

Garza/Gonzalez & Associates, LLC

CERTIFIED PUBLIC ACCOUNTANTS

NATIONAL CENTER FOR BEHAVIORAL HEALTH SOLUTIONS D/B/A THE CENTER FOR HEALTH CARE SERVICES FOUNDATION

(A Component Unit of the Center for Health Care Services)

San Antonio, Texas

FINANCIAL STATEMENTS

(With Independent Auditor's Report)

For the Years Ended December 31, 2023 and 2022

NATIONAL CENTER FOR BEHAVIORAL HEALTH SOLUTIONS
D/B/A THE CENTER FOR HEALTH CARE SERVICES FOUNDATION
(A Component Unit of the Center for Health Care Services)
San Antonio, Texas

FINANCIAL STATEMENTS

For the Years Ended December 31, 2023 and 2022

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Garza/Gonzalez & Associates, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
of National Center for Behavioral Health Solutions
d/b/a The Center for Health Care Services Foundation
San Antonio, Texas

Opinion

We have audited the accompanying financial statements of the National Center for Behavioral Health Solutions d/b/a The Center for Health Care Services Foundation, (the "Foundation") (a nonprofit organization), a component unit of the Center for Health Care Services, which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years 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 Foundation as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the 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 Foundation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities 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 auditor's 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 Foundation'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 Foundation'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.

Handwritten signature in cursive script that reads "Garza/Gonzalez & Associates".

July 19, 2024

AUDITED FINANCIAL STATEMENTS

NATIONAL CENTER FOR BEHAVIORAL HEALTH SOLUTIONS
D/B/A THE CENTER FOR HEALTHCARE SERVICES FOUNDATION
(A Component Unit of the Center for Health Care Services)
San Antonio, Texas

STATEMENTS OF FINANCIAL POSITION

	December 31,	
	2023	2022
ASSETS		
Cash	\$ 928,752	\$ 788,244
Accounts Receivable	121,877	104,178
Pledges Receivable, net	206,203	191,150
Total Assets	\$ 1,256,832	\$ 1,083,572
LIABILITIES AND NET ASSETS		
Liabilities		
Due to CHCS	\$ 107,683	\$ 93,653
Total Liabilities	107,683	93,653
NET ASSETS		
Without Donor Restrictions	1,124,149	989,919
With Donor Restrictions	25,000	-
Total Net Assets	1,149,149	989,919
TOTAL LIABILITIES AND NET ASSETS	\$ 1,256,832	\$ 1,083,572

The notes to the financial statements are an integral part of this financial statement.

NATIONAL CENTER FOR BEHAVIORAL HEALTH SOLUTIONS
D/B/A THE CENTER FOR HEALTHCARE SERVICES FOUNDATION
(A Component Unit of the Center for Health Care Services)
San Antonio, Texas

STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT			
Public Support			
Methodist Healthcare - Prospect Courtyard	\$ -	\$ 401,104	\$ 401,104
In-kind Contributions	495,864	-	495,864
Donations	195,520	25,000	220,520
Net Assets Released from Restrictions	401,104	(401,104)	-
Total Public Support	1,092,488	25,000	1,117,488
Revenue			
Special Events - Golf Tournament (Net of Expense, \$22,647)	33,611	-	33,611
Total Revenue	33,611	-	33,611
Total Revenue and Public Support	1,126,099	25,000	1,151,099
Expenses			
Program Services			
CHCS	415,382	-	415,382
Conferences	4,617	-	4,617
Total Program Services	419,999	-	419,999
Support Services			
NCBHS	76,006	-	76,006
In-Kind - Administrative	247,932	-	247,932
In-Kind - Fundraising	247,932	-	247,932
Total Support Services	571,870	-	571,870
Total Expenses	991,869	-	991,869
Changes in Net Assets	134,230	25,000	159,230
Net Assets at Beginning of Year	989,919	-	989,919
Net Assets at End of Year	\$ 1,124,149	\$ 25,000	\$ 1,149,149

The notes to the financial statements are an integral part of this financial statement.

