

ST. FRANCIS OF ASSISI CATHOLIC CHURCH

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

YEAR ENDED JUNE 30, 2016



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Reverend Clifford Pichard
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, 2016. 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 copies of the year-end Right Networks standardized financial report #8: Statement of Financial Position vs. Prior Year, report #9: Statement of Activities vs. Prior Year- Natural and report #11: Statement of Activities vs. Budget - Natural and the approved budgets for the Church as of and for the year ended June 30, 2016. 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 report #11 we agreed the budgeted financial data for the year ended June 30, 2016, to the approved budget by reference to minutes of the Finance Committee.

No exceptions were noted in performing this procedure.

- b. We noted any significant (e.g. 20%) variances in budget to actual comparison and reviewed to ensure entries were being made in a consistent manner.

A summary of our findings for variances that exceeded 20% and \$5,000 is attached to this report at Exhibit 5. All explanations appear reasonable.

- c. For report #8, 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.

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, 2016, 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 selected seven employees, which represented 15% of all employees, inquired of the existence of or were introduced to all the employees selected, and obtained and reviewed applicable personnel file and salary information to determine the following:
 - a. Each employee selected was actively employed by the Church.
 - b. The salary being paid to each employee had been properly approved.
 - c. All compensation had been included for tax reporting purposes.
 - d. Each employee was enrolled in the diocesan group insurance plan if qualified and the cost of elective coverages was withheld from pay.
 - e. I-9 documentation is being properly completed and is being maintained in a file separate from other personnel records.
 - f. 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 403B plan appeared reasonable.

No exceptions were noted in performing this procedure.

5. Employees were not also given 1099s.

No exceptions were noted in performing this procedure.

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 selected, examined, and inquired of all payments to vendors and to individuals who are not employees of the Church (e.g. independent contractors) and traced the payments to the client-prepared IRS Form 1099 worksheet and IRS return 1096 to determine whether the disbursements were properly reported for federal income tax purposes. Under IRS reporting guidelines, disbursements to an individual or a partnership totaling or exceeding \$600 require an IRS Form 1099 to be issued to the payee.

No exceptions were noted in performing this procedure.

8. 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 these procedures.

9. 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.

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

We agreed the balances on the count sheets for randomly selected dates (weeks ended November 29, 2015; January 17, 2016; and June 12, 2016) to the related deposit slip and entries in the general ledger to determine that the stipulated Mass collection procedures are being followed.

We also ascertained that procedures for collecting fees and other revenues were documented and those fees and other revenues collected for the weeks ended November 29, 2015; January 17, 2016; and June 12, 2016 were timely deposited and recorded within the general ledger.

10. *Continued*

We further ascertained that donor restricted gifts or contributions collected for the weeks ended November 29, 2015; January 17, 2016; and June 12, 2016 were properly accounted for and recorded in the general ledger in accordance with the standard chart of accounts and that the donor restrictions were complied with.

No exceptions were noted in performing these procedures.

11. Step not applicable.

12. We obtained and reviewed a total of thirty randomly selected non-payroll 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. Based on inquiry of Church staff, a person who is in fact an 'employee,' was paid outside of the payroll process.

No exceptions were noted in performing these procedures.

13. We obtained and reviewed a representative sample of two disbursements paid to Church staff, one disbursement paid to the Pastor, one disbursement paid to the Parochial Vicar; and one disbursement paid to the Finance Director to determine whether the disbursements were reasonable in the circumstances, adequately supported, and properly approved.

No exceptions were noted in performing these procedures.

14. We reviewed the four quarterly assessment reports for the Church's current fiscal year and performed the following procedures:

- a. We agreed the four quarterly assessment reports to the general ledger and determined that they were in compliance with Diocesan policy.
- b. We conducted an inquiry of and discussions with Church staff and determined that the Church does not have any existing debt with the Diocese but has a construction loan payable to a financial institution.
- c. Per inquiry of Church staff, we determined that the Parish only has a preschool and as such there were no subsidy payments made to a school.

No exceptions were noted in performing these procedures.

15. We examined two amounts remitted to the Diocese for two special collections by noting the amount of each collection and the dates of collection and remittance to determine that national and special collections are being remitted timely to the Diocese.

The amounts that make up two special collections which we reviewed 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)	Retirement Fund for Religious	12/13/15 – 12/27/15	1/7/16	8,716.32	Yes
2)	Catholic Relief Services	3/6/16 – 3/27/16	4/7/16	5,483.73	Yes

No exceptions were noted in performing these procedures.

16. We inquired of the Church staff to determine what financial reports are presented to appropriate governing groups, such as the parish council, parish finance committee, or board of directors, as applicable.

We were informed that the Finance Committee is supplied with the following: a monthly (summary and detailed) Balance Sheet and Income Statement, year-to-date (summary and detailed) Balance Sheet and Income Statement (with budget vs. actual comparison), Contributions Graphs, and Average Attendance & Giving reports.

17. We verified that the Church published its prior fiscal year's financial reports in accordance with Diocesan policy.

Reports	Date of Publication	Length of Publication	Publication Medium
Parish Annual Report	July 2015 - June 2016	11 pages	Website and Print

18. We obtained the Pastoral Center fiscal year end statement of unpaid invoices; note payable activity and balance; and Funds on Deposit activity and balance and reconciled them to the respective general ledger.

No exceptions were noted in performing these procedures.

St. Francis of Assisi Catholic Church
September 13, 2016

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19. 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 21, 2016.

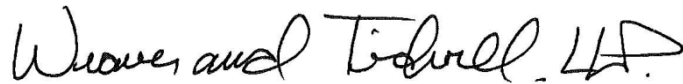
20. We obtained representation from the Pastor of the Church in the format prescribed by the Diocese.

