



COMMUNITY HEALTH COMMISSION OF MISSOURI

(FORMERLY, ST. LOUIS REGIONAL HEALTH COMMISSION)

Financial Statements and
Independent Auditors' Report

YEARS ENDED DECEMBER 31, 2023 AND 2022



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Independent Auditors' Report

Board of Directors
Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
St. Louis, Missouri

Opinion

We have audited the accompanying financial statements of Community Health Commission of Missouri (formerly, St. Louis Regional Health Commission) (a not-for-profit organization), 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 Community Health Commission of Missouri 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Health Commission of Missouri 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 Community Health Commission of Missouri's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 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 Community Health Commission of Missouri'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 Community Health Commission of Missouri'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.

A handwritten signature in blue ink that reads "Anders Minkler Huber & Helm LLP". The signature is fluid and cursive, with "Anders Minkler Huber & Helm" on the top line and "LLP" on the bottom line.

August 13, 2024

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Statements of Financial Position
December 31, 2023 and 2022**

Assets

	<u>2023</u>	<u>2022</u>
Cash and Cash Equivalents	\$ 9,317,208	\$ 10,193,243
Accounts Receivable	339,767	205,197
Prepaid Expenses	-	13,059
Right-of-Use Asset	114,556	162,874
Other Assets	<u>-</u>	<u>6,581</u>
 Total Assets	 <u>\$ 9,771,531</u>	 <u>\$ 10,580,954</u>

Liabilities and Net Assets

Accounts Payable	\$ 32,120	\$ -
Accrued Expenses	157,589	112,008
Deferred Revenue	4,856,897	6,154,259
Operating Lease Liability	<u>116,859</u>	<u>163,635</u>
 Total Liabilities	 <u>5,163,465</u>	 <u>6,429,902</u>
 Net Assets		
Without donor restrictions		
Available for general activities	4,469,708	2,370,160
Board designated	<u>-</u>	<u>1,780,892</u>
Total without donor restrictions	<u>4,469,708</u>	<u>4,151,052</u>
 With donor restrictions	 <u>138,358</u>	 <u>-</u>
 Total Net Assets	 <u>4,608,066</u>	 <u>4,151,052</u>
 Total Liabilities and Net Assets	 <u>\$ 9,771,531</u>	 <u>\$ 10,580,954</u>

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Statement of Activities
Year Ended December 31, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains and Other Support			
Program fees	\$ 2,559,559	\$ -	\$ 2,559,559
Contributions and grants	180,730	22,500	203,230
Investment income	150,536	-	150,536
Other revenue	28,425	-	28,425
Net assets released from restrictions:			
Satisfaction of time restrictions	<u>11,250</u>	<u>(11,250)</u>	<u>-</u>
Total Revenues, Gains and Other Support	<u>2,930,500</u>	<u>11,250</u>	<u>2,941,750</u>
Expenses			
Program Services			
Gateway	1,062,808	-	1,062,808
Core and other programs	<u>1,775,155</u>	<u>-</u>	<u>1,775,155</u>
Total Program Services	<u>2,837,963</u>	<u>-</u>	<u>2,837,963</u>
Supporting Activities			
Management and general	40,477	-	40,477
Fundraising	<u>17,300</u>	<u>-</u>	<u>17,300</u>
Total Supporting Activities	<u>57,777</u>	<u>-</u>	<u>57,777</u>
Total Expenses	<u>2,895,740</u>	<u>-</u>	<u>2,895,740</u>
Change in Net Assets Before Acquisition of Alive and Well Communities	34,760	11,250	46,010
Net Assets Acquired in Acquisition of Alive and Well Communities	<u>283,896</u>	<u>127,108</u>	<u>411,004</u>
Change in Net Assets	318,656	138,358	457,014
Net Assets, Beginning of Year	<u>4,151,052</u>	<u>-</u>	<u>4,151,052</u>
Net Assets, End of Year	<u>\$ 4,469,708</u>	<u>\$ 138,358</u>	<u>\$ 4,608,066</u>

Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Statement of Activities
Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains and Other Support			
Program fees	\$12,714,871	\$ -	\$12,714,871
Contributions and grants	63,725	-	63,725
Investment income	17,205	-	17,205
Other revenue	<u>67,260</u>	-	<u>67,260</u>
Total Revenues, Gains and Other Support	<u>12,863,061</u>	-	<u>12,863,061</u>
Expenses			
Program Services			
Gateway	12,494,532	-	12,494,532
Core and other programs	<u>245,043</u>	-	<u>245,043</u>
Total Program Services	<u>12,739,575</u>	-	<u>12,739,575</u>
Supporting Activities			
Management and general	21,573	-	21,573
Fundraising	<u>10,205</u>	-	<u>10,205</u>
Total Supporting Activities	<u>31,778</u>	-	<u>31,778</u>
Total Expenses	<u>12,771,353</u>	-	<u>12,771,353</u>
Change in Net Assets	91,708	-	91,708
Net Assets, Beginning of Year	<u>4,059,344</u>	-	<u>4,059,344</u>
Net Assets, End of Year	<u>\$ 4,151,052</u>	\$ -	<u>\$ 4,151,052</u>

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)**
Statement of Functional Expenses
Year Ended December 31, 2023

	Program Services			Supporting Activities			Total Expenses
	Gateway	Core	Total	Management and General	Fundraising	Total	
Assistance to individuals	\$ 37,821	\$ 4,292	\$ 42,113	\$ -	\$ -	\$ -	\$ 42,113
Salaries and related expenses	543,723	1,193,514	1,737,237	9,477	10,634	20,111	1,757,348
Legal fees	-	-	-	23,621	-	23,621	23,621
Accounting	87,069	137,839	224,908	2,111	-	2,111	227,019
Other professional fees	336,487	166,665	503,152	254	4,902	5,156	508,308
Information technology	2,252	16,024	18,276	874	-	874	19,150
Office expenses	17,159	34,214	51,373	2,632	222	2,854	54,227
Occupancy	15,172	56,750	71,922	842	1,019	1,861	73,783
Travel	-	8,355	8,355	234	-	234	8,589
Conferences and meetings	-	54,580	54,580	363	440	803	55,383
Insurance	23,125	5,099	28,224	69	83	152	28,376
Subscriptions and dues	-	35,208	35,208	-	-	-	35,208
Outreach activity	-	62,615	62,615	-	-	-	62,615
 Total Expenses	 \$ 1,062,808	 \$ 1,775,155	 \$ 2,837,963	 \$ 40,477	 \$ 17,300	 \$ 57,777	 \$ 2,895,740

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)**
Statement of Functional Expenses
Year Ended December 31, 2022

	Program Services			Supporting Activities			Total Expenses
	Gateway	Core	Total	Management and General	Fundraising	Total	
Assistance to individuals	\$ 9,154,568	\$ 1,000	\$ 9,155,568	\$ -	\$ -	\$ -	\$ 9,155,568
Salaries and related expenses	1,200,730	171,216	1,371,946	7,484	8,399	15,883	1,387,829
Legal fees	4,520	-	4,520	6,817	-	6,817	11,337
Accounting	344,133	4,361	348,494	3,286	-	3,286	351,780
Other professional fees	1,565,509	16,890	1,582,399	808	-	808	1,583,207
Information technology	12,660	888	13,548	648	-	648	14,196
Office expenses	111,503	8,409	119,912	1,451	519	1,970	121,882
Occupancy	70,338	8,516	78,854	923	1,117	2,040	80,894
Travel	565	-	565	16	-	16	581
Conferences and meetings	793	9,477	10,270	68	83	151	10,421
Insurance	28,665	868	29,533	72	87	159	29,692
Subscriptions and dues	548	13,343	13,891	-	-	-	13,891
Outreach activity	-	10,075	10,075	-	-	-	10,075
 Total Expenses	 <u>\$12,494,532</u>	 <u>\$ 245,043</u>	 <u>\$12,739,575</u>	 <u>\$ 21,573</u>	 <u>\$ 10,205</u>	 <u>\$31,778</u>	 <u>\$ 12,771,353</u>