NATIONAL CENTER FOR BEHAVIORAL HEALTH SOLUTIONS
D/B/A THE CENTER FOR HEALTHCARE SERVICES FOUNDATION
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San Antonio, Texas

STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT			
Public Support			
Methodist Healthcare - Prospect Courtyard	\$ -	\$ 401,104	\$ 401,104
In-kind Contributions	298,016	-	298,016
Donations	231,987	-	231,987
Net Assets Released from Restrictions	426,104	(426,104)	-
	956,107	(25,000)	931,107
Total Public Support			
Revenue			
Special Events - Golf Tournament (Net of Expenses, \$23,486)	38,997	-	38,997
Total Revenue	38,997	-	38,997
Total Revenue and Public Support	995,104	(25,000)	970,104
Expenses			
Program Services			
CHCS	438,133	-	438,133
Conferences	500	-	500
	438,633	-	438,633
Support Services			
NCBHS	29,622	-	29,622
In-Kind - Administrative	149,008	-	149,008
In-Kind - Fundraising	149,008	-	149,008
	327,638	-	327,638
Total Expenses	766,271	-	766,271
Changes in Net Assets	228,833	(25,000)	203,833
Net Assets at Beginning of Year	761,086	25,000	786,086
Net Assets at End of Year	\$ 989,919	\$ -	\$ 989,919

The notes to the financial statements are an integral part of this financial statement.

NATIONAL CENTER FOR BEHAVIORAL HEALTH SOLUTIONS
D/B/A THE CENTER FOR HEALTHCARE SERVICES FOUNDATION
(A Component Unit of the Center for Health Care Services)
San Antonio, Texas

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2023

Expenses	Program Services	Support Services			Total Expenses
		Management and General	Fundraising	Subtotal	
Subcontractors					
CHCS					
Prospect Courtyard	\$ 401,104	\$ -	\$ -	\$ -	\$ 401,104
Other	14,278	-	22,647	22,647	36,925
Conferences	4,617	-	-	-	4,617
NCBHS					
Professional Fees	-	1,731	-	1,731	1,731
Administrative	-	6,458	-	6,458	6,458
Advertising	-	3,991	-	3,991	3,991
Miscellaneous	-	63,826	-	63,826	63,826
In-Kind	-	247,932	247,932	495,864	495,864
Less: Fundraising expense included with Revenue on Statement of Activities	-	-	(22,647)	(22,647)	(22,647)
Total Expenses Reported on Statement of Activities	<u>\$ 419,999</u>	<u>\$ 323,938</u>	<u>\$ 247,932</u>	<u>\$ 571,870</u>	<u>\$ 991,869</u>

The notes to the financial statements are an integral part of this financial statement.

NATIONAL CENTER FOR BEHAVIORAL HEALTH SOLUTIONS
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San Antonio, Texas

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2022

Expenses	Program Services	Support Services			Total Expenses
		Management and General	Fundraising	Subtotal	
Subcontractors					
CHCS	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Prospect Courtyard	401,104	-	-	-	401,104
Other	12,029	-	23,486	23,486	35,515
Conferences	500	-	-	-	500
NCBHS					
Professional Fees	-	21,081	-	21,081	21,081
Administrative	-	5,667	-	-	-
Advertising	-	265	-	265	265
Miscellaneous	-	2,609	-	2,609	2,609
In-Kind	-	149,008	149,008	298,016	298,016
Less: Fundraising expense included with Revenue on Statement of Activities	-	-	(23,486)	(23,486)	(23,486)
Total Expenses	<u>\$ 438,633</u>	<u>\$ 178,630</u>	<u>\$ 149,008</u>	<u>\$ 327,638</u>	<u>\$ 766,271</u>

The notes to the financial statements are an integral part of this financial statement.

NATIONAL CENTER FOR BEHAVIORAL HEALTH SOLUTIONS
D/B/A THE CENTER FOR HEALTHCARE SERVICES FOUNDATION
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San Antonio, Texas

Statements of Cash Flows

	For The Year Ended December 31,	
	2023	2022
Cash Flows from Operating Activities		
Change in Net Assets	\$ 159,230	\$ 203,833
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided (Used) By Operating Activities		
(Increase)/Decrease in Account Receivable	(17,699)	(70,798)
(Increase)/Decrease in Due from CHCS	-	25,000
(Increase)/Decrease in Pledges Receivable	(15,053)	(30,907)
Increase/(Decrease) in Due to CHCS	14,030	(42,697)
	140,508	84,431
Net Cash Provided (Used) by Operating Activities		
	140,508	84,431
Increase (Decrease) in Cash		
	788,244	703,813
Cash at Beginning of Year		
	\$ 928,752	\$ 788,244
Cash at End of Year		
	\$ 495,864	\$ 298,016
Noncash Operating Activities		
In-kind Contributions	\$ 495,864	\$ 298,016

The notes to the financial statements are an integral part of this financial statement.

