436%
5335 - Janitorial Supplies	4,117	3,201	916	29%
Total 5330 - REPAIRS AND MAINTENANCE	90,608	25,661	64,947	253%
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	10,072	10,013	59	1%
5342 - Facilities Leasing and Rentals	25,084	0	25,084	100%
Total 5340 - RENTAL EXPENSE	35,156	10,013	25,143	251%
5350 - OTHER SERVICES AND CHARGES				
5351 - Texas Catholic Subscriptions	10,944	10,071	873	9%
5352 - Subscriptions	18,570	6,374	12,196	191%
5353 - Offertory Envelopes	8,063	4,278	3,785	88%
5354 - Dues and Memberships	850	951	(101)	(11)%
5355 - Advertising & Promotion	377	225	152	67%
5356 - Travel & Lodging	8,365	0	8,365	100%
5358 - Property Taxes	432	0	432	100%
5361 - Gift Shop Purchases	11,503	4,117	7,386	179%
5363 - Direct Fundraising Expense	8,312	4,714	3,599	76%
Total 5350 - OTHER SERVICES AND CHARGES	67,416	30,730	36,686	119%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	247,836	142,575	105,261	74%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	22,382	19,129	3,253	17%
5420 - Gas	628	1,099	(471)	(43)%
5425 - Water and Sewer	9,411	8,114	1,297	16%
5430 - Telephone	1,028	9,750	(8,723)	(89)%
5435 - Internet	3,075	1,256	1,819	145%
5440 - Cell Phones	3,082	1,847	1,235	67%
5460 - Cable TV (& Internet if applic)	4,001	3,927	74	2%
Total 5410 - UTILITIES	43,606	45,122	(1,516)	(3)%
Total 5400 - UTILITIES	43,606	45,122	(1,516)	(3)%
5600 - INTEREST & FINANCING CHARGES				
5620 - FINANCING COSTS				
5621 - Financing Costs	0	10	(10)	(100)%
Total 5620 - FINANCING COSTS	0	10	(10)	(100)%
5640 - CREDIT CARD FEES				
5641 - Credit Card Fees	5,223	4,756	468	10%
Total 5640 - CREDIT CARD FEES	5,223	4,756	468	10%
Total 5600 - INTEREST & FINANCING CHARGES	5,223	4,766	458	10%
5800 - DEPRECIATION & AMORTIZATION				
5810 - DEPRECIATION & AMORTIZATION				
5811 - Depreciation Expense	30,793	30,327	467	2%
Total 5810 - DEPRECIATION & AMORTIZATION	30,793	30,327	467	2%
Total 5800 - DEPRECIATION & AMORTIZATION	30,793	30,327	467	2%
Total Expense	1,002,990	771,202	231,788	30%
Total Change in Net Assets Without Donor Restrictions	47,141	113,612	(66,471)	(59)%

Catholic Diocese of Dallas
Sacred Heart Parish - Property; Sacred Heart Parish Rowlett
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 Net Assets With Donor Restrictions				
Restricted Revenue and Support				
7000 - NET ASSETS WITH DONOR RESTRICTIONS				
7010 - CAPITAL CAMPAIGN PLEDGES				
7011 - Pledges Received	130,974	166,560	(35,586)	(21)%
7012 - Our Faith Our Future	0	1,525	(1,525)	(100)%
Total 7010 - CAPITAL CAMPAIGN PLEDGES	130,974	168,085	(37,111)	(22)%
7020 - OTHER CONTRIBUTIONS				
7022 - SBA / PPP Loan Forgiven	0	65,597	(65,597)	(100)%
Total 7020 - OTHER CONTRIBUTIONS	0	65,597	(65,597)	(100)%
7030 - PARISH SPECIAL COLLECTIONS				
7031 - Parish Special Collections	5,292	3,678	1,614	44%
Total 7030 - PARISH SPECIAL COLLECTIONS	5,292	3,678	1,614	44%
7040 - INVESTMENT INCOME				
7041 - Unrealized Gains(Loss) on Sale of Security	18,946	(232,388)	251,334	(108)%
7043 - Interest and Dividends	85,422	38,838	46,584	120%
Total 7040 - INVESTMENT INCOME	104,368	(193,550)	297,918	(154)%
7070 - ASSETS RELEASED FROM RESTRICTION				
7071 - Funds Released from Restriction	(208,405)	(131,550)	(76,856)	58%
Total 7070 - ASSETS RELEASED FROM RESTRICTION	(208,405)	(131,550)	(76,856)	58%
Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS	32,229	(87,740)	119,969	(137)%
Total Restricted Revenue and Support	32,229	(87,740)	119,969	(137)%
Total Change in Net Assets With Donor Restrictions	32,229	(87,740)	119,969	(137)%
Total Change in Net Assets	79,370	25,873	53,497	207%