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

21. Based on the findings we noted in performing procedures listed above, we noted no areas of concern requiring improvements or corrections.

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.

Dallas, Texas
September 13, 2016

ST FRANCIS OF ASSISI PARISH, FRISCO

STATEMENTS OF FINANCIAL POSITION

Account Number	6/30/2016	6/30/2015	
Assets			
Cash & Cash Equivalents			
1001	Operating Checking Account	\$ 206,327	\$ 350,848
1002	Money Market Account	20,071	7,976
1003	Savings Account	5,136	5,131
1004	Certificates of Deposit	1,242,768	1,240,231
1005	Treasury Securities	-	-
1006	Diocesan Funds on Deposit	-	-
1007	Petty Cash	304	304
	<u>1,474,607</u>	<u>1,604,490</u>	
Receivables			
1101	Tuition & Fees Receivable	-	-
1102	Accounts Receivable	-	-
1103	Allowance for Uncollectible Receivables	-	-
1104	Pledges Receivable	-	-
1105	Allowance for Uncollectible Pledges	-	-
	<u>-</u>	<u>-</u>	
Other Assets			
1201	Prepaid Expenses	24,270	31,212
1202	Inventory of Scrip Vouchers	-	-
1203	Inventory (e.g. bookstore, religious articles, etc.)	-	-
1204	Deferred Charges	-	-
1205	Deposits	-	-
1206	Other	225	-
1208	Undeposited Funds	-	-
	<u>24,495</u>	<u>31,212</u>	
Property & Equipment			
1301	Land	965,000	965,000
1302	Land not in use	-	-
1303	Land Improvements	2,930,364	2,844,615
1304	Buildings	25,337,365	25,337,365
1305	Building Improvements	1,156,373	1,091,085
1306	Furniture & Fixtures	1,272,591	1,164,373
1308	Equipment	565,130	548,223
1310	Vehicles	101,726	101,726
1312	Leasehold Improvements	-	-
1313	Construction In Progress	85,990	-
	<u>Total Cost Property & Equipment</u>	<u>32,414,539</u>	<u>32,052,387</u>
1322	Accumulated Depreciation - Land Improv.	(1,408,473)	(1,216,497)
1323	Accumulated Depreciation - Building	(3,772,154)	(3,138,316)
1324	Accumulated Depreciation - Building Improv.	(198,050)	(92,996)
1325	Accumulated Depreciation - Furniture & Fixture	(514,999)	(425,774)
1328	Accumulated Depreciation - Equipment	(332,975)	(294,932)
1330	Accumulated Depreciation - Vehicles	(98,198)	(96,787)

ST FRANCIS OF ASSISI PARISH, FRISCO
 STATEMENTS OF FINANCIAL POSITION

EXHIBIT 1

Account Number		6/30/2016	6/30/2015
1332	Accumulated Depreciation - Leasehold Improv. Property & Equipment, Net of Depreciation	- 26,089,689	- 26,787,085
Investments			
1401	Catholic Foundation	-	-
1402	Parish Trust	-	-
1404	Other	-	-
Total Assets		\$ 27,588,792	\$ 28,422,786
Liabilities			
Accounts Payable			
2005	Vendors & Suppliers	78,137	143,652
2010	Payables to Diocesan Entities	-	522
2015	Other Accounts Payable	-	-
		<u>78,137</u>	<u>144,174</u>
Credit Cards Payable			
2031	Credit Card Payable	8,411	12,642
		<u>8,411</u>	<u>12,642</u>
Special Collections			
2051	Catholic University of America	-	-
2052	World Mission Sunday	-	-
2053	Catholic Campaign for Human Dev	5	-
2054	Retirement Fund for Religious	55	14
2055	Church in Latin America	-	-
2056	Aid to Church in Eastern Europe	1	-
2057	Catholic Relief Services	273	30
2058	Holy Land	25	25
2059	Catholic Home Missions	5	25
2060	Black & Indian Missions	-	5
2061	Catholic Communications	15	55
2062	Peter's Pence	3,307	4,453
2063	Operation Rice Bowl	-	-
2064	Missionary Co-op	-	-
2065	Other Special Collections	64,660	60,232
2066	Annual Diocesan Campaign	-	-
		<u>68,345</u>	<u>64,838</u>
Other Accrued Expenses & Liabilities			
2101	Assessment Payable to Diocese	79,861	30,473
2102	Accrued Expenses	-	-
2103	Security Deposits	1,500	875
2104	Accrued Interest on Loan(s)	-	-
		<u>81,361</u>	<u>31,348</u>
Payroll Liabilities			

ST FRANCIS OF ASSISI PARISH, FRISCO
 STATEMENTS OF FINANCIAL POSITION

EXHIBIT 1

Account Number		6/30/2016	6/30/2015
2201	Federal Income Tax Withholding	-	-
2202	Medicare Tax Withholding	-	-
2203	Medicare Tax - Employer Liability	-	-
2204	FICA Tax Withholding	-	-
2205	FICA Tax Employer Liability	-	-
2206	403(B) Withholding	-	-
2207	Accrued Employer 403(B) Liability	-	-
2208	Garnishments	-	-
2209	Sec. 125/Flexible Spending	-	-
2210	Unpaid Stipends	19,064	9,260
2211	Payroll Liabilities - Other	-	-
		<u>19,064</u>	<u>9,260</u>
Loans Payable			
2301	Construction Loans	-	-
2302	Loans from Diocese	-	-
2303	Mortgage Loans	6,699,273	7,319,646
2304	Loans from Parishioners	-	-
2305	Capitalized Lease Obligations	-	-
		<u>6,699,273</u>	<u>7,319,646</u>
Deferred Revenue			
2401	Deferred Religious Ed Fees	245	68,393
2402	Deferred Tuition	-	-
2403	Other Deferred Revenue	67,857	94,942
	<i>Unauthorized Accounts</i>	107,157	-
		<u>175,259</u>	<u>163,335</u>
Total Liabilities		<u>7,129,849</u>	<u>7,745,242</u>
Net Assets			
3010	Beginning Unrestricted Net Assets	20,677,544	20,493,082
3011	Current Year Unrestricted Change	(218,601)	184,462
3020	Beginning Temporarily Restricted Net Assets	-	-
3021	Current Year Temporarily Restricted Change	-	-
3030	Begin Permanently Restricted Net Assets	-	-
3031	Current Year Permanently Restricted Change	-	-
	<i>Unauthorized Accounts</i>	-	-
Total Net Assets		<u>20,458,943</u>	<u>20,677,544</u>
Total Liabilities & Net Assets		<u>\$ 27,588,792</u>	<u>\$ 28,422,786</u>

