STOCKMAN KAST RYAN + COMPANY

CHEYENNE VILLAGE, INC.

Financial Statements

For the Year Ended June 30, 2024

And

Independent Auditors' Report

CHEYENNE VILLAGE, INC.

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STOCKMAN KAST RYAN + COMPANY

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Cheyenne Village, Inc.

Opinion

We have audited the accompanying financial statements of Cheyenne Village, Inc. (the Organization) which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited the Organization's 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 24, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Stockman Kast Ryan + Co, LLP

December 4, 2024

CHEYENNE VILLAGE, INC.

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024 (with comparative totals for 2023)

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash	$ 7,020,796	$ 6,374,183
Investments	2,893,421	2,561,978
Accounts receivable	704,308	572,507
Contributions receivable	22,675	1,462
Other assets	103,037	101,594
Total current assets	10,744,237	9,611,724
BENEFICIAL INTEREST IN TRUST	1,022,152	922,127
LAND, BUILDINGS AND EQUIPMENT, NET	3,158,812	2,710,332
OTHER ASSETS		3,784
TOTAL ASSETS	$ 14,925,201	$ 13,247,967
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 401,973	$ 335,278
Accrued expenses and other	477,545	377,283
Total current liabilities	879,518	712,561
NET ASSETS		
Without donor restriction	12,707,205	10,872,971
With donor restriction	1,338,478	1,662,435
Total net assets	14,045,683	12,535,406
TOTAL LIABILITIES AND NET ASSETS	$ 14,925,201	$ 13,247,967

See notes to financial statements.

CHEYENNE VILLAGE, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024 (with comparative totals for 2023)

	2024			
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	**2023 Total**
SUPPORT AND REVENUE				
Fees from services:				
Host home services	$ 5,297,214		$ 5,297,214	$ 4,762,312
Individual residential services	3,063,148		3,063,148	2,787,013
Group residential services	981,031		981,031	910,797
Supported community connections	371,089		371,089	207,426
Other operating support:				
Contributions	1,445,650	$ 81,302	1,526,952	484,303
Gain on sale of land, buildings and equipment	41,530		41,530	233,877
Net realized and unrealized investment gains, net	276,425		276,425	168,070
Supported living services	164,953		164,953	166,272
Interest and dividends, net	278,182		278,182	146,809
Change in value of beneficial interest in trusts		100,025	100,025	60,137
Other	102,681		102,681	101,905
Net assets released from restrictions	505,284	(505,284)		
Total support and revenue	12,527,187	(323,957)	12,203,230	10,028,921
EXPENSES				
Program services	9,501,370		9,501,370	8,533,319
Supporting services:				
General and administrative	916,837		916,837	910,925
Fund raising	274,746		274,746	221,926
Total expenses	10,692,953	—	10,692,953	9,666,170
CHANGE IN NET ASSETS	1,834,234	(323,957)	1,510,277	362,751
NET ASSETS, Beginning of year	10,872,971	1,662,435	12,535,406	12,172,655
NET ASSETS, End of year	$ 12,707,205	$ 1,338,478	$ 14,045,683	$ 12,535,406

See notes to financial statements.

CHEYENNE VILLAGE, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024 (with comparative totals for 2023)

