

# **Every Village**

Financial Statements  
and Independent Auditors' Report  
for the years ended December 31, 2022 and 2021

# 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, 2022 and 2021, 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, 2022 and 2021, 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.

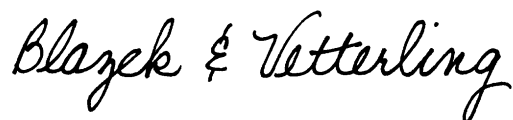
In performing an audit in accordance with generally accepted auditing standards, we:

- 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, 2022 and 2021 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.



March 28, 2023

## Every Village

### Statements of Financial Position as of December 31, 2022 and 2021

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	<u>2022</u>	<u>2021</u>
ASSETS		
Cash	\$ 729,122	\$ 1,040,931
Prepaid expenses and other assets	38,833	33,149
Contributions receivable	45,000	
Lease right-of-use asset, net ( <i>Note 6</i> )	32,505	
Property and equipment, net ( <i>Note 4</i> )	<u>769</u>	<u>1,397</u>
TOTAL ASSETS	<u>\$ 846,229</u>	<u>\$ 1,075,477</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 44,978	\$ 23,249
Funds held for others	27,055	21,754
Deferred revenue		9,094
Lease liability ( <i>Note 6</i> )	<u>33,469</u>	
Total liabilities	<u>105,502</u>	<u>54,097</u>
Commitments ( <i>Note 5</i> )		
Net assets:		
Without donor restrictions	662,762	678,628
With donor restrictions ( <i>Note 7</i> )	<u>77,965</u>	<u>342,752</u>
Total net assets	<u>740,727</u>	<u>1,021,380</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 846,229</u>	<u>\$ 1,075,477</u>

See accompanying notes to financial statements.

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## Every Village

### Statement of Activities for the year ended December 31, 2022

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	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE:			
Contributions	\$ 1,058,850	\$ 397,642	\$ 1,456,492
Special events	311,714		311,714
Direct donor benefits	(27,039)		(27,039)
Rental revenue	29,411		29,411
Other income	<u>110,160</u>		<u>110,160</u>
Total revenue	1,483,096	397,642	1,880,738
Net assets released from restrictions:			
Program expenditures	462,429	(462,429)	
Expiration of time	<u>200,000</u>	<u>(200,000)</u>	
Total	<u>2,145,525</u>	<u>(264,787)</u>	<u>1,880,738</u>
EXPENSES:			
Program services:			
Radio	885,228		885,228
Water	433,297		433,297
People	<u>294,534</u>		<u>294,534</u>
Total program services	1,613,059		1,613,059
Management and general	161,332		161,332
Fundraising	367,218		367,218
Occupancy costs related to rental income	<u>19,782</u>		<u>19,782</u>
Total expenses	<u>2,161,391</u>		<u>2,161,391</u>
CHANGES IN NET ASSETS	(15,866)	(264,787)	(280,653)
Net assets, beginning of year	<u>678,628</u>	<u>342,752</u>	<u>1,021,380</u>
Net assets, end of year	<u>\$ 662,762</u>	<u>\$ 77,965</u>	<u>\$ 740,727</u>

See accompanying notes to financial statements.

## 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 Functional Expenses for the year ended December 31, 2022

<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	\$ 319,222	\$ 159,316	\$ 99,417	\$ 577,955	\$ 23,212	\$ 246,303	\$ 847,470
Field materials	266,696	158,392	16,846	441,934			441,934
Professional services	40,013	19,960	15,568	75,541	99,263	35,500	210,304
Travel, meals and lodging	36,299	22,126	95,862	154,287	442	9,036	163,765
Freight, fuel and customs fees	87,797	29,349	4,785	121,931			121,931
Contract services – other	52,728	11,164	4,783	68,675			68,675
Training and continuing education	7,713	7,847	41,703	57,263			57,263
Occupancy	16,461	7,730	5,255	29,446	985	19,560	49,991
Promotion and advertising						35,618	35,618
Repairs and maintenance	18,247	7,665	4,197	30,109			30,109
Supplies	10,911	3,553	1,840	16,304	74	12,305	28,683
Bank charges and credit card fees	2,280	1,054	717	4,051	24,173		28,224
Technology and communications	8,882	3,970	2,768	15,620	5,068	5,955	26,643
Depreciation	185	92	63	340	288		628
Other	17,794	1,079	730	19,603	7,827	2,941	30,371
Total expenses by functional classification	<u>\$ 885,228</u>	<u>\$ 433,297</u>	<u>\$ 294,534</u>	<u>\$ 1,613,059</u>	<u>\$ 161,332</u>	<u>\$ 367,218</u>	2,141,609
Occupancy costs related to rental income							<u>19,782</u>
Subtotal expenses							2,161,391
Direct donor benefits							<u>27,039</u>
Total							<u>\$ 2,188,430</u>