Diocese of Dallas - Parish
Sacred Heart Parish - Property; Sacred Heart Parish Rowlett
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	487,156	561,000	(73,844)	(13%)
4012 - Holy Day Collections	42,666	13,365	29,301	219%
4013 - On-Line Giving	148,529	159,900	(11,371)	(7%)
Total 4010 - REGULAR COLLECTIONS	678,351	734,265	(55,914)	(8%)
Total 4000 - COLLECTIONS	678,351	734,265	(55,914)	(8%)
4100 - FUNDRAISERS & INVESTMENT INCOME				
4110 - FUNDRAISERS				
4112 - Carnivals/Bazaars/Auctions	17,812	60,000	(42,188)	(70%)
4113 - Raffles	5,481	21,000	(15,519)	(74%)
4115 - Other Fundraisers	4,848	27,117	(22,269)	(82%)
4116 - Bulletin Revenue	1,000	1,100	(100)	(9%)
4117 - Gift Shop Revenues	10,838	3,844	6,994	182%
Total 4110 - FUNDRAISERS	39,979	113,061	(73,082)	(65%)
4120 - INVESTMENT INCOME				
4123 - Interest and Dividends	71	0	71	0%
Total 4120 - INVESTMENT INCOME	71	0	71	0%
Total 4100 - FUNDRAISERS & INVESTMENT INCOME	40,050	113,061	(73,011)	(65%)
4200 - FEES AND OTHER REVENUES				
4210 - PRE-SCHOOL AND OTHER CHILD CARE SERVICES				
4211 - Revenues from Child Care Progrm	322	0	322	0%
Total 4210 - PRE-SCHOOL AND OTHER CHILD CARE SERVICES	322	0	322	0%
4220 - FAITH FORMATION FEES & TUITION				
4221 - Tuition	14,030	8,600	5,430	63%
4222 - Fees	0	3,800	(3,800)	(100%)
Total 4220 - FAITH FORMATION FEES & TUITION	14,030	12,400	1,630	13%
4230 - SACRAMENTAL/EVANGELIZATION				
4231 - Fees	5,100	2,400	2,700	113%
4232 - Other Revenues	26,662	6,000	20,662	344%
Total 4230 - SACRAMENTAL/EVANGELIZATION	31,762	8,400	23,362	278%
4250 - VOTIVE CANDLES				
4251 - Votive Candle Receipts	7,892	11,400	(3,508)	(31%)
Total 4250 - VOTIVE CANDLES	7,892	11,400	(3,508)	(31%)
4290 - MISCELLANEOUS SERVICES				
4291 - Miscellaneous Revenues	61,259	77,900	(16,641)	(21%)
Total 4290 - MISCELLANEOUS SERVICES	61,259	77,900	(16,641)	(21%)
Total 4200 - FEES AND OTHER REVENUES	115,265	110,100	5,165	5%
4400 - GIFTS, BEQUESTS & PROPERTY SALE				
4410 - GIFTS FROM OTHER PARISHES				
4412 - Gifts from Diocese	7,000	0	7,000	0%
Total 4410 - GIFTS FROM OTHER PARISHES	7,000	0	7,000	0%
4420 - GIFTS AND BEQUESTS				
4421 - Gifts & Bequests	1,060	0	1,060	0%
Total 4420 - GIFTS AND BEQUESTS	1,060	0	1,060	0%
Total 4400 - GIFTS, BEQUESTS & PROPERTY SALE	8,060	0	8,060	0%
4500 - ASSETS RELEASED FROM RESTRICTION				
4510 - ASSETS RELEASED FROM RESTRICTION				
4511 - Assets Released from Restriction	208,405	0	208,405	0%
Total 4510 - ASSETS RELEASED FROM RESTRICTION	208,405	0	208,405	0%
Total 4500 - ASSETS RELEASED FROM RESTRICTION	208,405	0	208,405	0%

Diocese of Dallas - Parish
Sacred Heart Parish - Property; Sacred Heart Parish Rowlett
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2023

