

# **Every Village**

Financial Statements  
and Independent Auditors' Report  
for the years ended December 31, 2021 and 2020

# Every Village

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## Independent Auditors' Report

To the Board of Directors of  
Every Village:

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of Every Village, which comprise the statements of financial position as of December 31, 2021 and 2020 and the related statements of activities, of functional expenses, and of cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Every Village as of December 31, 2021 and 2020, 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 Every Village and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related 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 Every Village's ability to continue as a going concern for 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 Every Village'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 Every Village'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.

### ***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. Supplementary information in the Supplemental Schedules of Uganda Office Budget to Actual for the years ended December 31, 2021 and 2020 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

*Blazek & Vetterling*

April 27, 2022

## Every Village

### Statements of Financial Position as of December 31, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
ASSETS		
Cash	\$ 1,040,931	\$ 600,120
Prepaid expenses and other assets	33,149	38,930
Property and equipment, net ( <i>Note 3</i> )	<u>1,397</u>	<u>2,761</u>
TOTAL ASSETS	<u>\$ 1,075,477</u>	<u>\$ 641,811</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 23,249	\$ 62,302
Funds held for others	21,754	12,082
Paycheck Protection Program loans ( <i>Note 2</i> )		87,689
Deferred revenue	<u>9,094</u>	<u>2,500</u>
Total liabilities	<u>54,097</u>	<u>164,573</u>
Commitments ( <i>Note 5</i> )		
Net assets:		
Without donor restrictions	678,628	391,623
With donor restrictions ( <i>Note 4</i> )	<u>342,752</u>	<u>85,615</u>
Total net assets	<u>1,021,380</u>	<u>477,238</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,075,477</u>	<u>\$ 641,811</u>

See accompanying notes to financial statements.

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## Every Village

### Statement of Activities for the year ended December 31, 2021

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	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE:			
Contributions	\$ 769,931	\$ 887,508	\$ 1,657,439
Special events	190,843		190,843
Direct donor benefits	(22,996)		(22,996)
Rental revenue	85,414		85,414
Other income	<u>23,095</u>	<u>175,378</u>	<u>198,473</u>
Total revenue	1,046,287	1,062,886	2,109,173
Net assets released from restrictions:			
Program expenditures	<u>805,749</u>	<u>(805,749)</u>	
Total	<u>1,852,036</u>	<u>257,137</u>	<u>2,109,173</u>
EXPENSES:			
Program services:			
Radio	658,646		658,646
Water	316,727		316,727
People	<u>126,157</u>		<u>126,157</u>
Total program services	1,101,530		1,101,530
Management and general	159,851		159,851
Fundraising	220,597		220,597
Occupancy costs related to rental income	<u>83,053</u>		<u>83,053</u>
Total expenses	<u>1,565,031</u>		<u>1,565,031</u>
CHANGES IN NET ASSETS	287,005	257,137	544,142
Net assets, beginning of year	<u>391,623</u>	<u>85,615</u>	<u>477,238</u>
Net assets, end of year	<u>\$ 678,628</u>	<u>\$ 342,752</u>	<u>\$ 1,021,380</u>

*See accompanying notes to financial statements.*

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## Every Village

### Statement of Activities for the year ended December 31, 2020

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE:			
Contributions	\$ 563,032	\$ 525,472	\$ 1,088,504
Special events	162,398		162,398
Direct donor benefits	(14,677)		(14,677)
Rental revenue	88,271		88,271
Other income	18,682		18,682
Total revenue	817,706	525,472	1,343,178
Net assets released from restrictions:			
Program expenditures	548,307	(548,307)	
Total	1,366,013	(22,835)	1,343,178
EXPENSES:			
Program services:			
Radio	695,932		695,932
Water	93,387		93,387
Total program services	789,319		789,319
Management and general	166,019		166,019
Fundraising	257,230		257,230
Occupancy costs related to rental income	95,063		95,063
Total expenses	1,307,631		1,307,631
Changes in net assets before loss on disposal of property	58,382	(22,835)	35,547
Loss on disposal of property ( <i>Note 3</i> )	(28,704)		(28,704)
CHANGES IN NET ASSETS	29,678	(22,835)	6,843
Net assets, beginning of year	361,945	108,450	470,395
Net assets, end of year	\$ 391,623	\$ 85,615	\$ 477,238

