

# St. Francis of Assisi Catholic Church

Independent Accountant's Report  
on Applying Agreed-Upon Procedures  
Year Ended June 30, 2020



## 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, 2020. 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 (RN) 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, 2020. 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, 2020, to the approved budget by reference to minutes of the Finance Committee.

*No exceptions were noted in performing this procedure.*

b. 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, 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, 2020, 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.*

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4. Effective January 1, 2020, all parishes transitioned from the existing outside payroll provider (PayChoice) to a new outside payroll provider (Exponent HR). As part of this transition, each parish was to confirm that pertinent employee data (e.g. salary, deductions, etc.) was accurately transferred/loaded from the Sage/PayChoice system to the new Exponent HR system. This confirmation of the employee data took place in connection with the first payroll (i.e. the bi-monthly payroll period ending Jan 15, 2020) processed in the Exponent HR system.

We obtained the documentation underlying the Church's review and confirmation that employee data transferred accurately to the Exponent HR system. We further selected 12 employees, which represented 20% of all employees, and determined that for each selected employee their salary and 403(b) contributions amounts/percentages as noted on the January 15, 2020 payroll agreed to the last payroll register from the PayChoice system.

*No exceptions were noted in performing this procedure.*

5. We selected 12 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. I-9 documentation for lay employees hired during the fiscal year had been properly completed and is maintained in a file separate from other personnel records.
  - c. Ascertain through review and testing of a representative sample of stipends paid to all clergy employees, that such payments are being paid through the payroll system and are being included as compensation for tax reporting purposes.
  - d. Each has been enrolled in the diocesan group insurance plan if qualified (working 30 hours or more per week) and the cost of elective coverages has been withheld from pay.
  - e. 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.
    - Determine that the employee is properly enrolled in the 403B Plan and received the correct matching and mandatory employer contributions for the fiscal year. (General 403(B) plan rules: (1) an employee can defer at any time. (2) To be eligible for employer contributions, an employee must have worked at least one year and worked more than 1,000 hours in a 12-month period).
    - Review the status of employees listed as ineligible for reasonableness.

*No exceptions were noted in performing this procedure.*

6. We conducted a walkthrough for on-line giving and Sunday contributions mailed in, from the time contributions are received, deposited in the bank and recorded in the general ledger. We selected five non-consecutive weeks' on-line giving and five nonconsecutive weeks' Sunday contributions mailed in collections' 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.

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

7. Step not applicable.

8. We obtained and reviewed a total of 30 haphazardly selected non-payroll disbursements consisting of 10 employee reimbursements and 20 "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. Any amounts paid to employees representing compensation was reported via the PayChoice payroll system for inclusion in the employee's W-2 tax form.
  - d. Inquire if the entity pays individuals/workers in cash/or gift cards.
  - e. 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.*

9. 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:

	<b>Special Collection</b>	<b>Dates of Collection</b>	<b>Remittance Date</b>	<b>Remittance Amount</b>	<b>Timely remittance (within 30 days of last collection date)</b>
1)	Archdiocese for Military Services	11/1/19 – 11/30/19	12/12/19	\$2,544.26	Yes
2)	Church in Central & Eastern Europe	2/1/20 – 2/29/20	3/12/20	\$2,440.59	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.*

10. 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, 2019. The FY 2019 report was issued on September 11, 2019 on the Church's website.

*No exceptions were noted in performing these procedures.*

11. 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 10, 2020.*

12. 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.*

13. 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 10, 2020

## Statement of Financial Position vs Prior Year

As of 6/30/2020

		6/30/2020	6/30/2019	Variance (\$)	Variance (%)
<b>Assets</b>					
<b>Bank</b>					
<b>1000</b>	<b>CASH &amp; CASH EQUIVALENTS</b>				
1001	Checking Accounts	758,090	319,221	438,868	137%
1002	Money Market Account	483,463	543,544	(60,081)	-11%
1003	Savings Account	5,157	5,149	8	0%
1004	Certificates of Deposit	1,257,862	1,252,473	5,389	0%
1007	Petty Cash	355	304	51	17%
<b>1000</b>	<b>Total CASH &amp; CASH EQUIVALENTS</b>	<b>2,504,926</b>	<b>2,120,691</b>	<b>384,235</b>	<b>18%</b>
	<b>Total Bank</b>	<b>2,504,926</b>	<b>2,120,691</b>	<b>384,235</b>	<b>18%</b>
<b>Accounts Receivable</b>					
<b>1100</b>	<b>RECEIVABLES</b>				
1102	Accounts Receivable	-	-	-	0%
<b>1100</b>	<b>Total RECEIVABLES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Total Accounts Receivable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Other Asset</b>					
<b>1400</b>	<b>INVESTMENTS</b>				
1404	Other	-	-	-	0%
<b>1400</b>	<b>Total INVESTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Total Other Asset</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Other Current Asset</b>					
<b>1200</b>	<b>OTHER ASSETS</b>				
1201	Prepaid Expenses	9,840	25,514	(15,674)	-61%
1206	Other	-	-	-	0%
<b>1200</b>	<b>Total OTHER ASSETS</b>	<b>9,840</b>	<b>25,514</b>	<b>(15,674)</b>	<b>-61%</b>
	<i>Unauthorized Other Current Asset</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0%</i>
	<b>Total Other Current Asset</b>	<b>9,840</b>	<b>25,514</b>	<b>(15,674)</b>	<b>-61%</b>
<b>Fixed Asset</b>					
<b>1300</b>	<b>PROPERTY &amp; EQUIPMENT</b>				
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	1,851,356	1,423,946	427,410	30%
1306	Furniture & Fixtures	1,473,112	1,357,112	116,000	9%
1308	Equipment	745,214	710,459	34,755	5%
1310	Vehicles	101,726	101,726	-	0%
1313	Construction In Progress	3,340	323,865	(320,525)	-99%