*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
Freight, fuel and customs fees	12,968	20,536	1,234	34,738			34,738
Contract services – other	6,856	1,741	573	9,170			9,170
Training and continuing education	12,481	6,156	320	18,957			18,957
Occupancy	20,646	9,182	4,008	33,836	6,337	15,744	55,917
Promotion and advertising					271	299	570
Repairs and maintenance	6,613	3,788	1,123	11,524			11,524
Supplies	5,009	2,165	742	7,916	470	6,159	14,545
Bank charges and credit card fees	2,253	980	428	3,661	19,976		23,637
Technology and communications	9,962	4,332	1,773	16,067	1,812	6,782	24,661
Depreciation					1,364		1,364
Other	<u>5,438</u>	<u>1,622</u>	<u>778</u>	<u>7,838</u>	<u>109</u>	<u>3,179</u>	<u>11,126</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

### Statements of Cash Flows for the years ended December 31, 2022 and 2021

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	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$ (280,653)	\$ 544,142
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Amortization of lease right-of-use asset	964	
Depreciation	628	1,364
Forgiveness of Paycheck Protection Program loans		(175,378)
Changes in operating assets and liabilities:		
Prepaid expenses and other assets	(5,684)	5,781
Contributions receivable	(45,000)	
Accounts payable, accrued expenses and funds held for others	27,030	(29,381)
Deferred revenue	<u>(9,094)</u>	<u>6,594</u>
Net cash provided (used) by operating activities	<u>(311,809)</u>	<u>353,122</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from Paycheck Protection Program loans		<u>87,689</u>
NET CHANGE IN CASH	(311,809)	440,811
Cash, beginning of year	<u>1,040,931</u>	<u>600,120</u>
Cash, end of year	<u>\$ 729,122</u>	<u>\$ 1,040,931</u>

*See accompanying notes to financial statements.*

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## Every Village

Notes to Financial Statements for the years ended December 31, 2022 and 2021

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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 nation-building content through solar-powered radios distributed in local communities. The vision of the community radio stations is to engage the church with sustainable access to the gospel.

*Water* – Every Village's water well maintenance program connects communities to pump mechanics with the training and spare parts necessary for a functioning water system. The vision of the community-based water program is to support the church with sustainable access to safe water.

*People* – Every Village's people program focuses on pastoral training through conferences and theological education, as well as community evangelism through church-centered events. The vision of the people program is to equip the church with sustainable access to healthy churches.

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 \$86,800 and \$66,700 reported as U. S. dollars at December 31, 2022 and 2021, respectively.

Contributions receivable that are expected to be collected within one year are reported at net realizable value. Contributions receivable that are expected to be collected in future years are discounted to estimate the present value of future cash flows, if material. Contributions receivable at December 31, 2022 are expected to be collected within one year.

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, as well as employer matching contributions, for disbursement to the employees upon retirement or termination. Every Village acts as an agent in collecting and disbursing these funds and such transactions, apart from the employer matching portion, 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.

Promotion and advertising costs are expensed as incurred.

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 all 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.

## **NOTE 2 – ADOPTION OF NEW ACCOUNTING STANDARD**

Every Village adopted 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. The ASU also requires expanded disclosures related to the amount, timing and uncertainty of cash

flows arising from leases. Every Village adopted the new standard effective January 1, 2022 using the modified retrospective method. Therefore, comparative information for fiscal year 2021 has not been restated and continues to be reported under Accounting Standards Codification (ASC) 840. Adoption of this ASU had no impact on total beginning net assets at January 1, 2022.

