

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.

INDEPENDENT AUDITORS' REPORT  
AND FINANCIAL STATEMENTS

JUNE 30, 2019 AND 2018

CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.

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## **Independent Auditors' Report**

Board of Directors  
Catholic Charities of Central Texas, Inc.  
Austin, Texas 78702

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Catholic Charities of Central Texas, Inc. (Catholic Charities) which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Catholic Charities as of June 30, 2019 and 2018, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Achly & Associates, LLP*

Austin, Texas

November 4, 2019

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2019 AND 2018**

<b>Assets:</b>	<u>2019</u>	<u>2018</u>
Current Assets		
Cash	\$ 433,929	\$ 253,557
Money Market Cash Equivalents	596,287	587,493
Grants Receivable	239,130	528,580
Other Receivables	23,522	23,281
Prepaid Expenses	<u>28,378</u>	<u>33,100</u>
Total Current Assets	<u>1,321,246</u>	<u>1,426,011</u>
Vehicles and Equipment, Net of Accumulated Depreciation of \$45,602	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u><u>\$ 1,321,246</u></u>	<u><u>\$ 1,426,011</u></u>
 <b>Liabilities:</b>		
Current Liabilities		
Accounts Payable	\$ 9,203	\$ 29,590
Payroll Taxes and Benefits	227,272	235,468
Funds Held for Others	<u>-</u>	<u>725</u>
Total Current Liabilities	<u>236,475</u>	<u>265,783</u>
 <b>Net Assets:</b>		
Without Donor Restriction	348,999	311,474
With Donor Restriction	<u>735,772</u>	<u>848,754</u>
Total Net Assets	<u>1,084,771</u>	<u>1,160,228</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 1,321,246</u></u>	<u><u>\$ 1,426,011</u></u>

The accompanying notes are an integral part of these financial statements.

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Without Donor Restriction</b>	<b>With Donor Restriction</b>	<b>Total</b>
<b>Revenues:</b>			
Diocesan Grants	\$ 698,064	\$ -	\$ 698,064
Foundation Grants	69,067	617,575	686,642
Governmental Grants	1,771,283	23,570	1,794,853
Special Collections	-	71,400	71,400
Contributions	430,392	166,308	596,700
Contributions - Special Events	651,171	500	651,671
In Kind Contributions	309,300	-	309,300
Client Fees	563,517	-	563,517
Interest Income	8,836	-	8,836
Other	1,575	-	1,575
	<b>4,503,205</b>	<b>879,353</b>	<b>5,382,558</b>
Net Assets Released from Restrictions	992,335	(992,335)	-
Total Revenues and Net Assets Released from Restrictions	<b>5,495,540</b>	<b>(112,982)</b>	<b>5,382,558</b>
<b>Expenses:</b>			
Immigration Legal Services	1,314,878	-	1,314,878
Parish Relations	95,907	-	95,907
Financial Stability	1,299,809	-	1,299,809
Gabriel Project Life Centers	476,410	-	476,410
Counseling Services	673,718	-	673,718
Disaster Response	314,666	-	314,666
St. Michael's Veteran's Services	397,935	-	397,935
	<b>4,573,323</b>	<b>-</b>	<b>4,573,323</b>
Management & General	135,049	-	135,049
Fundraising	749,643	-	749,643
	<b>5,458,015</b>	<b>-</b>	<b>5,458,015</b>
<b>Change in Net Assets</b>	<b>37,525</b>	<b>(112,982)</b>	<b>(75,457)</b>
<b>Net Assets at Beginning of Year</b>	<b>311,474</b>	<b>848,754</b>	<b>1,160,228</b>
<b>Net Assets at End of Year</b>	<b>\$ 348,999</b>	<b>\$ 735,772</b>	<b>\$ 1,084,771</b>

The accompanying notes are an integral part of these financial statements.

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
<b>Revenues:</b>			
Diocesan Grants	\$ 707,532	\$ -	\$ 707,532
Foundation Grants	3,850	852,579	856,429
Governmental Grants	1,884,317	122,163	2,006,480
Special Collections	-	80,528	80,528
Contributions	431,624	638,240	1,069,864
Contributions - Special Events	369,679	-	369,679
In Kind Contributions	306,300	-	306,300
Client Fees	472,318	-	472,318
Interest Income	5,608	-	5,608
Other	2,139	-	2,139
	<u>4,183,367</u>	<u>1,693,510</u>	<u>5,876,877</u>
Net Assets Released from Restrictions	<u>1,267,512</u>	<u>(1,267,512)</u>	<u>-</u>
Total Revenues and Net Assets Released from Restrictions	<u>5,450,879</u>	<u>425,998</u>	<u>5,876,877</u>
<b>Expenses:</b>			
Immigration Legal Services	1,423,026	-	1,423,026
Parish Relations	90,757	-	90,757
Financial Stability	1,239,176	-	1,239,176
Gabriel Project Life Centers	448,688	-	448,688
Counseling Services	792,846	-	792,846
Disaster Response	454,043	-	454,043
St. Michael's Veteran's Services	379,775	-	379,775
	<u>4,828,311</u>	<u>-</u>	<u>4,828,311</u>
Management & General	61,862	-	61,862
Fundraising	560,706	-	560,706
	<u>5,450,879</u>	<u>-</u>	<u>5,450,879</u>
<b>Change in Net Assets</b>	<b>-</b>	<b>425,998</b>	<b>425,998</b>
<b>Net Assets at Beginning of Year</b>	<u>311,474</u>	<u>422,756</u>	<u>734,230</u>
<b>Net Assets at End of Year</b>	<u>\$ 311,474</u>	<u>\$ 848,754</u>	<u>\$ 1,160,228</u>