## Statement of Financial Position vs Prior Year

As of 6/30/2020

1322	Accum Depn - Land Improvements	(2,122,375)	(1,945,929)	(176,446)	-9%
1323	Accum Dep - Building	(6,307,507)	(5,673,669)	(633,838)	-11%
1324	Accum Dep - Building Improvemt	(761,784)	(600,186)	(161,598)	-27%
1325	Accum Dep - Furniture & Fixture	(927,573)	(816,932)	(110,641)	-14%
1328	Accum Dep - Equipment	(569,774)	(502,036)	(67,737)	-13%
1330	Accum Dep - Vehicles	(101,726)	(101,726)	-	0%
<b>1300</b>	<b>Total PROPERTY &amp; EQUIPMENT</b>	<b>22,655,367</b>	<b>23,547,989</b>	<b>(892,622)</b>	<b>-4%</b>
<b>Total Fixed Asset</b>		<b>22,655,367</b>	<b>23,547,989</b>	<b>(892,622)</b>	<b>-4%</b>
<b>Total Assets</b>		<b>25,170,133</b>	<b>25,694,193</b>	<b>(524,060)</b>	<b>-2%</b>
<b>Liabilities and Net Assets</b>					
<b>Liabilities</b>					
<b>Accounts Payable</b>					
<b>2000</b>	<b>ACCOUNTS PAYABLE</b>				
2005	Vendors and Suppliers	31,800	72,825	(41,025)	-56%
2010	Payables to Diocesan Entities	-	-	-	0%
<b>2000</b>	<b>Total ACCOUNTS PAYABLE</b>	<b>31,800</b>	<b>72,825</b>	<b>(41,025)</b>	<b>-56%</b>
<b>Total Accounts Payable</b>		<b>31,800</b>	<b>72,825</b>	<b>(41,025)</b>	<b>-56%</b>
<b>Credit Card</b>					
<b>2030</b>	<b>CREDIT CARD PAYABLE</b>				
2031	Credit Card Payable	8,556	5,458	3,098	57%
2030	Other CREDIT CARD PAYABLE	-	-	-	0%
<b>2030</b>	<b>Total CREDIT CARD PAYABLE</b>	<b>8,556</b>	<b>5,458</b>	<b>3,098</b>	<b>57%</b>
<b>Total Credit Card</b>		<b>8,556</b>	<b>5,458</b>	<b>3,098</b>	<b>57%</b>
<b>Other Current Liability</b>					
<b>2050</b>	<b>SPECIAL COLLECTIONS</b>				
2051	Catholic University of America	3	-	3	0%
2052	World Mission Sunday	-	-	-	0%
2053	Catholic Campaign for Human Dev	-	-	-	0%
2054	Retirement Fund for Religious	-	-	-	0%
2055	Church in Latin America	(7)	-	(7)	0%
2056	Aid to Church in Eastern Europe	-	-	-	0%
2057	Catholic Relief Services	385	49	337	691%
2058	Holy Land	120	-	120	0%
2059	Catholic Home Missions	127	10	117	1171%
2060	Black and Indian Missions	-	-	-	0%
2061	Catholic Communications	629	1,466	(836)	-57%
2062	Peter's Pence	1,693	3,701	(2,008)	-54%
2063	Operation Rice Bowl	-	-	-	0%
2064	Missionary Co-op	322	200	122	61%
2065	Other Special Collections	187,159	214,336	(27,177)	-13%
2066	Annual Diocesan Campaign	-	-	-	0%

## Statement of Financial Position vs Prior Year

As of 6/30/2020

2050	Other SPECIAL COLLECTIONS	-	-	-	0%
<b>2050</b>	<b>Total SPECIAL COLLECTIONS</b>	<b>190,433</b>	<b>219,761</b>	<b>(29,329)</b>	<b>-13%</b>
<b>2100</b>	<b>OTHER ACCRUED EXPENSES &amp; LIAB</b>				
2101	Assessment payable to Diocese	10,521	18,900	(8,379)	-44%
2102	Accrued Expenses	12,998	12,998	-	0%
2103	Security Deposits	1,090	1,260	(170)	-13%
<b>2100</b>	<b>Total OTHER ACCRUED EXPENSES &amp; LIAB</b>	<b>24,609</b>	<b>33,158</b>	<b>(8,549)</b>	<b>-26%</b>
<b>2200</b>	<b>PAYROLL LIABILITIES</b>				
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	(231)	-100%
2210	Unpaid Stipends	17,587	21,224	(3,637)	-17%
2211	Other Payroll Liabilities	-	514	(514)	-100%
<b>2200</b>	<b>Total PAYROLL LIABILITIES</b>	<b>17,587</b>	<b>21,969</b>	<b>(4,382)</b>	<b>-20%</b>
<b>2400</b>	<b>DEFERRED REVENUE</b>				
2401	Deferred Religious Ed Fees	-	125,224	(125,224)	-100%
2402	Deferred Tuition	-	-	-	0%
2403	Other Deferred Revenue	16,281	49,817	(33,536)	-67%
<b>2400</b>	<b>Total DEFERRED REVENUE</b>	<b>16,281</b>	<b>175,041</b>	<b>(158,761)</b>	<b>-91%</b>
	<b>Total Other Current Liability</b>	<b>248,909</b>	<b>449,930</b>	<b>(201,020)</b>	<b>-45%</b>
	Long Term Liability	4,354,403	4,453,679	(99,275)	-2%
	<b>Total Liabilities</b>	<b>4,643,669</b>	<b>4,981,892</b>	<b>(338,223)</b>	<b>-7%</b>
	<b>Net Assets</b>				
	<b>Total Changes in Net Assets</b>	<b>(185,837)</b>	<b>96,198</b>	<b>(282,035)</b>	<b>-293%</b>
<b>3000</b>	<b>NET ASSETS</b>				
3010	Begin Unrestricted Net Assets	20,712,301	20,616,104	96,198	0%
3020	Begin Temp Restricted Net Asset	-	-	-	0%
<b>3000</b>	<b>Total NET ASSETS</b>	<b>20,712,301</b>	<b>20,616,104</b>	<b>96,198</b>	<b>0%</b>
3100	QuickBooks Retained Earnings	-	-	-	0%
	Unauthorized Net Assets	-	-	-	0%
	<b>Total Net Assets</b>	<b>20,526,465</b>	<b>20,712,301</b>	<b>(185,837)</b>	<b>-1%</b>
	<b>Total Liabilities and Net Assets</b>	<b>25,170,133</b>	<b>25,694,193</b>	<b>(524,060)</b>	<b>-2%</b>



## Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

		7/1/2019 - 6/30/2020	7/1/2018 - 6/30/2019	Variance (\$)	Variance (%)
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>4000</b>	<b>COLLECTIONS</b>				
<b>4010</b>	<b>REGULAR COLLECTIONS</b>				
4011	Sunday Collections	3,003,072	3,737,058	(733,986)	-20%
4012	Holy Day Collections	45,146	39,109	6,037	15%
4013	On-Line Giving	609,737	-	609,737	0%
<b>4010</b>	<b>Total REGULAR COLLECTIONS</b>	<b>3,657,955</b>	<b>3,776,167</b>	<b>(118,212)</b>	<b>-3%</b>
<b>4000</b>	<b>Total COLLECTIONS</b>	<b>3,657,955</b>	<b>3,776,167</b>	<b>(118,212)</b>	<b>-3%</b>
<b>4100</b>	<b>FUNDRAISERS &amp; INV INCOME</b>				
<b>4110</b>	<b>FUNDRAISERS</b>				
4115	Other Fundraisers	68,938	145,261	(76,323)	-53%
<b>4110</b>	<b>Total FUNDRAISERS</b>	<b>68,938</b>	<b>145,261</b>	<b>(76,323)</b>	<b>-53%</b>
<b>4120</b>	<b>INVESTMENT INCOME</b>				
4121	Unreal. Gains(Loss) on Security	-	-	-	0%
4122	Real. Gain(Loss) on Sale of Sec	32	(77)	109	142%
4123	Interest and Dividends	6,470	5,449	1,021	19%
<b>4120</b>	<b>Total INVESTMENT INCOME</b>	<b>6,502</b>	<b>5,372</b>	<b>1,130</b>	<b>21%</b>
<b>4100</b>	<b>Total FUNDRAISERS &amp; INV INCOME</b>	<b>75,440</b>	<b>150,633</b>	<b>(75,193)</b>	<b>-50%</b>
<b>4200</b>	<b>FEES AND OTHER REVENUES</b>				
<b>4210</b>	<b>PRE-SCHOOL AND OTHER CHILD CARE</b>				
4211	Revenues from Child Care Progrm	-	-	-	0%
	<i>Other PRE-SCHOOL AND OTHER CHILD</i>				
4210	<i>CARE</i>	-	-	-	0%
	<b>Total PRE-SCHOOL AND OTHER CHILD</b>				
<b>4210</b>	<b>CARE</b>	-	-	-	<b>0%</b>
<b>4220</b>	<b>FAITH FORMATION FEES &amp; TUITION</b>				
4221	Tuition	215,953	232,865	(16,912)	-7%
4222	Fees	108,695	156,825	(48,129)	-31%
<b>4220</b>	<b>Total FAITH FORMATION FEES &amp; TUITION</b>	<b>324,649</b>	<b>389,690</b>	<b>(65,041)</b>	<b>-17%</b>
<b>4230</b>	<b>SACRAMENTAL/EVANGELIZATION</b>				
4232	Other Revenues	9,474	16,825	(7,351)	-44%
<b>4230</b>	<b>Total SACRAMENTAL/EVANGELIZATION</b>	<b>9,474</b>	<b>16,825</b>	<b>(7,351)</b>	<b>-44%</b>
<b>4240</b>	<b>RENTAL AND LEASE REVENUE</b>				
4241	Rental Revenues	21,950	29,325	(7,375)	-25%
<b>4240</b>	<b>Total RENTAL AND LEASE REVENUE</b>	<b>21,950</b>	<b>29,325</b>	<b>(7,375)</b>	<b>-25%</b>
<b>4250</b>	<b>VOTIVE CANDLES</b>				

## Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

4251	Votive Candle Receipts	24,119	36,841	(12,722)	-35%
<b>4250</b>	<b>Total VOTIVE CANDLES</b>	<b>24,119</b>	<b>36,841</b>	<b>(12,722)</b>	<b>-35%</b>
<b>4290</b>	<b>MISCELLANEOUS SERVICES</b>				
4291	Miscellaneous Revenues	195,832	144,886	50,946	35%
<b>4290</b>	<b>Total MISCELLANEOUS SERVICES</b>	<b>195,832</b>	<b>144,886</b>	<b>50,946</b>	<b>35%</b>
<b>4200</b>	<b>Total FEES AND OTHER REVENUES</b>	<b>576,023</b>	<b>617,567</b>	<b>(41,543)</b>	<b>-7%</b>
<b>4400</b>	<b>GIFTS, BEQUESTS &amp; PROPERTY SALE</b>				
<b>4410</b>	<b>GIFTS FROM OTHER PARISHES</b>				
4412	Gifts From Diocese	70,526	-	70,526	0%
<b>4410</b>	<b>Total GIFTS FROM OTHER PARISHES</b>	<b>70,526</b>	<b>-</b>	<b>70,526</b>	<b>0%</b>
<b>4400</b>	<b>Total GIFTS, BEQUESTS &amp; PROPERTY SALE</b>	<b>70,526</b>	<b>-</b>	<b>70,526</b>	<b>0%</b>
<b>4500</b>	<b>ASSETS RELEASED FROM RESTRICTION</b>				
<b>4510</b>	<b>ASSETS RELEASE FROM RESTRICTION</b>				
4511	Assets Rel from Restrictn	430,067	746,823	(316,756)	-42%
<b>4510</b>	<b>Total ASSETS RELEASE FROM RESTRICTION</b>	<b>430,067</b>	<b>746,823</b>	<b>(316,756)</b>	<b>-42%</b>
<b>4500</b>	<b>Total ASSETS RELEASED FROM RESTRICTION</b>	<b>430,067</b>	<b>746,823</b>	<b>(316,756)</b>	<b>-42%</b>
	<i>Unauthorized Income</i>	66,094	-	66,094	0%
	<b>Total Income</b>	<b>4,876,106</b>	<b>5,291,191</b>	<b>(415,085)</b>	<b>-8%</b>
	<b>Expense</b>				
<b>5000</b>	<b>COMPENSATION AND BENEFITS</b>				
<b>5010</b>	<b>SALARIES AND WAGES</b>				
5011	Lay Employees	1,221,711	1,339,574	(117,863)	-9%
5012	Clergy	84,780	83,424	1,356	2%
5013	Cash Allow for Pastor/Adminstr	24,643	23,591	1,053	4%
5014	Religious Sisters and Brothers	-	-	-	0%
5015	Extra Priests	11,400	13,942	(2,542)	-18%
<b>5010</b>	<b>Total SALARIES AND WAGES</b>	<b>1,342,534</b>	<b>1,460,531</b>	<b>(117,997)</b>	<b>-8%</b>
<b>5020</b>	<b>PAYROLL TAXES</b>				
5021	FICA	72,759	80,236	(7,477)	-9%
5022	Medicare	17,016	18,765	(1,749)	-9%
<b>5020</b>	<b>Total PAYROLL TAXES</b>	<b>89,775</b>	<b>99,001</b>	<b>(9,225)</b>	<b>-9%</b>
<b>5030</b>	<b>EMPLOYEE BENEFITS</b>				
5031	Group Insurance Premiums	244,237	295,730	(51,493)	-17%
5032	Pension-Clergy	43,870	44,100	(230)	-1%
5033	403(B) Lay Retirement Plan	45,136	64,249	(19,113)	-30%
<b>5030</b>	<b>Total EMPLOYEE BENEFITS</b>	<b>333,243</b>	<b>404,079</b>	<b>(70,836)</b>	<b>-18%</b>

## Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

<b>5040</b>	<b>CONTRACT LABOR</b>				
5041	Contract Labor	66,576	46,096	20,480	44%
<b>5040</b>	<b>Total CONTRACT LABOR</b>	<b>66,576</b>	<b>46,096</b>	<b>20,480</b>	<b>44%</b>
<b>5000</b>	<b>Total COMPENSATION AND BENEFITS</b>	<b>1,832,128</b>	<b>2,009,706</b>	<b>(177,578)</b>	<b>-9%</b>
<b>5100</b>	<b>CONTRIBUTIONS AND ASSESSMENTS</b>				
<b>5110</b>	<b>CONTRIBUTIONS AND ASSESSMENTS</b>				
5111	Contrib to other Chty&Relig Org	14,317	27,227	(12,909)	-47%
5112	Charitable Gifts for Individual	7,900	12,893	(4,992)	-39%
5113	Diocesan Assessment	526,053	459,071	66,982	15%
<b>5110</b>	<b>Total CONTRIBUTIONS AND ASSESSMENTS</b>	<b>548,271</b>	<b>499,190</b>	<b>49,080</b>	<b>10%</b>
<b>5100</b>	<b>Total CONTRIBUTIONS AND ASSESSMENTS</b>	<b>548,271</b>	<b>499,190</b>	<b>49,080</b>	<b>10%</b>
<b>5200</b>	<b>PROFESSIONAL FEES</b>				
<b>5210</b>	<b>PROFESSIONAL FEES</b>				
5211	Audit and Accounting	12,672	11,717	954	8%
5212	Legal	-	1,085	(1,085)	-100%
5213	Other	34,541	36,840	(2,299)	-6%
5214	Parish Community Education	16,262	9,560	6,702	70%
5215	Staff Continuing Ed & Developmt	10,008	9,065	943	10%
<b>5210</b>	<b>Total PROFESSIONAL FEES</b>	<b>73,483</b>	<b>68,267</b>	<b>5,215</b>	<b>8%</b>
5200	Other PROFESSIONAL FEES	-	-	-	0%
<b>5200</b>	<b>Total PROFESSIONAL FEES</b>	<b>73,483</b>	<b>68,267</b>	<b>5,215</b>	<b>8%</b>
<b>5260</b>	<b>INSURANCE AND RISK MANAGEMENT</b>				
<b>5261</b>	<b>INSURANCE &amp; RISK MANAGEMENT</b>				
5262	Auto-Clergy	4,991	3,296	1,696	51%
5263	Insurance-Property,Casualty etc	86,741	74,050	12,691	17%
5264	Deductibles & Uninsured Losses	-	-	-	0%
5265	Safe Environment Program	8,526	7,914	613	8%
<b>5261</b>	<b>Total INSURANCE &amp; RISK MANAGEMENT</b>	<b>100,259</b>	<b>85,260</b>	<b>14,999</b>	<b>18%</b>
<b>5260</b>	<b>Total INSURANCE AND RISK MANAGEMENT</b>	<b>100,259</b>	<b>85,260</b>	<b>14,999</b>	<b>18%</b>
<b>5300</b>	<b>SUPL, REP &amp; MAINT, EQUIP, OTH</b>				
<b>5310</b>	<b>SUPPLIES</b>				
5311	Textbooks	53,321	53,658	(337)	-1%
5312	Classroom Supplies	5,066	14,228	(9,162)	-64%
5313	Food & beverages	47,836	73,289	(25,452)	-35%
5314	Postage and Delivery	3,043	3,412	(370)	-11%
5315	Printing and Reproduciton	9,957	27,389	(17,433)	-64%
5316	Liturgical Supplies	23,801	27,625	(3,823)	-14%
5317	Office supplies	11,263	19,538	(8,275)	-42%
5318	Miscellaneous Supplies	44,409	48,759	(4,350)	-9%
<b>5310</b>	<b>Total SUPPLIES</b>	<b>198,697</b>	<b>267,898</b>	<b>(69,202)</b>	<b>-26%</b>

## Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

<b>5320</b>	<b>PURCHASED FURNITURE &amp; EQUIPMENT</b>				
5321	Minor Purchased Furniture & Eqp	22,529	18,412	4,117	22%
<b>5320</b>	<b>Total PURCHASED FURNITURE &amp; EQUIPMENT</b>	<b>22,529</b>	<b>18,412</b>	<b>4,117</b>	<b>22%</b>
<b>5330</b>	<b>REPAIRS AND MAINTENANCE</b>				
5331	Vehicles	11,840	15,076	(3,237)	-21%
5332	Building Repairs & Maint	14,054	7,372	6,682	91%
5333	Equipment Repairs	94,936	90,286	4,649	5%
5334	Maintenance services	186,567	189,603	(3,035)	-2%
5335	Janitorial Supplies	12,749	11,324	1,425	13%
<b>5330</b>	<b>Total REPAIRS AND MAINTENANCE</b>	<b>320,146</b>	<b>313,662</b>	<b>6,484</b>	<b>2%</b>
<b>5340</b>	<b>RENTAL EXPENSE</b>				
5341	Leased Equipment	14,214	11,684	2,530	22%
5342	Facilities Leasing and Rentals	1,579	-	1,579	0%
<b>5340</b>	<b>Total RENTAL EXPENSE</b>	<b>15,793</b>	<b>11,684</b>	<b>4,109</b>	<b>35%</b>
<b>5350</b>	<b>OTHER SERVICES AND CHARGES</b>				
5351	Texas Catholic Subscriptions	73,549	77,105	(3,557)	-5%
5352	Subscriptions	51,336	50,258	1,078	2%
5353	Offertory Envelopes	12,085	11,482	603	5%
5354	Dues and Memberships	650	595	55	9%
5355	Advertising & Promotion	1,766	1,847	(81)	-4%
5356	Travel & Lodging	83,901	79,675	4,226	5%
5358	Property Taxes	696	576	120	21%
5362	Misc Other Services & Charges	114,962	101,292	13,671	13%
<b>5350</b>	<b>Total OTHER SERVICES AND CHARGES</b>	<b>338,944</b>	<b>322,830</b>	<b>16,115</b>	<b>5%</b>
5300	Other SUPL, REP & MAINT, EQUIP, OTH	-	-	-	0%
<b>5300</b>	<b>Total SUPL, REP &amp; MAINT, EQUIP, OTH</b>	<b>896,109</b>	<b>934,486</b>	<b>(38,377)</b>	<b>-4%</b>
<b>5400</b>	<b>UTILITIES</b>				
<b>5410</b>	<b>UTILITIES</b>				
5415	Electric	114,265	114,537	(272)	0%
5420	Gas	18,208	18,161	48	0%
5425	Water and Sewer	22,320	17,928	4,393	25%
5430	Telephone	13,535	12,539	997	8%
5435	Internet	-	-	-	0%
5440	Cell Phones	4,408	4,058	350	9%
5450	Alarm Monitoring & security	-	-	-	0%
5460	Cable TV (& Internet if applic)	1,890	1,761	129	7%
<b>5410</b>	<b>Total UTILITIES</b>	<b>174,627</b>	<b>168,982</b>	<b>5,645</b>	<b>3%</b>
<b>5400</b>	<b>Total UTILITIES</b>	<b>174,627</b>	<b>168,982</b>	<b>5,645</b>	<b>3%</b>
<b>5600</b>	<b>INTEREST &amp; FINANCING CHARGES</b>				

## Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

<b>5610</b>	<b>INTEREST EXPENSE</b>				
5611	Interest Expense	200,392	259,551	(59,159)	-23%
<b>5610</b>	<b>Total INTEREST EXPENSE</b>	<b>200,392</b>	<b>259,551</b>	<b>(59,159)</b>	<b>-23%</b>
<b>5620</b>	<b>FINANCING COSTS</b>				
5621	Financing Costs	-	-	-	0%
<b>5620</b>	<b>Total FINANCING COSTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>5630</b>	<b>BANK CHARGES</b>				
5631	Bank Account Fees	1,977	532	1,445	272%
<b>5630</b>	<b>Total BANK CHARGES</b>	<b>1,977</b>	<b>532</b>	<b>1,445</b>	<b>272%</b>
<b>5640</b>	<b>CREDIT CARD FEES</b>				
5641	Credit Card Fees	49,335	42,537	6,798	16%
5640	<i>Other CREDIT CARD FEES</i>	-	-	-	0%
<b>5640</b>	<b>Total CREDIT CARD FEES</b>	<b>49,335</b>	<b>42,537</b>	<b>6,798</b>	<b>16%</b>
<b>5600</b>	<b>Total INTEREST &amp; FINANCING CHARGES</b>	<b>251,704</b>	<b>302,620</b>	<b>(50,916)</b>	<b>-17%</b>
<b>5700</b>	<b>BAD DEBT EXPENSE</b>				
<b>5710</b>	<b>BAD DEBT EXPENSE</b>				
5711	Bad Debt Expense	-	-	-	0%
<b>5710</b>	<b>Total BAD DEBT EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>5700</b>	<b>Total BAD DEBT EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>5800</b>	<b>DEPRECIATION</b>				
<b>5810</b>	<b>DEPRECIATION</b>				
5811	Depreciation Expense	1,150,261	1,119,983	30,278	3%
<b>5810</b>	<b>Total DEPRECIATION</b>	<b>1,150,261</b>	<b>1,119,983</b>	<b>30,278</b>	<b>3%</b>
<b>5800</b>	<b>Total DEPRECIATION</b>	<b>1,150,261</b>	<b>1,119,983</b>	<b>30,278</b>	<b>3%</b>
	<i>Unauthorized Expense</i>	35,102	6,500	28,602	440%
	<b>Total Expense</b>	<b>5,061,943</b>	<b>5,194,995</b>	<b>(133,052)</b>	<b>-3%</b>
	<b>Total Ordinary Income/Expense</b>	<b>(185,837)</b>	<b>96,196</b>	<b>(282,033)</b>	<b>-293%</b>
	<b>Other Income/Expense</b>				
	<b>Other Income</b>				
<b>7000</b>	<b>TEMP RESTRICTED NET ASSETS</b>				
<b>7020</b>	<b>OTHER CONTRIBUTIONS</b>				
7021	Contributions Received	430,067	721,825	(291,758)	-40%
7022	Grants	-	25,000	(25,000)	-100%
<b>7020</b>	<b>Total OTHER CONTRIBUTIONS</b>	<b>430,067</b>	<b>746,825</b>	<b>(316,758)</b>	<b>-42%</b>
<b>7070</b>	<b>ASSETS RELEASED FROM RESTRICT</b>				
7071	Funds Released from Restriction	(430,067)	(746,823)	316,756	42%

Statement of Activities vs Prior Year

7/1/2019 - 6/30/2020

<b>7070</b>	<b>Total ASSETS RELEASED FROM RESTRICT</b>	<b>(430,067)</b>	<b>(746,823)</b>	<b>316,756</b>	<b>42%</b>
<b>7000</b>	<b>Total TEMP RESTRICTED NET ASSETS</b>	<b>-</b>	<b>2</b>	<b>(2)</b>	<b>-100%</b>
	<b>Total Other Income</b>	<b>-</b>	<b>2</b>	<b>(2)</b>	<b>-100%</b>
	<b>Total Other Income/Expense</b>	<b>-</b>	<b>2</b>	<b>(2)</b>	<b>-100%</b>
	<b>Total Changes in Net Assets</b>	<b>(185,837)</b>	<b>96,198</b>	<b>(282,035)</b>	<b>-293%</b>

## Statement of Activities vs Budget

7/1/2019 - 6/30/2020

		Actual	Budget	Variance (\$)	Variance (%)
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>4000</b>	<b>COLLECTIONS</b>				
<b>4010</b>	<b>REGULAR COLLECTIONS</b>				
4011	Sunday Collections	3,003,072	3,947,975	(944,903)	-24%
4012	Holy Day Collections	45,146	37,000	8,146	22%
4013	On-Line Giving	609,737	-	609,737	0%
<b>4010</b>	<b>Total REGULAR COLLECTIONS</b>	<b>3,657,955</b>	<b>3,984,975</b>	<b>(327,020)</b>	<b>-8%</b>
<b>4000</b>	<b>Total COLLECTIONS</b>	<b>3,657,955</b>	<b>3,984,975</b>	<b>(327,020)</b>	<b>-8%</b>
<b>4100</b>	<b>FUNDRAISERS &amp; INV INCOME</b>				
<b>4110</b>	<b>FUNDRAISERS</b>				
4115	Other Fundraisers	68,938	145,000	(76,062)	-52%
<b>4110</b>	<b>Total FUNDRAISERS</b>	<b>68,938</b>	<b>145,000</b>	<b>(76,062)</b>	<b>-52%</b>
<b>4120</b>	<b>INVESTMENT INCOME</b>				
4121	Unreal. Gains(Loss) on Security	-	-	-	0%
4122	Real. Gain(Loss) on Sale of Sec	32	-	32	0%
4123	Interest and Dividends	6,470	4,500	1,970	44%
<b>4120</b>	<b>Total INVESTMENT INCOME</b>	<b>6,502</b>	<b>4,500</b>	<b>2,002</b>	<b>44%</b>
<b>4100</b>	<b>Total FUNDRAISERS &amp; INV INCOME</b>	<b>75,440</b>	<b>149,500</b>	<b>(74,060)</b>	<b>-50%</b>
<b>4200</b>	<b>FEES AND OTHER REVENUES</b>				
<b>4210</b>	<b>PRE-SCHOOL AND OTHER CHILD CARE</b>				
4211	Revenues from Child Care Progrm	-	-	-	0%
	<i>Other PRE-SCHOOL AND OTHER CHILD</i>				
4210	<i>CARE</i>	-	-	-	0%
	<b>Total PRE-SCHOOL AND OTHER CHILD</b>				
<b>4210</b>	<b>CARE</b>	-	-	-	<b>0%</b>
<b>4220</b>	<b>FAITH FORMATION FEES &amp; TUITION</b>				
4221	Tuition	215,953	233,040	(17,087)	-7%
4222	Fees	108,695	197,256	(88,561)	-45%
<b>4220</b>	<b>Total FAITH FORMATION FEES &amp; TUITION</b>	<b>324,649</b>	<b>430,296</b>	<b>(105,647)</b>	<b>-25%</b>
<b>4230</b>	<b>SACRAMENTAL/EVANGELIZATION</b>				
4232	Other Revenues	9,474	13,200	(3,726)	-28%
<b>4230</b>	<b>Total SACRAMENTAL/EVANGELIZATION</b>	<b>9,474</b>	<b>13,200</b>	<b>(3,726)</b>	<b>-28%</b>
<b>4240</b>	<b>RENTAL AND LEASE REVENUE</b>				
4241	Rental Revenues	21,950	30,900	(8,950)	-29%
<b>4240</b>	<b>Total RENTAL AND LEASE REVENUE</b>	<b>21,950</b>	<b>30,900</b>	<b>(8,950)</b>	<b>-29%</b>
<b>4250</b>	<b>VOTIVE CANDLES</b>				