### NOTE 3 – LIQUIDITY AND AVAILABILITY OF RESOURCES

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of December 31 comprise the following:

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash	\$ 729,122	\$ 1,040,931
Contributions receivable	<u>45,000</u>	<u>          </u>
Total financial assets	774,122	1,040,931
Less financial assets not available for general expenditure:		
Funds held for others	<u>(27,055)</u>	<u>(21,754)</u>
Total financial assets available for general expenditure	<u>\$ 747,067</u>	<u>\$ 1,019,177</u>

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.

### NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	<u>2022</u>	<u>2021</u>
Furniture, fixtures, and office equipment	\$ 7,361	\$ 7,361
Vehicles	6,305	6,305
Building and improvements	<u>2,195</u>	<u>5,294</u>
Total property and equipment, at cost	15,861	18,960
Accumulated depreciation	<u>(15,092)</u>	<u>(17,563)</u>
Property and equipment, net	<u>\$ 769</u>	<u>\$ 1,397</u>

### NOTE 5 – COMMITMENTS

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 – OPERATING LEASE

Every Village has a long-term lease for office space from an unrelated party under an operating lease agreement. At December 31, 2022, the operating lease right-of-use asset and lease liability include a real estate lease for office space in Houston. Right-of-use assets are recognized at the present value of the lease payments at the inception of the lease adjusted, as appropriate, for certain other payments and allowances related to obtaining the lease and placing the asset in service. Operating lease right-of-use assets are amortized so that lease costs remain constant over the lease term.

The components of lease cost for the year ended December 31, 2022 are as follows:

Operating lease cost	\$ 20,150
Total lease cost	<u>\$ 20,150</u>

Lease costs recognized during the year ended December 31, 2021, prior to the adoption of the new accounting standard was \$18,830.

Cash paid for amounts included in the measurement of the lease liability during the year ended December 31, 2022:

Operating cash flows for operating leases	\$20,839
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The weighted-average term and discount rates for the operating lease outstanding as of December 31, 2022:

Weighted-average remaining lease term	20 months
Risk-free discount rate	4.26%

Undiscounted cash flows related to the operating lease liability as of December 31, 2022 are as follows:

2023	\$ 20,839
2024	<u>13,892</u>
Total undiscounted cash flows	34,731
Less present value discount	<u>(1,262)</u>
Total present value of lease liability	<u>\$ 33,469</u>

In 2018, Every Village entered into a sublease agreement related to a noncancelable lease that terminated on March 31, 2022. The sublease was coterminous with the original lease. Sublease rental expense recognized, including common areas charges, totaled \$24,282 in 2022 and \$97,127 in 2021. Sublease rental revenue recognized totaled \$19,782 in 2022 and \$79,128 in 2021.

In February 2023, Every Village cancelled its office lease and signed a new lease to extend through February 29, 2028. The new office lease will include additional space and will have an annual base rent of approximately \$30,000 per year. Every Village is responsible for the build-out costs of the expanded space.

## NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted as follows:

	<u>2022</u>	<u>2021</u>
Subject to expenditure for specified purpose:		
Aweil radio station	\$ 46,370	
Power system in Aweil	21,595	\$ 7,000
Hand held radios		52,946
Africa staff		30,922
Consulting		30,105
Radio towers		19,279
Other	<u>10,000</u>	<u>2,500</u>
Total subject to expenditure for specified purpose	<u>77,965</u>	<u>142,752</u>
Subject to passage of time for future operating periods		<u>200,000</u>
Total net assets with donor restrictions	<u>\$ 77,965</u>	<u>\$ 342,752</u>

## NOTE 8 – 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 \$6,555 and \$6,330 in 2022 and 2021, 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 \$11,613 and \$10,340 for 2022 and 2021, respectively.

## NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 28, 2023, which is the date that the financial statements were available for issuance. As a result of this evaluation, no events, other than the new office lease disclosed in Note 6, 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, 2022

	<u>BUDGET</u>	<u>ACTUAL</u>
Salaries and related costs	\$ 127,820	\$ 105,313
Travel, meals and lodging	24,160	18,667
Occupancy	16,372	17,930
Supplies and equipment	11,205	3,997
Depreciation	1,822	339
Technology and communications	1,560	1,357
Freight, fuel and customs fees	800	342
Bank charges and credit card fees	440	1,281
Other		841
	<hr/>	<hr/>
Total Uganda Office	<u>\$ 184,179</u>	<u>\$ 150,067</u>



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