BRIDGING THE GAP, INC.

INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS

APRIL 30, 2023

BRIDGING THE GAP, INC.

April 30, 2023

EMERICK & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS, AUDITING & TAX PROFESSIONALS
David Emerick • James Flanagan • Rick Hann • Kristy Helt

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Bridging the Gap, Inc.

Opinion

We have audited the accompanying financial statements of Bridging the Gap, Inc. (a nonprofit organization), which comprise the statement of financial position as of April 30, 2023, 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 Bridging the Gap, Inc. as of April 30, 2023, and the changes in its net assets and its 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bridging the Gap, Inc. 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 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 Bridging the Gap, Inc.'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 Bridging the Gap, Inc.'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 Bridging the Gap, Inc.'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.

Emerick + Company, P.C.

Kansas City, Missouri
November 16, 2023

BRIDGING THE GAP, INC.
STATEMENT OF FINANCIAL POSITION
APRIL 30, 2023

ASSETS

Current Assets	
Cash and cash equivalents	$ 1,109,519
Receivables, including unbilled receivables of $108,608	566,648
Contribution receivables, current	15,000
Prepaid expenses	1,600
Total Current Assets	1,692,767
Property and Equipment, net	1,302,574
Other Assets	
Right of use asset	84,190
Contribution receivables - long-term, net	41,073
Investments	35,481
Total Other Assets	160,744
TOTAL ASSETS	$ 3,156,085

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	$ 69,747
Accrued expenses	16,074
Grant liability (Note 10)	1,286,530
Current portion of operating lease payable	51,055
Unearned income	15,252
Total Current Liabilities	1,438,658
Non-Current Liabilities	
Long-term operating lease payable	33,135
Total Non-Current Liabilities	33,135
TOTAL LIABILITIES	1,471,793
Net Assets	
Investment in property and equipment	1,302,574
Other net assets without donor restrictions	278,945
Net assets without donor restrictions	1,581,519
Net assets with donor restrictions	102,773
Total Net Assets	1,684,292
TOTAL LIABILITIES AND NET ASSETS	$ 3,156,085

See notes to financial statements

BRIDGING THE GAP, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2023

NET ASSETS WITHOUT DONOR RESTRICTIONS	
SUPPORT AND REVENUE	
Contributions:	
Corporate grants and sponsorships	$ 200,605
Government grants	256,383
Foundations	420,255
Individuals and groups	216,907
In-kind contributions	60,249
Fees for services:	
Corporate contracts	110,281
Government contracts	1,036,425
Workshop income	3,908
Memberships	1,950
Investment income, net	8,901
Other	4,231
	2,320,095
Net assets released from restrictions	32,292
Total Support and Revenue	2,352,387
EXPENSES	
Program services	1,690,662
Administrative	250,755
Fundraising	107,642
Total Expenses	2,049,059
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	303,328
NET ASSETS WITH DONOR RESTRICTIONS	
Contributions	82,000
Net assets released from restrictions	(32,292)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	49,708
INCREASE IN NET ASSETS FROM OPERATIONS	353,036
OTHER EXPENSES	
Grant expense (Note 10)	1,286,530
Total Other Expenses	1,286,530
DECREASE IN NET ASSETS	(933,494)
NET ASSETS, BEGINNING OF YEAR	2,617,786
NET ASSETS, END OF YEAR	$ 1,684,292

See notes to financial statements

BRIDGING THE GAP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED APRIL 30, 2023

	Program	Administrative	Fundraising	Total
Salaries	$ 858,952	$ 143,016	$ 39,522	$ 1,041,490
Payroll taxes	66,352	11,275	3,084	80,711
Employee benefits	186,982	12,864	8,391	208,237
Total Personnel Costs	1,112,286	167,155	50,997	1,330,438
Contract labor	4,342	-	-	4,342
Professional services	84,635	29,919	29,638	144,192
Travel and training	33,662	5,640	474	39,776
Volunteer appreciation and support	2,272	667	-	2,939
Equipment and technology	43,051	8,138	2,706	53,895
Rent and utilities	47,885	8,019	12,331	68,235
Program supplies	237,314	3,861	9,886	251,061
Office and operating supplies	-	1,724	419	2,143
Postage and delivery	478	369	-	847
Advertising and promotions	2,637	75	-	2,712
Printing and visual material	2,149	176	99	2,424
Telephone	9,590	1,593	411	11,594
Insurance	15,782	13,677	681	30,140
Miscellaneous	-	5,922	-	5,922
In-kind expense	59,591	-	-	59,591
Total Expenses Before Depreciation	1,655,674	246,935	107,642	2,010,251
Depreciation	34,988	3,820	-	38,808
TOTAL EXPENSES	$ 1,690,662	$ 250,755	$ 107,642	$ 2,049,059