## Statement of Activities vs Budget

7/1/2019 - 6/30/2020

4251	Votive Candle Receipts	24,119	33,800	(9,681)	-29%
<b>4250</b>	<b>Total VOTIVE CANDLES</b>	<b>24,119</b>	<b>33,800</b>	<b>(9,681)</b>	<b>-29%</b>
<b>4290</b>	<b>MISCELLANEOUS SERVICES</b>				
4291	Miscellaneous Revenues	195,832	129,605	66,227	51%
<b>4290</b>	<b>Total MISCELLANEOUS SERVICES</b>	<b>195,832</b>	<b>129,605</b>	<b>66,227</b>	<b>51%</b>
<b>4200</b>	<b>Total FEES AND OTHER REVENUES</b>	<b>576,023</b>	<b>637,801</b>	<b>(61,778)</b>	<b>-10%</b>
<b>4400</b>	<b>GIFTS, BEQUESTS &amp; PROPERTY SALE</b>				
<b>4410</b>	<b>GIFTS FROM OTHER PARISHES</b>				
4412	Gifts From Diocese	70,526	-	70,526	0%
<b>4410</b>	<b>Total GIFTS FROM OTHER PARISHES</b>	<b>70,526</b>	<b>-</b>	<b>70,526</b>	<b>0%</b>
<b>4400</b>	<b>Total GIFTS, BEQUESTS &amp; PROPERTY SALE</b>	<b>70,526</b>	<b>-</b>	<b>70,526</b>	<b>0%</b>
<b>4500</b>	<b>ASSETS RELEASED FROM RESTRICTION</b>				
<b>4510</b>	<b>ASSETS RELEASE FROM RESTRICTION</b>				
4511	Assets Rel from Restrictn	430,067	477,393	(47,326)	-10%
<b>4510</b>	<b>Total ASSETS RELEASE FROM RESTRICTION</b>	<b>430,067</b>	<b>477,393</b>	<b>(47,326)</b>	<b>-10%</b>
<b>4500</b>	<b>Total ASSETS RELEASED FROM RESTRICTION</b>	<b>430,067</b>	<b>477,393</b>	<b>(47,326)</b>	<b>-10%</b>
	<i>Unauthorized Income</i>	66,094	-	66,094	0%
	<b>Total Income</b>	<b>4,876,106</b>	<b>5,249,669</b>	<b>(373,563)</b>	<b>-7%</b>
	<b>Expense</b>				
<b>5000</b>	<b>COMPENSATION AND BENEFITS</b>				
<b>5010</b>	<b>SALARIES AND WAGES</b>				
5011	Lay Employees	1,221,711	1,460,463	(238,752)	-16%
5012	Clergy	84,780	84,780	-	0%
5013	Cash Allow for Pastor/Adminstr	24,643	24,150	493	2%
5014	Religious Sisters and Brothers	-	-	-	0%
5015	Extra Priests	11,400	20,800	(9,400)	-45%
<b>5010</b>	<b>Total SALARIES AND WAGES</b>	<b>1,342,534</b>	<b>1,590,193</b>	<b>(247,659)</b>	<b>-16%</b>
<b>5020</b>	<b>PAYROLL TAXES</b>				
5021	FICA	72,759	90,933	(18,174)	-20%
5022	Medicare	17,016	21,267	(4,250)	-20%
<b>5020</b>	<b>Total PAYROLL TAXES</b>	<b>89,775</b>	<b>112,200</b>	<b>(22,424)</b>	<b>-20%</b>
<b>5030</b>	<b>EMPLOYEE BENEFITS</b>				
5031	Group Insurance Premiums	244,237	319,782	(75,545)	-24%
5032	Pension-Clergy	43,870	44,100	(230)	-1%
5033	403(B) Lay Retirement Plan	45,136	59,433	(14,297)	-24%
<b>5030</b>	<b>Total EMPLOYEE BENEFITS</b>	<b>333,243</b>	<b>423,315</b>	<b>(90,072)</b>	<b>-21%</b>