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Statements of Cash Flows
Years Ended December 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities		
Change in net assets	\$ 457,014	\$ 91,708
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Non-cash lease expense	1,542	761
(Increase) decrease in assets:		
Accounts receivable	(134,570)	1,180,341
Unconditional promises to give	-	153,750
Prepaid expenses and other assets	19,640	(14,709)
Increase (decrease) in liabilities:		
Accounts payable	32,120	(1,315,946)
Accrued expenses	45,581	(125,507)
Deferred revenue	<u>(1,297,362)</u>	<u>2,499,850</u>
Net Cash Provided by (Used in) Operating Activities	<u>(876,035)</u>	<u>2,470,248</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(876,035)	2,470,248
Cash and Cash Equivalents, Beginning of Year	<u>10,193,243</u>	<u>7,722,995</u>
Cash and Cash Equivalents, End of Year	<u>\$ 9,317,208</u>	<u>\$ 10,193,243</u>

Noncash Investing and Financing Activities

During 2022, the Organization capitalized right-of-use asset for assets under leases with corresponding lease liability totaling \$176,986.

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Notes to Financial Statements
December 31, 2023 and 2022**

1. Nature of Operations and Basis of Presentation

Organization

Community Health Commission of Missouri, (formerly, St. Louis Regional Health Commission) (the "Organization") is a not-for-profit organization incorporated in St. Louis, Missouri. The Organization's mission and principal activities are to improve healthcare access, reduce health disparities, and improve health outcomes in St. Louis City and County.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with the provisions of the Financial Accounting Standards Board ("FASB"), Accounting Standards Codification (the "FASB ASC"), which is the source of authoritative, non-governmental accounting principles generally accepted in the United States of America ("GAAP"). All references to authoritative accounting guidance contained in our disclosures are based on the general accounting topics within the FASB ASC.

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified into two categories of net assets, as applicable, and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations. Board designated funds are established by the Board of Directors and represent net assets without donor restrictions that have been set aside to cover six months of expenses after the Gateway program has ended.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that may be satisfied by specific activities or the passage of time, or are required to be maintained in perpetuity by the Organization. The income earned on any related investments may be subject to donor-imposed stipulations.

2. Summary of Significant Accounting Policies

Use of 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.

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Notes to Financial Statements
December 31, 2023 and 2022**

Fair Value Measurements

The Organization follows guidance issued by the FASB on fair value measurements, which establishes a framework for measuring fair value, clarifies the definition of fair value within that framework, and expands disclosures about the use of fair value measurements. This guidance applies whenever fair value is the applicable measurement. The three general valuation techniques used to measure fair value are the market approach, cost approach, and income approach.

Cash and Cash Equivalents

The Organization classifies as cash and cash equivalents all checking, savings, and money market accounts and all highly liquid investments maturing within 90 days of purchase.

Accounts Receivable

A majority of accounts receivable are obligations due from the State of Missouri for claims paid by the Organization generally requiring payment within 15 days after month end. Changes in the estimate of uncollectible amounts are recorded as those circumstances become known and recognized as credit loss expense in the consolidated statement of activities.

The Organization provides an allowance for credit loss equal to the estimated losses that will be incurred in the collection of accounts receivable, if any. The allowance is based on multiple factors, including historical experience, the credit quality of the customer base, the aging of accounts receivable, current economic conditions, and management's expectations of conditions in the future, as applicable. The allowance and associated accounts receivable are reduced when the receivables are determined to be uncollectible.