	Actual	Budget	\$ Variance	% Variance
Total Revenue and Support	1,050,131	957,426	92,705	10%
Expense				
5000 - COMPENSATION AND BENEFITS				
5010 - SALARIES AND WAGES				
5011 - Lay Employees	244,497	300,000	(55,503)	(19%)
5012 - Clergy	61,343	61,068	275	0%
5013 - Cash Allow for Pastor/Adminstr	15,600	15,600	0	0%
5015 - Extra Priests	2,300	4,000	(1,700)	(43%)
Total 5010 - SALARIES AND WAGES	323,740	380,668	(56,928)	(15%)
5020 - PAYROLL TAXES				
5021 - FICA	14,586	12,852	1,734	13%
5022 - Medicare	3,419	3,000	419	14%
Total 5020 - PAYROLL TAXES	18,004	15,852	2,152	14%
5030 - EMPLOYEE BENEFITS				
5031 - Group Insurance Premiums	78,023	88,476	(10,453)	(12%)
5032 - Pension-Clergy	29,566	23,400	6,166	26%
5033 - 403(B) Lay Retirement Plan	7,297	8,100	(803)	(10%)
Total 5030 - EMPLOYEE BENEFITS	114,886	119,976	(5,090)	(4%)
5040 - CONTRACT LABOR				
5041 - Contract Labor	26,300	18,000	8,300	46%
Total 5040 - CONTRACT LABOR	26,300	18,000	8,300	46%
Total 5000 - COMPENSATION AND BENEFITS	482,931	534,496	(51,565)	(10%)
5100 - CONTRIBUTIONS AND ASSESSMENTS				
5110 - CONTRIBUTIONS AND ASSESSMENTS				
5112 - Charitable Gifts for Individual	375	0	375	0%
5113 - Diocesan Assessment	60,624	60,624	0	0%
Total 5110 - CONTRIBUTIONS AND ASSESSMENTS	60,999	60,624	375	1%
Total 5100 - CONTRIBUTIONS AND ASSESSMENTS	60,999	60,624	375	1%
5200 - PROFESSIONAL FEES				
5210 - PROFESSIONAL FEES				
5211 - Audit and Accounting	37,559	36,418	1,141	3%
5212 - Legal	744	0	744	0%
5213 - Other	36,314	50,077	(13,763)	(27%)
5214 - Parish Community Education	32,412	10,300	22,112	215%
Total 5210 - PROFESSIONAL FEES	107,028	96,795	10,233	11%
Total 5200 - PROFESSIONAL FEES	107,028	96,795	10,233	11%
5260 - INSURANCE AND RISK MANAGEMENT				
5261 - INSURANCE & RISK MANAGEMENT				
5262 - Auto-Clergy	5,616	761	4,855	638%
5263 - Insurance-Property,Casualty etc	18,327	18,912	(585)	(3%)
5265 - Safe Environment Program	631	761	(130)	(17%)
Total 5261 - INSURANCE & RISK MANAGEMENT	24,574	20,434	4,140	20%
Total 5260 - INSURANCE AND RISK MANAGEMENT	24,574	20,434	4,140	20%
5300 - SUPL, REP & MAINT, EQUIP, OTHER				
5310 - SUPPLIES				
5311 - Textbooks	3,367	3,360	7	0%
5312 - Classroom Supplies	3,492	3,515	(23)	(1%)
5313 - Food & Beverage	6,950	10,570	(3,620)	(34%)
5314 - Postage & Delivery	952	263	689	262%
5315 - Printing & Reproduction	2,387	3,226	(839)	(26%)

Diocese of Dallas - Parish
Sacred Heart Parish - Property; Sacred Heart Parish Rowlett
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2023