*See accompanying notes to financial statements.*

## Every Village

### Statement of Functional Expenses for the year ended December 31, 2021

<u>EXPENSES</u>	<u>PROGRAM SERVICES</u>				<u>SUPPORTING SERVICES</u>		<u>TOTAL EXPENSES</u>
	<u>RADIO</u>	<u>WATER</u>	<u>PEOPLE</u>	<u>TOTAL</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	
Salaries and related costs	\$ 324,386	\$ 109,986	\$ 30,890	\$ 465,262	\$ 27,525	\$ 182,609	\$ 675,396
Field materials	183,233	133,150	867	317,250	430		317,680
Professional services	27,800	12,186	5,320	45,306	100,855	53	146,214
Travel, meals and lodging	41,001	10,903	78,101	130,005	702	5,772	136,479
Occupancy	20,646	9,182	4,008	33,836	6,337	15,744	55,917
Freight, fuel and customs fees	12,968	20,536	1,234	34,738			34,738
Technology and communications	9,962	4,332	1,773	16,067	1,812	6,782	24,661
Bank charges and credit card fees	2,253	980	428	3,661	19,976		23,637
Training and continuing education	12,481	6,156	320	18,957			18,957
Supplies	5,009	2,165	742	7,916	470	6,159	14,545
Repairs and maintenance	6,613	3,788	1,123	11,524			11,524
Contract services – other	6,856	1,741	573	9,170			9,170
Depreciation					1,364		1,364
Water drilling contract services		115		115			115
Other	<u>5,438</u>	<u>1,507</u>	<u>778</u>	<u>7,723</u>	<u>380</u>	<u>3,478</u>	<u>11,581</u>
Total expenses by functional classification	<u>\$ 658,646</u>	<u>\$ 316,727</u>	<u>\$ 126,157</u>	<u>\$ 1,101,530</u>	<u>\$ 159,851</u>	<u>\$ 220,597</u>	1,481,978
Occupancy costs related to rental income							<u>83,053</u>
Subtotal expenses							1,565,031
Direct donor benefits							<u>22,996</u>
Total							<u>\$ 1,588,027</u>

*See accompanying notes to financial statements.*

## Every Village

### Statement of Functional Expenses for the year ended December 31, 2020

<u>EXPENSES</u>	<u>PROGRAM SERVICES</u>			<u>SUPPORTING SERVICES</u>		<u>TOTAL EXPENSES</u>
	<u>RADIO</u>	<u>WATER</u>	<u>TOTAL</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	
Salaries and related costs	\$ 372,201	\$ 58,986	\$ 431,187	\$ 30,796	\$ 198,467	\$ 660,450
Field materials	181,143	8,063	189,206	60		189,266
Professional services	569	76	645	107,360	4,168	112,173
Travel, meals and lodging	22,800	2,116	24,916	318	6,164	31,398
Occupancy	22,414	3,010	25,424	6,186	11,077	42,687
Freight, fuel and customs fees	46,369	3,905	50,274			50,274
Technology and communications	14,859	1,895	16,754	1,889	7,585	26,228
Bank charges and credit card fees	1,529	150	1,679	5,586	10,066	17,331
Supplies	11,043	595	11,638	55	17,846	29,539
Repairs and maintenance	7,667	1,505	9,172			9,172
Contract services – other	10,436	1,917	12,353	250		12,603
Depreciation	1,050	141	1,191	12,804		13,995
Water drilling contract services		10,520	10,520			10,520
Other	<u>3,852</u>	<u>508</u>	<u>4,360</u>	<u>715</u>	<u>1,857</u>	<u>6,932</u>
Total expenses by functional classification	<u>\$ 695,932</u>	<u>\$ 93,387</u>	<u>\$ 789,319</u>	<u>\$ 166,019</u>	<u>\$ 257,230</u>	1,212,568
Occupancy costs related to rental income						<u>95,063</u>
Subtotal expenses						1,307,631
Direct donor benefits						<u>14,677</u>
Total						<u>\$ 1,322,308</u>