The Organization's accounts receivable are disaggregated and pooled by aging categories. Accounts past due 90 days or more are evaluated for loss individually on a customer by customer basis. For all other aging categories, the risk of loss is assessed over the contractual life of the accounts receivable and the historical loss amounts for each pool are adjusted for current and future conditions based on management's qualitative considerations.

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Notes to Financial Statements
December 31, 2023 and 2022**

Leases

The Organization leases certain office space. The Organization assesses whether an arrangement qualifies as a lease (conveys the right to control the use of an identified asset for a period of time in exchange for consideration) at inception and only reassesses its determination if the terms and conditions of the arrangement are modified. The Organization has recognized a liability representing the future lease payments and right-of-use ("ROU") asset representing its right to use the underlying asset for the lease term. The Organization elected to use the practical expedient to use a risk-free rate of return at the commencement date in determining the present value of lease payments. The Organization has elected to treat leases with a lease term of 12 months or less as short term leases and are not recorded on the statement of financial position. Lease expense is recognized on a straight-line basis over the lease term for short term leases, and variable lease expenses are recognized in the period in which they are incurred.

Deferred Revenue

Deferred revenue consists of payments received in advance of claim or grant expenses. These payments will be recognized as income in the period in which they are earned.

Support and Revenue

Contributions are recorded as received, and unconditional promises to give are recorded as the promise is made. All contributions are available for general activities unless specifically restricted by the donor. 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. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions with donor restrictions in which the restrictions are met within the same year as received are reported as contributions without donor restrictions in the accompanying financial statements.

Program fees are recognized as income in the period that specific services are provided.

Functional Expense Allocation

The costs of program services and supporting activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. As the Gateway program was the largest program operated by the Organization, substantially all salaries and other compensation amounts are allocated to program expenses.

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Notes to Financial Statements
December 31, 2023 and 2022**

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the "Code"), except on net income derived from unrelated business activities as defined in the Code. Accordingly, the Organization files as a tax exempt organization. As described in Note 4, the Organization acquired Alive and Well Communities ("AWC"). AWC was exempt from income taxes under Section 501(c)(3) of the Code, and filed as a tax exempt organization.

The Organization follows guidance issued by the FASB on accounting for income taxes and has evaluated its tax positions, expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings, and believes that no provision for income taxes is necessary to cover any uncertain tax positions. The Organization's and AWC's returns for tax years 2020 and later remain subject to examination by taxing authorities. Subsequent to December 31, 2023, AWC filed a final tax return for the tax year 2023.

Subsequent Events

The Organization has evaluated subsequent events through August 13, 2024, the date the financial statements were available to be issued. In July 2024, the Organization formally changed its name to Community Health Commission of Missouri.

3. Change in Accounting Principle

Effective January 1, 2023, the Organization adopted ASU 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended. FASB ASC 326 replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. CECL requires an estimate of future credit losses for the remaining estimated lives of financial assets based on relevant information about historical experience, current conditions, and reasonable and supportable financial forecasts that affect the collectibility of the reported amounts. The measurement of expected credit losses under CECL is applicable to financial assets measured at amortized cost. Such assets are presented at the net amount expected to be collected over their remaining contractual lives using an allowance for credit losses.

The Organization elected to adopt FASB ASC 326 using the modified retrospective method for all financial assets measured at amortized cost. Results for reporting periods beginning January 1, 2023, and later, are presented under FASB ASC 326, while prior period amounts continue to be reported in accordance with previously applicable accounting standards. The adoption of FASB ASC 326 resulted in no change in the allowance of credit losses.

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Notes to Financial Statements
December 31, 2023 and 2022**

4. Acquisition

On December 31, 2023, the Organization acquired Alive and Well Communities. ("AWC"). The results of AWC's operations have been included in the financial statements since that date. AWC was a not-for-profit corporation located in Missouri. As a result of the acquisition, AWC dissolved its status.