The accompanying notes are an integral part of these financial statements.

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Expenses	Immigration Legal Services	Parish Relations	Financial Stability	Gabriel Project Life Centers	Counseling Services	Disaster Response	St. Michael's Veteran's Services	Management & General	Fundraising	Total
Salary and Benefits	\$ 925,571	\$ 77,041	\$ 491,169	\$ 303,714	\$ 480,743	\$ 101,255	\$ 195,810	\$ 25,328	\$ 520,612	\$ 3,121,243
Occupancy Costs	132,277	6,948	59,232	89,081	113,490	6,007	28,908	24,810	4,966	465,719
Other Professional and Contract Services	153,259	6,554	68,522	50,503	49,940	6,547	22,005	48,806	98,119	504,255
Administrative Expense	71,173	1,035	13,914	10,246	25,837	2,781	6,566	13,089	46,709	191,350
Staff Development and Travel	30,954	3,958	5,088	5,905	3,665	15,589	10,689	14,794	16,110	106,752
Advertising and Promotion	-	280	-	-	-	-	-	60	15,889	16,229
Program Events	1,079	91	13	56	-	14	13	-	46,409	47,675
Client Assistance	85	-	661,871	16,186	-	182,473	133,944	-	195	994,754
Other Expenses	480	-	-	719	43	-	-	8,162	634	10,038
<b>Total Expenses</b>	<b>\$ 1,314,878</b>	<b>\$ 95,907</b>	<b>\$ 1,299,809</b>	<b>\$ 476,410</b>	<b>\$ 673,718</b>	<b>\$ 314,666</b>	<b>\$ 397,935</b>	<b>\$ 135,049</b>	<b>\$ 749,643</b>	<b>\$ 5,458,015</b>

The accompanying notes are an integral part of these financial statements.



**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Expenses	Immigration Legal Services	Parish Relations	Financial Stability	Gabriel Project Life Centers	Counseling Services	Disaster Response	St. Michael's Veteran's Services	Management & General	Fundraising	Total
Salary and Benefits	\$ 984,507	\$ 73,528	\$ 478,401	\$ 261,166	\$ 565,386	\$ 96,222	\$ 170,016	\$ 11,825	\$ 359,889	\$ 3,000,940
Occupancy Costs	130,937	7,045	58,285	89,476	127,187	5,496	30,348	10,729	4,384	463,887
Other Professional and Contract Services	205,708	5,220	49,359	45,605	61,186	5,215	21,810	14,159	74,140	482,402
Administrative Expense	68,916	696	15,593	8,919	26,984	3,551	9,996	10,127	62,796	207,578
Staff Development and Travel	27,450	3,992	5,653	4,994	8,493	16,133	13,235	15,030	16,153	111,133
Advertising and Promotion	1,539	237	629	3,305	3,277	112	414	-	7,039	16,552
Program Events	3,338	39	-	78	-	-	-	-	35,636	39,091
Client Assistance	(935)	-	631,189	34,801	-	327,314	131,919	-	-	1,124,288
Other Expenses	1,566	-	67	344	333	-	2,037	(8)	669	5,008
<b>Total Expenses</b>	<b>\$ 1,423,026</b>	<b>\$ 90,757</b>	<b>\$ 1,239,176</b>	<b>\$ 448,688</b>	<b>\$ 792,846</b>	<b>\$ 454,043</b>	<b>\$ 379,775</b>	<b>\$ 61,862</b>	<b>\$ 560,706</b>	<b>\$ 5,450,879</b>

The accompanying notes are an integral part of these financial statements.