	2024									
	Program Services						Supporting Services			
	Individual Residential Services	Group Residential Services	Supported Community Connections	Supported Living Services	Host Homes	Program Support	General and Administrative	Fund Raising	Expenses Total	2023 Expenses Total
EXPENSES										
Consumer benefits	$ 570,522	$ 204,833	$ 15,672	$ 2,927	$ 3,740,824	$ 6,050			$ 4,540,828	$ 4,196,420
Salaries	1,823,741	511,757	228,517	165,454	390,206	475,958	$ 639,095	$ 151,523	4,386,251	3,929,041
Employee benefits	317,518	87,966	39,683	25,628	60,623	94,602	134,941	33,420	794,381	684,101
Contract services	81,956	26,636	12,755	12,784	23,989	11,793	54,925	13,725	238,563	210,917
Insurance	51,994	28,400	1,779	573	16,351	4,120	33,952	1,485	138,654	120,589
Vehicle expense	36,236	1,707	23,396	2,511	187	11,517	1,845		77,399	71,864
Repairs and maintenance	41,946	12,352	1,107	829	6,447	3,370	4,747	1,464	72,262	53,785
Event expense								54,972	54,972	24,186
Telephone	15,660	5,904	2,401	759	6,374	4,286	6,480	2,075	43,939	34,157
Supplies	12,878	819	2,269	300	2,713	6,892	9,357	2,780	38,008	35,076
Utilities	11,472	529	703	444	5,055	2,197	5,440	935	26,775	27,945
Dues subscriptions	8,876	2,324	1,538	1,845	1,814	2,534	2,677	4,074	25,682	24,211
Meetings and conferences	4,724	706	394	130	3,152	3,715	7,059	360	20,240	19,000
Advertising and public relations	3,419	2,624	244	619	2,978	792	3,187	983	14,846	14,766
Printing and publications	1,227	181	588	178	890	2,421	2,074	3,572	11,131	12,358
Postage	681	361	142	129	175	155	243	1,809	3,695	2,485
Taxes and licenses	375	721			275		446		1,817	4,385
Other	83		16				331		430	387
TOTAL BEFORE DEPRECIATION AND AMORTIZATION	2,983,308	887,820	331,204	215,110	4,262,053	630,402	906,799	273,177	10,489,873	9,465,673
Depreciation and amortization	133,101	45,237	520	122	9,595	2,898	10,038	1,569	203,080	200,497
TOTAL EXPENSES	$ 3,116,409	$ 933,057	$ 331,724	$ 215,232	$ 4,271,648	$ 633,300	$ 916,837	$ 274,746	$ 10,692,953	
PERCENTAGE OF TOTAL	29%	9%	3%	2%	40%	6%	9%	2%	100%	
TOTAL EXPENSES - 2023	$ 2,908,530	$ 912,678	$ 183,791	$ 232,945	$ 3,787,129	$ 508,246	$ 910,925	$ 221,926		$ 9,666,170
PERCENTAGE OF TOTAL - 2023	30%	9%	2%	2%	39%	5%	11%	2%		100%

See notes to financial statements.

CHEYENNE VILLAGE, INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024 (with comparative totals for 2023)

	2024	2023
OPERATING ACTIVITIES		
Change in net assets	$ 1,510,277	$ 362,751
Adjustments to reconcile change in net assets		
to net cash provided by operating activities:		
Depreciation and amortization	203,080	200,497
Gain on sale of land, buildings and equipment	(41,530)	(233,877)
Net realized and unrealized gains on investments	(276,425)	(168,070)
Change in value of beneficial interest in trusts	(100,025)	(60,137)
Changes in operating assets and liabilities:		
Accounts receivable	(131,801)	(36,439)
Contributions receivable	(21,213)	7,551
Other assets	(1,443)	(46,453)
Accounts payable, accrued expenses and other	166,957	150,571
Net cash provided by operating activities	1,307,877	176,394
INVESTING ACTIVITIES		
Proceeds from sales of investments	649,849	310,902
Purchases of investments	(704,867)	(363,550)
Purchases of land, buildings and equipment	(651,560)	(797,722)
Proceeds from sale of land held for sale	44,454	251,674
Proceeds from sales of land, buildings and equipment	860	3,150
Net cash used in investing activities	(661,264)	(595,546)
NET INCREASE (DECREASE) IN CASH	646,613	(419,152)
CASH, Beginning of year	6,374,183	6,793,335
CASH, End of year	$ 7,020,796	$ 6,374,183

See notes to financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cheyenne Village, Inc. (the Organization) serves adults with developmental disabilities, providing services, choices, and opportunities which promote full participation in El Paso County, Colorado. Nearly all of the people served by the Organization will require their services throughout the course of their lives; many have been with the Organization since its founding in 1971.

Basis of Presentation — The accompanying financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, which represents the expendable resources that are available for operations at management's discretion; and net assets with donor restrictions, which represents resources restricted by donors as to purpose or by the passage of time and resources whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

Revenue Recognition — Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence or nature of any donor restrictions. When a donor restriction is met, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions.

The Organization reports gifts of land, buildings and equipment as net assets without donor restrictions unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Revenue and Cost Recognition on Contracts — The Organization recognizes revenues by applying the following steps: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract, if applicable; and (5) recognize revenue when (or as) the performance obligation is satisfied. The Organization’s contract revenue is recognized pursuant to contracts under which the Organization typically transfers services to the customer over time and receives payment for those services monthly. The Organization recognizes revenue over time as the performance obligations are satisfied.

Contributions Receivable — Contributions receivable consist of unconditional promises to give that are expected to be collected in current and future periods. Promises to give are recorded at net realizable value if expected to be collected within one year and at present value of estimated future cash flows if expected to be collected in more than one year. Amortization of the discount is included in contribution revenue. Management believes that all contributions receivable recorded at June 30, 2024 and 2023 are collectible and no allowance for credit losses is deemed necessary.