## Statement of Activities vs Budget

7/1/2019 - 6/30/2020

<b>5040</b>	<b>CONTRACT LABOR</b>				
5041	Contract Labor	66,576	59,420	7,156	12%
<b>5040</b>	<b>Total CONTRACT LABOR</b>	<b>66,576</b>	<b>59,420</b>	<b>7,156</b>	<b>12%</b>
<b>5000</b>	<b>Total COMPENSATION AND BENEFITS</b>	<b>1,832,128</b>	<b>2,185,127</b>	<b>(352,999)</b>	<b>-16%</b>
<b>5100</b>	<b>CONTRIBUTIONS AND ASSESSMENTS</b>				
<b>5110</b>	<b>CONTRIBUTIONS AND ASSESSMENTS</b>				
5111	Contrib to other Chty&Relig Org	14,317	27,400	(13,083)	-48%
5112	Charitable Gifts for Individual	7,900	7,100	800	11%
5113	Diocesan Assessment	526,053	531,021	(4,969)	-1%
<b>5110</b>	<b>Total CONTRIBUTIONS AND ASSESSMENTS</b>	<b>548,271</b>	<b>565,521</b>	<b>(17,251)</b>	<b>-3%</b>
<b>5100</b>	<b>Total CONTRIBUTIONS AND ASSESSMENTS</b>	<b>548,271</b>	<b>565,521</b>	<b>(17,251)</b>	<b>-3%</b>
<b>5200</b>	<b>PROFESSIONAL FEES</b>				
<b>5210</b>	<b>PROFESSIONAL FEES</b>				
5211	Audit and Accounting	12,672	12,031	641	5%
5212	Legal	-	1,500	(1,500)	-100%
5213	Other	34,541	36,075	(1,534)	-4%
5214	Parish Community Education	16,262	17,800	(1,538)	-9%
5215	Staff Continuing Ed & Developmt	10,008	11,447	(1,439)	-13%
<b>5210</b>	<b>Total PROFESSIONAL FEES</b>	<b>73,483</b>	<b>78,853</b>	<b>(5,370)</b>	<b>-7%</b>
5200	Other PROFESSIONAL FEES	-	-	-	0%
<b>5200</b>	<b>Total PROFESSIONAL FEES</b>	<b>73,483</b>	<b>78,853</b>	<b>(5,370)</b>	<b>-7%</b>
<b>5260</b>	<b>INSURANCE AND RISK MANAGEMENT</b>				
<b>5261</b>	<b>INSURANCE &amp; RISK MANAGEMENT</b>				
5262	Auto-Clergy	4,991	3,200	1,791	56%
5263	Insurance-Property,Casualty etc	86,741	85,683	1,058	1%
5264	Deductibles & Uninsured Losses	-	-	-	0%
5265	Safe Environment Program	8,526	8,700	(174)	-2%
<b>5261</b>	<b>Total INSURANCE &amp; RISK MANAGEMENT</b>	<b>100,259</b>	<b>97,583</b>	<b>2,676</b>	<b>3%</b>
<b>5260</b>	<b>Total INSURANCE AND RISK MANAGEMENT</b>	<b>100,259</b>	<b>97,583</b>	<b>2,676</b>	<b>3%</b>
<b>5300</b>	<b>SUPL, REP &amp; MAINT, EQUIP, OTH</b>				
<b>5310</b>	<b>SUPPLIES</b>				
5311	Textbooks	53,321	69,701	(16,380)	-24%
5312	Classroom Supplies	5,066	18,198	(13,132)	-72%
5313	Food & beverages	47,836	110,482	(62,646)	-57%
5314	Postage and Delivery	3,043	3,199	(156)	-5%
5315	Printing and Reproduciton	9,957	27,004	(17,047)	-63%
5316	Liturgical Supplies	23,801	26,271	(2,470)	-9%
5317	Office supplies	11,263	19,339	(8,076)	-42%
5318	Miscellaneous Supplies	44,409	53,224	(8,815)	-17%
<b>5310</b>	<b>Total SUPPLIES</b>	<b>198,697</b>	<b>327,418</b>	<b>(128,721)</b>	<b>-39%</b>

## Statement of Activities vs Budget

7/1/2019 - 6/30/2020

<b>5320</b>	<b>PURCHASED FURNITURE &amp; EQUIPMENT</b>				
5321	Minor Purchased Furniture & Eqp	22,529	13,784	8,745	63%
<b>5320</b>	<b>Total PURCHASED FURNITURE &amp; EQUIPMENT</b>	<b>22,529</b>	<b>13,784</b>	<b>8,745</b>	<b>63%</b>
<b>5330</b>	<b>REPAIRS AND MAINTENANCE</b>				
5331	Vehicles	11,840	14,050	(2,210)	-16%
5332	Building Repairs & Maint	14,054	6,900	7,154	104%
5333	Equipment Repairs	94,936	93,255	1,681	2%
5334	Maintenance services	186,567	186,914	(347)	0%
5335	Janitorial Supplies	12,749	12,010	739	6%
<b>5330</b>	<b>Total REPAIRS AND MAINTENANCE</b>	<b>320,146</b>	<b>313,129</b>	<b>7,017</b>	<b>2%</b>
<b>5340</b>	<b>RENTAL EXPENSE</b>				
5341	Leased Equipment	14,214	9,286	4,928	53%
5342	Facilities Leasing and Rentals	1,579	-	1,579	0%
<b>5340</b>	<b>Total RENTAL EXPENSE</b>	<b>15,793</b>	<b>9,286</b>	<b>6,507</b>	<b>70%</b>
<b>5350</b>	<b>OTHER SERVICES AND CHARGES</b>				
5351	Texas Catholic Subscriptions	73,549	80,625	(7,077)	-9%
5352	Subscriptions	51,336	52,541	(1,205)	-2%
5353	Offertory Envelopes	12,085	11,721	364	3%
5354	Dues and Memberships	650	665	(15)	-2%
5355	Advertising & Promotion	1,766	2,970	(1,204)	-41%
5356	Travel & Lodging	83,901	106,073	(22,172)	-21%
5358	Property Taxes	696	720	(24)	-3%
5362	Misc Other Services & Charges	114,962	143,513	(28,551)	-20%
<b>5350</b>	<b>Total OTHER SERVICES AND CHARGES</b>	<b>338,944</b>	<b>398,828</b>	<b>(59,884)</b>	<b>-15%</b>
5300	Other SUPL, REP & MAINT, EQUIP, OTH	-	-	-	0%
<b>5300</b>	<b>Total SUPL, REP &amp; MAINT, EQUIP, OTH</b>	<b>896,109</b>	<b>1,062,445</b>	<b>(166,336)</b>	<b>-16%</b>
<b>5400</b>	<b>UTILITIES</b>				
<b>5410</b>	<b>UTILITIES</b>				
5415	Electric	114,265	117,500	(3,235)	-3%
5420	Gas	18,208	20,780	(2,572)	-12%
5425	Water and Sewer	22,320	19,124	3,196	17%
5430	Telephone	13,535	15,600	(2,065)	-13%
5435	Internet	-	-	-	0%
5440	Cell Phones	4,408	4,560	(152)	-3%
5450	Alarm Monitoring & security	-	-	-	0%
5460	Cable TV (& Internet if applic)	1,890	1,728	162	9%
<b>5410</b>	<b>Total UTILITIES</b>	<b>174,627</b>	<b>179,292</b>	<b>(4,665)</b>	<b>-3%</b>
<b>5400</b>	<b>Total UTILITIES</b>	<b>174,627</b>	<b>179,292</b>	<b>(4,665)</b>	<b>-3%</b>
<b>5600</b>	<b>INTEREST &amp; FINANCING CHARGES</b>				