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
Cash Flows from Operating Activities		
Change in Net Assets	\$ (75,457)	\$ 425,998
Changes in Current Assets:		
Grants Receivable	289,450	(96,439)
Other Receivables	(241)	(17,156)
Prepaid Expenses	4,722	(20,488)
Changes in Current Liabilities:		
Accounts Payable	(20,387)	24,457
Payroll Taxes and Benefits	(8,196)	44,736
Funds Held for Others	(725)	-
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>189,166</b>	<b>361,108</b>
<b>Net Change in Cash and Cash Equivalents</b>	<b>189,166</b>	<b>361,108</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>841,050</b>	<b>479,942</b>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 1,030,216</b>	<b>\$ 841,050</b>

The accompanying notes are an integral part of these financial statements.

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**(1) Organization**

Catholic Charities of Central Texas, Inc. (Catholic Charities) incorporated on March 8, 1999, as a not-for-profit organization with programs serving the needs of the poor and vulnerable within the 25 counties of the Diocese of Austin (the Diocese). Catholic Charities achieves its mission through the provision of direct services, collaboration with other organizations and ministries as well as advocacy and promoting social justice. Catholic Charities is guided by its vision for a Central Texas in which every person thrives in their God-given gifts and dignity.

Although it is a separate legal entity, Catholic Charities is closely affiliated with the Diocese. The Bishop of the Diocese is the sole member of Catholic Charities and appoints all members of its Board of Directors.

During the fiscal years ended June 30, 2019 and 2018, Catholic Charities operated the following major programs:

*Immigration Legal Services*

The Immigration Legal Services program provides assistance to individuals and families eligible to apply for immigration benefits, with a focus on family reunification. Services include naturalization services, humanitarian relief, temporary protected status, as well as services for victims of domestic violence and human trafficking. The program expanded access to Naturalization Services through awards from the Department of Homeland Security/USCIS and Catholic Legal Immigration Network. The City of Austin and Travis County provide funding to support other services offered in those areas.

*Parish Relations*

The Parish Relations program provides information and referral to existing social services; promotes networking between parishes for mutual support and information sharing; works closely with other diocesan offices to integrate the social teachings of the church into all diocesan activities; and works with local, state and national social action organizations.

*Financial Stability*

The Financial Stability program provides long-term comprehensive case management services and financial assistance to help families develop and implement a recovery plan to stabilize their household and achieve economic self-sufficiency. In addition the program provides homelessness prevention services through financial education classes for the community at large. Catholic Charities was awarded a multi-year case management contract from the City of Austin through the BSS+ collaborative in April 2012 where Catholic Charities has access to client assistance that is paid through a different agency. A second multi-year contract was awarded in April 2016 in partnership with the City of Austin where Catholic Charities serves as the lead agency in collaboration with four local community centers to assist in helping families with financial aid. Services in the Brazos Valley are supported by partnerships with United Way of Brazos Valley and the cities of Bryan and College Station through Community Development Block Grants.

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**(1) Organization (Continued)**

*Gabriel Project Life Centers*

The Gabriel Project Life Center program provides culturally-competent services to women and men until their child is three years of age, including pregnancy and parenting classes, mentoring, and material assistance. The program is supported in part by the Texas Pregnancy Care Network and private donations.

*Counseling Services*

The Counseling Services program provide low-cost, comprehensive mental health services for individuals, families, children, couples or groups. Services are offered on a sliding fee scale, and no one is turned away due to inability to pay. The program is subsidized through foundation grants and private contributions.

*Disaster Response*

The Disaster Response program responds to disasters by providing immediate and long-term relief to families impacted by a disaster. Services include financial aid, shelter care, counseling, document replacement, housing repair, housing rebuild, and more. Since 2013, Catholic Charities has responded to an average of three disasters across our service region annually. With the assistance of a grant from CCUSA, we are able to expand the program to include a full time staff position and training for disaster response volunteers.

*St. Michael's Veteran's Services*

The St. Michael's Veteran Services program provides case management and short-term financial assistance for active duty, veterans, their spouses, dependents and surviving spouses. In July of 2017 St. Michael's Veteran's Program was established with assistance from a grant through the Texas Veteran's Commission.

**(2) Summary of Significant Accounting Policies**

**(a) Basis of Presentation**

The accompanying financial statements have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require Catholic Charities to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of Catholic Charities' management and the board of directors.

Net assets with donor restrictions - Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Catholic Charities or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**(2) Summary of Significant Accounting Policies (Continued)**

**(a) Basis of Presentation (continued)**

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

**(b) Cash and Cash Equivalents**

Catholic Charities' cash consists of cash on deposit with banks. Cash equivalents represent money market funds or short-term investments with original maturities of three months or less from the date of purchase, except for those amounts that are held in the investment portfolio which are invested for long-term purposes.

**(c) Cash Concentration**

Financial instruments, which potentially subject Catholic Charities to concentration of credit risk, consist principally of temporary cash investments and certificates of deposit. Catholic Charities places its temporary cash and other investments with high-credit, quality financial institutions and securities dealers, which may exceed federally and privately insured amounts at times. Catholic Charities does not believe that it is exposed to any significant credit risk on uninsured amounts.

