

St. Francis of Assisi Catholic Church

Independent Accountant's Report
on Applying Agreed-Upon Procedures
Year Ended June 30, 2019

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

Reverend Rodolfo Garcia
St. Francis of Assisi Catholic Church
Roman Catholic Diocese of Dallas

We have performed the procedures enumerated below, which were agreed to by St. Francis of Assisi Catholic Church (the Church) and the Roman Catholic Diocese of Dallas (the Diocese), solely to assist you in complying with the requirements set forth by the Diocese as of and for the year ended June 30, 2019. Management of St. Francis of Assisi Catholic Church is responsible for the accounting records of the Church. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We obtained a copy of the entity's year-end Right Networks standardized financial report Mid-Level Statement of Financial Position vs. Prior Year, Detail Level Statement of Activities vs. Prior Year-Natural and Detail Level Statement of Activities vs. Budget - Natural as of and for the year ended June 30, 2019. A copy of those financial reports is attached to this report as Exhibit 1. We performed the following procedures with respect to those reports:

a. For the Statement of Activities vs. Budget report, we agreed the budgeted financial data for the year ended June 30, 2019, to the approved budget by reference to minutes of the Finance Committee.

No exceptions were noted in performing this procedure.

b. For the Statement of Financial Position report, we determined that the reported net assets balances in the prior year column agreed with the report used in the prior year's engagement.

No exceptions were noted in performing this procedure.

c. We determined and documented, which financial reports are presented and reviewed with governing groups (e.g. parish finance council, board of directors) and how often, by actual reference to minutes of the meeting(s).

No exceptions were noted in performing this procedure.

d. We determined that meetings are held with the Parish Finance Council at least four times a year by reviewing the minutes of said meetings.

No exceptions were noted in performing this procedure.

2. We obtained a list of all accounts at all financial institutions, including account numbers, name, authorized signers, and purpose. The list includes all entities such as trusts, support, and Church-based organizations. We confirmed that all the accounts on the list are included in the financial reports of the Church. A copy of that list is attached to this report as Exhibit 2.

No exceptions were noted in performing this procedure.

3. We obtained and reviewed the *QuickBooks Reconciliation Detail* for all the bank accounts listed in the attached Exhibit 2, compared the reconciled bank account balance to the *QuickBooks Balance Sheet Summary Report* at June 30, 2019, and examined the date on which each *QuickBooks Reconciliation Detail* was completed to determine whether the respective accounts were reconciled to the general ledger in a timely manner (within 30 days). We also determined if the reconciliation was reviewed by an individual other than the preparer and that such review was documented.

No exceptions were noted in performing this procedure.

4. We inquired if the Church pays individuals in cash and/or gift cards and noted the response was negative.

No exceptions were noted in performing this procedure.

5. We selected ten employees, which represented 20% of all employees, and obtained and reviewed applicable personnel file and salary information to determine the following:
 - a. The salary being paid to each employee had been properly approved.
 - b. We reviewed and documented the time-tracking mechanism for non-exempt employees, and selected a sample of five timecards and traced the time worked to payroll register to determine proper payment.
 - c. We determined through inquiry that clergy employees are paid stipends.
 - d. We reviewed and tested a representative sample of three stipends paid to all clergy employees that such payments are being paid through the payroll process and are being included as compensation for tax reporting purposes.
 - e. Each employee was enrolled in the diocesan group insurance plan if qualified and the cost of elective coverages was withheld from pay.
 - f. I-9 documentation is being properly completed and is being maintained in a file separate from other personnel records.
 - g. Employees were properly enrolled (or not) in the 403B plan, and have received the correct matching and mandatory employer contributions for the fiscal year. The status of employees listed as ineligible for the 403(B) plan appeared reasonable.
 - h. We determined that employees are not given a 1099 tax form.

No exceptions were noted in performing this procedure.

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6. We inquired of the Church staff as to whether the Church has adopted any non-Diocesan benefit plans or is paying "extra" benefits to any employee. We were informed that no non-Diocesan benefit plans have been adopted and that the Church does not pay "extra" benefits to employees.

No exceptions were noted in performing this procedure.

7. We determined by inquiry and observation that no payroll taxes are being paid directly to the IRS by the entity.

No exceptions were noted in performing this procedure.

8. We determined by inquiry and observation that no unresolved payroll tax issues/correspondence with the IRS exist.

No exceptions were noted in performing these procedures.

9. We conducted a walkthrough of Mass collections counting and security procedures from the time contributions are collected at mass until deposited in the bank – including locked bags, access to safe, count team(s) counting process, count sheets preparation of deposit slip, and the actual depositing of the funds at the bank.

We selected five non-consecutive weeks' count sheets and tied the sheets to the bank deposit and posting to the general ledger, and the reconciliation with the Parish database of individual contribution record.

We reviewed the Mass collection procedures performed by the Church in relations to those specified in the *Diocesan Accounting Standards Handbook*.

No exceptions were noted in performing these procedures with the exception that no reconciliation between individual contribution with the Parish database existed.

10. Step not applicable.

11. We reviewed the contents of the Church's safe to determine that all funds are timely deposited.

No exceptions were noted in performing these procedures.

12. We conducted a walkthrough of procedures for major revenues other than Mass collections.

- a. We tested receipt of 10 transactions to determine timely deposit and proper recording to the general ledger.
- b. We concluded whether actual procedures are in accordance with *Diocese Accounting Standards Handbook*.

No exceptions were noted in performing these procedures.