ST FRANCIS OF ASSISI PARISH, FRISCO
STATEMENTS OF ACTIVITIES

EXHIBIT 1

Account Number		<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2014 - 6/30/2015</u>
	Change in Unrestricted Net Assets		
	Revenues		
4000	Collections		
4010	Regular Collections		
4011	Sunday Collections	\$ 3,066,190	\$ 2,898,060
4012	Holy Day Collections	31,738	32,182
		<u>3,097,928</u>	<u>2,930,242</u>
		<u>3,097,928</u>	<u>2,930,242</u>
4100	Fundraisers & Investment Income		
4110	Fundraisers		
4111	Bingo	-	-
4112	Carnivals/Bazaars/Auctions	-	-
4113	Raffles	-	-
4114	Scrip Program	-	-
4115	Other Fundraisers	4,009	3,617
4116	Bulletin Revenue	-	-
4117	Gift Shop Revenues	-	-
		<u>4,009</u>	<u>3,617</u>
4120	Investment Income		
4121	Unrealized Gains/(Losses) on Securities	-	-
4122	Realized Gains/(Losses) on Sales of Securities	(782)	74
4123	Interest & Dividend Income	2,635	2,606
		<u>1,853</u>	<u>2,680</u>
		<u>5,862</u>	<u>6,298</u>
4200	Fees & Other Revenues		
4210	Pre-School & Other Child Care Services		
4211	Revenue from Child Care Program	8,241	7,899
		<u>8,241</u>	<u>7,899</u>
4220	Faith Formation Fees & Tuition		
4221	Tuition	199,543	189,316
4222	Fees	254,028	194,703
		<u>453,571</u>	<u>384,019</u>
4230	Sacramental/Evangelization		
4231	Fees	3,950	6,800
4232	Other Revenues	-	-
		<u>3,950</u>	<u>6,800</u>
4240	Rental & Lease Revenue		
4241	Rental Revenues	18,555	21,850
		<u>18,555</u>	<u>21,850</u>

ST FRANCIS OF ASSISI PARISH, FRISCO
 STATEMENTS OF ACTIVITIES

EXHIBIT 1

Account Number		<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2014 - 6/30/2015</u>
4250	Votive Candles		
4251	Votive Candles	30,760	18,931
		<u>30,760</u>	<u>18,931</u>
4260	Cemetery/Columbarium		
4261	Sale of Burial Plots	-	-
4262	Sale of Niches	-	-
4263	Sale of Mausoleum Crypts	-	-
4264	Interments	-	-
4265	Perpetual Care Revenue	-	-
4266	Other Cemetery Revenues	-	-
		<u>-</u>	<u>-</u>
4290	Miscellaneous Revenues		
4291	Miscellaneous Revenues	122,265	145,723
		<u>122,265</u>	<u>145,723</u>
		<u>637,341</u>	<u>585,222</u>
4400	Gifts, Bequests, & Property Sales		
4410	Gifts from Other Parishes		
4411	Gifts from Other Parishes	-	-
		<u>-</u>	<u>-</u>
4420	Gifts & Bequests		
4421	Gifts & Bequests	-	-
		<u>-</u>	<u>-</u>
4430	Gain/(Loss) on Sale of Property		
4431	Gain/(Loss) on Sale of Property	-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
4500	Assets Released from Restriction		
4510	Assets Released from Restriction		
4511	Assets Released from Restriction	666,165	849,940
		<u>666,165</u>	<u>849,940</u>
		<u>666,165</u>	<u>849,940</u>
	Total Revenues	<u>4,407,295</u>	<u>4,371,702</u>
	Expenses		
5000	Compensation & Benefits		
5010	Salaries & Wages		
5011	Lay Employees	956,671	877,885
5012	Clergy	71,052	75,465
5013	Cash Allow for Pastor/Administrator	18,648	22,506
5014	Religious Sisters & Brothers	-	-
5015	Extra Priests	12,100	6,425