BRIDGING THE GAP, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED APRIL 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	$ (933,494)
Adjustments to reconcile change in net assets to cash flows from operating activities	
Investment return, net	(8,901)
Depreciation	38,808
Changes in operating assets and liabilities:	
Receivables	159,401
Accounts payable	(11,298)
Accrued expenses	353
Grant liability	1,286,530
Unearned income	1,583
Net cash provided by operating activities	532,982
CASH FLOWS FROM INVESTING ACTIVITIES	
Sales and purchases of investments, net	8,868
Net cash provided by investing activities	8,868
INCREASE IN CASH AND CASH EQUIVALENTS	541,850
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	567,669
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 1,109,519

See notes to financial statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Bridging the Gap, Inc. (the Organization or "BTG") is a not-for-profit organization that works to make the Kansas City region sustainable by "connecting environment, economy and community," and is the premier organization in the area providing environmental education and volunteer action through more than 1,800 volunteers annually.

BTG programming in action includes:

- Managing and educating at three Kansas City, Missouri Community Recycling Centers
- Organizing litter clean-ups
- Planting and pruning trees through Heartland Tree Alliance
- Conserving ecosystems on 400 acres of Kansas City WildLands
- Assisting in maintenance of the City's green infrastructure
- Reducing energy use and cost by installing water and energy conservation devices in peoples' homes
- Educating people about using native plants in their landscapes
- Educating business-people on "green" practices through the Green Business Network
- Engaging volunteers at more than 100 events, doing the hard, physical work it takes to restore our environment.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America (GAAP).

Revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets are classified and reported as follows:

Net assets without donor restrictions – Net assets that are not subject to any donor-imposed restrictions.

Net assets with donor restrictions – Net assets subject to donor-imposed restrictions on their use that may be met by actions of the Organization or the passage of time, and net assets subject to donor-imposed or other legal restrictions requiring that the principal be maintained permanently by the Organization. Generally, the donors permit the Organization to use all or part of the income earned for either general or donor-specified purposes. The Organization has elected to record contributions whose restrictions are met in the same period in which they are received as net assets without donor restrictions.

Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities, other assets, or an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

A portion of the Organization's revenue is derived from cost-reimbursable local government contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as unearned income in the statement of financial position.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, the Organization considers all investments with maturity dates of three months or less to be cash equivalents.

Receivables

The Organization considers all receivables fully collectible. There is no history of any material bad debts. Accordingly, no allowance for credit losses is required. If amounts become uncollectible as determined by management review, they will be charged to operations when that determination is made. All receivables are contractually due in less than one year.

Property and Equipment

Expenditures for property and equipment over $1,500 are recorded at cost on the date of acquisition or fair market value on the date of donation. Depreciation is computed by the straight-line method over the estimated useful lives of the assets.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Expense Allocation

The Organization allocates its expenses on a functional basis between its various program and supporting services. Costs that can be directly attributable to a specific program or supporting service are charged to that program or service. Expenses that relate to more than one program or service are allocated among the program and service benefitted. Allocated expenses are: insurance, telephone, equipment and technology, postage and delivery, office supplies, and rent and utilities. These expenses are allocated based full time equivalents.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and state law, and contributions to the Organization are tax deductible within the limitations prescribed by the IRC. The Organization has been classified as a publicly supported organization, which is not a private foundation under Section 509(a) of the IRC. Among other things, the Organization is exempt from income, Federal Unemployment Tax Act, and state and local real estate taxes. As a tax-exempt organization under IRC Section 501(a), the Organization is required to file Form 990, Return of Organization Exempt from Income Tax, yearly. The information in these returns is used by the Internal Revenue Service (IRS) to substantiate the Organization’s continuing tax-exempt status. The tax returns remain open for examination for a period of three years after the filing deadlines.