13. We obtained and reviewed a total of 30 haphazardly selected non-payroll disbursements consisting of 15 employee reimbursements and 15 "other" disbursements from the check registers of the Church, plus supporting documentation such as vendor invoices, utility bills, check requests, receipts, and cancelled checks, as applicable, to determine whether:

- a. The invoice, receipt, or contract is properly approved and attached.
- b. Employee/priest expense reimbursements are adequately and properly supported.
- c. Each purchase is reasonable in the circumstances.
- d. Any amounts paid to employees representing compensation was reported via the PayChoice payroll system for inclusion in the employee's W-2 tax form.
- e. Based on inquiry of Church staff, a person who is in fact an 'employee,' was paid outside of the payroll process.
- f. Review and conclude on the adequacy of procedures for setting up vendors for purposes of 1099 reporting at year-end, including:

Review copies of the 1099 and 1096 tax forms for the prior calendar year.

For the prior calendar year ascertain that a 1099 was prepared for all applicable vendors by reference to the supporting accounts payable report(s). For a sample of five 1099's agree the reported amount to the underlying accounts payable/disbursement records.

Ascertain that 1099 was not given to employees.

No exceptions were noted in performing these procedures.

14. We determined that national and special collections are being remitted timely and in the proper amounts:

- a. We reviewed two special collections remitted to the Diocese. The amounts that make up two special collections are illustrated in the table below:

	Special Collection	Dates of Collection	Remittance Date	Remittance Amount	Timely remittance (within 30 days of last collection date)
1)	Church in Central & Eastern Europe	3/1/19 – 3/31/19	4/11/19	\$1,699.12	Yes
2)	World Mission Sunday	10/1/18 – 10/31/18	11/15/18	\$2,734.55	Yes

- b. We reviewed the fiscal year-end balances in special collections general ledger accounts #2051 through #2066 and noted no general ledger accounts with amounts in excess of 60 days.

No exceptions were noted in performing these procedures.

15. We determined that the Church published its prior fiscal year's Right Networks standardized reports: Mid-Level Statement of Activities vs Prior Year – Natural and Mid-Level Statement of Financial Position vs Prior Year by October 15, 2018. The FY 2018 report was issued on September 19, 2018 by mail and on the Church's website.

No exceptions were noted in performing these procedures.

16. Meet with the Church's Pastor, Business Manager and Finance Committee and review the results of the annual financial review.

Meeting to be held September 11, 2019.

17. We obtained representation from the Pastor of the Church in the format prescribed by the Diocese.

A copy of the signed representation letter is attached to this report as Exhibit 4.

18. Based on the findings we noted in performing procedures listed above, we noted one area of concern requiring improvements or corrections, and our recommendation is attached to this report as Exhibit 3.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records of the Church. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of St. Francis of Assisi Catholic Church and the Roman Catholic Diocese of Dallas and is not intended to be and should not be used by anyone other than these specified parties.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
September 11, 2019

Statement of Financial Position vs Prior Year

As of 6/30/2019

		6/30/2019	6/30/2018	Variance (\$)	Variance (%)
Assets					
Bank					
1000	CASH & CASH EQUIVALENTS				
1001	Checking Accounts	319,221	656,959	(337,738)	-51%
1002	Money Market Account	543,542	184,633	358,908	194%
1003	Savings Account	5,149	5,141	8	0%
1004	Certificates of Deposit	1,252,473	1,248,054	4,419	0%
1007	Petty Cash	304	304	-	0%
1000	Total CASH & CASH EQUIVALENTS	2,120,689	2,095,091	25,597	1%
	Total Bank	2,120,689	2,095,091	25,597	1%
Accounts Receivable					
1100	RECEIVABLES				
1102	Accounts Receivable	-	-	-	0%
1100	Total RECEIVABLES	-	-	-	0%
	Total Accounts Receivable	-	-	-	0%
Other Asset					
1400	INVESTMENTS				
1404	Other	-	-	-	0%
1400	Total INVESTMENTS	-	-	-	0%
	Total Other Asset	-	-	-	0%
Other Current Asset					
1200	OTHER ASSETS				
1201	Prepaid Expenses	25,514	21,080	4,434	21%
1206	Other	-	-	-	0%
1200	Total OTHER ASSETS	25,514	21,080	4,434	21%
	<i>Unauthorized Other Current Asset</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0%</i>
	Total Other Current Asset	25,514	21,080	4,434	21%
Fixed Asset					
1300	PROPERTY & EQUIPMENT				
1301	Land	965,000	965,000	-	0%
1303	Land Improvements	2,968,994	2,968,994	-	0%
1304	Buildings	25,337,365	25,337,365	-	0%
1305	Building Improvements	1,423,946	1,396,984	26,962	2%
1306	Furniture & Fixtures	1,357,112	1,335,789	21,323	2%
1308	Equipment	710,459	653,315	57,144	9%
1310	Vehicles	101,726	101,726	-	0%
1313	Construction In Progress	323,865	33,445	290,420	868%