	Actual	Budget	\$ Variance	% Variance
5316 - Liturgical Supplies	17,023	19,720	(2,697)	(14%)
5317 - Office Supplies	15,306	18,089	(2,783)	(15%)
5318 - Misc Supplies	1,648	270	1,378	511%
Total 5310 - SUPPLIES	51,125	59,013	(7,888)	(13%)
5320 - PURCHASED FURNITURE & EQUIPMENT				
5321 - Minor Purchased Furniture & Equipment	1,988	1,500	488	33%
5322 - Major Purchased Furniture & Equipment	1,544	40,000	(38,456)	(96%)
Total 5320 - PURCHASED FURNITURE & EQUIPMENT	3,532	41,500	(37,968)	(91%)
5330 - REPAIRS AND MAINTENANCE				
5331 - Vehicles	7,310	3,120	4,190	134%
5332 - Building Repairs & Maint	62,191	17,260	44,931	260%
5333 - Equipment Repairs	0	1,200	(1,200)	(100%)
5334 - Maintenance services	16,989	3,600	13,389	372%
5335 - Janitorial Supplies	4,117	3,000	1,117	37%
Total 5330 - REPAIRS AND MAINTENANCE	90,608	28,180	62,428	222%
5340 - RENTAL EXPENSE				
5341 - Leased Equipment	10,072	14,100	(4,028)	(29%)
5342 - Facilities Leasing and Rentals	25,084	0	25,084	0%
Total 5340 - RENTAL EXPENSE	35,156	14,100	21,056	149%
5350 - OTHER SERVICES AND CHARGES				
5351 - Texas Catholic Subscriptions	10,944	10,970	(26)	(0%)
5352 - Subscriptions	18,570	6,400	12,170	190%
5353 - Offertory Envelopes	8,063	4,470	3,593	80%
5354 - Dues and Memberships	850	1,000	(150)	(15%)
5355 - Advertising & Promotion	377	230	147	64%
5356 - Travel & Lodging	8,365	0	8,365	0%
5358 - Property Taxes	432	0	432	0%
5361 - Gift Shop Purchases	11,503	3,780	7,723	204%
5363 - Direct Fundraising Expense	8,312	19,870	(11,558)	(58%)
Total 5350 - OTHER SERVICES AND CHARGES	67,416	46,720	20,696	44%
Total 5300 - SUPL, REP & MAINT, EQUIP, OTHER	247,836	189,513	58,323	31%
5400 - UTILITIES				
5410 - UTILITIES				
5415 - Electric	22,382	19,717	2,665	14%
5420 - Gas	628	1,130	(502)	(44%)
5425 - Water and Sewer	9,411	8,360	1,051	13%
5430 - Telephone	1,028	10,800	(9,772)	(90%)
5435 - Internet	3,075	1,740	1,335	77%
5440 - Cell Phones	3,082	1,800	1,282	71%
5460 - Cable TV (& Internet if applic)	4,001	3,996	5	0%
Total 5410 - UTILITIES	43,606	47,543	(3,937)	(8%)
Total 5400 - UTILITIES	43,606	47,543	(3,937)	(8%)
5600 - INTEREST & FINANCING CHARGES				
5640 - CREDIT CARD FEES				
5641 - Credit Card Fees	5,223	4,900	323	7%
Total 5640 - CREDIT CARD FEES	5,223	4,900	323	7%
Total 5600 - INTEREST & FINANCING CHARGES	5,223	4,900	323	7%
5800 - DEPRECIATION & AMORTIZATION				
5810 - DEPRECIATION & AMORTIZATION				
5811 - Depreciation Expense	30,793	0	30,793	0%
Total 5810 - DEPRECIATION & AMORTIZATION	30,793	0	30,793	0%
Total 5800 - DEPRECIATION & AMORTIZATION	30,793	0	30,793	0%

Diocese of Dallas - Parish
Sacred Heart Parish - Property; Sacred Heart Parish Rowlett
Statement of Activities - Actual vs. Budget
Fiscal Period through: June 30, 2023

	Actual	Budget	\$ Variance	% Variance
Total Expense	1,002,990	954,305	48,686	5%
Total Change in Net Assets Without Donor Restrictions	47,141	3,121	44,020	1,410%
Change in Net Assets With Donor Restrictions				
Restricted Revenue and Support				
7000 - NET ASSETS WITH DONOR RESTRICTIONS				
7010 - CAPITAL CAMPAIGN PLEDGES				
7011 - Pledges Received	130,974	144,000	(13,026)	(9%)
Total 7010 - CAPITAL CAMPAIGN PLEDGES	130,974	144,000	(13,026)	(9%)
7030 - PARISH SPECIAL COLLECTIONS				
7031 - Parish Special Collections	5,292	3,800	1,492	39%
Total 7030 - PARISH SPECIAL COLLECTIONS	5,292	3,800	1,492	39%
7040 - INVESTMENT INCOME				
7041 - Unrealized Gains(Loss) on Sale of Security	18,946	0	18,946	0%
7043 - Interest and Dividends	85,422	0	85,422	0%
Total 7040 - INVESTMENT INCOME	104,368	0	104,368	0%
7070 - ASSETS RELEASED FROM RESTRICTION				
7071 - Funds Released from Restriction	(208,405)	0	(208,405)	0%
Total 7070 - ASSETS RELEASED FROM RESTRICTION	(208,405)	0	(208,405)	0%
Total 7000 - NET ASSETS WITH DONOR RESTRICTIONS	32,229	147,800	(115,571)	(78%)
Total Restricted Revenue and Support	32,229	147,800	(115,571)	(78%)
Total Change in Net Assets With Donor Restrictions	32,229	147,800	(115,571)	(78%)
Total Change in Net Assets	79,370	150,921	(71,551)	(47%)

Entities Included in this report:

Sacred Heart Parish - Property; Sacred Heart Parish Rowlett