Adoption of Accounting Pronouncement

The Organization adopted Financial Accounting Standards Board Accounting Standards Update (ASU) 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The new standard requires that contributed nonfinancial assets are presented separately in the statement of activities and changes in net assets. New disclosures are also required to disaggregate contributed nonfinancial assets by category type and other qualitative information about utilization, policies, and valuation techniques.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Adoption of Accounting Pronouncement (Continued)

The Financial Accounting Standards Board issued Accounting Standards Update (ASU) No. 2016-02, *Leases*, which requires lessees to recognize leases on the statement of financial position and disclose key information about leasing arrangements. As a result of implementing ASU No.2016-02, the Organization recognized a right of use asset of $84,190 and operating lease liability of $84,190 in its statement of financial position as of April 30, 2023. The adoption did not result in a significant effect on amounts reported in the statement of activities for the year ended April 30, 2023.

Subsequent Events

Subsequent events have been evaluated through November 16, 2023, which is the date the financial statements were available to be issued.

NOTE 2: LIQUIDITY AND AVAILABILITY

The following table shows the financial assets that could be made readily available over the next twelve months at April 30, 2023:

Cash and cash equivalents	$ 1,109,519
Receivables	622,721
Prepaid expenses	1,600
Investments	35,481
Total financial assets	1,769,321
Less amounts not available to be used within twelve months:	
Net assets with donor restrictions that are expected to be released in greater than twelve months	102,773
Financial assets available to meet general expenditures over the next twelve months	$ 1,666,548

NOTE 3: ENDOWMENT

The Organization’s endowment consists of one fund established for general operating purposes. The endowment includes donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Board of Directors of the Organization has interpreted the Missouri enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. The Organization classifies as net assets with donor restrictions: (1) the original value of gifts donated to the permanent endowment, (2) the original value of subsequent gifts to the permanent endowment, and (3) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund to maintain its purchasing power.

NOTE 3: ENDOWMENT (Continued)

Endowment net asset composition by type of fund as of April 30, 2023:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets	$ 15,445	$ 14,792	$ 30,237

Change in endowment net assets for the year ended April 30, 2023:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	$ 15,394	$ 14,792	$ 30,186
Investment income	627	-	627
Net depreciation	(281)	-	(281)
	15,740	14,792	30,532
Less: administrative expenses	295	-	295
Endowment net assets, end of year	$ 15,445	$ 14,792	$ 30,237

Return Objectives and Risk Parameters

The Organization has adopted endowment investment and spending policies that attempt to provide a predictable stream of funding to programs supported by its endowment while ensuring that the purchasing power of the endowment assets do not decline over time.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make annual distributions. Actual returns in any given year may vary. Investment risk is measured in terms of the total endowment funds; investment asset and allocation between net asset classes and strategies are managed to not expose the funds to unacceptable levels of risk.

Spending Policy

The Organization's spending policy is established based on the donor agreement.

Investments are held with a community foundation and a brokerage firm and are presented at fair value based on market quotes or the stated fair value obtained from the community foundation. They consist of the following at April 30, 2023:

Money market pool	$ 50
Cash deposits in banks	86
Exchange traded funds	5,158
Equity pool domestic	6,763
Equity pool international	2,427
Fixed income pool - intermediate	8,438
Fixed income pool - short term	12,559
Total investments	$ 35,481

NOTE 5: FAIR VALUE MEASUREMENTS

GAAP defines fair value and establishes a consistent framework for measuring fair value for certain assets and liabilities. These provisions establish 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). An asset's or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2: 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
- 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: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Investments with broker: The value that is reported by the brokerage firm is based on the market value of publicly traded mutual funds.

Investments with community foundation: The value that is reported by the community foundation is based on the underlying investments of the fund, which are invested in publicly traded securities.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

	Total	Level 1	Level 2	Level 3
Cash deposits with broker	$ 86	$ 86	$ -	$ -
Exchange traded funds with broker	5,158	5,158	-	-
Pooled investments with community foundation	30,237	-	30,237	-
Total investments	$ 35,481	$ 5,244	$ 30,237	$ -

NOTE 6: LEASES

The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right of use (ROU) asset and lease liability in the statement of financial position. The ROU asset and lease liability reflects the present value of future minimum lease payments over the lease terms, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

The Organization has made an accounting policy election to use a risk-free rate at April 30, 2023 applied to calculate lease liabilities. The weighted average discount rate applied to calculate lease liabilities as of April 20, 2023 was 3.44%. The weighted average remaining lease term was 20 months.

The Organization leases office space under a lease expiring in November 2023 with a one-year renewal option that was exercised and expiring November 2024. From December 2021 to November 2022, monthly base rent was $3,900. From December 2022 to November 2023, monthly base rent was $4,100. From December 2023 to November 2024, monthly base rent is $4,233. Rent expense for the year ended April 30, 2023 was $47,800.