Statement of Financial Position vs Prior Year

As of 6/30/2019

1322	Accum Depn - Land Improvements	(1,945,929)	(1,769,483)	(176,446)	-10%
1323	Accum Dep - Building	(5,673,669)	(5,039,830)	(633,838)	-13%
1324	Accum Dep - Building Improvemt	(600,186)	(460,012)	(140,174)	-30%
1325	Accum Dep - Furniture & Fixture	(816,932)	(714,255)	(102,677)	-14%
1328	Accum Dep - Equipment	(502,036)	(435,895)	(66,141)	-15%
1330	Accum Dep - Vehicles	(101,726)	(101,021)	(706)	-1%
1300	Total PROPERTY & EQUIPMENT	23,547,989	24,272,123	(724,134)	-3%
Total Fixed Asset		23,547,989	24,272,123	(724,134)	-3%
Total Assets		25,694,191	26,388,294	(694,103)	-3%
Liabilities and Net Assets					
Liabilities					
Accounts Payable					
2000	ACCOUNTS PAYABLE				
2005	Vendors and Suppliers	72,825	61,954	10,871	18%
2010	Payables to Diocesan Entities	-	140	(140)	-100%
2000	Total ACCOUNTS PAYABLE	72,825	62,094	10,731	17%
Total Accounts Payable		72,825	62,094	10,731	17%
Credit Card					
2030	CREDIT CARD PAYABLE				
2031	Credit Card Payable	5,458	12,903	(7,445)	-58%
2030	Other CREDIT CARD PAYABLE	-	-	-	0%
2030	Total CREDIT CARD PAYABLE	5,458	12,903	(7,445)	-58%
Total Credit Card		5,458	12,903	(7,445)	-58%
Other Current Liability					
2050	SPECIAL COLLECTIONS				
2051	Catholic University of America	-	-	-	0%
2052	World Mission Sunday	-	-	-	0%
2053	Catholic Campaign for Human Dev	-	-	-	0%
2054	Retirement Fund for Religious	-	-	-	0%
2055	Church in Latin America	-	20	(20)	-100%
2056	Aid to Church in Eastern Europe	-	10	(10)	-100%
2057	Catholic Relief Services	49	-	49	0%
2058	Holy Land	-	-	-	0%
2059	Catholic Home Missions	10	71	(61)	-86%
2060	Black and Indian Missions	-	-	-	0%
2061	Catholic Communications	1,466	65	1,401	2152%
2062	Peter's Pence	3,701	20	3,681	18403%
2063	Operation Rice Bowl	-	-	-	0%
2064	Missionary Co-op	200	103	97	94%
2065	Other Special Collections	214,336	244,771	(30,435)	-12%
2066	Annual Diocesan Campaign	-	-	-	0%

Statement of Financial Position vs Prior Year

As of 6/30/2019

2050	Other SPECIAL COLLECTIONS	-	-	-	0%
2050	Total SPECIAL COLLECTIONS	219,761	245,059	(25,298)	-10%
2100	OTHER ACCRUED EXPENSES & LIAB				
2101	Assessment payable to Diocese	18,900	108,441	(89,541)	-83%
2102	Accrued Expenses	12,998	(6,014)	19,012	316%
2103	Security Deposits	1,260	1,635	(375)	-23%
2100	Total OTHER ACCRUED EXPENSES & LIAB	33,158	104,062	(70,904)	-68%
2200	PAYROLL LIABILITIES				
2201	Federal Income Tax Withholding	-	-	-	0%
2202	Medicare Tax Withholding	-	-	-	0%
2204	FICA Tax Withholding	-	-	-	0%
2206	403(B) Withholding	-	-	-	0%
2207	Accrued Employer 403(B) Liab	-	-	-	0%
2208	Garnishments Payable	-	-	-	0%
2209	Sec 125/Flexible Spending With	231	141	90	64%
2210	Unpaid Stipends	21,224	19,226	1,998	10%
2211	Other Payroll Liabilities	514	698	(184)	-26%
2200	Total PAYROLL LIABILITIES	21,969	20,065	1,905	9%
2400	DEFERRED REVENUE				
2401	Deferred Religious Ed Fees	125,224	146,977	(21,753)	-15%
2402	Deferred Tuition	-	-	-	0%
2403	Other Deferred Revenue	49,817	36,810	13,007	35%
2400	Total DEFERRED REVENUE	175,041	183,787	(8,746)	-5%
	Total Other Current Liability	449,930	552,973	(103,043)	-19%
	Long Term Liability	4,453,679	5,144,221	(690,542)	-13%
	Total Liabilities	4,981,892	5,772,190	(790,299)	-14%
	Net Assets				
	Total Changes in Net Assets	96,196	80,289	15,907	20%
3000	NET ASSETS				
3010	Begin Unrestricted Net Assets	20,616,104	20,535,815	80,289	0%
3020	Begin Temp Restricted Net Asset	-	-	-	0%
3050	Open Bal Equity Should Be -0-	-	-	-	0%
3000	Total NET ASSETS	20,616,104	20,535,815	80,289	0%
3100	QuickBooks Retained Earnings	-	-	-	0%
	Total Net Assets	20,712,299	20,616,104	96,196	0%
	Total Liabilities and Net Assets	25,694,191	26,388,294	(694,103)	-3%

Statement of Activities vs Prior Year

7/1/2018 - 6/30/2019

		7/1/2018 - 6/30/2019	7/1/2017 - 6/30/2018	Variance (\$)	Variance (%)
Ordinary Income/Expense					
Income					
4000	COLLECTIONS				
4010	REGULAR COLLECTIONS				
4011	Sunday Collections	3,737,058	3,563,627	173,431	5%
4012	Holy Day Collections	39,109	44,540	(5,431)	-12%
4010	Total REGULAR COLLECTIONS	3,776,167	3,608,167	168,001	5%
4000	Total COLLECTIONS	3,776,167	3,608,167	168,001	5%
4100	FUNDRAISERS & INV INCOME				
4110	FUNDRAISERS				
4115	Other Fundraisers	145,261	3,192	142,069	4451%
4110	Total FUNDRAISERS	145,261	3,192	142,069	4451%
4120	INVESTMENT INCOME				
4121	Unreal. Gains(Loss) on Security	-	-	-	0%
4122	Real. Gain(Loss) on Sale of Sec	(77)	(128)	51	40%
4123	Interest and Dividends	5,449	3,267	2,182	67%
4120	Total INVESTMENT INCOME	5,372	3,138	2,234	71%
4100	Total FUNDRAISERS & INV INCOME	150,633	6,330	144,303	2280%
4200	FEES AND OTHER REVENUES				
4210	PRE-SCHOOL AND OTHER CHILD CARE				
4211	Revenues from Child Care Progrm <i>Other PRE-SCHOOL AND OTHER CHILD</i>	-	7,604	(7,604)	-100%
4210	<i>CARE</i>	-	-	-	0%
4210	Total PRE-SCHOOL AND OTHER CHILD CARE	-	7,604	(7,604)	-100%
4220	FAITH FORMATION FEES & TUITION				
4221	Tuition	232,865	202,275	30,591	15%
4222	Fees	156,825	325,972	(169,147)	-52%
4220	Total FAITH FORMATION FEES & TUITION	389,690	528,247	(138,556)	-26%
4230	SACRAMENTAL/EVANGELIZATION				
4232	Other Revenues	16,825	9,005	7,820	87%
4230	Total SACRAMENTAL/EVANGELIZATION	16,825	9,005	7,820	87%
4240	RENTAL AND LEASE REVENUE				
4241	Rental Revenues	29,325	22,900	6,425	28%
4240	Total RENTAL AND LEASE REVENUE	29,325	22,900	6,425	28%
4250	VOTIVE CANDLES				
4251	Votive Candle Receipts	36,841	40,317	(3,476)	-9%