*See accompanying notes to financial statements.*

## Every Village

### Statements of Cash Flows for the years ended December 31, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$ 544,142	\$ 6,843
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	1,364	13,995
Loss on disposal of property		28,704
Forgiveness of Paycheck Protection Program loans	(175,378)	
Changes in operating assets and liabilities:		
Prepaid expenses and other assets	5,781	(11,154)
Accounts payable, accrued expenses and funds held for others	(29,381)	42,819
Deferred revenue	<u>6,594</u>	<u>(24,373)</u>
Net cash provided by operating activities	<u>353,122</u>	<u>56,834</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of property		<u>1,000</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from Paycheck Protection Program loans	<u>87,689</u>	<u>87,689</u>
NET CHANGE IN CASH	440,811	145,523
Cash, beginning of year	<u>600,120</u>	<u>454,597</u>
Cash, end of year	<u>\$ 1,040,931</u>	<u>\$ 600,120</u>

*See accompanying notes to financial statements.*

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## Every Village

Notes to Financial Statements for the years ended December 31, 2021 and 2020

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### NOTE 1 – ORGANIZATION AND SUMMARY OF ACCOUNTING POLICIES

Organization – Every Village was organized as a Texas nonprofit corporation in 2000 to bring glory to God through the transformation of every village in South Sudan. Every Village operates in three regions of South Sudan and joins with the South Sudanese in bringing holistic transformation through integrated programs of radio, water, and training strategies.

Radio – Every Village’s radio network broadcasts the gospel and community development teaching through solar-powered radios distributed in local communities. Every Village’s radio network reaches the masses, broadcasting Bible stories, health and hygiene training, news, and educational programming in local languages.

Water – Every Village is drilling water wells throughout South Sudan, providing thirsty people with pure and refreshing water that sustains life. Wells deepen Every Village’s relationship with community leaders and offer tangible expressions of God’s love.

People – Every Village launched its People program after finalizing two partnership agreements in 2021. Every Village hosts leadership workshops, pastor conferences, and on-the-job training to invest in the people of South Sudan. Every Village flies in technical experts, trainers, and volunteers on short-term trips to make a cumulative impact on the South Sudanese.

Federal income tax status – Every Village is exempt from federal income tax under §501(c)(3) of the Internal Revenue Code and is classified as a public charity under §509(a)(1) and §170(b)(1)(A)(vi).

Cash – Bank deposits held in U. S. financial institutions exceed the federally insured limit per depositor per institution. Cash includes deposits held in African financial institutions and local currency used for daily operations of approximately \$66,700 and \$52,800 reported as U. S. dollars at December 31, 2021 and 2020, respectively.

Property and equipment is reported at cost, if purchased, or at fair value at the date of gift, if donated. Property and equipment purchases over \$500 are capitalized, except that equipment purchased for use in South Sudan is expensed in the year of acquisition due to potential political instability and uncertain ownership rights in the region. Depreciation is calculated on a straight-line basis, using a half-year convention, over estimated useful lives of 5 to 10 years.

Funds held for others consist of amounts collected on behalf of Africa employees for disbursement to the employees upon retirement or termination. Every Village acts as an agent in collecting and disbursing these funds and such transactions are not reflected as revenue or expenses.

Deferred revenue – Event sponsorships or rental revenue received for future periods are recognized as deferred revenue until the event takes place or the period of occupancy occurs.