## Statement of Activities vs Budget

7/1/2019 - 6/30/2020

<b>5610</b>	<b>INTEREST EXPENSE</b>				
5611	Interest Expense	200,392	247,078	(46,686)	-19%
<b>5610</b>	<b>Total INTEREST EXPENSE</b>	<b>200,392</b>	<b>247,078</b>	<b>(46,686)</b>	<b>-19%</b>
<b>5620</b>	<b>FINANCING COSTS</b>				
5621	Financing Costs	-	-	-	0%
<b>5620</b>	<b>Total FINANCING COSTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>5630</b>	<b>BANK CHARGES</b>				
5631	Bank Account Fees	1,977	615	1,362	222%
<b>5630</b>	<b>Total BANK CHARGES</b>	<b>1,977</b>	<b>615</b>	<b>1,362</b>	<b>222%</b>
<b>5640</b>	<b>CREDIT CARD FEES</b>				
5641	Credit Card Fees	49,335	44,058	5,277	12%
5640	<i>Other CREDIT CARD FEES</i>	-	-	-	0%
<b>5640</b>	<b>Total CREDIT CARD FEES</b>	<b>49,335</b>	<b>44,058</b>	<b>5,277</b>	<b>12%</b>
<b>5600</b>	<b>Total INTEREST &amp; FINANCING CHARGES</b>	<b>251,704</b>	<b>291,751</b>	<b>(40,046)</b>	<b>-14%</b>
<b>5700</b>	<b>BAD DEBT EXPENSE</b>				
<b>5710</b>	<b>BAD DEBT EXPENSE</b>				
5711	Bad Debt Expense	-	-	-	0%
<b>5710</b>	<b>Total BAD DEBT EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>5700</b>	<b>Total BAD DEBT EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>5800</b>	<b>DEPRECIATION</b>				
<b>5810</b>	<b>DEPRECIATION</b>				
5811	Depreciation Expense	1,150,261	1,176,997	(26,736)	-2%
<b>5810</b>	<b>Total DEPRECIATION</b>	<b>1,150,261</b>	<b>1,176,997</b>	<b>(26,736)</b>	<b>-2%</b>
<b>5800</b>	<b>Total DEPRECIATION</b>	<b>1,150,261</b>	<b>1,176,997</b>	<b>(26,736)</b>	<b>-2%</b>
	<i>Unauthorized Expense</i>	35,102	10,370	24,732	238%
	<b>Total Expense</b>	<b>5,061,943</b>	<b>5,647,939</b>	<b>(585,996)</b>	<b>-10%</b>
	<b>Total Ordinary Income/Expense</b>	<b>(185,837)</b>	<b>(398,270)</b>	<b>212,433</b>	<b>53%</b>
	<b>Other Income/Expense</b>				
	<b>Other Income</b>				
<b>7000</b>	<b>TEMP RESTRICTED NET ASSETS</b>				
<b>7020</b>	<b>OTHER CONTRIBUTIONS</b>				
7021	Contributions Received	430,067	477,393	(47,326)	-10%
7022	Grants	-	-	-	0%
<b>7020</b>	<b>Total OTHER CONTRIBUTIONS</b>	<b>430,067</b>	<b>477,393</b>	<b>(47,326)</b>	<b>-10%</b>
<b>7070</b>	<b>ASSETS RELEASED FROM RESTRICT</b>				
7071	Funds Released from Restriction	(430,067)	(477,393)	47,326	10%

Statement of Activities vs Budget

7/1/2019 - 6/30/2020

<b>7070</b>	<b>Total ASSETS RELEASED FROM RESTRICT</b>	<b>(430,067)</b>	<b>(477,393)</b>	<b>47,326</b>	<b>10%</b>
<b>7000</b>	<b>Total TEMP RESTRICTED NET ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Total Other Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Total Other Income/Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Total Changes in Net Assets</b>	<b>(185,837)</b>	<b>(398,270)</b>	<b>212,433</b>	<b>53%</b>

**Bank/Investment Account Information  
As of June 30, 2020 and  
For the Year Then Ended**

Entity Name	St. Francis of Assisi Parish					
Name of Entity's Pastor /Administrator	Rodolfo Garcia	(type or print)				
Account Name	Bank Name	Account Number	Purpose	Authorized Signers		
1 Inwood Bank Operating Fund (checking)	Inwood Bank	3228289	General Operations	Rodolfo Garcia, Anthony Silvestro, Alexander Barbieri		
2 Inwood Bank Reserve (checking)	Inwood Bank	3228297	Funds for payroll, Diocesan Assessment, Special Collections, etc.	Rodolfo Garcia, Anthony Silvestro, Alexander Barbieri		
3 Inwood Bank PPP Checking (checking)	Inwood Bank	3312149	For the processing of PPP SBA Loan received	Rodolfo Garcia, Anthony Silvestro, Alexander Barbieri		
4 Inwood Bank Building Fund (money market)	Inwood Bank	6074481	Building Fund	Rodolfo Garcia, Anthony Silvestro, Alexander Barbieri		
5 Inwood Bank Money Market (money market)	Inwood Bank	2042677	Funds for disaster, unexpected maintenance needs, summer slump, etc.	Rodolfo Garcia, Anthony Silvestro, Alexander Barbieri		
6 Inwood Bank CDs (CDs)	Inwood Bank	1020398686	Excess funds from Money Market, Reserve & Operating Fund accts.	Rodolfo Garcia		
7 St. Francis (Securities)	Merrill Lynch	311-02122	Building Fund	Rodolfo Garcia, Tracy Brown		
8 PBO - ACTS (checking)	Inwood Bank	3312958	ACTS Ministry (PBO)	Rodolfo Garcia, Daniel Wilkins, Therese Bannerman		
9 PBO - Fall Festival (checking)	First United Bank & Trust	603332217	Fall Festival Ministry (PBO)	Rodolfo Garcia, Don Dyson, Catherine Haslett		
10 PBO - Holy Spirit (checking)	Inwood Bank	3312720	Holy Spirit Ministry (PBO)	Rodolfo Garcia, Patsy Jimenez, Irene Baunys		
11 PBO - MOMS (checking)	Inwood Bank	3312712	MOMS Ministry (PBO)	Rodolfo Garcia, Carrie Allen, Amanda Ward		
12 PBO - Salve Regina (checking)	Inwood Bank	3312739	Salve Regina Ministry (PBO)	Rodolfo Garcia, Therese Bannerman, Stephanie Chitek		
13 PBO - Women of St. Francis (checking)	First National Bank	4021836	Women of St. Francis Ministry (PBO)	Rodolfo Garcia, Maria Johnston, Diana Romanechuk		
14 PBO - Women of St. Francis Savings (savings)	American Bank of Texas	606713068	Women of St. Francis Ministry (PBO)	Rodolfo Garcia, Maria Johnston, Diana Romanechuk		
15 N/A	N/A	N/A	N/A	N/A		

**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: 8-12-20

**St. Francis Of Assisi Catholic Church (the Church)**

Recommendation Based On Agreed-Upon Procedures

Year Ended June 30, 2020

In the year ended June 30, 2020 there was one area noted during the 2020 procedures that warranted recommended correction for the next fiscal year.

No reconciliation exists between the parish database and on-line donations, nor the Parish database and Sunday contributions, because the parish database does not distinguish between on-line and cash/check donations. Additionally one deposit from the on-line giving provider covers a date range of a month and a half, that has crossover dates with the preceding and following deposits. Subsequently, a deposit on the bank reconciliation and general ledger is frequently in a different month from the entries in Parishioners' records, affecting the reconciliations for the surrounding periods.

It is recommended that the Diocese works with the Parish to understand the challenge of filtering a reconciliation from the Parish database to the bank deposits and determine a different course of action to resolve