Statement of Activities vs Prior Year

7/1/2018 - 6/30/2019

4250	Total VOTIVE CANDLES	36,841	40,317	(3,476)	-9%
4290	MISCELLANEOUS SERVICES				
4291	Miscellaneous Revenues	144,886	182,093	(37,208)	-20%
4290	Total MISCELLANEOUS SERVICES	144,886	182,093	(37,208)	-20%
4200	Total FEES AND OTHER REVENUES	617,567	790,166	(172,599)	-22%
4500	ASSETS RELEASED FROM RESTRICTION				
4510	ASSETS RELEASE FROM RESTRICTION				
4511	Assets Rel from Restrictn	746,823	784,502	(37,678)	-5%
4510	Total ASSETS RELEASE FROM RESTRICTION	746,823	784,502	(37,678)	-5%
4500	Total ASSETS RELEASED FROM RESTRICTION	746,823	784,502	(37,678)	-5%
	Total Income	5,291,191	5,189,164	102,026	2%
	Expense				
5000	COMPENSATION AND BENEFITS				
5010	SALARIES AND WAGES				
5011	Lay Employees	1,339,574	1,160,894	178,680	15%
5012	Clergy	83,424	86,448	(3,024)	-3%
5013	Cash Allow for Pastor/Adminstr	30,091	19,625	10,465	53%
5014	Religious Sisters and Brothers	-	-	-	0%
5015	Extra Priests	13,942	15,050	(1,108)	-7%
5010	Total SALARIES AND WAGES	1,467,031	1,282,018	185,013	14%
5020	PAYROLL TAXES				
5021	FICA	80,236	69,926	10,310	15%
5022	Medicare	18,765	16,354	2,411	15%
5025	Other Payroll Expenses	-	-	-	0%
5020	Total PAYROLL TAXES	99,001	86,280	12,721	15%
5030	EMPLOYEE BENEFITS				
5031	Group Insurance Premiums	295,730	261,046	34,684	13%
5032	Pension-Clergy	44,100	45,325	(1,225)	-3%
5033	403(B) Lay Retirement Plan	64,249	52,502	11,747	22%
5030	Total EMPLOYEE BENEFITS	404,079	358,873	45,206	13%
5040	CONTRACT LABOR				
5041	Contract Labor	46,096	37,653	8,443	22%
5040	Total CONTRACT LABOR	46,096	37,653	8,443	22%
5000	Total COMPENSATION AND BENEFITS	2,016,206	1,764,823	251,383	14%
5100	CONTRIBUTIONS AND ASSESSMENTS				
5110	CONTRIBUTIONS AND ASSESSMENTS				

Statement of Activities vs Prior Year

7/1/2018 - 6/30/2019

5111	Contrib to other Chty&Relig Org	27,227	46,698	(19,471)	-42%
5112	Charitable Gifts for Individual	12,893	17,995	(5,103)	-28%
5113	Diocesan Assessment	459,071	445,874	13,197	3%
5110	Total CONTRIBUTIONS AND ASSESSMENTS	499,190	510,567	(11,377)	-2%
5100	Total CONTRIBUTIONS AND ASSESSMENTS	499,190	510,567	(11,377)	-2%
5200	PROFESSIONAL FEES				
5210	PROFESSIONAL FEES				
5211	Audit and Accounting	11,717	11,267	450	4%
5212	Legal	1,085	-	1,085	0%
5213	Other	36,840	44,437	(7,597)	-17%
5214	Parish Community Education	9,560	11,859	(2,299)	-19%
5215	Staff Continuing Ed & Developmt	9,065	6,381	2,684	42%
5210	Total PROFESSIONAL FEES	68,267	73,944	(5,676)	-8%
5200	Other PROFESSIONAL FEES	-	-	-	0%
5200	Total PROFESSIONAL FEES	68,267	73,944	(5,676)	-8%
5260	INSURANCE AND RISK MANAGEMENT				
5261	INSURANCE & RISK MANAGEMENT				
5262	Auto-Clergy	3,296	3,416	(120)	-4%
5263	Insurance-Property,Casualty etc	74,050	86,384	(12,334)	-14%
5264	Deductibles & Uninsured Losses	-	-	-	0%
5265	Safe Environment Program	7,914	7,437	477	6%
5261	Total INSURANCE & RISK MANAGEMENT	85,260	97,237	(11,977)	-12%
5260	Total INSURANCE AND RISK MANAGEMENT	85,260	97,237	(11,977)	-12%
5300	SUPL, REP & MAINT, EQUIP, OTH				
5310	SUPPLIES				
5311	Textbooks	53,658	47,734	5,924	12%
5312	Classroom Supplies	14,228	13,136	1,092	8%
5313	Food & beverages	73,289	105,010	(31,721)	-30%
5314	Postage and Delivery	3,412	3,451	(38)	-1%
5315	Printing and Reproduciton	27,389	12,687	14,702	116%
5316	Liturgical Supplies	27,575	26,828	747	3%
5317	Office supplies	19,538	18,678	860	5%
5318	Miscellaneous Supplies	48,809	40,571	8,238	20%
5310	Total SUPPLIES	267,898	268,095	(196)	0%
5320	PURCHASED FURNITURE & EQUIPMENT				
5321	Minor Purchased Furniture & Eqp	18,412	19,853	(1,440)	-7%
5320	Total PURCHASED FURNITURE & EQUIPMENT	18,412	19,853	(1,440)	-7%
5330	REPAIRS AND MAINTENANCE				
5331	Vehicles	15,076	11,213	3,863	34%