ST FRANCIS OF ASSISI PARISH, FRISCO
STATEMENTS OF ACTIVITIES

EXHIBIT 1

Account Number		<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2014 - 6/30/2015</u>
		1,058,471	982,281
5020	Payroll Taxes		
5021	FICA	58,336	53,397
5022	Medicare	13,699	12,433
5025	Payroll Expenses - Other	-	-
		<u>72,035</u>	<u>65,830</u>
5030	Employee Benefits		
5031	Group Insurance Premiums	207,929	186,806
5032	Pension - Clergy	39,200	38,925
5033	403(B) Lay Retirement Plan	40,860	40,411
		<u>287,989</u>	<u>266,141</u>
5040	Contract Labor		
5041	Contract Labor	16,215	32,406
		<u>16,215</u>	<u>32,406</u>
		<u>1,434,710</u>	<u>1,346,658</u>
5100	Contributions & Assessments		
5110	Contributions & Assessments		
5111	Contributions to Other Charitable & Religious Orgs.	34,429	20,304
5112	Charitable Gifts for Individuals	16,416	29,181
5113	Diocesan Assessment	389,587	338,917
5114	School Subsidy	-	-
5115	Shortfall on Annual Campaign	-	-
		<u>440,432</u>	<u>388,401</u>
		<u>440,432</u>	<u>388,401</u>
5200	Professional Fees		
5210	Professional Fees		
5211	Audit & Accounting	10,102	9,816
5212	Legal	5,228	3,413
5213	Other	15,966	9,011
5214	Parish Community Education	4,105	3,026
5215	Staff Continuing Education & Development	7,018	8,567
		<u>42,420</u>	<u>33,833</u>
		<u>42,420</u>	<u>33,833</u>
5260	Insurance & Risk Management		
5261	Insurance & Risk Management		
5262	Auto - Clergy	3,506	3,389
5263	Insurance - Property, Casualty, Etc	86,890	94,972
5264	Deductibles & Uninsured Casualty Losses	2,500	-
5265	Safe Environment Program	6,852	7,138

ST FRANCIS OF ASSISI PARISH, FRISCO
 STATEMENTS OF ACTIVITIES

EXHIBIT 1

Account Number		<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2014 - 6/30/2015</u>
		99,748	105,499
		99,748	105,499
5300	Supplies, Repairs & Maintenance, Equipment, & Other		
5310	Supplies		
5311	Textbooks	81,609	66,472
5312	Classroom Supplies	11,882	10,395
5313	Food & Beverages	73,075	71,111
5314	Postage & Delivery	2,014	3,244
5315	Printing & Reproduction	11,046	7,343
5316	Liturgical Supplies	24,877	19,434
5317	Office Supplies	16,390	14,442
5318	Miscellaneous Supplies	31,079	23,507
		<u>251,973</u>	<u>215,948</u>
5320	Purchased Furniture & Equipment		
5321	Minor Purchased Furniture & Equipment	22,779	27,632
5322	Major Purchased Furniture & Equipment	-	-
		<u>22,779</u>	<u>27,632</u>
5330	Repairs & Maintenance		
5331	Vehicles	5,612	8,226
5332	Building Repairs & Maintenance	33,341	14,860
5333	Equipment Repairs	102,349	51,667
5334	Maintenance Services	148,636	74,890
5335	Janitorial Supplies	6,213	7,850
		<u>296,151</u>	<u>157,494</u>
5340	Rental Expense		
5341	Leased Equipment	13,368	12,330
5342	Facilities Leasing & Rentals	-	-
		<u>13,368</u>	<u>12,330</u>
5350	Other Services & Charges		
5351	Texas Catholic Subscriptions	68,872	56,421
5352	Subscriptions	9,254	9,467
5353	Offertory Envelopes	26,893	24,954
5354	Dues & Memberships	625	757
5355	Advertising & Promotion	1,400	588
5356	Travel & Lodging	192,869	127,920
5358	Property Taxes	406	767
5360	Scrip Program Purchases	-	-
5361	Gift Shop, Spirit Store, Etc. Purchases	-	-
5362	Miscellaneous Other Services & Charges	128,012	84,133
		<u>428,331</u>	<u>305,008</u>
		1,012,602	718,411

ST FRANCIS OF ASSISI PARISH, FRISCO
 STATEMENTS OF ACTIVITIES

EXHIBIT 1

Account Number		<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2014 - 6/30/2015</u>
5400	Utilities		
5410	Utilities		
5415	Electric	154,788	178,111
5420	Gas	21,920	26,506
5425	Water & Sewer	24,197	16,959
5430	Telephone	16,198	16,060
5435	Internet	-	-
5440	Cell Phones	3,362	3,232
5450	Alarm Monitoring & Security	-	-
5460	Cable TV (& Internet)	1,592	1,501
		<u>222,057</u>	<u>242,369</u>
		<u>222,057</u>	<u>242,369</u>
5600	Interest & Financing Charges		
5610	Interest Expense		
5611	Interest Expense	286,850	313,999
		<u>286,850</u>	<u>313,999</u>
5620	Financing Costs		
5621	Financing Costs	40	-
		<u>40</u>	<u>-</u>
5630	Bank Charges		
5631	Bank Account Fees	823	478
		<u>823</u>	<u>478</u>
5640	Credit Card Fees		
5641	Credit Card Fees	21,509	18,498
		<u>21,509</u>	<u>18,498</u>
		<u>309,221</u>	<u>332,975</u>
5700	Bad Debt Expense		
5710	Bad Debt Expense		
5711	Bad Debt Expense	-	-
		<u>-</u>	<u>-</u>
5720	Uncollectible Pledges		
5721	Uncollectible Pledges	-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
5800	Depreciation & Amortization		
5810	Depreciation & Amortization		
5811	Depreciation Expense	1,064,707	1,019,092
5821	Amortization Expense	-	-
		<u>1,064,707</u>	<u>1,019,092</u>
		<u>1,064,707</u>	<u>1,019,092</u>
	Total Expenses	<u>4,625,897</u>	<u>4,187,240</u>

