

Every Village

Financial Statements
and Independent Auditors' Report
for the years ended December 31, 2020 and 2019

Every Village

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Independent Auditors' Report

To the Board of Directors of
Every Village:

We have audited the accompanying financial statements of Every Village, which comprise the statements of financial position as of December 31, 2020 and 2019 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.

Management's Responsibility for the Financial Statements – Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility – Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform our audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion – In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Every Village as of December 31, 2020 and 2019 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.

Supplementary Information – Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information in the Supplemental Schedules of Uganda Office Budget to Actual for the years ended December 31, 2020 and 2019 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 in these schedules is fairly stated in all material respects in relation to the financial statements as a whole.

Blazek & Vetterling

April 29, 2021

Every Village

Statements of Financial Position as of December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash	\$ 600,120	\$ 454,597
Prepaid expenses and other assets	38,930	27,776
Property and equipment, net (<i>Note 3</i>)	<u>2,761</u>	<u>46,460</u>
TOTAL ASSETS	<u>\$ 641,811</u>	<u>\$ 528,833</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 62,302	\$ 22,606
Funds held for others	12,082	8,959
Paycheck Protection Program loan (<i>Note 2</i>)	87,689	
Deferred revenue	<u>2,500</u>	<u>26,873</u>
Total liabilities	<u>164,573</u>	<u>58,438</u>
Commitments (<i>Note 5</i>)		
Net assets:		
Without donor restrictions	391,623	361,945
With donor restrictions (<i>Note 4</i>)	<u>85,615</u>	<u>108,450</u>
Total net assets	<u>477,238</u>	<u>470,395</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 641,811</u>	<u>\$ 528,833</u>

See accompanying notes to financial statements.

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 Activities for the year ended December 31, 2019

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE:			
Contributions	\$ 539,574	\$ 596,735	\$ 1,136,309
Special events	228,096		228,096
Direct donor benefits	(19,056)		(19,056)
Rental revenue	89,329		89,329
Other income	<u>17,044</u>		<u>17,044</u>
Total revenue	854,987	596,735	1,451,722
Net assets released from restrictions:			
Program expenditures	<u>743,099</u>	<u>(743,099)</u>	
Total	<u>1,598,086</u>	<u>(146,364)</u>	<u>1,451,722</u>
EXPENSES:			
Program services:			
Radio	599,493		599,493
Water	229,945		229,945
Training	<u>141,639</u>		<u>141,639</u>
Total program services	971,077		971,077
Management and general	180,819		180,819
Fundraising	281,441		281,441
Occupancy costs related to rental income	<u>88,480</u>		<u>88,480</u>
Total expenses	<u>1,521,817</u>		<u>1,521,817</u>
CHANGES IN NET ASSETS	76,269	(146,364)	(70,095)
Net assets, beginning of year	<u>285,676</u>	<u>254,814</u>	<u>540,490</u>
Net assets, end of year	<u>\$ 361,945</u>	<u>\$ 108,450</u>	<u>\$ 470,395</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
Freight, fuel and customs fees	46,369	3,905	50,274			50,274
Occupancy	22,414	3,010	25,424	6,186	11,077	42,687
Supplies	11,043	595	11,638	55	17,846	29,539
Travel, meals and lodging	22,800	2,116	24,916	318	6,164	31,398
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
Depreciation	1,050	141	1,191	12,804		13,995
Contract services – other	10,436	1,917	12,353	250		12,603
Water drilling contract services		10,520	10,520			10,520
Repairs and maintenance	7,667	1,505	9,172			9,172
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

Statement of Functional Expenses for the year ended December 31, 2019

<u>EXPENSES</u>	<u>PROGRAM SERVICES</u>				<u>SUPPORTING SERVICES</u>		<u>TOTAL EXPENSES</u>
	<u>RADIO</u>	<u>WATER</u>	<u>TRAINING</u>	<u>TOTAL</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	
Salaries and related costs	\$ 234,797	\$ 119,735	\$ 70,630	\$ 425,162	\$ 51,459	\$ 214,508	\$ 691,129
Field materials	213,376	11,958	1,059	226,393			226,393
Professional services	442	174	125	741	83,379	6,521	90,641
Freight, fuel and customs fees	48,147	5,484	2,161	55,792		33	55,825
Occupancy	13,470	5,309	3,540	22,319	20,633	799	43,751
Supplies	17,483	1,720	977	20,180	2,093	19,356	41,629
Travel, meals and lodging	44,726	6,068	58,241	109,035	1,140	8,023	118,198
Technology and communications	6,960	2,457	1,774	11,191	5,445	5,585	22,221
Bank charges and credit card fees	908	195	200	1,303	2,235	11,734	15,272
Depreciation	1,110	437	275	1,822	12,791		14,613
Contract services – other	7,723		456	8,179		7,341	15,520
Water drilling contract services		72,091		72,091			72,091
Repairs and maintenance	6,083	2,629	1,106	9,818			9,818
Other	4,268	1,688	1,095	7,051	1,644	7,541	16,236
Total expenses by functional classification	<u>\$ 599,493</u>	<u>\$ 229,945</u>	<u>\$ 141,639</u>	<u>\$ 971,077</u>	<u>\$ 180,819</u>	<u>\$ 281,441</u>	1,433,337
Occupancy costs related to rental income							<u>88,480</u>
Subtotal expenses							1,521,817
Direct donor benefits							<u>19,056</u>
Total							<u>\$ 1,540,873</u>

See accompanying notes to financial statements.