Statement of Activities vs Prior Year

7/1/2018 - 6/30/2019

5332	Building Repairs & Maint	7,372	10,745	(3,373)	-31%
5333	Equipment Repairs	90,286	86,590	3,696	4%
5334	Maintenance services	189,603	203,716	(14,113)	-7%
5335	Janitorial Supplies	11,324	7,928	3,396	43%
5330	Total REPAIRS AND MAINTENANCE	313,662	320,193	(6,531)	-2%
5340	RENTAL EXPENSE				
5341	Leased Equipment	11,684	10,987	697	6%
5342	Facilities Leasing and Rentals	-	-	-	0%
5340	Total RENTAL EXPENSE	11,684	10,987	697	6%
5350	OTHER SERVICES AND CHARGES				
5351	Texas Catholic Subscriptions	77,105	77,166	(61)	0%
5352	Subscriptions	50,258	28,937	21,321	74%
5353	Offertory Envelopes	11,482	13,660	(2,178)	-16%
5354	Dues and Memberships	595	575	20	3%
5355	Advertising & Promotion	1,847	910	937	103%
5356	Travel & Lodging	79,675	215,629	(135,953)	-63%
5358	Property Taxes	576	897	(321)	-36%
5362	Misc Other Services & Charges	101,292	140,774	(39,482)	-28%
5350	Total OTHER SERVICES AND CHARGES	322,830	478,548	(155,718)	-33%
5300	<i>Other SUPL, REP & MAINT, EQUIP, OTH</i>	-	-	-	0%
5300	Total SUPL, REP & MAINT, EQUIP, OTH	934,486	1,097,675	(163,188)	-15%
5400	UTILITIES				
5410	UTILITIES				
5415	Electric	114,537	118,163	(3,627)	-3%
5420	Gas	18,161	23,005	(4,844)	-21%
5425	Water and Sewer	17,928	19,095	(1,168)	-6%
5430	Telephone	12,539	13,685	(1,147)	-8%
5435	Internet	-	-	-	0%
5440	Cell Phones	4,058	3,250	808	25%
5450	Alarm Monitoring & security	-	-	-	0%
5460	Cable TV (& Internet if applic)	1,761	1,538	223	14%
5410	Total UTILITIES	168,982	178,737	(9,755)	-5%
5400	Total UTILITIES	168,982	178,737	(9,755)	-5%
5600	INTEREST & FINANCING CHARGES				
5610	INTEREST EXPENSE				
5611	Interest Expense	259,551	249,992	9,560	4%
5610	Total INTEREST EXPENSE	259,551	249,992	9,560	4%
5620	FINANCING COSTS				
5621	Financing Costs	-	-	-	0%
5620	Total FINANCING COSTS	-	-	-	0%

Statement of Activities vs Prior Year

7/1/2018 - 6/30/2019

5630	BANK CHARGES				
5631	Bank Account Fees	532	756	(224)	-30%
5630	Total BANK CHARGES	532	756	(224)	-30%
5640	CREDIT CARD FEES				
5641	Credit Card Fees	42,537	37,635	4,902	13%
5640	Other CREDIT CARD FEES	-	-	-	0%
5640	Total CREDIT CARD FEES	42,537	37,635	4,902	13%
5600	Total INTEREST & FINANCING CHARGES	302,620	288,383	14,238	5%
5700	BAD DEBT EXPENSE				
5710	BAD DEBT EXPENSE				
5711	Bad Debt Expense	-	-	-	0%
5710	Total BAD DEBT EXPENSE	-	-	-	0%
5700	Total BAD DEBT EXPENSE	-	-	-	0%
5800	DEPRECIATION				
5810	DEPRECIATION				
5811	Depreciation Expense	1,119,983	1,097,510	22,473	2%
5810	Total DEPRECIATION	1,119,983	1,097,510	22,473	2%
5800	Total DEPRECIATION	1,119,983	1,097,510	22,473	2%
	Total Expense	5,194,995	5,108,875	86,119	2%
	Total Ordinary Income/Expense	96,196	80,289	15,907	20%
	Other Income/Expense				
	Other Income				
7000	TEMP RESTRICTED NET ASSETS				
7020	OTHER CONTRIBUTIONS				
7021	Contributions Received	721,823	784,502	(62,678)	-8%
7022	Grants (NA)	25,000	-	25,000	0%
7020	Total OTHER CONTRIBUTIONS	746,823	784,502	(37,678)	-5%
7070	ASSETS RELEASED FROM RESTRICT				
7071	Funds Released from Restriction	(746,823)	(784,502)	37,678	5%
7070	Total ASSETS RELEASED FROM RESTRICT	(746,823)	(784,502)	37,678	5%
7000	Total TEMP RESTRICTED NET ASSETS	-	-	-	0%
	Total Other Income	-	-	-	0%
	Total Other Income/Expense	-	-	-	0%
	Total Changes in Net Assets	96,196	80,289	15,907	20%