ST FRANCIS OF ASSISI PARISH, FRISCO
 STATEMENTS OF ACTIVITIES

EXHIBIT 1

Account Number		<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2014 - 6/30/2015</u>
	Total Change in Unrestricted Net Assets	(218,601)	184,462
	Change in Temporarily Restricted Net Assets		
7010	Capital Campaign Pledges		
7011	Pledges Received	-	-
		-	-
7020	Other Contributions		
7021	Contributions Received	666,165	849,940
		666,165	849,940
7030	Parish Special Collections		
7031	Parish Special Collections	-	-
		-	-
7040	Investment Income		
7041	Unrealized Gains/(Losses) on Securities	-	-
7042	Realized Gains/(Losses) on Sales of Securities	-	-
7043	Interest & Dividends	-	-
		-	-
7050	Uncollectible Pledges		
7051	Uncollectible Pledges	-	-
		-	-
7060	Other Expenses & Costs		
7061	Other Expenses	-	-
		-	-
7070	Assets Released from Restriction		
7071	Funds Released from Restriction	(666,165)	(849,940)
		(666,165)	(849,940)
	Total Change in Temporarily Restricted Net Assets	-	-
	Change in Permanently Restricted Net Assets		
8010	Pledges		
8011	Pledges Received	-	-
		-	-
8020	Other Contributions		
8021	Contributions Received	-	-
		-	-
8050	Uncollectible Pledges		
8051	Uncollectible Pledges	-	-

ST FRANCIS OF ASSISI PARISH, FRISCO
 STATEMENTS OF ACTIVITIES

EXHIBIT 1

Account Number	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2014 - 6/30/2015</u>
	-	-
Total Change in Permanently Restricted Net Assets	-	-
Combined Change in Net Assets	<u><u>(\$ 218,601)</u></u>	<u><u>\$ 184,462</u></u>

ST FRANCIS OF ASSISI PARISH, FRISCO
STATEMENT OF ACTIVITIES

EXHIBIT 1

July 1, 2015 to June 30, 2016

Account Number		Actual	Budget	Variance
Change in Unrestricted Net Assets				
Revenues				
4000	Collections			
4010	Regular Collections			
4011	Sunday Collections	\$ 3,066,190	\$ 2,933,374	\$ 132,815
4012	Holy Day Collections	31,738	25,000	6,738
		<u>3,097,928</u>	<u>2,958,374</u>	<u>139,553</u>
		3,097,928	2,958,374	139,553
4100	Fundraisers & Investment Income			
4110	Fundraisers			
4111	Bingo	-	-	-
4112	Carnivals/Bazaars/Auctions	-	-	-
4113	Raffles	-	-	-
4114	Scrip Program	-	-	-
4115	Other Fundraisers	4,009	3,900	109
4116	Bulletin Revenue	-	-	-
4117	Gift Shop Revenues	-	-	-
		<u>4,009</u>	<u>3,900</u>	<u>109</u>
4120	Investment Income			
4121	Unrealized Gains/(Losses) on Securities	-	-	-
4122	Realized Gains/(Losses) on Sales of Securities	(782)	-	(782)
4123	Interest & Dividend Income	2,635	2,400	235
		<u>1,853</u>	<u>2,400</u>	<u>(547)</u>
		5,862	6,300	(438)
4200	Fees & Other Revenues			
4210	Pre-School & Other Child Care Services			
4211	Revenue from Child Care Program	8,241	6,667	1,574
		<u>8,241</u>	<u>6,667</u>	<u>1,574</u>
4220	Faith Formation Fees & Tuition			
4221	Tuition	199,543	191,704	7,839
4222	Fees	254,028	276,218	(22,190)
		<u>453,571</u>	<u>467,922</u>	<u>(14,351)</u>
4230	Sacramental/Evangelization			
4231	Fees	3,950	6,000	(2,050)
4232	Other Revenues	-	-	-
		<u>3,950</u>	<u>6,000</u>	<u>(2,050)</u>
4240	Rental & Lease Revenue			
4241	Rental Revenues	18,555	12,450	6,105

ST FRANCIS OF ASSISI PARISH, FRISCO
STATEMENT OF ACTIVITIES

EXHIBIT 1

July 1, 2015 to June 30, 2016

Account Number		Actual	Budget	Variance
		18,555	12,450	6,105
4250	Votive Candles			
4251	Votive Candles	30,760	18,200	12,560
		30,760	18,200	12,560
4260	Cemetery/Columbarium			
4261	Sale of Burial Plots	-	-	-
4262	Sale of Niches	-	-	-
4263	Sale of Mausoleum Crypts	-	-	-
4264	Interments	-	-	-
4265	Perpetual Care Revenue	-	-	-
4266	Other Cemetery Revenues	-	-	-
		-	-	-
4290	Miscellaneous Revenues			
4291	Miscellaneous Revenues	122,265	111,946	10,319
		122,265	111,946	10,319
		637,341	623,185	14,157
4400	Gifts, Bequests, & Property Sales			
4410	Gifts from Other Parishes			
4411	Gifts from Other Parishes	-	-	-
		-	-	-
4420	Gifts & Bequests			
4421	Gifts & Bequests	-	-	-
		-	-	-
4430	Gain/(Loss) on Sale of Property			
4431	Gain/(Loss) on Sale of Property	-	-	-
		-	-	-
		-	-	-
4500	Assets Released from Restriction			
4510	Assets Released from Restriction			
4511	Assets Released from Restriction	666,165	753,533	(87,368)
		666,165	753,533	(87,368)
		666,165	753,533	(87,368)
	Total Revenues	4,407,295	4,341,392	65,903
	Expenses			
5000	Compensation & Benefits			
5010	Salaries & Wages			
5011	Lay Employees	956,671	989,403	32,732
5012	Clergy	71,052	79,848	8,796