Investments — Investments are carried at fair value. Fair values for exchange traded funds, mutual funds, common stock and money market accounts are determined principally through quoted market prices. Fair values for fixed income obligations are determined through pricing services. Realized and unrealized gains and losses are reflected in the statement of activities. Earnings on restricted investments are recognized as an increase in net assets with or without donor restrictions according to the nature of the restrictions on the original gift.

Land, Buildings and Equipment — Land, buildings and equipment are recorded at cost or, if donated, at the fair value at the date of donation. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, which range from five to thirty years for buildings and improvements and from three to five years for vehicles, furnishings and equipment. The Organization capitalizes property and equipment purchases which exceed $5,000 and have a useful life in excess of one year.

Compensated Absences — Employees of the Organization earn a vested right to compensation for unused vacation time. Accordingly, the Organization has made an accrual for vacation compensation that employees have earned but not taken.

Tax Status — The Organization is a not-for-profit corporation which is classified as a public charity by the Internal Revenue Service and is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. The Organization believes that it does not have any uncertain tax positions that are material to the financial statements.

Statement of Cash Flows — For purposes of reporting cash flows, the Organization considers cash on hand and amounts due from banks as cash.

Use of Estimates — Preparation of the Organization's financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications — Certain reclassifications have been made to prior year amounts to conform to the current year presentation.

Change in Accounting Principle — In accordance with ASC 326, Financial Instruments — Credit Losses, the Organization adopted the Current Expected Credit Losses (CECL) model effective July 1, 2023. ASC 326 introduces a new approach to accounting for credit losses on financial instruments, moving from an incurred loss model to an expected loss model.

Under the CECL model, entities are required to estimate and recognize expected credit losses over the life of financial assets, including loans, trade receivables, and held-to maturity debt securities, based on historical data, current conditions, and reasonable and supportable forecasts.

The Organization adopted ASC 326 effective July 1, 2023 and the adoption had no impact on the Organization's financial statements.

Subsequent Events — The Organization has evaluated subsequent events for recognition or disclosure through the date of the Independent Auditors' Report, which is the date the financial statements were available for issuance.

2. LIQUIDITY AND AVAILABILITY

The following table reflects the Organization's financial assets as of June 30, 2024 and 2023, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual restrictions or time restrictions. Amounts not available include net assets with donor restrictions.

	2024	2023
Cash	$ 7,020,796	$ 6,374,183
Investments	2,893,421	2,561,978
Accounts receivable	704,308	572,507
Contributions receivable	22,675	1,462
Total financial assets	10,641,200	9,510,130
Less amounts unavailable for general expenditures within one year, due to:		
Restricted by donors with purpose and time restrictions	(316,326)	(740,308)
Total financial assets available to management to meet cash needs for general expenditures within one year	$ 10,324,874	$ 8,769,822

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

3. FUNCTIONAL EXPENSES ALLOCATION METHOD

The financial statements report certain categories of expenses that are attributable to one or more programs or supporting services of the Organization. Therefore, expenses require allocation on a reasonable basis that is consistently applied.

The expenses that are allocated include salaries, employee benefits, and contract services, which are allocated based on the number of fulltime equivalents per department; repairs and maintenance, insurance, leases and rentals, and various general and administrative expenses, which are allocated based on space occupied by each department; vehicle expense which is allocated based on which departments vehicles are assigned to; and client benefits which are allocated based on the number of clients seen by each department.

4. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the invoiced amounts, net of an allowance for credit losses which represents management's estimate of specific accounts receivable balances that they believe are uncollectible. As of June 30, 2024 and 2023, management estimates that all accounts receivable are fully collectible and accordingly no allowance for credit losses has been recorded. Medicaid receivables accounted for approximately 88% and 92% of total net receivables at June 30, 2024 and 2023, respectively.

5. BENEFICIAL INTEREST IN TRUST

The Organization is a 6% beneficiary of the Jacqueline Grace Archer Trust (the Archer Trust), the principal of which is to be held in perpetuity at a bank. The Organization's share of the fair market value of the Archer Trust was $1,022,152 and $922,127 at June 30, 2024 and 2023, respectively. The fair value of the trust is determined based on the Organization's proportionate share of the fair value of the underlying assets of the trust. Fair value of the underlying assets is determined using quoted market prices and pricing services. The Organization received $44,430 and $47,399 in distributions from the trust during the years ended June 30, 2024 and 2023, respectively.