Statement of Activities vs Budget

7/1/2018 - 6/30/2019

		Actual	Budget	Variance (\$)	Variance (%)
Ordinary Income/Expense					
Income					
4000	COLLECTIONS				
4010	REGULAR COLLECTIONS				
4011	Sunday Collections	3,737,058	3,818,319	(81,261)	-2%
4012	Holy Day Collections	39,109	39,400	(291)	-1%
4010	Total REGULAR COLLECTIONS	3,776,167	3,857,719	(81,552)	-2%
4000	Total COLLECTIONS	3,776,167	3,857,719	(81,552)	-2%
4100	FUNDRAISERS & INV INCOME				
4110	FUNDRAISERS				
4115	Other Fundraisers	145,261	100,000	45,261	45%
4110	Total FUNDRAISERS	145,261	100,000	45,261	45%
4120	INVESTMENT INCOME				
4121	Unreal. Gains(Loss) on Security	-	-	-	0%
4122	Real. Gain(Loss) on Sale of Sec	(77)	-	(77)	0%
4123	Interest and Dividends	5,449	3,180	2,269	71%
4120	Total INVESTMENT INCOME	5,372	3,180	2,192	69%
4100	Total FUNDRAISERS & INV INCOME	150,633	103,180	47,453	46%
4200	FEEs AND OTHER REVENUES				
4210	PRE-SCHOOL AND OTHER CHILD CARE				
4211	Revenues from Child Care Progm	-	-	-	0%
	<i>Other PRE-SCHOOL AND OTHER CHILD</i>				
4210	CARE	-	-	-	0%
4210	CARE	-	-	-	0%
4220	FAITH FORMATION FEES & TUITION				
4221	Tuition	232,865	263,215	(30,350)	-12%
4222	Fees	156,825	206,027	(49,202)	-24%
4220	Total FAITH FORMATION FEES & TUITION	389,690	469,242	(79,552)	-17%
4230	SACRAMENTAL/EVANGELIZATION				
4232	Other Revenues	16,825	11,100	5,725	52%
4230	Total SACRAMENTAL/EVANGELIZATION	16,825	11,100	5,725	52%
4240	RENTAL AND LEASE REVENUE				
4241	Rental Revenues	29,325	34,500	(5,175)	-15%
4240	Total RENTAL AND LEASE REVENUE	29,325	34,500	(5,175)	-15%
4250	VOTIVE CANDLES				
4251	Votive Candle Receipts	36,841	43,420	(6,579)	-15%

Statement of Activities vs Budget

7/1/2018 - 6/30/2019

4250	Total VOTIVE CANDLES	36,841	43,420	(6,579)	-15%
4290	MISCELLANEOUS SERVICES				
4291	Miscellaneous Revenues	144,886	211,554	(66,668)	-32%
4290	Total MISCELLANEOUS SERVICES	144,886	211,554	(66,668)	-32%
4200	Total FEES AND OTHER REVENUES	617,567	769,816	(152,249)	-20%
4500	ASSETS RELEASD FROM RESTRICTION				
4510	ASSETS RELEASE FROM RESTRICTION				
4511	Assets Rel from Restrictn	746,823	814,440	(67,617)	-8%
4510	Total ASSETS RELEASE FROM RESTRICTION	746,823	814,440	(67,617)	-8%
4500	Total ASSETS RELEASD FROM RESTRICTION	746,823	814,440	(67,617)	-8%
	Total Income	5,291,191	5,545,155	(253,964)	-5%
	Expense				
5000	COMPENSATION AND BENEFITS				
5010	SALARIES AND WAGES				
5011	Lay Employees	1,339,574	1,480,313	(140,739)	-10%
5012	Clergy	83,424	83,424	-	0%
5013	Cash Allow for Pastor/Adminstr	30,091	34,070	(3,979)	-12%
5014	Religious Sisters and Brothers	-	-	-	0%
5015	Extra Priests	13,942	15,450	(1,508)	-10%
5010	Total SALARIES AND WAGES	1,467,031	1,613,257	(146,226)	-9%
5020	PAYROLL TAXES				
5021	FICA	80,236	92,152	(11,916)	-13%
5022	Medicare	18,765	21,552	(2,787)	-13%
5025	Other Payroll Expenses	-	-	-	0%
5020	Total PAYROLL TAXES	99,001	113,703	(14,703)	-13%
5030	EMPLOYEE BENEFITS				
5031	Group Insurance Premiums	295,730	317,074	(21,344)	-7%
5032	Pension-Clergy	44,100	44,100	-	0%
5033	403(B) Lay Retirement Plan	64,249	69,298	(5,049)	-7%
5030	Total EMPLOYEE BENEFITS	404,079	430,472	(26,393)	-6%
5040	CONTRACT LABOR				
5041	Contract Labor	46,096	43,133	2,963	7%
5040	Total CONTRACT LABOR	46,096	43,133	2,963	7%
5000	Total COMPENSATION AND BENEFITS	2,016,206	2,200,566	(184,360)	-8%
5100	CONTRIBUTIONS AND ASSESSMENTS				
5110	CONTRIBUTIONS AND ASSESSMENTS				