NATIONAL CENTER FOR BEHAVIORAL HEALTH SOLUTIONS
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NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2023 and 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Reporting Entity

The National Center for Behavioral Health Solutions d/b/a The Center For Health Care Services Foundation, (the “Foundation”) is a 501(c)(3) non-profit organization established in 2002. The Foundation is dedicated to securing substantial financial resources that advance the capital, clinical, educational, and service delivery goals of The Center for Health Care Services (the “Center” or “CHCS”). The Center is a governmental organization that is a political subdivision of the State of Texas formed under the Community Mental Health and Mental Retardation Facilities Act (Public Law 88-164) of 1963 and is working to improve the lives of people living with mental health disorders, substance use challenges, and intellectual and developmental disabilities.

The Foundation is a legally separate corporation and is considered a component unit of the Center. The Foundation is governed by a Board of Directors consisting of 11 members, who are appointed by the Center.

Nature of Activities

The Foundation’s largest direct charitable activity is supporting the Center’s operations for integrated health that serves clients on the courtyard located at Haven for Hope of Bexar County, with funds received from Methodist Healthcare Ministries.

Basis of Accounting

The accompanying financial statements focus on the Foundation as a whole and are prepared on the accrual basis of accounting and in accordance with the *Financial Accounting Standards Board–Accounting Standards Codification* (FASB–ASC), which is the source of generally accepted accounting principles (GAAP) for non-governmental entities.

In accordance with the FASB–ASC, the Foundation distinguishes between contributions that increase net assets with donor restrictions, and net assets without donor restrictions. It also recognizes contributed services meeting certain criteria, at fair values.

The Foundation’s financial statements are comprised of a statement of financial position, statement of activities, and statement of cash flows, as required by the FASB–ASC. The Foundation also presents a statement of functional expenses to report the allocation of expenses from the functional expense categories to the natural expense classifications.

Net Assets Without Donor Restrictions – Net assets without donor restrictions are available for use at the discretion of the Board of Directors and/or management for general operating purposes.

Net Assets With Donor Restrictions – Net assets with donor restrictions are those whose use is limited by donor-imposed, time, and/or purpose restrictions.

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NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2023 and 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net assets with donor restrictions are restricted for the following purpose and were received from the following donor:

	December 31,	
	2023	2022
Subject to Expenditure for Specified Purpose:		
United Healthcare	\$ 25,000	\$ -

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Foundation considers all highly liquid instruments available for current use, with an initial maturity of three months or less, to be cash equivalents. However, for 2023 and 2022, the Foundation's cash consists of only demand deposits.

In-Kind Contributions and Donated Services

Upon receipt of in-kind contributions, the Foundation reports gifts of the donated in-kind goods or products as support without donor restrictions, unless explicit donor stipulations specify how or where the donated in-kind must be used. In-kind donations also include contributions from the Center related to the payment of salaries and benefits for Foundation staff and other administrative related expenses necessary for the operation of the Foundation.

Pledges Receivable

Revenue is recognized when the donor makes a promise to give to the Foundation that is, in substance, unconditional. Pledges that are restricted by the donor are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

The Foundation records pledges receivable at net realizable value, which approximates the fair value. The Foundation uses the allowance method to determine uncollectible pledges receivable, and uses prior years' experience and management's analysis of specific promises made to compute an allowance for uncollectible pledges.

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NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2023 and 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and Support With and Without Donor Restrictions

The Foundation records contributions, including unconditional promises to give, in the period received or pledged. Contributions are recorded at the fair value of the assets received and are classified as either with or without donor restrictions, depending on whether the donor has imposed a restriction on the use of such assets.

Pledged contributions not expected to be received within one year are recognized as support with donor restrictions and are discounted using a credit-adjusted discount rate assigned in the year the pledge originates. Amortization of the discount is recorded as additional contribution revenue in accordance with the donor-imposed restrictions, if any, on the contributions. An allowance for uncollectible contributions receivable is provided based upon management's judgement; including, such factors as prior collection history, type of contribution, and nature of fundraising activity. The Foundation writes-off contributions receivable when they become uncollectible, and payments subsequently received are recorded as income in the period received.

Receivables from contributors represent amounts due under the terms of agreements. Management considers all amounts recorded as receivables to be collectible. Revenues billed and collected in advance for services under grants and contracts are deferred and recorded as revenues in the period in which the related services are rendered.

Support with donor restrictions is reported as an increase in net assets without donor restrictions when the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities, as net assets released from restrictions. Grant awards and other contracts are classified as unearned revenue until expended for the purposes of the grants, as they are conditional promises to give.