Net asset classification – Net assets, revenue, gains, and losses are classified based on the existence or absence of donor-imposed restrictions, as follows:

- *Net assets without donor restrictions* are not subject to donor-imposed restrictions even though their use may be limited in other respects such as by contract or board designation.

- *Net assets with donor restrictions* are subject to donor-imposed restrictions. Restrictions may be temporary in nature, such as those that will be met by the passage of time or use for a purpose specified by the donor, or may be perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Net assets are released from restrictions when the stipulated time has elapsed, or purpose has been fulfilled, or both.

Contributions are recognized as revenue at fair value when an unconditional commitment is received from the donor. Contributions received with donor stipulations that limit their use are classified as *with donor restrictions*. Conditional contributions are subject to one or more barriers that must be overcome before the organization is entitled to receive or retain funding. Conditional contributions are recognized as revenue at fair value when the conditions have been met. Funding received before conditions are met is reported as refundable advances.

Special events revenue is the total paid by sponsors and attendees of an event and includes elements of both contributions and exchange transactions. Special events revenue is recognized when the event occurs. Direct donor benefits represent the cost of goods and services provided to attendees of the special events.

Rental revenue is recognized in the period of occupancy. Rental revenue received in advance is reported in the statement of financial position as deferred revenue.

Functional allocation of expenses – Expenses are reported by their functional classification. Program services are the direct conduct or supervision of activities that fulfill the purposes for which the organization exists. Fundraising activities include the solicitation of contributions of money, securities, materials, facilities, other assets, and time. Management and general activities are not directly identifiable with specific program or fundraising activities. Expenses that are attributable to more than one activity are allocated among the activities benefitted. Salaries and related costs are allocated on the basis of estimated time and effort expended. Houston occupancy and other Houston overhead costs are allocated based on Houston salaries. Shared program costs are allocated to the other programs based on direct program costs.

Estimates – Management must make estimates and assumptions to prepare financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, the amounts reported as revenue and expenses, and the allocation of expenses among various functions. Actual results could vary from the estimates that were used.

Recent financial accounting pronouncement – In February 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. Under this ASU, a lessee should recognize in the statement of financial position a lease liability and a lease asset representing its right to use the underlying asset for the term of the lease for both finance and operating leases. An entity may make an accounting policy election not to recognize lease assets and lease liabilities for leases with a term of 12 months or less. Recognition, measurement and presentation of expenses and cash flows arising from a lease by a lessee have not changed significantly. Qualitative and quantitative disclosures are required by lessees and lessors to enable users of financial statements to assess the amount, timing and uncertainty of cash flows arising from leases. The ASU is effective for Every Village for fiscal year 2022. Upon adoption, management expects to recognize lease commitments as both a right of use asset and a lease liability in the statement of financial position for commitments that are currently only disclosed in the financial statements.

## NOTE 2 – LIQUIDITY AND AVAILABILITY OF RESOURCES

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year are cash balances other than those held for others. Financial assets at December 31, 2021 and 2020 are \$1,019,177 and \$588,038, respectively.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, Every Village considers all expenditures related to its ongoing activities, as well as the conduct of services undertaken to support those activities, to be general expenditures.

### *Paycheck Protection Program Loans*

In April 2020, Every Village received \$87,689 under the Small Business Administration's Paycheck Protection Program (PPP). Forgiveness of the loan was received in March 2021, as Every Village met the eligibility requirements and used the loan to fund qualified payroll and other eligible costs. In January 2021, Every Village received a second PPP loan of \$87,689, which was forgiven in September 2021. Upon forgiveness, both amounts were recognized as other income.

## NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	<u>2021</u>	<u>2020</u>
Furniture, fixtures, and office equipment	\$ 7,361	\$ 7,361
Vehicles	6,305	6,305
Building and improvements	<u>5,294</u>	<u>5,294</u>
Total property and equipment, at cost	18,960	18,960
Accumulated depreciation	<u>(17,563)</u>	<u>(16,199)</u>
Property and equipment, net	<u>\$ 1,397</u>	<u>\$ 2,761</u>

During 2020, furniture held at Every Village's subleased site was sold. As a result of the disposal, a net loss of \$28,704 was recorded.