Statement of Activities vs Budget

7/1/2018 - 6/30/2019

5111	Contrib to other Chty&Relig Org	27,227	48,515	(21,288)	-44%
5112	Charitable Gifts for Individual	12,893	17,440	(4,547)	-26%
5113	Diocesan Assessment	459,071	530,022	(70,951)	-13%
5110	Total CONTRIBUTIONS AND ASSESSMENTS	499,190	595,977	(96,787)	-16%
5100	Total CONTRIBUTIONS AND ASSESSMENTS	499,190	595,977	(96,787)	-16%
5200	PROFESSIONAL FEES				
5210	PROFESSIONAL FEES				
5211	Audit and Accounting	11,717	11,049	668	6%
5212	Legal	1,085	1,500	(415)	-28%
5213	Other	36,840	42,450	(5,610)	-13%
5214	Parish Community Education	9,560	25,855	(16,295)	-63%
5215	Staff Continuing Ed & Developmt	9,065	10,698	(1,633)	-15%
5210	Total PROFESSIONAL FEES	68,267	91,552	(23,285)	-25%
5200	Other PROFESSIONAL FEES	-	-	-	0%
5200	Total PROFESSIONAL FEES	68,267	91,552	(23,285)	-25%
5260	INSURANCE AND RISK MANAGEMENT				
5261	INSURANCE & RISK MANAGEMENT				
5262	Auto-Clergy	3,296	3,054	242	8%
5263	Insurance-Property,Casualty etc	74,050	71,400	2,650	4%
5264	Deductibles & Uninsured Losses	-	-	-	0%
5265	Safe Environment Program	7,914	8,303	(390)	-5%
5261	Total INSURANCE & RISK MANAGEMENT	85,260	82,757	2,502	3%
5260	Total INSURANCE AND RISK MANAGEMENT	85,260	82,757	2,502	3%
5300	SUPL, REP & MAINT, EQUIP, OTH				
5310	SUPPLIES				
5311	Textbooks	53,658	66,587	(12,929)	-19%
5312	Classroom Supplies	14,228	19,237	(5,009)	-26%
5313	Food & beverages	73,289	108,654	(35,365)	-33%
5314	Postage and Delivery	3,412	2,649	763	29%
5315	Printing and Reproduciton	27,389	17,140	10,249	60%
5316	Liturgical Supplies	27,575	26,757	818	3%
5317	Office supplies	19,538	18,996	542	3%
5318	Miscellaneous Supplies	48,809	48,737	72	0%
5310	Total SUPPLIES	267,898	308,757	(40,859)	-13%
5320	PURCHASED FURNITURE & EQUIPMENT				
5321	Minor Purchased Furniture & Eqp	18,412	14,863	3,549	24%
5320	Total PURCHASED FURNITURE & EQUIPMENT	18,412	14,863	3,549	24%
5330	REPAIRS AND MAINTENANCE				
5331	Vehicles	15,076	10,559	4,517	43%

Statement of Activities vs Budget

7/1/2018 - 6/30/2019

5332	Building Repairs & Maint	7,372	10,300	(2,928)	-28%
5333	Equipment Repairs	90,286	96,990	(6,704)	-7%
5334	Maintenance services	189,603	183,018	6,585	4%
5335	Janitorial Supplies	11,324	8,450	2,874	34%
5330	Total REPAIRS AND MAINTENANCE	313,662	309,317	4,345	1%
5340	RENTAL EXPENSE				
5341	Leased Equipment	11,684	22,582	(10,898)	-48%
5342	Facilities Leasing and Rentals	-	-	-	0%
5340	Total RENTAL EXPENSE	11,684	22,582	(10,898)	-48%
5350	OTHER SERVICES AND CHARGES				
5351	Texas Catholic Subscriptions	77,105	81,375	(4,270)	-5%
5352	Subscriptions	50,258	48,824	1,434	3%
5353	Offertory Envelopes	11,482	14,937	(3,455)	-23%
5354	Dues and Memberships	595	685	(90)	-13%
5355	Advertising & Promotion	1,847	1,780	67	4%
5356	Travel & Lodging	79,675	95,654	(15,979)	-17%
5358	Property Taxes	576	1,020	(444)	-44%
5362	Misc Other Services & Charges	101,292	132,616	(31,324)	-24%
5350	Total OTHER SERVICES AND CHARGES	322,830	376,891	(54,061)	-14%
5300	<i>Other SUPL, REP & MAINT, EQUIP, OTH</i>	-	-	-	0%
5300	Total SUPL, REP & MAINT, EQUIP, OTH	934,486	1,032,410	(97,924)	-9%
5400	UTILITIES				
5410	UTILITIES				
5415	Electric	114,537	122,400	(7,863)	-6%
5420	Gas	18,161	24,820	(6,659)	-27%
5425	Water and Sewer	17,928	19,250	(1,322)	-7%
5430	Telephone	12,539	13,800	(1,261)	-9%
5435	Internet	-	-	-	0%
5440	Cell Phones	4,058	3,660	398	11%
5450	Alarm Monitoring & security	-	-	-	0%
5460	Cable TV (& Internet if applic)	1,761	1,572	189	12%
5410	Total UTILITIES	168,982	185,502	(16,520)	-9%
5400	Total UTILITIES	168,982	185,502	(16,520)	-9%
5600	INTEREST & FINANCING CHARGES				
5610	INTEREST EXPENSE				
5611	Interest Expense	259,551	251,154	8,397	3%
5610	Total INTEREST EXPENSE	259,551	251,154	8,397	3%
5620	FINANCING COSTS				
5621	Financing Costs	-	-	-	0%
5620	Total FINANCING COSTS	-	-	-	0%

Statement of Activities vs Budget

7/1/2018 - 6/30/2019


5630	BANK CHARGES				
5631	Bank Account Fees	532	660	(128)	-19%
5630	Total BANK CHARGES	532	660	(128)	-19%
5640	CREDIT CARD FEES				
5641	Credit Card Fees	42,537	35,848	6,689	19%
5640	Other CREDIT CARD FEES	-	-	-	0%
5640	Total CREDIT CARD FEES	42,537	35,848	6,689	19%
5600	Total INTEREST & FINANCING CHARGES	302,620	287,662	14,959	5%
5700	BAD DEBT EXPENSE				
5710	BAD DEBT EXPENSE				
5711	Bad Debt Expense	-	-	-	0%
5710	Total BAD DEBT EXPENSE	-	-	-	0%
5700	Total BAD DEBT EXPENSE	-	-	-	0%
5800	DEPRECIATION				
5810	DEPRECIATION				
5811	Depreciation Expense	1,119,983	1,133,700	(13,717)	-1%
5810	Total DEPRECIATION	1,119,983	1,133,700	(13,717)	-1%
5800	Total DEPRECIATION	1,119,983	1,133,700	(13,717)	-1%
	Total Expense	5,194,995	5,610,126	(415,131)	-7%
	Total Ordinary Income/Expense	96,196	(64,971)	161,167	248%
	Other Income/Expense				
	Other Income				
7000	TEMP RESTRICTED NET ASSETS				
7020	OTHER CONTRIBUTIONS				
7021	Contributions Received	721,823	814,440	(92,617)	-11%
7022	Grants (NA)	25,000	-	25,000	0%
7020	Total OTHER CONTRIBUTIONS	746,823	814,440	(67,617)	-8%
7070	ASSETS RELEASED FROM RESTRICT				
7071	Funds Released from Restriction	(746,823)	(814,440)	67,617	8%
7070	Total ASSETS RELEASED FROM RESTRICT	(746,823)	(814,440)	67,617	8%
7000	Total TEMP RESTRICTED NET ASSETS	-	-	-	0%
	Total Other Income	-	-	-	0%
	Total Other Income/Expense	-	-	-	0%
	Total Changes in Net Assets	96,196	(64,971)	161,167	248%