The Organization leases a copier under a lease expiring in August 2025. The monthly base rent is $297. Rent expense for the year ended April 30, 2023 was $3,558.

Future maturities of operating lease obligations are presented in the following table, for years ending April 30:

2024	$ 53,423
2025	33,189
2026	1,481
	88,093
Less discount to present value	3,903
	$ 84,190

NOTE 7: UNEARNED INCOME

Unearned income consisted of the following at April 30, 2023**:**

Missouri Depart of Conservation – Green Business Network	$ 1,583
Missouri Department of Conservation – Heartland Tree Alliance	5,000
Missouri Department of Conservation – KC Wildlands	8,669
Total unearned income	$ 15,252

NOTE 8: PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at April 30, 2023**:**

Land	$ 849,281
Building	915,719
Equipment	111,931
Furniture and fixtures	27,508
	1,904,439
Less: Accumulated depreciation	601,865
Net property and equipment	$ 1,302,574

NOTE 9: NET ASSETS WITH DONOR RESTRICTIONS

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

Heartland Tree Alliance – Tree Fund	$ 5,981
Heartland Tree Alliance – Tree Planting Project	12,000
KC WildLands	10,000
Endowment	14,792
Time restricted	60,000
Total net assets with donor restrictions	$ 102,773

Net assets consist of endowment fund assets to be held indefinitely. The income from the assets can be used to support the Organization's general activities.

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of events specified by donors or by time for the year ended April 30, 2023 were $32,292 for Green Leadership Academy.

NOTE 10: RELATED ENTITIES AND GRANT LIABILITY

The Organization had an economic interest in Shadowcliff, a retreat center in Colorado, but it did not have control. Therefore, the Organization does not include the financial results of Shadowcliff in its financial statements. The two organizations share a common focus on fostering sustainability for the future.

The Organization owns the property and equipment at the retreat center and Shadowcliff leases that property from the Organization for $1 annually. The financial statements include grant expense for the contribution of below market rent to Shadowcliff and other revenue at a fair market value of $37,000 for the year ended April 30, 2023.

When the Shadowcliff property was donated to the Organization, it was stipulated that if the relationship between Shadowcliff and the Organization was severed, the Organization would be obligated to deed the property and equipment at the retreat center to Shadowcliff.

On April 19, 2022, Shadowcliff's status was changed to a 501c(3) charitable organization, and the process to separate the two organizations was completed by their respective Boards of Directors.

In accordance with the donors' intent, in April 2023, the Organization and Shadowcliff entered into an agreement to transfer the property from the Organization to Shadowcliff. The transfer did not occur during the year ended April 30,2023 .

Grant expense and related liability of $1,286,530 has been recorded in the financial statements for the year ended April 30, 2023. This amount is the net book value of the land and building of the Shadowcliff property.

Subsequent to year end, the property transferred ownership. The property was removed from books and the grant liability was reduced as of the date of transfer.

NOTE 11: PROMISES TO GIVE

Unconditional promises to give consist of the following at April 30, 2023:

Amounts due in less than one year	$ 15,000
Amounts due in greater than one year	45,000
	60,000
Less: unamortized discount	3,927
	$ 56,073

NOTE 12: CONCENTRATIONS OF RISK

At various times during the year, cash balances held at banks may exceed the federally insured limit of $250,000.

Approximately 55% of receivables as of April 30, 2023 are from two donors. Approximately 45% of revenue is from one donor for the year ended April 30, 2023.

NOTE 13: CONTRIBUTED NON-FINANCIAL ASSETS

The Organization's in-kind contributions consisted of the following for the year ended April 30, 2023:

Rent	$ 37,000
Energy efficient kits	22,591
Professional services	658
Total	$ 60,249

Rent
In valuing contributed rent, the Organization estimated the fair value on the basis of actual cost/usage from prior year. See note 11.

Professional Services
Unpaid volunteers have made considerable donations of their time to provide a substantial portion of the services provided by the Organization. GAAP requires recognition of professional services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The value of these services is reflected in the accompanying statement of activities and changes in net assets. Volunteer services have been valued approximately $33 per hour based market value of such services.

Other unpaid volunteers have donated significant amounts of time to the Organization's programs and supporting services, although these services did not meet the criteria for recognition in the financial statements.

Other In-Kind Contributions
Donated supplies received from individuals are recorded at fair value.