## NOTE 4 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted as follows:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose:		
Hand held radios	\$ 52,946	\$ 16,092
Africa staff	30,922	32,206
Consulting	30,105	
Radio towers	19,279	18,017
Water drilling		10,000
Other	<u>9,500</u>	<u>9,300</u>
Total subject to expenditure for specified purpose	<u>142,752</u>	<u>85,615</u>
Subject to passage of time for future operating periods	<u>200,000</u>	
Total net assets with donor restrictions	<u>\$ 342,752</u>	<u>\$ 85,615</u>

## NOTE 5 – COMMITMENTS

Every Village leases office space under noncancelable operating lease agreements. Lease expense totaled approximately \$131,000 for both 2021 and 2020. Lease expense on the subleased property includes monthly operating costs of approximately \$3,227, which is not included below. The following is a schedule of future minimum lease payments as of December 31, 2021:

2022	\$ 35,440
2023	20,839
2024	<u>13,892</u>
Total minimum lease payments	<u>\$ 70,171</u>

In 2018, Every Village entered into a sublease agreement related to one of its noncancelable leases. The sublease is coterminous with the original lease, with future sublease rentals for 2022 of \$19,782.

Sublease rental revenue recognized totaled \$79,128 in 2021 and 2020.

Every Village is subject to employment laws not only in the United States, but in international countries. Every Village believes it is in compliance with the laws in each international location and records payroll-related liabilities to reflect its expected commitments to fulfill its employment obligations. South Sudan's national employment laws have recently been established and are subject to change.

## NOTE 6 – EMPLOYEE BENEFIT PLANS

All employees of Every Village are eligible to participate in a savings plan upon employment. U. S. employees are eligible to participate in a §403(b) plan, with employer matching contributions at the employer's discretion. Every Village paid matching contributions into this plan of \$6,330 and \$6,750 in 2021 and 2020, respectively. Africa employees are eligible to participate in a personal savings benefit plan upon employment, with employer matching contributions of up to 5% of the employee's annual wages. In certain circumstances, Africa employees can take loans from their balances with at least a one-month notice. Every Village's contribution to this plan totaled \$10,340 and \$7,808 for 2021 and 2020, respectively.

## NOTE 7 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 27, 2022, which is the date that the financial statements were available for issuance. As a result of this evaluation, no events were identified that are required to be disclosed or would have a material impact on reported net assets or changes in net assets.

## Every Village

### Supplemental Schedule of Uganda Office Budget to Actual for the year ended December 31, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries and related costs	\$ 84,393	\$ 82,428
Occupancy	16,692	16,550
Travel, meals and lodging	11,488	14,021
Supplies	3,660	2,412
Freight, fuel and customs fees	2,240	1,691
Depreciation	1,822	
Technology and communications	1,680	989
Bank charges and credit card fees	440	480
Other		545
Total Uganda Office	<u>\$ 122,415</u>	<u>\$ 119,116</u>

## Every Village

### Supplemental Schedule of Uganda Office Budget to Actual for the year ended December 31, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries and related costs	\$ 78,227	\$ 86,519
Occupancy	16,380	15,789
Travel, meals and lodging	20,365	7,133
Supplies	1,200	1,053
Freight, fuel and customs fees	480	103
Depreciation	1,582	1,191
Technology and communications	1,370	1,208
Bank charges and credit card fees	300	474
Water drilling contract services	10,000	10,520
Repairs and maintenance	2,000	794
Professional services	2,000	30
Contract services – other	972	196
Other	<u>1,000</u>	<u>423</u>
Total Uganda Office	<u>\$ 135,876</u>	<u>\$ 125,433</u>