**Bank/Investment Account Information
As of June 30, 2019 and
For the Year Then Ended**

Entity Name St. Francis of Assisi Parish
 Name of Entity's Pastor Rodolfo Garcia
 /Administrator Rodolfo Garcia
(type or print)

	Account Name	Bank Name	Account Number	Purpose	Authorized Signers
1	<u>Inwood Bank Operating Fund (checking)</u>	<u>Inwood Bank</u>	<u>3228289</u>	<u>General Operations</u>	<u>Rodolfo Garcia, Paul Iverson, David Utisler</u>
2	<u>Inwood Bank Reserve (checking)</u>	<u>Inwood Bank</u>	<u>3228297</u>	<u>Funds for payroll, Diocesan Assessment, Special Collections, etc.</u>	<u>Rodolfo Garcia, Paul Iverson, David Utisler</u>
3	<u>Inwood Bank Building Fund (money market)</u>	<u>Inwood Bank</u>	<u>6074481</u>	<u>Building Fund</u>	<u>Rodolfo Garcia, Paul Iverson, David Utisler</u>
4	<u>Inwood Bank Money Market (money market)</u>	<u>Inwood Bank</u>	<u>2042677</u>	<u>Funds for disaster, unexpected maintenance needs, summer slump, etc.</u>	<u>Rodolfo Garcia, Paul Iverson, David Utisler</u>
5	<u>Inwood Bank CD's (CDs)</u>	<u>Inwood Bank</u>	<u>1020398686</u>	<u>Excess funds from Money Market, Reserve & Operating Fund accts.</u>	<u>Rodolfo Garcia</u>
6	<u>St. Francis (Securities)</u>	<u>Merrill Lynch</u>	<u>311-02122</u>	<u>Building Fund</u>	<u>Rodolfo Garcia, David Utisler, Tracy Brown</u>
7	<u>PBO - ACTS (checking)</u>	<u>Inwood Bank</u>	<u>3312958</u>	<u>ACTS Ministry (PBO)</u>	<u>Rodolfo Garcia, Jennifer Alameda, Therese Bannerini</u>
8	<u>PBO - Fall Festival (checking)</u>	<u>First United Bank & Trust</u>	<u>603332217</u>	<u>Fall Festival Ministry (PBO)</u>	<u>Rodolfo Garcia, Don Dyson, Catherine Haslett</u>
9	<u>PBO - Holy Spirit - Inwood (checking)</u>	<u>Inwood Bank</u>	<u>3312720</u>	<u>Holy Spirit Ministry (PBO)</u>	<u>Rodolfo Garcia, Patsy Jimenez, Irene Baurys</u>
10	<u>PBO - Holy Spirit - TBAT (checking)</u>	<u>Texas Bank & Trust</u>	<u>612790</u>	<u>Holy Spirit Ministry (PBO)</u>	<u>Rodolfo Garcia, Patsy Jimenez, Elizabeth Grace</u>
11	<u>PBO - MOMS (checking)</u>	<u>Inwood Bank</u>	<u>3312712</u>	<u>MOMS Ministry (PBO)</u>	<u>Rodolfo Garcia, Carrie Allen, Amanda Ward</u>
12	<u>PBO - Salve Regina (checking)</u>	<u>Inwood Bank</u>	<u>3312739</u>	<u>Salve Regina Ministry (PBO)</u>	<u>Rodolfo Garcia, Therese Bannerman, Stephanie Chile</u>
13	<u>PBO - Women of St. Francis (checking)</u>	<u>First National Bank</u>	<u>4021836</u>	<u>Women of St. Francis Ministry (PBO)</u>	<u>Rodolfo Garcia, Arlene Freyman, Toni O'Keefe</u>
14	<u>PBO - Women of St. Francis Savings (savings)</u>	<u>American Bank of Texas</u>	<u>606713068</u>	<u>Women of St. Francis Ministry (PBO)</u>	<u>Rodolfo Garcia, Arlene Freyman, Toni O'Keefe</u>
15	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Certification:
 I confirm that all accounts for the entity and entity-based organizations are listed above and all have been included in the entity's general ledger and related financial reports for the year ended identified in heading.

Signed: 
 Pastor/Principal/Administrator
 Date: 8-19-19

St. Francis Of Assisi Catholic Church (the Church)

Recommendation Based On Agreed-Upon Procedures

Year Ended June 30, 2019

In the year ended June 30, 2019 there was one area noted during the 2019 procedures that warranted recommended correction for the next fiscal year.

The Diocese currently does not have a policy requiring the reconciliation between the individual contribution database (e.g. Shelby) with the Parish financial database, but is in the inquiry stage to determine what parishes are currently doing and what policy should be made going forward. We recommend the Church adopt procedures that will prepare it for compliance once a Diocese policy is established.