ST FRANCIS OF ASSISI PARISH, FRISCO
STATEMENT OF ACTIVITIES

EXHIBIT 1

July 1, 2015 to June 30, 2016

Account Number		Actual	Budget	Variance
5013	Cash Allow for Pastor/Administrator	18,648	24,560	5,912
5014	Religious Sisters & Brothers	-	-	-
5015	Extra Priests	12,100	9,200	(2,900)
		<u>1,058,471</u>	<u>1,103,011</u>	<u>44,540</u>
5020	Payroll Taxes			
5021	FICA	58,336	61,412	3,076
5022	Medicare	13,699	14,438	739
5025	Payroll Expenses - Other	-	-	-
		<u>72,035</u>	<u>75,851</u>	<u>3,816</u>
5030	Employee Benefits			
5031	Group Insurance Premiums	207,929	224,138	16,209
5032	Pension - Clergy	39,200	44,100	4,900
5033	403(B) Lay Retirement Plan	40,860	41,877	1,017
		<u>287,989</u>	<u>310,115</u>	<u>22,126</u>
5040	Contract Labor			
5041	Contract Labor	16,215	33,300	17,085
		<u>16,215</u>	<u>33,300</u>	<u>17,085</u>
		<u>1,434,710</u>	<u>1,522,277</u>	<u>87,566</u>
5100	Contributions & Assessments			
5110	Contributions & Assessments			
5111	Contributions to Other Charitable & Religious Orgs.	34,429	23,900	(10,529)
5112	Charitable Gifts for Individuals	16,416	32,226	15,810
5113	Diocesan Assessment	389,587	415,828	26,240
5114	School Subsidy	-	-	-
5115	Shortfall on Annual Campaign	-	-	-
		<u>440,432</u>	<u>471,954</u>	<u>31,522</u>
		<u>440,432</u>	<u>471,954</u>	<u>31,522</u>
5200	Professional Fees			
5210	Professional Fees			
5211	Audit & Accounting	10,102	10,411	309
5212	Legal	5,228	4,000	(1,228)
5213	Other	15,966	23,130	7,164
5214	Parish Community Education	4,105	5,954	1,849
5215	Staff Continuing Education & Development	7,018	10,105	3,087
		<u>42,420</u>	<u>53,600</u>	<u>11,180</u>
		<u>42,420</u>	<u>53,600</u>	<u>11,180</u>
5260	Insurance & Risk Management			
5261	Insurance & Risk Management			

ST FRANCIS OF ASSISI PARISH, FRISCO
STATEMENT OF ACTIVITIES

EXHIBIT 1

July 1, 2015 to June 30, 2016

Account Number		Actual	Budget	Variance
5262	Auto - Clergy	3,506	4,340	834
5263	Insurance - Property, Casualty, Etc	86,890	92,175	5,285
5264	Deductibles & Uninsured Casualty Losses	2,500	-	(2,500)
5265	Safe Environment Program	6,852	9,447	2,595
		<u>99,748</u>	<u>105,962</u>	<u>6,214</u>
		99,748	105,962	6,214
5300	Supplies, Repairs & Maintenance, Equipment, & Other			
5310	Supplies			
5311	Textbooks	81,609	85,649	4,040
5312	Classroom Supplies	11,882	21,913	10,031
5313	Food & Beverages	73,075	94,262	21,187
5314	Postage & Delivery	2,014	4,502	2,488
5315	Printing & Reproduction	11,046	11,131	85
5316	Liturgical Supplies	24,877	21,963	(2,914)
5317	Office Supplies	16,390	19,574	3,184
5318	Miscellaneous Supplies	31,079	27,327	(3,752)
		<u>251,973</u>	<u>286,321</u>	<u>34,348</u>
5320	Purchased Furniture & Equipment			
5321	Minor Purchased Furniture & Equipment	22,779	16,014	(6,765)
5322	Major Purchased Furniture & Equipment	-	-	-
		<u>22,779</u>	<u>16,014</u>	<u>(6,765)</u>
5330	Repairs & Maintenance			
5331	Vehicles	5,612	12,885	7,273
5332	Building Repairs & Maintenance	33,341	12,300	(21,041)
5333	Equipment Repairs	102,349	105,675	3,326
5334	Maintenance Services	148,636	119,296	(29,340)
5335	Janitorial Supplies	6,213	6,200	(13)
		<u>296,151</u>	<u>256,356</u>	<u>(39,795)</u>
5340	Rental Expense			
5341	Leased Equipment	13,368	14,537	1,169
5342	Facilities Leasing & Rentals	-	-	-
		<u>13,368</u>	<u>14,537</u>	<u>1,169</u>
5350	Other Services & Charges			
5351	Texas Catholic Subscriptions	68,872	70,416	1,544
5352	Subscriptions	9,254	12,921	3,667
5353	Offertory Envelopes	26,893	27,243	350
5354	Dues & Memberships	625	2,652	2,027
5355	Advertising & Promotion	1,400	200	(1,200)
5356	Travel & Lodging	192,869	199,163	6,294

ST FRANCIS OF ASSISI PARISH, FRISCO
STATEMENT OF ACTIVITIES

EXHIBIT 1

July 1, 2015 to June 30, 2016

Account Number		Actual	Budget	Variance
5358	Property Taxes	406	1,125	719
5360	Scrip Program Purchases	-	-	-
5361	Gift Shop, Spirit Store, Etc. Purchases	-	-	-
5362	Miscellaneous Other Services & Charges	128,012	111,582	(16,430)
		<u>428,331</u>	<u>425,302</u>	<u>(3,029)</u>
		<u>1,012,602</u>	<u>998,530</u>	<u>(14,072)</u>
5400	Utilities			
5410	Utilities			
5415	Electric	154,788	186,900	32,112
5420	Gas	21,920	30,440	8,520
5425	Water & Sewer	24,197	17,480	(6,717)
5430	Telephone	16,198	16,800	602
5435	Internet	-	-	-
5440	Cell Phones	3,362	3,720	358
5450	Alarm Monitoring & Security	-	-	-
5460	Cable TV (& Internet)	1,592	1,572	(20)
		<u>222,057</u>	<u>256,912</u>	<u>34,855</u>
		<u>222,057</u>	<u>256,912</u>	<u>34,855</u>
5600	Interest & Financing Charges			
5610	Interest Expense			
5611	Interest Expense	286,850	297,586	10,736
		<u>286,850</u>	<u>297,586</u>	<u>10,736</u>
5620	Financing Costs			
5621	Financing Costs	40	-	(40)
		<u>40</u>	<u>-</u>	<u>(40)</u>
5630	Bank Charges			
5631	Bank Account Fees	823	612	(211)
		<u>823</u>	<u>612</u>	<u>(211)</u>
5640	Credit Card Fees			
5641	Credit Card Fees	21,509	23,728	2,219
		<u>21,509</u>	<u>23,728</u>	<u>2,219</u>
		<u>309,221</u>	<u>321,926</u>	<u>12,705</u>
5700	Bad Debt Expense			
5710	Bad Debt Expense			
5711	Bad Debt Expense	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
5720	Uncollectible Pledges			
5721	Uncollectible Pledges	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>