The following table summarizes the estimated fair values of the assets acquired at the date of acquisition:

Cash	\$ 209,704
Accounts receivable	<u>201,300</u>
Net Assets Acquired	<u><u>\$ 411,004</u></u>

5. Leases

The Organization leases office space under a operating lease. The following summarizes the line items in the statements of financial position which include amounts for operating leases as of December 31,:

	<u>2023</u>	<u>2022</u>
Weighted Average Remaining Lease Term		
Operating lease - years	1.67	2.67
Weighted Average Discount Rate		
Operating lease	6.25%	6.25%

The maturities of lease liability as of December 31, 2023 are as follows:

Years Ending December 31,

2024	\$ 73,011
2025	<u>49,780</u>
Total Lease Payments	122,791
Less: Discount	(5,932)
Present Value of Lease Liability	<u><u>\$ 116,859</u></u>

The components of lease expense for the year ended December 31, are as follows:

	<u>2023</u>	<u>2022</u>
Operating lease expense	<u><u>\$ 67,245</u></u>	<u><u>\$ 22,078</u></u>

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Notes to Financial Statements
December 31, 2023 and 2022**

The following summarizes cash flow information related to the lease for the year ended December 31, 2023:

	<u>2023</u>	<u>2022</u>
Cash paid for amounts included in the measurement of lease liability:		
Operating cash flows from operating lease	<u>\$ 65,704</u>	<u>\$ 21,317</u>

6. Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of December 31, reduced by amounts not available for general use within one year because of contractual or donor-imposed restrictions or internal designations. Amounts not available include amounts set aside for operating reserves that could be drawn upon if the Board approves that action.

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 9,317,208	\$ 10,193,243
Accounts receivable	339,767	205,197
Contractual or donor-imposed restrictions or internal designations:		
Gateway operations	-	(6,154,259)
Other donor restrictions	(138,358)	-
Board designations	-	(1,780,892)
Financial Assets Available to Meet Cash Needs for Expenditures Within One Year	<u>\$ 9,518,617</u>	<u>\$ 2,463,289</u>

The Organization's primary sources of support are unconditional promises to give, program fees, and investment income. Some support is required to be used in accordance with the purpose restrictions imposed by the donors.

7. Board Designated Funds

The Organization's board of directors has designated net assets without donor restrictions at December 31, as follows:

	<u>2023</u>	<u>2022</u>
Designated for close of Gateway program	<u>\$ -</u>	<u>\$ 1,780,892</u>

8. Retirement Plan

The Organization maintains a safe harbor simple IRA contributory retirement savings plan covering substantially all employees who meet certain eligibility requirements. Employer contributions to the plan totaled \$24,119 and \$20,261 for the years ended December 31, 2023 and 2022, respectively.

**Community Health Commission of Missouri
(formerly, St. Louis Regional Health Commission)
Notes to Financial Statements
December 31, 2023 and 2022**

9. Risks and Uncertainties

Concentration of Credit Risk

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist principally of cash and cash equivalents, and accounts receivable. The Organization maintains its cash primarily with one financial institution. Deposits at this bank is insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. The financial institution sweeps amounts in excess of FDIC coverage limit into multiple financial institutions in order to receive FDIC coverage in all funds. At December 31, 2023, there were no cash balances in excess of federally insured limits at the bank. The Organization evaluates governmental policies related to health care waivers for potential risk. Although the Organization could be affected by the policies of its funding sources, management does not believe significant credit risk exists at December 31, 2023.

Concentrations

Contributions from three grantees were 68 percent of all of the Organization's contribution revenue during the year ended December 31, 2023. Contributions from three grantees were substantially all of the Organization's contribution revenue during the year ended December 31, 2022.

10. Commitments and Contingencies

Contingencies

The Organization's former primary program, Gateway, was a temporary program and its continued operations were subject to approval from the Department of Health and Human Services Center for Medicare and Medicaid Services. On September 1, 2017, the program received approval to extend the term of the program through December 31, 2022. The Gateway program concluded as of December 31, 2022, and final administrative transactions occurred through March 31, 2023.