6. INVESTMENTS AND FAIR VALUE MEASUREMENTS

The Organization uses a framework pursuant to generally accepted accounting principles for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access.

Level 2: Prices determined using significant other observable inputs. Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Prices determined using significant unobservable inputs.

The investment's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table sets forth by level, within the fair value hierarchy, the Organization's investments and beneficial interest at fair value as of June 30:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
2024:				
Investments:				
Exchange traded funds:				
Domestic equity	$ 914,647	$ 914,647		
International equity	123,815	123,815		
Fixed Income	8,838	8,838		
Commodities	28,453	28,453		
Mutual funds:				
Fixed income	521,992	521,992		
International equity	459,163	459,163		
Domestic equity	90,893	90,893		
Common stock:				
Domestic	479,822	479,822		
International	23,363	23,363		
Corporate bonds	24,396		$ 24,396	
U.S. Treasury notes	89,569		89,569	
Certificates of deposit	74,972	74,972		
Money market accounts	53,498	53,498		
Total	$ 2,893,421	$ 2,779,456	$ 113,965	$ —
Beneficial interest in perpetual trusts	$ 1,022,152	$ —	$ 1,022,152	$ —
2023:				
Investments:				
Exchange traded funds:				
Domestic equity	$ 616,149	$ 616,149		
International equity	83,367	83,367		
Fixed Income	48,651	48,651		
Mutual funds:				
Fixed income	519,881	519,881		
International equity	362,241	362,241		
Domestic equity	88,098	88,098		
Common stock:				
Domestic	458,440	458,440		
International	18,366	18,366		
Corporate bonds	23,246		$ 23,246	
U.S. Treasury notes	149,385		149,385	
Money market accounts	194,154	194,154		
Total	$ 2,561,978	$ 2,389,347	$ 172,631	$ —
Beneficial interest in perpetual trust	$ 922,127	$ —	$ 922,127	$ —

7. LAND, BUILDINGS AND EQUIPMENT

Land, buildings and equipment consist of the following at June 30:

	2024	2023
Buildings and improvements	$ 3,695,454	$ 3,146,423
Vehicles and equipment	1,391,223	1,344,508
Construction in progress	572,025	601,301
Land	411,603	339,603
Total	6,070,305	5,431,835
Less accumulated depreciation	(2,911,493)	(2,721,503)
Land, buildings and equipment, net	$ 3,158,812	$ 2,710,332

8. EMPLOYEE BENEFIT PLANS

The Organization maintains a qualified defined contribution profit sharing plan under Section 401(k) of the Internal Revenue Code. The plan covers substantially all employees with at least 60 days of service. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code. The plan is a safe harbor matching plan, whereby the Organization matches 100% of the first 3% and 50% of the next 2% of employee contributions.

The Organization made contributions to the profit-sharing plan of $110,752 and $96,804 for the years ended June 30, 2024 and 2023, respectively.

9. NET ASSETS WITH DONOR RESTRICTION

At June 30 net assets with donor restriction are available for the following purposes:

	2024	2023
Beneficial interest (see Note 5)	$ 1,022,152	$ 922,127
Professional care	84,678	96,538
Andy and Peggy Marshall fund	71,872	71,872
Resident needs	52,201	66,160
Building and equipment	47,958	43,771
CAMP house	24,835	
Expanded SLS / healthcare	19,116	6,364
Wellness project	5,383	5,383
Specialized habilitation	4,852	4,871
Employee development	2,500	
Outreach	1,930	
Community participation	1,001	
Future neighborhood expansion		445,349
Total	$ 1,338,478	$ 1,662,435

10. CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash in bank deposit accounts which, at times, exceed federally insured limits. The Organization has not experienced any losses in such accounts.

The Organization has investments in money market accounts, mutual funds, exchange traded funds, common stock and fixed income securities which it has placed with an investment management company. The Organization invests in investment securities which are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the recorded amount of investments in the Organization's financial statements.

11. CONCENTRATIONS OF REVENUE

During the years ended June 30, 2024 and 2023, the Organization received approximately 69% and 74%, respectively, of its revenues from the State of Colorado and received approximately 13% and 5%, respectively, of its revenues from contributions.

12. VOLUNTEER SERVICES

During the years ended June 30, 2024 and 2023, the Organization received 470 and 481 hours, respectively, of donated services to support its programs and services. Volunteers provide essential services that the Organization might otherwise be unable to afford. Services contributed by volunteers include providing administrative assistance and aiding individuals in community participation. The value of these services has not been included in the financial statements.