ST FRANCIS OF ASSISI PARISH, FRISCO
STATEMENT OF ACTIVITIES

EXHIBIT 1

July 1, 2015 to June 30, 2016

Account Number		Actual	Budget	Variance
		-	-	-
5800	Depreciation & Amortization			
5810	Depreciation & Amortization			
5811	Depreciation Expense	1,064,707	1,073,594	8,887
5821	Amortization Expense	-	-	-
		<u>1,064,707</u>	<u>1,073,594</u>	<u>8,887</u>
		<u>1,064,707</u>	<u>1,073,594</u>	<u>8,887</u>
	Total Expenses	<u>4,625,897</u>	<u>4,804,754</u>	<u>178,858</u>
	Total Change in Unrestricted Net Assets	<u>(218,601)</u>	<u>(463,362)</u>	<u>244,761</u>
	Change in Temporarily Restricted Net Assets			
7010	Capital Campaign Pledges			
7011	Pledges Received	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
7020	Other Contributions			
7021	Contributions Received	666,165	753,533	(87,368)
		<u>666,165</u>	<u>753,533</u>	<u>(87,368)</u>
7030	Parish Special Collections			
7031	Parish Special Collections	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
7040	Investment Income			
7041	Unrealized Gains/(Losses) on Securities	-	-	-
7042	Realized Gains/(Losses) on Sales of Securities	-	-	-
7043	Interest & Dividends	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
7050	Uncollectible Pledges			
7051	Uncollectible Pledges	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
7060	Other Expenses & Costs			
7061	Other Expenses	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
7070	Assets Released from Restriction			
7071	Funds Released from Restriction	(666,165)	(753,533)	87,368
		<u>(666,165)</u>	<u>(753,533)</u>	<u>87,368</u>
	Total Change in Temporarily Restricted Net Assets	<u>-</u>	<u>-</u>	<u>-</u>
	Change in Permanently Restricted			

ST FRANCIS OF ASSISI PARISH, FRISCO
 STATEMENT OF ACTIVITIES

EXHIBIT 1

July 1, 2015 to June 30, 2016

Account Number		Actual	Budget	Variance
	Net Assets			
8010	Pledges			
8011	Pledges Received	-	-	-
		-	-	-
8020	Other Contributions			
8021	Contributions Received	-	-	-
		-	-	-
8050	Uncollectible Pledges			
8051	Uncollectible Pledges	-	-	-
		-	-	-
	Total Change in Permanently Restricted Net Assets	-	-	-
	Combined Change in Net Assets	(\$ 218,601)	(\$ 463,362)	\$ 244,761

**Bank/Investment Account Information
As of June 30, 2016 and
For the Year Then Ended**

Entity Name St. Francis of Assisi Parish

Name of Entity's
Pastor
/Administrator Clifford Pichard
(type or print)

	<u>Account Name</u>	<u>Bank Name</u>	<u>Account Number</u>	<u>Purpose</u>	<u>Authorized Signers</u>
1	<u>Operating Fund (checking)</u>	<u>Inwood Bank</u>	<u>3228289</u>	<u>General Operations</u>	<u>Larry Pichard, Frank Reyna, Paul Iverson</u>
2	<u>Reserve (checking)</u>	<u>Inwood Bank</u>	<u>3228297</u>	<u>Funds for payroll, Diocesan Assessment, Special Collections, etc.</u>	<u>Larry Pichard, Frank Reyna, Paul Iverson</u>
3	<u>Building Fund (money market)</u>	<u>Inwood Bank</u>	<u>3227833</u>	<u>Building Fund</u>	<u>Larry Pichard, Frank Reyna, Paul Iverson</u>
4	<u>Money Market (money market)</u>	<u>Inwood Bank</u>	<u>2042677</u>	<u>Funds for disaster, unexpected maintenance needs, summer slump, etc.</u>	<u>Larry Pichard, Frank Reyna, Paul Iverson</u>
5	<u>St. Francis Money Market (CDs)</u>	<u>Inwood Bank</u>	<u>1015449329</u>	<u>Excess funds from Money Market, Reserve & Operating Fund accts.</u>	<u>Larry Pichard, Paul Iverson</u>
6	<u>St. Francis (Securities)</u>	<u>Merrill Lynch</u>	<u>311-02122</u>	<u>Building Fund</u>	<u>Larry Pichard</u>
7	<u>PBO - AMD/CD (checking)</u>	<u>American Bank of Texas</u>	<u>603332217</u>	<u>AMD/CD (PBO)</u>	<u>Larry Pichard, Don Dyson, Raymond Dimas</u>
8	<u>PBO - Women of St. Francis (checking)</u>	<u>First National Bank</u>	<u>4021836</u>	<u>Women of St. Francis (PBO)</u>	<u>Larry Pichard, Constance Moffett, Alphecca Nguyen</u>
9	<u>PBO - Women of St. Francis Savings (savings)</u>	<u>American Bank of Texas</u>	<u>606713068</u>	<u>Women of St. Francis (PBO)</u>	<u>Larry Pichard, Constance Moffett, Alphecca Nguyen</u>
10					
11					
12					
13					
14					
15					