**(d) Contribution and Grants Receivable**

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Discount amortization is included in contribution revenue. Conditional promises to give are not included as support until the conditions are met.

**(e) Fixed Assets**

Donated or purchased items with individual values of over \$5,000 are recorded as fixed assets and depreciated evenly over their useful lives. Purchased items are recorded at cost and donated items are recorded at estimated fair value on the date of donation.

**(f) Contributions**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**(2) Summary of Significant Accounting Policies (Continued)**

**(f) Contributions (continued)**

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

**(g) Volunteer Services**

Catholic Charities makes use of volunteers in its ministries. There were approximately 10,504 and 7,891 non-specialized volunteer hours contributed to Catholic Charities in the fiscal years ended June 30, 2019 and 2018, respectively. These services were not reflected in the accompanying statements of activities because they do not meet the necessary criteria for recognition under US GAAP. The estimated dollar value of a volunteer hour published by Independent Sector for 2018 (the most recent published value) is \$25.43. Based on this rate, the dollar value of the volunteer hours contributed to Catholic Charities for fiscal years 2019 and 2018 is \$267,116 and \$200,668, respectively.

**(h) Income Taxes**

Catholic Charities is exempt from income tax under IRC section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. Catholic Charities has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. Catholic Charities has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

**(i) Functional Allocation of Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include the following:

Occupancy cost and in-kind allocations for each location are calculated on the basis of square footage. Insurance expense and Diocese services allocations are allocated on the basis of a percentage of head count. Most payroll is direct allocation based on timesheet entry. Administrative payroll expenses are allocated based on percentage program employees.

**(j) Use of Estimates**

Management uses estimates and assumptions in preparing its financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**(k) Reclassifications**

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year.

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**(2) Summary of Significant Accounting Policies (Continued)**

**(l) Subsequent Events**

Management has evaluated subsequent events for potential disclosure through the date of the Independent Auditors' Report, the date the financial statements were available to be issued.

**(m) Recently Issued Accounting Pronouncements**

In August 2016, the FASB issued Accounting Standards Update No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Catholic Charities has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

**(3) Availability and Liquidity**

The following represents Catholic Charities' financial assets at June 30:

Financial assets at year end:	2019	2018
Cash	\$ 433,929	\$ 253,557
Money Market Cash Equivalents	596,287	587,493
Grants Receivable	239,130	528,580
Other Receivables	23,522	23,281
Total financial assets	1,292,868	1,392,911
Less amounts not available to be used within one year:		
Net assets with donor restrictions	735,772	848,754
Less net assets with purpose restrictions to be met in less than a year	(308,675)	(235,247)
Board designated reserve	37,525	-
Funds held for others	-	725
	464,622	614,232
Financial assets available to meet general expenditures over the next twelve months	\$ 828,246	\$ 778,679

Catholic Charities has historically maintained financial assets to meet one to two months of operating expenses. As a grant-funded organization, management closely monitors grant income and adjusts general spending within these limits. Management is working to build a six month reserve as part of the strategic mapping process. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

**CATHOLIC CHARITIES OF CENTRAL TEXAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**(4) Net Assets**

Net assets with donor restrictions are available for the following purposes:

	2019	2018
Disaster Relief	\$ 596,925	\$ 658,705
Agency Support	40,450	87,985
Case Management / Client Assistance	34,570	57,309
Counseling Services	20,440	42,703
Immigration Legal Services	43,387	2,052
	\$ 735,772	\$ 848,754

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes, as follows:

	2019	2018
Disaster Relief	\$ 244,346	\$ 446,683
Agency Support	297,985	287,159
Immigration Legal Services	182,800	181,102
Counseling Services	97,803	126,491
Financial Stability	103,889	105,719
Gabriel Project Life Center	30,058	78,918
St. Michael's Veteran's Program	32,450	31,440
Parish Relations	3,004	10,000
	\$ 992,335	\$ 1,267,512

**(5) Retirement Benefits**

All full-time employees are eligible to participate in the plan. Contributions by employees are restricted by IRS 403(b) regulations, while Catholic Charities contributes 6% of salary per employee per year and a dollar-for-dollar match of employee contributions up to 4% of salary. Contributions by Catholic Charities were \$166,587 and \$119,702 for the years ended June 30, 2019 and 2018, respectively.

**(6) Related Party**

In the fiscal years ended June 30, 2019 and 2018, the Diocese contributed 19% and 17% of Catholic Charities' total funding, respectively. The Diocese provided office space to Catholic Charities without charge. The Diocese also contributed 95% and 83%, respectively, of the cost of accounting, payroll, IT and human resource services to Catholic Charities. These contributions have been recognized as revenue in the financial statements in accordance with US GAAP.