Every Village

Statements of Cash Flows for the years ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$ 6,843	\$ (70,095)
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation	13,995	14,613
Loss on disposal of property	28,704	
Changes in operating assets and liabilities:		
Prepaid expenses and other assets	(11,154)	(3,570)
Accounts payable, accrued expenses and funds held for others	42,819	(36,491)
Deferred revenue	<u>(24,373)</u>	<u>26,873</u>
Net cash provided (used) by operating activities	<u>56,834</u>	<u>(68,670)</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 loan	<u>87,689</u>	
NET CHANGE IN CASH	145,523	(68,670)
Cash, beginning of year	<u>454,597</u>	<u>523,267</u>
Cash, end of year	<u>\$ 600,120</u>	<u>\$ 454,597</u>

See accompanying notes to financial statements.

Every Village

Notes to Financial Statements for the years ended December 31, 2020 and 2019

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.

Training – Every Village invests in its South Sudanese staff through job creation and through on-the-job training. Workshops are offered through short-term trips in the areas of professional skills training, spiritual training, and program-specific training. Internships, scholarships, and training are offered to selected team members with collaborating organizations. In 2020, *Training* was discontinued as a separate program and instead has been incorporated into the other programs.

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 \$52,800 reported as U. S. dollars.

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 event revenue is recognized when the event occurs. Direct donor benefit costs 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.

Reclassifications – Direct donor benefit costs of \$19,056 in the year ended December 31, 2019, were reclassified from fundraising expenses to direct donor benefits to conform with the current presentation.

COVID-19 and CARES Act – In March 2020, the Director-General of the World Health Organization declared a pandemic related to the global outbreak of the new coronavirus COVID-19 and a national emergency was declared in the United States. In fiscal year 2020, Every Village curtailed in-person program activities and cancelled or postponed in-person events. During 2020, total revenues decreased \$108,544; however, total net assets increased by \$6,843. The extent of the impact of COVID-19 on Every Village’s future operational and financial performance depends on developments, such as the duration and spread of the outbreak and the impact on Every Village’s donors, partners, employees, and vendors, all of which are uncertain and cannot be predicted. Every Village continues to actively monitor the global situation for impacts on the financial condition, liquidity, operations and personnel.

On March 27, 2020, President Trump signed into law the “Coronavirus Aid, Relief, and Economic Security (CARES) Act.” The CARES Act, among other things, includes provisions relating to refundable payroll tax credits, deferment of employer side social security payments, and technical corrections to tax depreciation methods for qualified improvement property. It also appropriated funds for the Small Business Administration Paycheck Protection Program loans that are forgivable in certain situations to promote continued employment, as well as Economic Injury Disaster Loans to provide liquidity to small businesses harmed by COVID-19. Every Village has evaluated these provisions in detail to determine which one it is eligible to receive. See Note 2.

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, 2020 and 2019 are \$588,038 and \$445,638, 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. Every Village is substantially supported by contributions and regularly monitors the liquidity required to meet its operating needs.

Paycheck Protection Program Loan

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 bears interest at 1% and is due January 2026.

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	<u>2020</u>	<u>2019</u>
Furniture, fixtures, and office equipment	\$ 7,361	\$ 86,270
Vehicles	6,305	6,305
Building and improvements	<u>5,294</u>	<u>5,294</u>
Total property and equipment, at cost	18,960	97,869
Accumulated depreciation	<u>(16,199)</u>	<u>(51,409)</u>
Property and equipment, net	<u>\$ 2,761</u>	<u>\$ 46,460</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>2020</u>	<u>2019</u>
Subject to expenditure for specified purpose:		
Africa staff	\$ 32,206	\$ 9,968
Radio towers	18,017	
Hand held radios	16,092	46,709
Water drilling	10,000	22,625
Radio operations – Mvolo		23,856
Other	<u>9,300</u>	<u>5,292</u>
Total net assets with donor restrictions	<u>\$ 85,615</u>	<u>\$ 108,450</u>

NOTE 5 – COMMITMENTS

Every Village leases office space under noncancelable operating lease agreements. Lease expense totaled approximately \$131,000 and \$124,000 for 2020 and 2019, respectively. Lease expense on the subleased property includes monthly operating costs of approximately \$3,187, which is not included below. The following is a schedule of future minimum lease payments as of December 31, 2020:

2021	\$ 72,024
2022	<u>14,601</u>
Total minimum lease payments	<u>\$ 86,625</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 the following future sublease rentals:

2021	\$ 79,128
2022	<u>19,782</u>
Total minimum sublease income	<u>\$ 98,910</u>

Sublease rental revenue recognized totaled \$79,128 in 2020 and 2019.

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. A personal income tax liability on South Sudanese staff of \$29,341 has been accrued at December 31, 2020 related to a national payroll tax.

NOTE 6 – EMPLOYEE BENEFIT PLAN

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 \$6,750 and \$5,836 in 2020 and 2019, 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 \$7,808 and \$12,787 for 2020 and 2019, respectively.

NOTE 7 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 29, 2021, which is the date that the financial statements were available for issuance. As a result of this evaluation, no events other than as disclosed in Note 2, 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, 2020

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

Every Village

Supplemental Schedule of Uganda Office Budget to Actual for the year ended December 31, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries and related costs	\$ 122,690	\$ 109,373
Travel, meals and lodging	25,366	33,069
Occupancy	16,080	16,224
Water drilling contract services	20,000	20,000
Repairs and maintenance	1,710	1,328
Professional services	4,200	
Depreciation	1,600	1,822
Technology and communications	2,650	1,654
Supplies	1,320	2,225
Contract services - other	2,160	2,044
Freight, fuel and customs fees	590	3,070
Bank charges and credit card fees	120	674
Field materials	4,500	480
Other	<u>1,380</u>	<u>1,568</u>
Total Uganda Office	<u>\$ 204,366</u>	<u>\$ 193,531</u>