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: 7-20-16

**ST. FRANCIS OF ASSISI CATHOLIC CHURCH (the Church)
RECOMMENDATION BASED ON AGREED-UPON PROCEDURES
YEAR ENDED JUNE 30, 2016**

In the prior year ending June 30, 2015 a recommendation was made to management based on our findings noted in performing the agreed upon procedures for that fiscal year. During the agreed upon procedures engagement for the year ended June 30, 2016 we noted that all prior year issues and recommendations had been corrected and implemented. There were no additional areas noted during the 2016 procedures that warranted recommended corrections for the next fiscal year.



ST. FRANCIS OF ASSISI
CATHOLIC CHURCH

September 13, 2016

*Weaver and Tidwell, L.L.P.
12221 Merit Drive, Suite 1400
Dallas, Texas 75251*

We are providing this letter in connection with the Agreed Upon Accounting Review Procedures performed on the financial statements and accounting records of St. Francis of Assisi Catholic Church (the Church) as of June 30, 2016 and for the year then ended. We confirm that we are responsible for the accurate and fair presentation of the financial statements of the Church. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of September 13, 2016, the following representations made to you during the time you conducted your procedures.

1. We have made available to you all –
 - a. Financial statements, financial records and related data.
 - b. Information you have requested completely and to the best of our knowledge.
 - c. Minutes of the meetings of the Finance Committee or summaries of actions of recent meetings for which minutes have not yet been prepared.
2. There are no material transactions of the entity that have not been properly recorded in the accounting records underlying the financial statements.
3. The financial statements include:
 - a. All assets and liabilities under the Church's control, including all trusts and support organizations.
 - b. All of the Church's funds, bank accounts and investments in all accounts at financial institutions and/or brokerage firms, including all trusts and entity-based organizations.
4. There have been no communications from regulatory agencies (e.g., Diocese of Dallas, Internal Revenue Service, etc.) concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.

- 5. There are no uncorrected financial statement misstatements.
- 6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- 7. We have no knowledge (other than previously disclosed) of any fraud or suspected fraud affecting the Church involving:
 - a. Management,
 - b. Employees who have significant roles in the internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
- 8. Related party transactions, including revenues, expenses, assessments, and amounts receivable from or payable to related parties have been properly recorded or disclosed in the financial statements.

No events have occurred subsequent to the statement of financial position date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signed: Clifford Pichard
Reverend Clifford Pichard

Date: 9-13-16

Signed: Tracy Brown
Tracy Brown, Financial Director

Date: 9/13/16

EXHIBIT 5

**ST. FRANCIS OF ASSISI CATHOLIC CHURCH
NOTABLE BUDGET TO ACTUAL EXPENSE VARIANCES
(VARIANCES IN EXCESS OF 20% AND \$5,000)**

Account Number	Description	Actual	Budget	\$ Variance	% Variance	Comment
4012	Holy Day Collections	31,738	25,000	6,738	27.0%	The church anticipated lower donations due to the days of the week when the holy days fell (lower donations when holy day is closer to the weekend) but expectations were exceeded.
4241	Rental Revenues	18,555	12,450	6,105	49.0%	The preschool lease revenue was not included in the budget even though the lease resumed.
4251	Votive Candles	30,760	18,200	12,560	69.0%	Votive candles were added in the church (previously only in the chapel) and resulted in additional revenue.
5013	Pastor/Administrator	18,648	24,560	5,912	24%	The church has been short a priest since February so expenditures planned for him were not spent.
5041	Contract Labor	16,215	33,300	17,085	51.3%	Volunteer musicians at retreats replaced previously hired musicians, residing priests taught many catechist courses in lieu of outside speakers, and not as many subs needed as expected.
5111	Contributions to Other Charitable & Religious Orgs	34,429	23,900	(10,529)	-44.1%	Adonation to ACTS Mission was based on per person (retreatants and team) rather than per retreatants only; MOMS fundraiser was more successful than anticipated and allowed more to be donated.
5112	Charitable Gifts for Individuals	16,416	32,226	15,810	49.1%	The church did not need to provide near as many scholarships as anticipated.
5213	Other	15,966	23,130	7,164	31.0%	The church anticipated contracting a communications person but did not.
5312	Classroom Supplies	11,882	21,913	10,031	45.8%	Less supplies needed than was expected and additionally some were donated.
5313	Food & Beverages	73,075	94,262	21,187	22.5%	Event food is sometimes donated, but the church budgets for food incase there are no donations.
5321	Minor Purchased Furniture & Equipment	22,779	16,014	(6,765)	-42.2%	Unanticipated minor equipment was needed, such as computers for new positions, replacement washer, security cameras, outdoor trash receptacles, laminator, etc.
5331	Vehicles	5,612	12,885	7,273	56.4%	The budget is made with conservative estimates. Less fuel/maintenance needed on priest/church vehicles and decreased vehicle insurance due to being short one priest.
5332	Building Repairs & Maintenance	33,341	12,300	(21,041)	-171.1%	A pipe leak caused the majority of this difference. The cause of the pipe leak is currently being investigated to determine liability prior to filing insurance claim.
5334	Maintenance Services	148,636	119,296	(29,340)	-24.6%	The church paid for custodial service in lieu of previous custodial in-house staff.
5420	Gas	21,920	30,440	8,520	28.0%	Energy efficiency measures in the church's building management system reduced gas need.
5425	Water & Sewer	24,197	17,480	(6,717)	-38%	City of Frisco water costs increased.