Federal Income Taxes

The Foundation is subject to routine audits by taxing jurisdictions; however, there are no audits in progress. The Foundation believes it is no longer subject to income tax examinations for years prior to 2019. There were no interest or penalties assessed to the Foundation by the IRS during the year.

Income from certain activities not directly related to the Foundation's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Foundation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) of the Code and has been classified as an organization other than a private foundation under Section 509(a) of the Code. Accordingly, no provision for income taxes is included in the financial statements.

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NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2023 and 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Foundation is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. The Foundation has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

Related Party Transactions

The Foundation incurred program expenses for CHCS, a related entity, of \$415,382 and \$438,133 for 2023 and 2022, respectively, for the programs listed in the statement of functional expenses.

The amounts of \$107,683 and \$93,653 reflected as due to CHCS in the statement of financial position for 2023 and 2022, respectively, represent funds payable by the Foundation to CHCS, where donor-imposed restrictions have been met.

In-kind contributions reflected in the statement of activities in the amounts of \$495,864 and \$298,016 for 2023 and 2022, respectively, represent contributions from CHCS for the payment of salaries and benefits for Foundation staff and other administrative related expenses necessary for the operation of the Foundation, and constitute related party transactions.

Functional Expenses

The Foundation's program and support services costs, as reported by their nature in the Statement of Activities, have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

In-Kind expenses are allocated between Administrative and Fundraising based on estimates of the benefits provided.

NOTE 2: CASH AND CASH EQUIVALENTS

The balance of cash in demand deposits at December 31, 2023, and 2022, consisted of the following:

	December 31,	
	2023	2022
Cash	\$ 928,752	\$ 788,244
Total	\$ 928,752	\$ 788,244

NATIONAL CENTER FOR BEHAVIORAL HEALTH SOLUTIONS
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NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2023 and 2022

NOTE 3: PLEDGES RECEIVABLE

Unconditional promises to give consist of the following:

	December 31,	
	2023	2022
United Way Employee Giving Campaign 2023 – Without Donor Restrictions	\$ 113,558	\$ -
United Way Employee Giving Campaign 2022 – Without Donor Restrictions	116,476	116,476
United Way Employee Giving Campaign 2021 – Without Donor Restrictions	-	83,876
Less: Allowance for Uncollectible Pledges	(23,831)	(9,202)
Total Pledges Receivable, Net	\$ 206,203	\$ 191,150

NOTE 4: CREDIT RISK

The Foundation maintains cash balances in demand deposits at one bank. Deposits are insured by the Federal Deposit Insurance Corporation up to \$250,000. Deposits exceeded FDIC coverage throughout, and as of, the years ended December 31, 2023, and 2022.

NOTE 5: IN-KIND CONTRIBUTIONS

In-kind contributions are comprised of management and general support services donated by the Center, as follows:

	December 31,	
	2023	2022
Support Services		
Administration	\$ 247,932	\$ 149,008
Fundraising	247,932	149,008
Total	\$ 495,864	\$ 298,016

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NOTES TO FINANCIAL STATEMENTS

For the Years Ended December 31, 2023 and 2022

NOTE 6: LIQUIDITY

The Foundation's financial assets available within one year of the Statement of Financial Position date for general expenses are as follows:

	December 31,	
	2023	2022
Financial Assets		
Cash and Cash Equivalents	\$ 928,752	\$ 788,244
Accounts Receivable	121,877	104,178
Pledges Receivable	206,203	191,150
Total Financial Assets Available Within One Year	1,256,832	1,083,572
Less: Amounts Not Available Within One Year		
Purpose Restricted Net Assets	(25,000)	-
Financial Assets Available to Meet Cash Needs for General Expenses Within One Year	<u>\$ 1,231,832</u>	<u>\$ 1,083,572</u>

NOTE 7: ECONOMIC DEPENDENCY

A significant portion of the Foundation's public support and revenue comes from Methodist Healthcare Ministries, totaling \$401,104 for both 2023 and 2022. These amounts represented approximately 34% and 40% of the total public support and revenue for the years ended December 31, 2023, and 2022, respectively. The Foundation continues to maintain a cost reimbursement agreement with Methodist Healthcare Ministries, reflecting a stability of this ongoing support.

NOTE 8: SUBSEQUENT EVENTS

Events that occur after the statement of financial position date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of financial position date are required to be recognized in the financial statements. Subsequent events which provide evidence about conditions that existed after the statement of financial position date, require disclosure in the notes to the financial statements.

The Foundation has evaluated any potential material subsequent events through July 19, 2024 (the date the financial statements were available to be issued) and has determined that no additional material events have occurred that require recognition in the financial statements or disclosure in the notes to the financial statements.